

# Cherry Creek School District Profile of Student-Based Budgeting for Schools FY2012-13



CherryCreekSchools  
Dedicated to Excellence



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August 2012

For a comprehensive look at our Cherry Creek School District Financial Plan, go to the District website:  
<http://www.cherrycreekschools.org/fiscalservices/budget>



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# FOREWORD

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*The District Accountability Committee* has broad responsibilities for ensuring the District's continued educational success, cost-effective management, and a safe and caring learning environment. This group is generally comprised of parents, community members, taxpayers, students, teachers, and administrators, which is organized in compliance with Colorado Law.

In 1994, the Colorado State Legislature revised the School Finance Act, and among other actions, expanded the responsibilities of *local school Accountability Committees*. Colorado has a management strategy in place for school improvement called "*Public Education Accountability*" which involves a statewide method to establish clear goals for all public K-12 schools and puts responsibility for improvement plans in the hands of local school communities.

## ACCOUNTABILITY COMMITTEE RESPONSIBILITIES

In Colorado, the focus of accountability is at the school level. The local Accountability Committees' responsibilities are in an advisory capacity to:

- Set prioritization of expenditures of school money
- Work on a means for determining whether decisions affecting the educational process are advancing or impeding student achievement
- Report educational performance, school budget, and staffing information to the public
- Review safety issues
- Meet on a quarterly basis, at minimum
- Adopt high, but achievable goals and objectives for improvement of education in the school and adopt a plan to improve educational achievement in the school, to implement methods of maximizing graduation rates in secondary schools of the District and to maintain or increase the rating for the school's accreditation category.

*All final decisions associated with the above responsibilities must be coordinated with and approved by the School Principals and/or Executive Directors.*

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There may be several solutions to address any issue. Each school accountability committee may want to consider the following when offering recommendations and information associated with budget prioritizing responsibilities:

### **The Accountability Committee members may want to:**

- Consider how the school's accountability goals will be met by the staffing and budget designs.
- Recommend allocation of resources to ensure that action plans can be implemented.
- Advise the school on expenditure priorities; if needed, offer suggestions regarding the decision-making process.
- Report to your public and the District about the school's expenditures and staffing.

This booklet has been prepared to explain the process used by the schools and some of the issues surrounding budgeting. Information and sample budgets for an elementary school, middle school, and high school are presented.

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### **Senate Bill 09-163**

Provisions of the Education Accountability Act of 2009 (SB09-163), adopted by the Legislature in spring 2009, indicated responsibilities for the **District Accountability Committee**:

- To recommend to the Board of Education priorities for budget expenditures, in consultation with local school accountability committees.
- To advise the Board of Education on the District Performance Plan and recommend action plans based on school improvement goals.
- To focus the attention of educators, parents, students, and other members of the community on maximizing every student's progress toward Postsecondary and Workforce Readiness and post-graduation success.



# INTRODUCTION

The General Fund Budget of the Cherry Creek School District is over \$400 million dollars for FY2012-13 as we educate over 51,000 students in 58 schools. This profile is designed to help you understand how individual schools build operating budgets within the framework of the District's budget.

A budget is a plan for expenditures within available resources. Schools develop staffing plans and non-staffing budgets that consider their resources based on enrollment and funding that is available under the School Finance Act. The Cherry Creek School District (CCSD) annual budget provides funding to teach students, transport them to and from school, feed them breakfast and lunch, and maintain school buildings and grounds. It funds special education and other programs such as English Language Acquisition. Teachers and other staff are paid and provided with health and retirement benefits as well as additional professional development training. Bond funds, which voters approve in local elections, pay for building new schools, renovating and modernizing existing facilities and upgrading the schools' technology infrastructure.

At the center of this educational mission are our students. The District is dedicated to ensuring excellence and equity in education for all students and preparing them for success in postsecondary education and their careers. This booklet has been prepared to explain the process used by the schools and some of the issues surrounding budgeting. Information and sample budgets for an elementary school, middle school, and high school are presented. The information in this booklet should answer the following questions:

- ⇒ How does CCSD distribute funds to meet our District goals?
- ⇒ Who makes school budget decisions?
- ⇒ How are those individuals held accountable?

## THE ANNUAL BUDGET

The Cherry Creek School District must adopt an annual budget by June 30 of each fiscal year. The administrative staff of the District works together to develop and recommend a budget to the Board of Education based on the values and mission of the District. The Board members are fiscal stewards for the community who manage our educational resources in an effective and prudent manner in accordance with the Strategic Plan of the District and board policy.



# THE BUDGET PROCESS

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The General Fund Budget has been impacted by \$18.37 million in revenue decline since FY2009-10. Resources have been depleted through State Funding reductions for each of the past four years. As revenue has shrunk due to the declines in State funding, it has become necessary to protect the District's educational programs for students and stabilize ongoing revenue. The District has done this through its Cost and Resource Management Plan.

## **Budget Balancing Measures**

The Cost and Resource Management Plan for FY2012-13 utilizes \$21.7 million of General Fund Reserves as a means to offset the budget shortfall for this year. The General Fund Budget includes \$411.8 million of revenue (including transfers) and \$433.5 million of expenditures (including transfers).

Expenditures and transfers are budgeted to increase by \$16.7 million, while revenue is anticipated to increase by \$0.8 million. The combination of these, along with the utilization of \$5.8 million of General Fund reserves in the FY2011-12 budget year, creates a \$21.7 million budget gap.

Through the use of General Fund reserves, instructional programs are preserved from expenditure reductions for FY2012-13, although future year budgets will likely be negatively impacted without sustainable new revenue sources through the mill levy election.

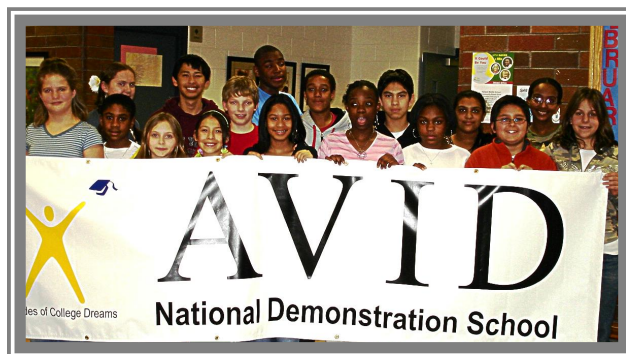
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Each year the Superintendent and District staff members build a budget based on the School Finance Act funding in accordance with policy guidelines established by the Board of Education. It is submitted to the Board of Education for consideration and adoption. In compiling the components that make up the budget, some elements considered are:

- Expected enrollment for the coming year
- Level of State funding that the General Assembly authorizes under the School Finance Act
- Cost and Resource Management Plan based on current funding and cost assumptions
- Compensation agreements with instructional and support staff groups
- Capital outlay expenditures for schools and support facilities
- Additional operations and maintenance costs for new schools/facilities
- Projected federal grants for programs including No Child Left Behind (NCLB), and Individuals with Disabilities Education Act (IDEA)

At the school level, principals meet with their staff members with the advice of the School Accountability Committee to determine how the schools will be staffed and how program support resources will be used. Decisions are made based on the District's commitment to excellence for all students. The final school budget is built around this responsibility to our community and students to prepare them for success in their postsecondary education and the workforce.

