

Fiscal Year  
2023-2024

# Budget Guidance Manual

## IMPORTANT DATES:

JANUARY 9-BUDGETS DUE TO EVALUATORS

JANUARY 13-BUDGETS DUE TO FINANCE



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## Who to Call for Assistance

The Budget Guidance Manual is designed to assist you with the development of your 2023-2024 budgets. The information in this manual is organized to walk you through each stage of the budget development process. If you have questions regarding the Budget Guidance Manual or need assistance during the budget development process, please call or email your support staff in the Finance Department.

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**Chief Financial Officer**  
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## Building Your Budgets

Everyone has a stake in public education.

From our community members to the staff, quality schools are essential to the stakeholders it serves.

A critical part of our educational system is a well-designed budget.

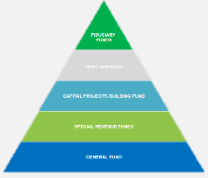
As we start developing the 2023-2024 budget, it is essential to show our stakeholders that we are using public funds responsibly and efficiently.

As you examine your roles and the challenges you face, your decisions should be continuously focused on the District's mission and goals and reflect on the values and needs of the students and the organization as a whole.

This Budget Guidance Manual will help you develop your budget while aligning it to student achievement.

We are confident that throughout the entire budget process, the effort from our staff and the community will help us successfully meet the needs of our students now and in the future.

You will have approximately **three weeks** to develop your school/department budgets. The deadline to submit your proposed budget to your immediate supervisor is **January 9, 2023**.



Westminster Public Schools is estimated to receive **\$9,941** per student ( per Governor's November 1,2021 Budget Request), which is slightly higher than the State average of \$9,516

The majority of General Fund revenue comes from the State, approximately sixty eight percent, while other revenue comes from local and federal sources.

### Grants

This year the District has **41 grants** worth over **\$25 million** to provide additional resources to improving academic achievement.

## Budget Funds

The District's budget is composed of nine operating funds. The General Fund is the District's largest fund. The other funds that make up the District's budget include activity funds and grant funds. Below describes all funds:

### General Funds

#### 10 General Fund

The general fund is for the ordinary day-to-day operations of the District, including transactions not accounted for in other funds.

#### 18 Risk Management Fund

This fund pays for payments of workers' compensation, property, general liability, errors and omissions, vehicle insurance premiums and deductibles, and related expenses for providing overall risk management activities for the District.

#### 19 Preschool Fund

Accounts for program funding designated explicitly for regular and special education preschool programs.

### Special Revenue Funds

These funds come from specific taxes or other earmarked revenue sources that cannot be diverted for other purposes. These funds include:

#### 21 Nutrition Service Fund

These record financial transactions are related to food service operations.

#### 22 Government Designated Purpose Grants Fund

These revenues and expenditures come from federal, state, and local government grants.

#### 23 Student Athletic and Activity Fund

These financial transactions are related to certain school-sponsored activities.

#### 26 Day Care Fund

These financial transactions are related to the District's daycare services.

## Debt Services

The Debt Service Fund uses finances for payment of principal and interest of all long-term general obligation's debt.

### 31 Bond Redemption Fund

The Bond Redemption Fund accounts for property taxes that are collected to pay bondholders.

The Capital Project funds are used to finance and account for the financial resources that come from the acquisition or construction of major capital facilities.

## Capital Projects Building Fund

### 43 Capital Reserve Fund

This fund is used to purchase equipment with a unit cost of over \$5,000 or for the acquisition of property, construction of new facilities, or remodeling of existing facilities, where the cost is estimated to exceed \$5,000.



# Budget Process

The budget process should respond positively to legal issues, enrollment, labor relations, social and cultural trends, inflation, demographics, and other changes directed by the State legislature, the Board of Education, and the superintendent.

The District uses key assumptions to help develop the budget.

These key assumptions include:

- Enrollment will continue to decline.
- Inflation.
- School Board priorities.
- Bridge plan (2030 strategic plan currently in progress).
- Competency-Based System will continue to be a vital part of the District’s operating system.
- Changing demographics – At-risk students will continue to decline.
- Budget adjustments will be made if appropriate.
- Class size.
- New legislation – new mandates.
- School budgets will reflect all of the resources used to educate students, including salaries & benefits of substitute staff, utilities, technology, supplies and materials costs etc.
- Contractual agreements.
- Collaborative decision-making will continue to be used in the District and school improvement process where appropriate.