The following pages discuss the primary components required for developing the budget, budget expenditure allocations by "Activity", which show that the majority of funds are allocated to "Direct Instruction", and sample school budgets that provide more details on how budgeted funds are spent at the school level.



# FY2012-13 GENERAL FUND BUDGET COMPONENTS

## Net Total Program Funding

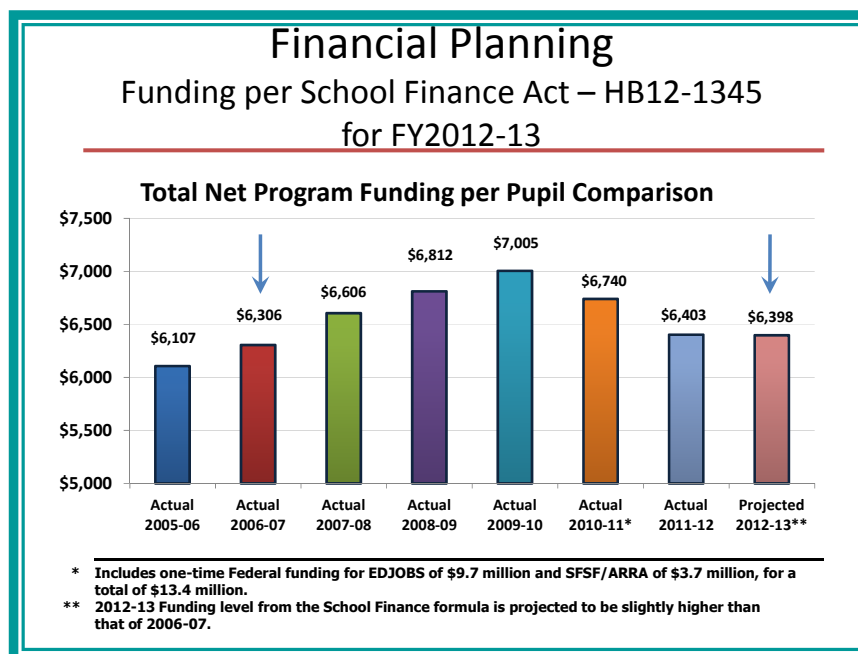
Each year, during the legislative session, the General Assembly calculates what per pupil revenue (PPR) will be funded to the state's school districts using the School Finance Act Formula. The formula begins with a statewide base per pupil funding. For FY2012-13, the base is \$5,843, which is a 3.7% increase from FY2011-12, due to inflation in the Consumer Price Index (CPI) in 2011 of 3.7%.

This base amount is modified for each district to account for differences among the state's school districts. The following factors are considered in the Net Total Program Funding calculation:

- ▶ **Cost of living factor** reflects differences in the costs of housing, goods, and services within each of the state's 178 school districts. This factor is not applied to the entire per pupil base, but only to the portion that relates to personnel expenditures.
- ▶ **Size adjustment** compensates for the economies of scale created by differences in district enrollments. Districts with the smallest enrollments receive the largest size adjustments.
- ▶ **Personnel costs factor** is formula driven and differs by district based on enrollment size. Districts with the largest enrollments receive the largest adjustments.
- ▶ **Non-personnel costs factor** is the difference between 100 percent and the districts' personnel cost factor.
- ▶ **The "at-risk" adjustment** defines at-risk students as those pupils who qualify for the federal free lunch program, as well as those students who are considered under the category of "English Language Learners" (ELL) and who are not also eligible for free lunch. Districts receive 12% more in per-pupil funding for each qualifying student.
- ▶ **Negative Factor** is a percentage by which funding for school districts statewide is reduced as a means to balance the State budget. This factor is a -16.11% reduction from **Total Program Funding as prescribed under Amendment 23**.

## School Finance Act

The State of Colorado General Fund Budget of \$7.4 billion under the Long Bill (HB12-1335) has 38% of funds dedicated to K-12 education, approximately \$2.8 billion for schools throughout the State. The School Finance Act, HB12-1345, provides flat funding for FY2012-13, whereby Cherry Creek is expected to remain at a similar funding per pupil as in FY2011-12. Per pupil funding declines by five dollars, from \$6,403 to \$6,398, a decline of 0.1%. Funding per pupil in FY2012-13 is anticipated to be slightly higher than FY2006-07 funding levels as shown in the chart below.



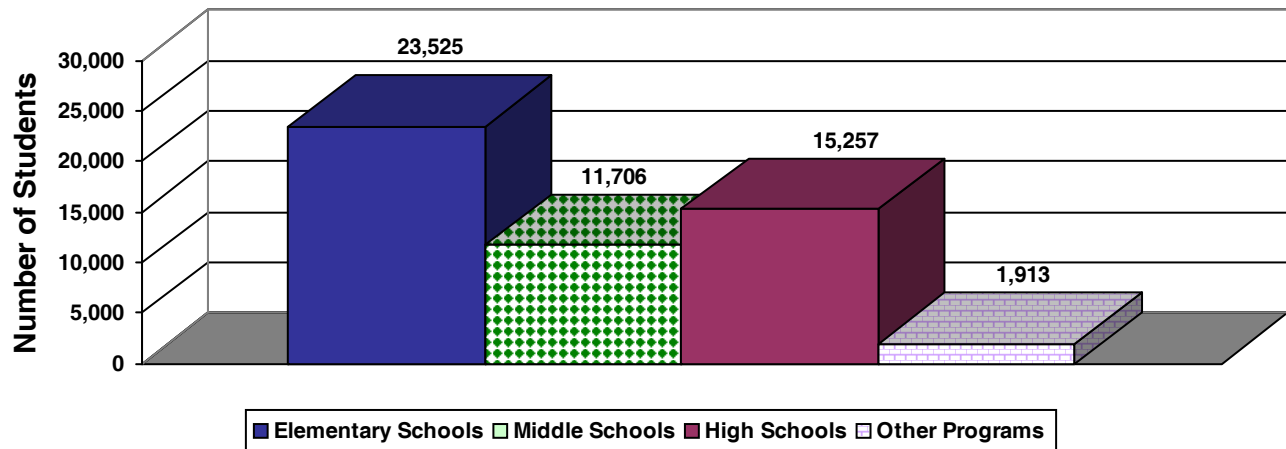


# FY2012-13 GENERAL FUND BUDGET COMPONENTS

## Enrollment

The District is projecting 581 additional students, a 1.17% increase for the 2012-13 school year. The graph below shows the expected number of students at the elementary, middle, high school, and other program levels.

### 2012-13 Projected Enrollment (52,401 Students)



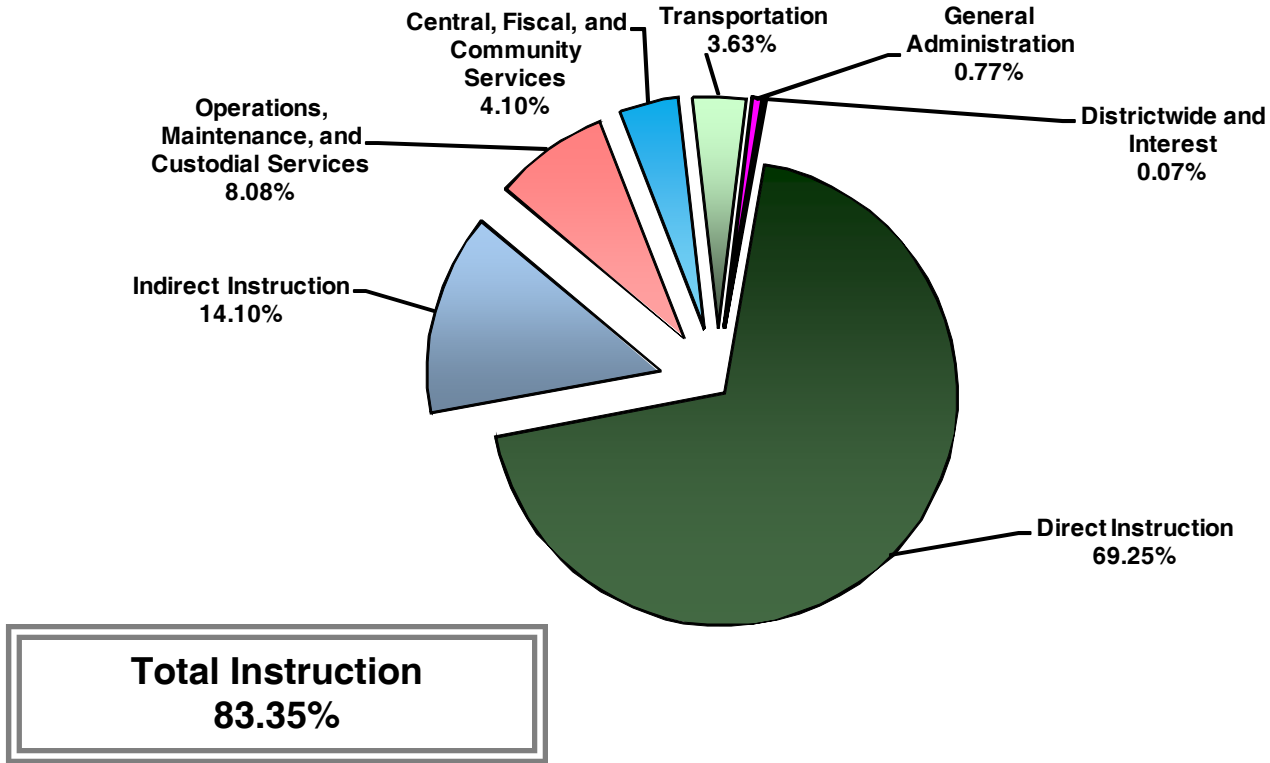
### State, Local, and Federal Revenue Breakdown

LOCAL REVENUE SOURCES	FY2011-12	FY2012-13
- Property Taxes	\$173,542,032	\$170,288,571
- Specific Ownership Taxes	14,049,200	13,600,000
- Other Local Revenue	4,984,701	4,948,700
<b>TOTAL LOCAL REVENUE</b>	<b>\$192,575,933</b>	<b>\$188,837,271</b>
STATE REVENUE SOURCES		
- State Equalization Funding	\$200,271,337	\$204,332,249
- Special Education Funding	8,712,271	9,034,600
- Transportation Funding	3,804,686	3,945,500
- Vocational Education Funding	1,999,301	2,001,500
- Other State Funding	945,177	979,001
<b>TOTAL STATE REVENUE</b>	<b>\$215,732,772</b>	<b>\$220,292,850</b>
FEDERAL REVENUE SOURCE		
<b>TOTAL FEDERAL REVENUE</b>	<b>\$1,572,500</b>	<b>\$1,572,500</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$409,881,205</b>	<b>\$410,702,621</b>
<b>INCREASE IN GENERAL FUND REVENUE FROM FY2011-12 TO FY2012-13</b>		<b>\$821,416</b>

# BUDGET BY ACTIVITY

The pie chart below shows the District's operating budget allocation from an activity perspective.

## General Fund Expenditures by Activity



The following explanations define what is included in costs associated with the “Activity” levels.

**Direct Instruction:** Delivery of instructional services to students including teachers, supplies, and equipment for regular and special education programs

**Indirect Instruction:** Pupil support services, instructional staff services, curriculum, staff development, and school-level administration

**Operations and Maintenance:** Facility maintenance, operations, utilities, and custodial services

**Central, Fiscal, and Community Services:** Fiscal services, county treasurer’s fees, purchasing, information systems, community services, interest, and transfers

**Transportation:** Bus transportation for pupils and vehicle maintenance

**General Administration:** Board of Education, executive administration, and instructional administration

The following pages include samples of how the individual school budgets provide the resources for educating students at the elementary, middle, and high school levels.

**SAMPLES OF  
ELEMENTARY, MIDDLE, & HIGH SCHOOL  
BUDGET & STAFFING INFORMATION**

# ELEMENTARY SCHOOL BUDGET

Both the staffing and non-staffing budgets for schools are based on the number of students enrolled. Below is a sample staffing design and budget for an elementary school expecting an enrollment of 726 students with 132 of those students in half-day kindergarten classes. The other grade level sizes are: 1st grade: 140 students; 2nd grade: 118 students; 3rd grade: 112 students; 4th grade: 114 students; and 5th grade: 110 students.

## Staffing

A principal fills out a staffing design for the upcoming school year in the spring. Staffing is built on a ratio of 18.5 full time equivalent (FTE) students to 1 teacher. Since this school has 132 half-day kindergarten students, the FTE enrollment is 660. (See formula below). The staffing based on enrollment is 35.68 FTE.