## Current Year General Fund Expenditure Summary:

- Salaries and Benefits  
78.76%
- Supplies and Materials  
1.89%
- Purchase Services  
5.51%
- Property  
1.61%
- Other  
1.51%
- Transfers  
10.72%

## CORE staffing student-teacher ratios:

- Elementary K-5  
19/1
- Innovation  
16-20/1
- Middle/K8  
23/1
- High  
25/1



## School Budget Process

Schools use **zero-based budgeting** when developing the budget. This process should be collaborative between administration, staff, and the school’s Building Accountability Advisory Committee (BAAC).

During the budget development, the administration is encouraged to develop the most cost-effective plan while keeping their overall objectives in mind. To support this, flexibility is provided by allowing the shifting of resources within instructional allocations from one category to another.

### How are schools funded?

Schools are funded at a pre-determined level for supplies and materials, purchased services, and capital outlay. Schools receive additional funds for substitutes.

**For 2023-2024, allocations are as follows:**

		Elementary	Middle/K8	High
Instructional	All Students	\$ 90	\$ 110	\$ 150/\$60
	At-risk	60	80	120
Non-Instructional	Non-instructional	40	50	60
	Building Allotment Substitutes	35	35	35
<b>Total</b>		<b>\$ 225</b>	<b>\$ 275</b>	<b>\$ 365</b>

### Instructional funds

The State defines instruction as “the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils.” This definition limits the expenditures that can be classified as instructional to those that relate to the direct teaching of pupils or the interaction between teachers and pupils. **At least 70% of the budget should be allocated to instructional expenditures.**

**At least 70% of the budget should be allocated to instructional expenditures.**



When developing your budgets, please keep in mind that individual schools are responsible for the usage cost of the Copier machines.

### **Non-instructional funds**

The non-instructional allocation is used to budget for all of the school supplies and materials that are not directly related to providing direct instruction to students. This would include office supplies and materials, staff development, and additional hours for overtime or non-budgeted help.

On the next few pages, you will find instructional and non-instructional allocation funding for each school.

The District holds back 10% of each school's allocation until the actual student count in October.

Westminster Public Schools  
**RESOURCE ALLOCATION – ALL SCHOOLS**  
Purchased Services, Materials and Supplies  
Fiscal Year 2022-2023

	Projected Funded Students	Projected At-Risk Free Students	K-12 Instructional Allocation  @ \$90	K-12 At-Risk Instructional Allocation  @ \$60	Total Instructional Allocation
<b>Elementary Schools</b>					
Early Childhood	60.00	29.00	5,400	1,740	7,140
Fairview	304.00	180.00	27,360	10,800	38,160
Harris Park	229.00	157.00	20,610	9,420	30,030
Mesa	279.00	211.00	25,110	12,660	37,770
Sherrelwood	218.00	155.00	19,620	9,300	28,920
Sunset Ridge	300.00	173.00	27,000	10,380	37,380
<b>Total Elementary Schools</b>	<b>1,390</b>	<b>905</b>	<b>125,100</b>	<b>54,300</b>	<b>179,400</b>
<b>Middle Schools/K-8</b>					
			<b>@ \$110</b>	<b>@ \$80</b>	
CSLA	430.00	359.00	47,300	28,720	76,020
Hodgkins	600.00	440.00	66,000	35,200	101,200
Orchard Park	550.00	260.00	60,500	20,800	81,300
Tennyson Knolls	368.00	260.00	40,480	20,800	61,280
Shaw Heights	505.00	347.00	55,550	27,760	83,310
WAIS	300.00	280.00	33,000	22,400	55,400
STEM	400.00	350.00	44,000	28,000	72,000
MAA	340.00	300.00	37,400	24,000	61,400
Flynn	285.00	270.00	31,350	21,600	52,950
<b>Total Middle/K-8 Schools</b>	<b>3,778</b>	<b>1,666</b>	<b>415,580</b>	<b>229,280</b>	<b>644,860</b>
<b>High Schools</b>					
			<b>\$150/\$60</b>	<b>@ \$120</b>	
Westminster	2,200.00	1,287.00	330,000	154,440	484,440
Westminster Virtual	73.00	30.00	10,950	3,600	14,550
CTE	1,250.00	-	75,000	-	75,000
Hidden Lake	316.00	208.00	47,400	24,960	72,360
<b>Total High Schools</b>	<b>2,589</b>	<b>1,525</b>	<b>463,350</b>	<b>183,000</b>	<b>646,350</b>
<b>Grand Total</b>	<b>7,757</b>	<b>4,096</b>	<b>1,004,030</b>	<b>466,580</b>	<b>1,470,610</b>

**Westminster Public Schools**  
**RESOURCE ALLOCATION - ALL SCHOOLS**  
**Purchased Services, Materials and Supplies**  
**Fiscal Year 2022-2023**