Head Count 726	Minus -	Kindergarten students 132	Equals =	Grades 1-5 students 594	Plus +	Kindergarten FTE 132/2 or 66	Kindergarten FTE plus Grades 1-5 FTE 66 + 594	Equals FTE Enrollment = 660
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Several other staffing amounts are given to the elementary schools. Class size in grades K-3 is maintained at a slightly lower student to teacher ratio to enable the teacher to have more one-on-one or small group time with all students. Additional FTE staffing is given for this purpose. Schools also receive a supplemental amount of funds for grades 4 and 5. Schools that have Title I, At Risk reading programs, ELA, or special education classrooms are given more FTE staffing. Our sample elementary school has been given an additional 2.76 FTE for the areas listed above for a total staffing allotment of 38.44 FTE.

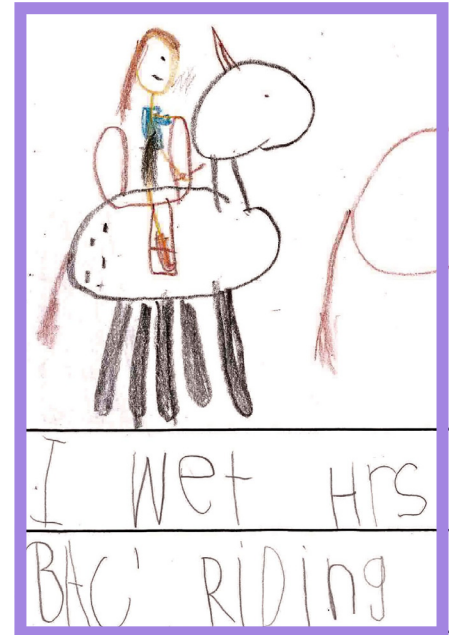
Out of the total staffing, the principal budgets for both teacher and para-educator positions. Factors that affect how the allotted positions are apportioned include:

- **Number** of students in each grade level  
Classroom size should be considered carefully based on grade level and classroom numbers. For example if there are 100 fifth graders; the principal may budget for four classroom teachers—each having 25 students. If there were 100 second graders, five classroom teachers of 20 students each could be budgeted.
- **How** many and what specialist teachers will be needed  
Elementary schools provide classroom time for students to go to art and music classes and have physical education in gym. Students may be given time with the media specialist in the school media center and/or computer classroom. These teaching specialty positions must come out of the staffed positions that the school is given. All elementary schools also staff a minimum of 0.5 FTE for a Gifted and Talented teacher to provide challenging opportunities to students.
- **What** level of para-educator support will be needed  
Most elementary schools incorporate para-educator positions in their staffing design. Para-educators provide support to classroom teachers by working with small groups of students, seeing that materials needed in classrooms are prepared, and supervising students on the playground or in the lunchroom. The amount of FTE given to para-educator positions varies. The formula to figure para-educator FTE is the number of working hours per day multiplied by the number of days worked per school year divided by 4000. Most para-educator positions equal between .17 to .35 FTE.



# ELEMENTARY SCHOOL STAFFING BUDGET

Children's Elementary School's 2012-13 Staffing Plan		
Grade Level/Subject	# of FTE Students	# of Teachers
Kindergarten	66	3.50
1st Grade	140	6.00
2nd Grade	118	6.00
3rd Grade	112	5.00
4th Grade	114	4.00
5th Grade	110	4.00
Art	n/a	1.00
Music	n/a	1.00
Physical Education	n/a	1.00
Media/Technology	n/a	1.83
Gifted/Talented	n/a	1.00
Reading Specialist	n/a	2.00
ELA Specialist	n/a	0.20
Intervention/Instructional Coach	n/a	0.70
Para Educators	n/a	1.21
<b>Total</b>	<b>660</b>	<b>38.44</b>



The principal still has 2.04 FTE positions available for staffing positions. A decision could be made to have several para-educator positions. Based on the formula from the previous page, one para-educator working 3 hours for 174 days would take .13 FTE. A para-educator working 6 hours for 178 days would equal .27 FTE.

The principal decided to have five para-educators and three media technology technicians. The total staffing is 2.04 FTE.

Some positions are funded separately through Federal programs, based on annual authorized funding.

Other Staffing	
Position	Position FTE
Administrator	2.00
Educational Office Professionals	3.00
Psychologist	0.50
Social Worker	0.50
Nurse	1.00
Custodian	1.00
<b>Total—Other Positions</b>	<b>8.00</b>



The table above shows the other positions that are typically staffed at the school from District allocations. These positions are in addition to the teacher/para-educator staffing. Bus drivers, bus aides, and kitchen workers are centrally budgeted and are not included in the school's staffing allocation.



# ELEMENTARY SCHOOL PROGRAM SUPPORT BUDGET

## **Non Staffing Budget**

Each elementary school is provided funding based on the number of students. For FY2012-13 the funding rate is \$114.59 per student. With a projected FTE enrollment of 726 students, Children's Elementary School is allocated funding of \$83,192. It may be used to purchase text books or supplies for the classrooms, library books, to reimburse teachers for supplies or pay for substitute teachers when regular teachers are at a conference or working on curriculum.

Children's Elementary set up its budget as follows:

Salaries	\$9,552	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$1,449	PERA and Medicare is paid on any employee salary.
Purchased Services	\$8,900	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$61,441	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Capital Outlay	\$1,850	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$0	Money is appropriated for field trips, district printing services, and dues and fees.
<b>Total</b>	<b>\$83,192</b>	

## **Other Expenditures**

There are other expenditures necessary for Children's Elementary to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2012-13 are:

- |                            |  |
|----------------------------|--|
| ➤ Water - \$34,402         | ➤ Sewer - \$5,515                            |
| ➤ Gas - \$20,881           | ➤ Electricity - \$71,706                     |
| ➤ Trash - \$3,886          | ➤ Telephone - \$1,498                        |
| ➤ Copier Rental - \$25,000 | ➤ Custodial Services and Supplies - \$49,822 |