Non- Instructional Allocation	Instructional Building Allotment Substitutes	Total Allocation	Total Allocation	
@ \$40	@ \$35	@ 100%	@ 90%	
				<b>Elementary Schools</b>
2,400	2,100	11,640	10,476	Early Childhood
12,160	10,640	60,960	54,864	Fairview
9,160	8,015	47,205	42,485	Harris Park
11,160	9,765	58,695	52,826	Mesa
8,720	7,630	45,270	40,743	Sherrelwood
12,000	10,500	59,880	53,892	Sunset Ridge
<b>55,600</b>	<b>48,650</b>	<b>283,650</b>	<b>255,285</b>	<b>Total Elementary Schools</b>
				<b>Middle Schools/K-8</b>
<b>@ \$50</b>	<b>@ \$35</b>			
21,500	15,050	112,570	101,313	CSLA
30,000	21,000	152,200	136,980	Hodgkins
27,500	19,250	128,050	115,245	Orchard Park
18,400	12,880	92,560	83,304	Tennyson Knolls
25,250	17,675	126,235	113,612	Shaw Heights
15,000	10,500	80,900	75,150	WAIS
20,000	14,000	106,000	114,848	STEM
17,000	11,900	90,300	75,150	MAA
14,250	9,975	77,175	62,474	Flynn
<b>188,900</b>	<b>132,230</b>	<b>965,990</b>	<b>878,076</b>	<b>Total Middle/K-8 Schools</b>
				<b>High Schools</b>
<b>@ \$60/\$15</b>	<b>@ \$35</b>			
132,000	77,000	693,440	624,096	Westminster
4,380	2,555	21,485	19,337	Westminster Virtual
18,750	-	93,750	84,375	CTE
18,960	11,060	102,380	92,142	Hidden Lake
<b>174,090</b>	<b>90,615</b>	<b>911,055</b>	<b>819,950</b>	<b>Total High Schools</b>
<b>418,590</b>	<b>240,520</b>	<b>2,160,695</b>	<b>1,953,310</b>	<b>Grand Total</b>



## Enrollment Projections

School’s licensed staff is allocated based on student projections.

- For 2023-2024, we project enrollment of 8,189.

The projections are based on the past five years of actual data, considering housing developments or other demographic changes that are being developed and changing within the school neighborhoods.

The projected student enrollment count will be used to determine the school’s instructional and non-instructional allocations.

For the 2022-2023 school year, preliminary October Count numbers are:

	2022-2023 October Count*
Head Count	8,080
Funded Count	7,822
Free & Reduced Count	6,282
Free & Reduced Percent	78%

\*Includes Preschool students

### Current Year Expenditures by Program:

Instructional Services

**44.03%**

Support Service

**51.74%**

Non-instructional Services

**1.28%**

Other

**2.95%**

## 2023-2024 Projection Staffing Ratio

Elementary	Projected 23-24 Enrollment	Budgeted 22-23 Teachers	Staffing Ratio	23-24 Projected Tchrs	Difference Projected Tchrs
Harris Park	190	11.0	19.0	10.0	-1.0
Mesa	279	12.0	19.0	14.5	2.5
Sherrelwood	190	11.5	19.0	10.0	-1.5
<b>TOTAL</b>	<b>659</b>	<b>34.5</b>		<b>34.5</b>	<b>0.0</b>
K-8	Projected 23-24 Enrollment	Budgeted 22-23 Teachers	Staffing Ratio	23-24 Projected Tchrs	Difference Projected Tchrs
CSLA	375	20.5	21.0	18.0	-2.5
Hodgkin's	600	27.0	21.0	28.5	1.5
OPA	550	20.0	21.0	26.0	6.0
Tennyson Knolls	355	17.0	21.0	17.0	0.0
Sunset Ridge	330	14.5	21.0	15.5	1.0
Fairview	330	12.5	21.0	15.5	3.0
<b>TOTAL</b>	<b>2,540</b>	<b>84.5</b>		<b>120.5</b>	<b>5.0</b>
Innovation	Projected 23-24 Enrollment	Budgeted 22-23 Teachers	Staffing Ratio	23-24 Projected Tchrs	Difference Projected Tchrs
Colorado STEM Academy	380	24.5	18.0	21.0	<b>-3.5</b>
Flynn	305	14.0	15.5	19.5	5.5
The MET	324	16.5	19.0	17.0	0.5
WAIS	280	13.5	19.0	14.5	1.0
<b>TOTAL</b>	<b>1,289</b>	<b>68.5</b>		<b>72.0</b>	<b>3.5</b>
Middle	Projected 23-24 Enrollment	Budgeted 22-23 Teachers	Staffing Ratio	23-24 Projected Tchrs	Difference Projected Tchrs
Shaw Heights	575	20.0	23.0	25.0	5.0
<b>TOTAL</b>	<b>575</b>	<b>20.0</b>		<b>25.0</b>	<b>5.0</b>
High	Projected 23-24 Enrollment	Budgeted 22-23 Teachers	Staffing Ratio	23-24 Projected Tchrs	Difference Projected Tchrs
Westminster High	2,100	82.0	25.0	84.0	2.0
Hidden Lake	389	14.5	20.0	19.5	5.0
<b>TOTAL</b>	<b>2,489</b>	<b>96.5</b>		<b>103.5</b>	<b>7.0</b>
<b>GRAND TOTAL</b>	<b>7,552</b>	<b>304</b>		<b>355.5</b>	<b>20.5</b>
PRE-SCHOOL	355				
<b>Total</b>	<b>7,907</b>				<b>51.5</b>