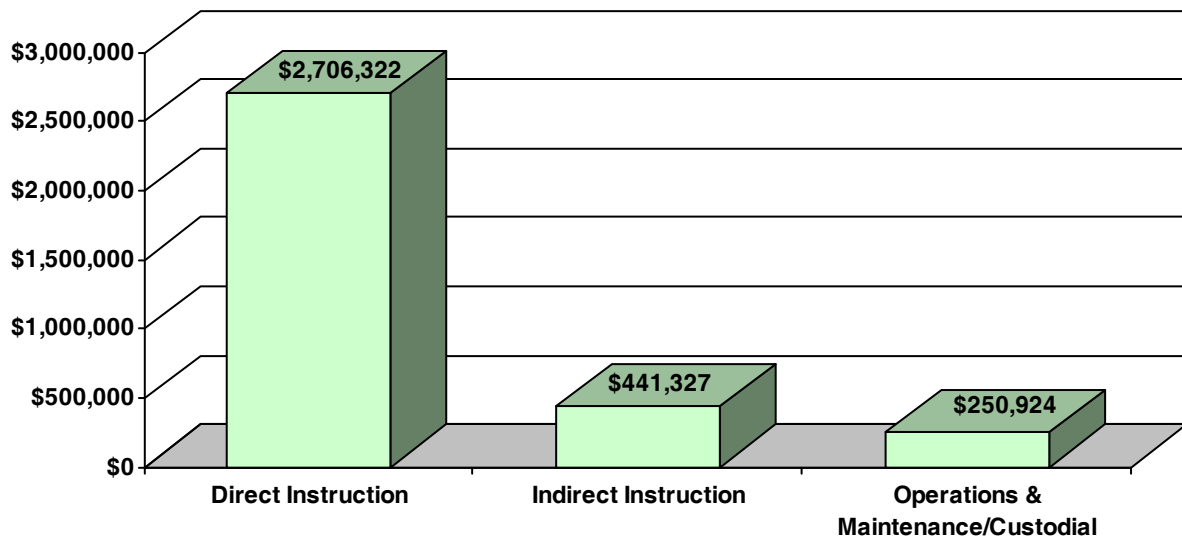
In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

## ELEMENTARY SCHOOL BUDGET BY ACTIVITY

Children's Elementary School's final budget by activity for FY2012-13 is shown in the chart below. You can see a similarity to the districtwide budget on page 6, student direct instruction makes up the biggest percentage of the budget. You also see that this school does not have expenditures for transportation, general administration nor several other categories that are on the districtwide expenditure graph.

**Children's Elementary School's FY2012-13 Budget by Activity**



**Direct Instruction:** At Children's Elementary, direct instruction expenses include: all teacher and para-educator salaries and benefits, purchased services, classroom supplies, field trips, and professional development expenditures for teachers.

**Indirect Instruction:** For this elementary school, salaries and benefits for the principal, office staff, psychologist, and nurse are budgeted here. Any decentralized spending for the office of the principal is also allocated here.

**Operations & Maintenance/Custodial:** The building engineer's salary and benefits, custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.



# MIDDLE SCHOOL STAFFING BUDGET

The budget staffing design and development at a middle school follows the same guidelines as the elementary school with a few exceptions. Along with additional staffing for middle grade funding, middle schools are given 1.0 FTE for a program assistant. Middle schools have dean and counselor positions that need to be funded out of school's allocation for staffing. Students are allowed more choices in the classes they can take so there are specialized teachers in foreign languages and instrumental music that also need to be budgeted from the staffing based on enrollment.

Some middle school teachers take on additional responsibilities (i.e. acting as department head for math or language arts). These teachers are given responsibility pay that also is deducted from the enrollment-based staffing FTE. Some middle schools hire nurse aides (equal to a para-educator position) to assist a full-time nurse. In addition to the other regularly staffed positions, middle schools have security specialists. More secretarial positions are staffed in the dean and counseling offices. There may be one or more assistant principals, depending on the total enrollment.

Below are a sample staffing design and school budget by activity for a middle school.

Community Middle School is projected to have an enrollment of 1,048 students. Since 13 students are projected to be enrolled in the Endeavor Academy program, the FTE enrollment is 1,035. Based on this figure, the 18.5:1 teacher FTE is 55.95. Additionally Community Middle School will be given 1.00 FTE for a Program Assistant/COSA, and 1.04 FTE for middle grade funding, for a total of 57.99 FTE.

Some positions are funded separately through Federal programs, based on annual authorized funding.

Community Middle School's FY2012-13 Staffing Plan		
Grade Level/Subject	# of Students	# of Teacher FTE
6th Grade	350	11.40
7th Grade	325	11.20
8th Grade	360	12.16
Gifted/Talented		.50
Endeavor		.72
COSA		1.00
World Language		2.00
Music		2.30
Art		1.00
Physical Education		2.31
AVID		1.00
Technology		2.15
Deans		2.00
Counselors		2.00
Nurse Aide		.22
Media Center		1.00
Middle Grade		1.73
Academic Electives		1.50
MS Staffing Reserve		1.80
<b>Total</b>	<b>1,035</b>	<b>57.99</b>

Other Staffing	
Position	FTE
Administrator	3.00
Educational Office Professionals	5.00
Staff Support (Bookkeeper)	1.00
Security Specialists	4.00
Psychologist	1.00
Social Worker	.40
Nurse	1.00
Custodian	2.00
<b>Total—Other Positions</b>	<b>17.40</b>



# MIDDLE SCHOOL PROGRAM SUPPORT BUDGET

## **Non Staffing Budget**

Each middle school is provided funding based on the number of students. For FY2012-13 the funding rate is \$148.70 per student. With a projected FTE enrollment of 1,048 students, Community Middle School is allocated funding of \$155,837. It may be used to purchase text books or supplies for the classrooms, library books, to reimburse teachers for supplies or pay for substitute teachers when regular teachers are at a conference or working on curriculum.

Community Middle School set up its non staffing budget as follows:

Salaries	\$9,191	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$1,613	PERA and Medicare is paid on any employee salary.
Purchased Services	\$8,475	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$115,833	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Capital Outlay	\$15,000	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$5,725	Money is appropriated for field trips, district printing services, and dues and fees.
<b>Total</b>	<b>\$155,837</b>	

## **Other Expenditures**

There are other expenditures necessary for Community Middle School to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2012-13 are:

- |                            |   |
|----------------------------|---|
| ➤ Water - \$55,281         | ➤ Sewer - \$12,410                        |
| ➤ Gas - \$38,933           | ➤ Electricity - \$160,565                 |
| ➤ Trash - \$7,971          | ➤ Telephone - \$10,015                    |
| ➤ Copier Rental - \$36,000 | ➤ Custodial Services/Supplies - \$146,508 |

In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

## MIDDLE SCHOOL BUDGET BY ACTIVITY

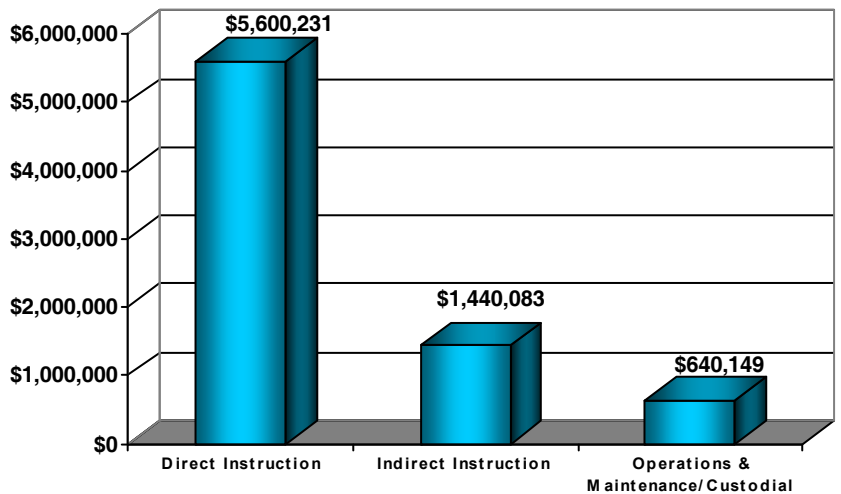
**Direct Instruction:** At Community Middle School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. Middle school students participate in intramural sports and other afterschool activities. Coach/advisor salaries and benefits and other expenses associated with these activities are allocated here.