# Developing School Budget

Budget Smartsheet spreadsheets will be emailed to principals in December. As the budget manager, you are responsible for budgeting instructional and non-instructional purchased services, supplies and materials, and non-capital outlay, as well as expenditures for:

- **Overtime/additional pay**
  - If you have any additional pay entered into your budget, please use 23% for the benefit costs.
- **Cell phone stipends**
  - Principal/ Asst. Principal \$100/month x 12 months
- Temporary Help/ Building Substitutes
- Purchase Services
- Supplies and materials
- Copier and printer
- Non-Capital outlay
- Substitutes for Professional Leave

Each account number must be listed separately so that a total program cost can be developed. If you need an additional code, please contact the finance department to assist with this.

We ask that you complete the budget worksheets provided to you, including a line item budget, details of the line item, and how it ties to the school's Unified Improvement Plan (UIP).

The intent of the worksheet is to provide detailed budget information by subject/program and by account number so that the superintendent and Board of Education can make informed funding decisions.

Schools are required to submit their preliminary budgets for 2023-2024 by **January 9** to your evaluator. The evaluator will then be responsible for submitting the school's approved preliminary budget to Finance by **January 13**.

In addition, you will need to submit a memorandum from the **Building Accountability Advisory Committee (BAAC)** along with your budget request. The memorandum ensures BAAC's participation in the budget development process. A sample of a memorandum is included for you to follow.



## Demographics\*

Male 52%  
Female 48%

Hispanic 75%  
White 17%  
Asian 4%  
Black/not Hispanic 2%  
American Indian <0.5%  
Native Hawaiian/ P.I. <0.5%  
Two or More Ethnicities 2%

Over **78%** of the student population is considered free and reduced lunch or at poverty level.

\* May not equal to 100% due to rounding

## Sample BAAC Memorandum

To: Board of Education, Dr. Pamela Swanson, DAAC  
From: (Principal)  
Subject: (Name of School) 2022-2023 Budget Request  
Date: (Current Date)

This memo is to verify that the proposed 2023-2024 budget request submitted to the District was reviewed and discussed with BAAC committee members.

The budget reflects the priorities and goals established by the school and represents the recommendations from the BAAC to provide for student achievement and to fulfill the mission of the school and the District.

\_\_\_\_\_  
BAAC Member Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal Signature

\_\_\_\_\_  
Date





## Capital Reserve Requests

For the 2023-2024 budget process, schools will need to complete a Capital Reserve requests with their budget submission. These requests are to be made on a separate Smartsheet from the link is included in the email and should be part of a three or five-year building plan.

Capital Reserve request includes items such as building improvements, playground equipment, computer labs, student furniture, office furniture, audio/visual equipment, or other large items greater than \$5,000 that you are unable to fund in your operating budget.

**Note:** The Technology department will automatically budget for the computer upgrades as part of the replacement cycle.

Contact the Operations and Maintenance department for additional information.

Funded **Capital Reserve** projects for the current year included:

- Asphalt Repair
- Roof Repairs
- Air Conditioning
- Furniture Replacement
- Yellow & White Fleet Replacement
- Technology Upgrades

# Budget Development for Departments, Grant, and Other Funds

Budget spreadsheets will be emailed to budget managers in December. As the budget manager, you are responsible for budgeting for:

- Performance Agreements (employees and contract personnel)
- Benefits Associated with Employee Performance Agreements
- Professional Leave Requests for employees (substitutes)
- **Overtime/Additional Pay**
  - If you have any additional pay entered into your budget, please use 23% for the benefit costs.
- **Cellphone stipends**
  - Department Administrators and Coordinators \$150/month x 12 months
  - Support Managers/Professional. Technical \$ 100.00 /month x 12 months
  - Auxiliary/Warehouse Staff: \$40.00
- Temporary Help/ Substitutes
- Purchased Services
- Supplies and Materials
- Non-Capital Outlay

Department budgets will receive a 3% increase for the 2023-2024 school year. The check figure provided to you in your spreadsheet reflects the new total. The check figure is your budget for 2023-2024. If you need additional budget please use a separate sheet and add items being requested.