**Indirect Instruction:** For this middle school, salaries and benefits for the principal, office staff, psychologist, social worker, deans, counselors, and nurse are budgeted here. Community Middle School has two assistant principals in addition to the principal, two deans, and two counselors. Budgets for these positions are charged to Indirect Instruction.

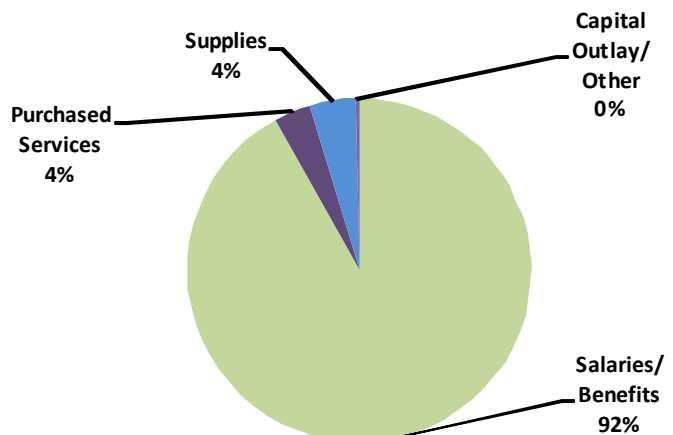
**Operations & Maintenance/Custodial:** Community Middle School is staffed with two daytime custodians and four security specialists. Salaries and benefits as well as custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

Community Middle School's FY2012-13 Budget	
<b><u>Direct Instruction</u></b>	
Salaries/Benefits	\$5,487,124
Purchased Services	7,975
Supplies	84,138
Capital Outlay	15,000
Other	5,994
<b><u>Indirect Instruction</u></b>	
Salaries/Benefits	1,404,799
Purchased Services	400
Supplies	34,384
Capital Outlay	0
Other	500
<b><u>Operations &amp; Maintenance/Custodial</u></b>	
Salaries/Benefits	159,245
Purchased Services	268,804
Supplies	212,100
Capital Outlay	0
Other	0
<b>Total Budget</b>	<b>\$7,680,463</b>

**Community Middle School's  
FY2012-13 Budget by Activity**



**Community Middle School  
Budget by Object Group**





# HIGH SCHOOL STAFFING BUDGET

High schools set up budgets much like middle schools, but on a larger scale. Athletics and activities each have a director to oversee these budgets. With a larger student enrollment, there will be additional security specialists, deans, counselors, assistant principals, and custodians. If needed, additional staffing will be given for at-risk students. Responsibility pay must also be taken from the enrollment-based staffing.

Some high school teachers take on additional responsibilities (i.e. Acting as department head for math or language arts). These teachers are given responsibility pay that also is deducted from the enrollment-based staffing FTE. Some schools hire nurse aides (equal to a para-educator position) to assist a full-time nurse. More secretarial positions are staffed in the dean and counseling offices. There may be one or more assistant principals, depending on the total enrollment.

A sample staffing design and school budget by activity and object group for a high school is presented below.

Our Town High School is projected to have an enrollment of 2,600 students. Since 77 students are projected to be enrolled in the Endeavor Academy program, the FTE enrollment is 2,523. Based on this figure, the 18.5:1 teacher FTE is 136.38. Additionally, Our Town High School will be given 1.44 FTE for high school achievement for a total of 137.82 FTE.

Some positions are funded separately through Federal programs based on annual authorized funding.

Our Town High School's FY2012-13 Staffing Plan	
Subject	# of Teacher FTE
Regular Classrooms - 2,523 students	108.20
Counselors	8.00
Deans	4.00
Media/Library	2.25
Activities Director	1.00
Athletics Director	1.00
Release Time (Coordinators)	1.40
AVID	1.20
Responsibility Factor	1.55
Extended Contract	0.44
Technology	1.50
At Risk Reading	1.20
GT/IB/AP	1.38
Vocational Ed	1.20
SAS	2.00
HS Staffing Reserve	1.50
<b>Total</b>	<b>137.82</b>

Other Staffing	
Position	FTE
Administrator	4.00
Educational Office Professionals	20.00
Staff Support	6.00
Security Specialists	7.00
Psychologist	1.80
Social Worker	1.00
Nurse	1.00
Custodian	2.00
<b>Total—Other Positions</b>	<b>42.80</b>



# HIGH SCHOOL PROGRAM SUPPORT BUDGET

## **Non Staffing Budget**

Each high school is provided funding based on the number of students. For FY2012-13 the funding rate is \$190.62 per student. With a projected FTE enrollment of 2,523 students, Our Town High School is allocated funding of \$480,934. It may be used to purchase text books or supplies for the classrooms, library books, to reimburse teachers for supplies or pay for substitute teachers when regular teachers are at a conference or working on curriculum.

Our Town High School set up its budget as follows:

Salaries	\$32,397	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$6,926	PERA and Medicare is paid on any employee salary.
Purchased Services	\$59,370	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$332,668	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Capital Outlay	\$26,623	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$22,950	Money is appropriated for field trips, district printing services, and dues and fees.
<b>Total</b>	<b>\$480,934</b>	

## **Other Expenditures**

There are other expenditures necessary for Our Town High School to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2012-13 are:

- |                            |   |
|----------------------------|---|
| ➤ Water - \$194,490        | ➤ Sewer - \$12,430                        |
| ➤ Gas - \$120,480          | ➤ Electricity - \$409,500                 |
| ➤ Trash - \$7,975          | ➤ Telephone - \$7,575                     |
| ➤ Copier Rental - \$65,000 | ➤ Custodial Services/Supplies - \$303,500 |

In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

## HIGH SCHOOL BUDGET BY ACTIVITY

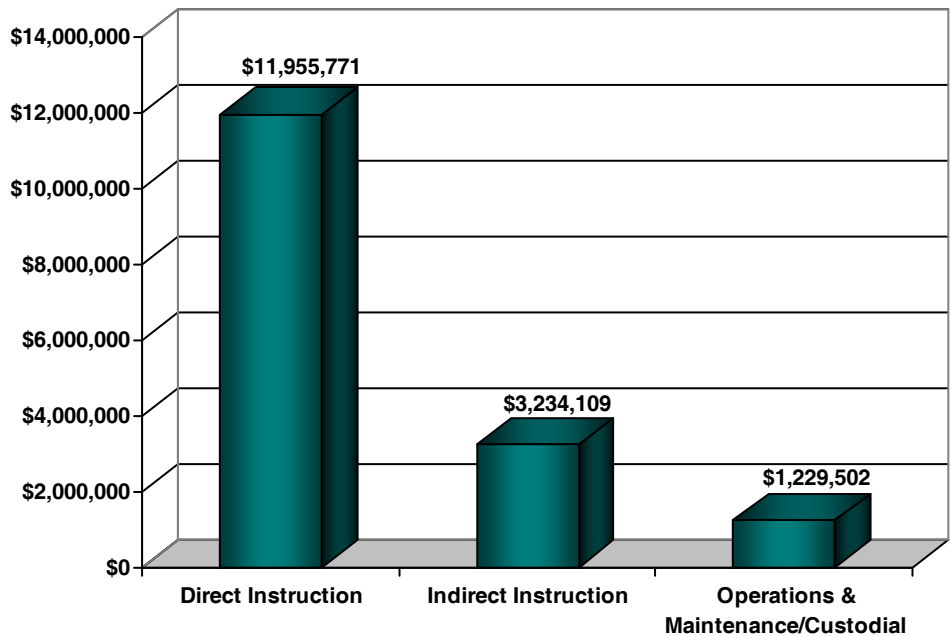
**Direct Instruction:** At Our Town High School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. High school students participate in sports, clubs, student government, music, theater, and other activities. Coach/advisor salaries and benefits and other expenses associated with these activities are allocated here.

**Indirect Instruction:** For this high school, salaries and benefits for the principal, office staff, psychologist, social worker, deans, counselors, and nurse are budgeted here. Our Town High has three assistant principals in addition to the principal, four deans, and eight counselors. Budgets for these positions are charged to Indirect Instruction.

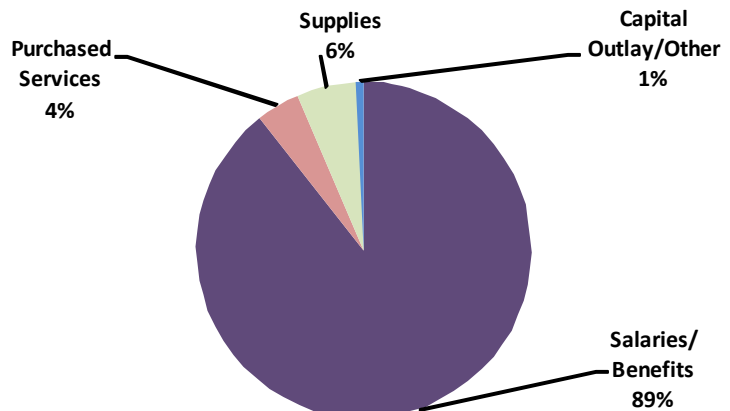
**Operations & Maintenance/Custodial:** Our Town High is staffed with two daytime custodians and seven security specialists. Salaries and benefits as well as custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

Our Town High School's FY2012-13 Budget	
<b><u>Direct Instruction</u></b>	
Salaries/Benefits	\$11,412,250
Purchased Services	87,876
Supplies	360,017
Capital Outlay	20,923
Other	74,705
<b><u>Indirect Instruction</u></b>	
Salaries/Benefits	3,142,887
Purchased Services	19,675
Supplies	56,097
Capital Outlay	5,700
Other	9,750
<b><u>Operations &amp; Maintenance/Custodial</u></b>	
Salaries/Benefits	99,554
Purchased Services	589,971
Supplies	539,977
Capital Outlay	0
Other	0
<b>Total Budget</b>	<b>\$16,419,382</b>

**Our Town High School's FY2012-13  
Budget by Activity**



**Our Town High School's  
Budget by Object Group**



## OTHER ACCOUNTABILITY RESOURCES

### **District Accountability Information**

Information concerning the District's Accountability Committee can be found on the District's web site, <http://www.cherrycreekschools.org/AssessmentEvaluation/Pages/DAC.aspx>. The DAC Annual Report, which includes previous year information from DAC subcommittees, and the Accountability Handbook are available, along with meeting schedules. Additional information is available through the Office of Assessment and Evaluation, 720-554-5001.

### **State Accountability Information**

The Colorado Department of Education provides accountability information for all of the state's districts and schools on its web site at <http://www.cde.state.co.us>

In addition, other information available on the web site includes:

- State Accountability Plan
- Accreditation information
- No Child Left Behind (NCLB) programs and statewide report card
- Adequate Yearly Progress (AYP) data by district
- General statewide and individual school district data
- Schoolview.org for Colorado Growth Model information



# **APPENDIX**

**Staffing Design Templates:**

**Elementary School**

**Middle School**

**High School**





**STAFFING /REVENUE - ELEMENTARY SCHOOL**  
**School Year 2012-2013**

School: \_\_\_\_\_  
 Enrollment Projections: K \_\_\_\_\_ Gr. 1-5 \_\_\_\_\_ Total \_\_\_\_\_

(In total, count kindergarteners as 1/2)

Total FTE: \_\_\_\_\_

Description	FTE	Dollar Allocation	Dollars Remaining
<b>FTE Allocation (18.5:1)</b>			
Primary Class size			
Differentiated/At-Risk			
LIFT			
Four Track			
Instructional Coach/Title I			
Middle Grade Funding			
North Area			
From PTCO (can be used for Para- educators and Techs only) Actual amount will be deducted from your established grant account.			
<b>From KEP (staffing outside regular KE staffing for KE students, i.e. for TA for supervision) up to .1 FTE.*</b>			
From Decentralized (Including 12% ECS Building Fund) to be deducted from 12% facilities use fund prior to transferring ECS Funds. Calculations will be determined utilizing formula for certificated teachers @ \$52,000.			
Total of all Sources		<b>*Name of Para/Tech/Teacher whose hours are purchased through ECS funds:</b>	
FTE Allocated to Elem. Staffing Pool			
Total FTE			
Additional Reserve			
<b>Final FTE</b>			