**Important:** Performance Agreements for contracted services will be carefully reviewed to determine if the nature and scope of the work qualify the individual under Federal law to be classified as an employee or independent contractor.

Each account number must be listed separately so that a total program cost can be developed. If you need an additional code, please add it and highlight it so we can be notified of your request.

We ask that you complete the budget worksheets provided, including a line item budget, details of the line item, and how it ties to the District or department goals. The intent of the worksheet is to provide detailed budget information by subject/program and by account number so that the superintendent and Board of Education can make informed funding decisions.

**Budget managers are required to submit their preliminary budgets to their supervisor by **January 9**. The supervisor will forward the budget to the Finance department by **January 13**.**

Budget managers who are responsible for estimating revenues for other funds, grants, or activities supported by revenues external to the General Fund are required to submit revenue estimates and describe underlying assumptions by **January 13**.

## Contracts Over \$50,000

The Smartsheet spreadsheet link to add items is included in the email.

All procurements made by the school district must be in accordance with the Board Policy. Board Policy DJ-A requires that all planned purchases and contracts that will exceed \$50,000 are included in the adopted budget. Please submit the details of all planned purchases along with your budget request.

We ask that you submit the following information for all over \$50,000 purchases:

1. Department/school name that's planning the purchase
2. The vendor that you are planning on using
3. The anticipated amount of the contract
4. The purpose of the transaction

### SAMPLE:

Department Name	Anticipated \$ Amount	Purpose / Additional Information / Description
<b>Athletics &amp; Activities</b>		
Denver Athletic	75,000	Sports Equipment & Uniforms
BSN Sports	150,000	Sports Equipment & Uniforms
<b>Gemini Imprints</b>	<b>95,000</b>	<b>Spirit Gear</b>
Total		320,000
<b>Learning Services</b>		
Adams County Head Start	250,000	Early Childhood Care Program
<b>Advance Education</b>	<b>100,000</b>	<b>Cognia Coaching, Dues &amp; Fees</b>
Reading Partners	250,000	License-Read Act
Apple Inc	191,580	School & Department Purchases
Art Drotar	80,000	Math Instruction Consultant
AVID	60,000	AVID
BrainPOP LLC	55,000	Computer Subscription
CDLS	475,000	Westminster Virtual Academy/Curriculum
Cognia	\$200,000	Diagnostic Review, Leadership Professional Development, & Fees
Emer genetics/Step LLC	250,000	SEL Training and Licenses
Empower	100,000	Recording and Reporting
Flex Academies	75,000	Afterschool Program
Front Range Community College	101,000	ASCENT & Concurrent Enrollment
IB	75,000	Combined CP, Diploma & Testing Fees
Illuminate	65,000	Data Warehouse
<b>IXL Learning</b>	<b>175,000</b>	<b>Math, Literacy, &amp; Science Curriculum</b>
Kagan	60,000	Kagan Training, Professional Development
Lexia Core5/Powerup	495,000	Powerup Licenses, Core5 and Training
<b>Marriott Westminster</b>	<b>100,000</b>	<b>District SB Conference</b>
Marzano	300,000	District Partnership
McGraw Hill	200,000	Curriculum
Museum	60,000	Teacher and Students Professional Development
Nearpod	75,000	Online Instructional Tool
Panorama Education	150,000	Survey Program
Pachellos Printing	50,000	Printing
Project Lead the Way	250,000	CTE Science & Technology
<b>Reading Partners</b>	<b>120,000</b>	<b>Early Learning Curriculum and Staff Development</b>
Renaissance	300,000	District Assessment
SucessMaker/SAVVAS	350,000	Software
TCI/History Alive	200,000	Middle School History Program
Unknown Vendor	78,000	State testing 7th - 11th
Unknown Vendor	150,000	Musical Instruments
<b>Westminster Learning Center</b>	<b>125,000</b>	<b>Early Childhood Care Program</b>
<b>Voyager Sopris Leaning LLC</b>	<b>101,000</b>	<b>Books &amp; Educational Services</b>
Zspace	350,000	Virtual Computers, Programing & Training
Total		5,766,580

# Budget Development Calendar