<b>Conversion Formulas for Para Educators and Technician (for page 2)</b>  <b>Para -educator</b> # of days x hours/day equals _____ FTE 4000*  <b>Technician</b> #of days x hours/days equals _____ FTE 3000*	<b>Conversion Formula for Teachers</b>  <b>Convert dollars to equivalent FTE:</b> <b>\$52,000 = FTE*</b>  * Subject to change
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Requesting Administrator \_\_\_\_\_

Approved \_\_\_\_\_ Date \_\_\_\_\_

ELEMENTARY STAFFING USE - REGULAR EDUCATION  
School Year 2012-13

School: \_\_\_\_\_

TEAM/Grade	Projected # of Students	Teachers	Average Class Size	Para Educators	Techs	Staffing Total in FTE
Kindergarten						
First Grade						
Second Grade						
Third Grade						
Fourth Grade						
Fifth Grade						
Art						
Media						
Music (general)						
Physical Education						
Technology						
LIFT						
Special Reading/Writing Math Describe:						
Special Reading/Writing Math Describe:						
Special Reading/Writing Math Describe:						
Program Assistant						
Instructional Coach						
Other - <i>specify</i> :						
Other - <i>specify</i> :						
Total						

**Total FTE**

**STAFFING /REVENUE SOURCES - MIDDLE SCHOOL (Regular Education)**  
**School Year 2012-2013**

School: \_\_\_\_\_

Enrollment:

**6th:** \_\_\_\_\_

**7th:** \_\_\_\_\_

**8th:** \_\_\_\_\_

Total:

Total FTE:

Description	FTE	Dollar Allocation	Dollars Remaining
<b>FTE Allocation (18.5:1)</b>			
SAS			
Differentiated/At-Risk			
Secondary Reading Staffing			
Nurse Tech.			
COSA			
Middle Grade Funds*			
North Area Funds			
From PTCO (can be used for Paras or Techs only) Actual amount will be deducted from Decentralized Budgets** ( Before accessing this category please have a conversation with your executive director.)			
From Decentralized** (Before accessing this category please have a conversation with your executive director.)			
Total of all Sources			
Total FTE Spent (Total from Page 2)			
FTE Allocated to District Staffing Reserve			
Principal's FTE Reserve			
FTE Sources minus FTE/Reserves			

Conversion Formulas for Para Educators and Technicians (for page 2)	Conversion Formula for Teachers
<b>Paraeducator</b>  # of days x hours/day equals _____ FTE 4000*	Convert dollars to equivalent FTE: \$52,000 = 1 FTE  Security Staffing Allocated for:
<b>Technician</b>  # of days x hours/day equals _____ FTE 3000*	EOP Staffing Allocated for:

Requesting Administrator: \_\_\_\_\_ Date \_\_\_\_\_

Approved \_\_\_\_\_ Date \_\_\_\_\_

**MIDDLE SCHOOL STAFFING USE - (Regular Education)**  
**School Year 2012-2013**

School: \_\_\_\_\_

Positions to be Staffed	Staffing Total in FTE Approved for 2011-12	Number of Teachers Projected for 2012-2013	Staffing Total in FTE Projected for 2012-2013
6th Grade			
7th Grade			
8th Grade			
Endeavor-Required (from school FTE)			
GT - Required .5 (from school FTE)			
COSA - (provided by district & <u>must</u> be used for COSA staffing)			
World Language			
Music (general)			
Art			
Physical Education			
AVID			
Industrial Technology			
Technology/SAS			
Deans			
Nurse Aide (.11 provided by district and school must match or exceed this amount)			
Counselors			
Media Center/Library			
Technicians			
Paraeducators			
Staffing Conversion for Curriculum Days			
Responsibility Factor (RF)*			
Overloads*			
Positions paid by "Middle Grade Funds" **			
Other - Health			
Other-Theatre			
Other - Reading Support			
Other - Math Support			
Total			

Total FTE	
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**STAFFING/ REVENUE SOURCES - HIGH SCHOOL (Regular Education)**  
**School Year 2012-2013**

SCHOOL \_\_\_\_\_ PROJECTION \_\_\_\_\_

ENROLLMENT 9TH \_\_\_\_\_ 10TH \_\_\_\_\_ 11TH \_\_\_\_\_ 12TH \_\_\_\_\_

I-TEAM ENROLLMENT (-) \_\_\_\_\_ ENDEAVOR ENROLLMENT(-) \_\_\_\_\_

SCHOOL ENROLLMENT FOR STAFFING \_\_\_\_\_

STAFFING / REVENUE SOURCES			
Description	FTE	Additional FTE	Dollar Allocation
<b>FTE Allocation (18.5)</b>			
SAS			
Differentiated/At Risk			
Reading			
Funding High School Achievement (See Formula)			
Career - Tech Ed			
ELA			
Special Education			
GT /AP /IB			
Other ( i.e. North Area)			
Total			
FTE Reserve HS Staffing Pool			
Building Reserve			
Total of all Sources			
Total FTE Spent (page 2)			

**Conversion Formulas for Para Educators  
and Technicians (for page 2)**

**Para-educator:**

# of days x hours/day = \_\_\_\_\_ FTE

4000\*

**Technician:**

# of days x hours/day = \_\_\_\_\_ FTE

3000\*

FTE assigned to HS Staffing Pool: \_\_\_\_\_

FTE held in building reserve: \_\_\_\_\_

*(i.e. Reduce TA time by .21; or purchase.25 FTE)*

Total Reserve Available \_\_\_\_\_

Approved changes to plan to be completed by Executive Director

Date : \_\_\_\_\_

**Conversion Formulas for teachers**

**Convert dollars to equivalent FTE**

**\$52,000 = 1 FTE\***

**Reduction of certified staff anticipation in 2011-12 due to  
enrollment decline:** \_\_\_\_\_

**FTE**

\* subject to change

**Requesting Administrator** \_\_\_\_\_

**Approved** \_\_\_\_\_

**Date** \_\_\_\_\_



## HIGH SCHOOL STAFFING USE (Regular Education)

**SCHOOL:** \_\_\_\_\_

Description	Current Staffing FTE 2011 - 2012	Projected Staffing FTE 2012- 2013
Math		
English		
Science		
Social Studies		
World Language		
AVID		
Physical Education		
Music		
Art		
Technology / SAS		
Vocational Education		
Deans		
Counselors		
Activities Director		
Athletics Director		
GT / IB / AP		
Media / Library		
Technicians		
Release Time (Coordinators, etc)		
RFs		
<i>Other - Specify</i>		
<i>Other - Specify</i>		
<i>Other - Specify</i>		
<b>TOTALS</b>		

\* Separate teaching time from release time

TOTAL FTE SPENT \_\_\_\_\_





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