

Fiscal Year
2022-2023

Budget Guidance Manual

IMPORTANT DATES:

JANUARY 11-BUDGETS DUE TO EVALUATORS

JANUARY 14-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 2022-2023 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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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 2022-2023 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 **six weeks** to develop your school/department budgets. The deadline to submit your proposed budget to your immediate supervisor is **January 11, 2022.**



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 \$2,500.



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.
- Salaries and benefits will continue to increase due to a two-year agreement with the association.
- Inflation.
- School Board priorities.
- Bridge plan (2025 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 2022-2023, 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 |
| Total | | \$ 225 | \$ 275 | \$ 365 |

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.

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

The District holds back 10% of each schools 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 |
|-----------------------------------|---------------------------------|---------------------------------------|---|---|--------------------------------------|
| Elementary Schools | | | | | |
| Early Childhood | 60.00 | 29.00 | 5,400 | 1,740 | 7,140 |
| Fairview | 260.00 | 180.00 | 23,400 | 10,800 | 34,200 |
| 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 | 270.00 | 173.00 | 24,300 | 10,380 | 34,680 |
| Total Elementary School | 1,316 | 905 | 118,440 | 54,300 | 172,740 |
| Middle Schools/K-8 | | | | | |
| <i>Innovation Schools</i> | 1,250.00 | - | @ \$110 | @ \$80 | - |
| CSLA | 400.00 | 359.00 | 44,000 | 28,720 | 72,720 |
| Hodgkins | 600.00 | 440.00 | 66,000 | 35,200 | 101,200 |
| Skyline Vista | 500.00 | 260.00 | 55,000 | 20,800 | 75,800 |
| Tennyson Knolls | 368.00 | 260.00 | 40,480 | 20,800 | 61,280 |
| Ranum | 385.00 | 315.00 | 42,350 | 25,200 | 67,550 |
| Shaw Heights | 421.00 | 347.00 | 46,310 | 27,760 | 74,070 |
| Total Middle/K-8 Schools | 3,924 | 1,981 | 294,140 | 158,480 | 452,620 |
| High Schools | | | | | |
| Westminster | 2,100.00 | 1,287.00 | \$150/\$60 315,000 | @ \$120 154,440 | 469,440 |
| 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 |
| Total High Schools | 2,489 | 1,525 | 448,350 | 183,000 | 631,350 |
| Grand Total | 7,729 | 4,411 | 860,930 | 395,780 | 1,256,710 |
| * Innovation Schools Not Included | | | | | |

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% | |
| Elementary Schools | | | | |
| 2,400 | 2,100 | 11,640 | 10,476 | Early Childhood |
| 10,400 | 9,100 | 53,700 | 48,330 | 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 |
| 10,800 | 9,450 | 54,930 | 49,437 | Sunset Ridge |
| 52,640 | 46,060 | 271,440 | 244,296 | Total Elementary Schools |
| Middle Schools/K-8 | | | | |
| @ \$50 | @ \$35 | - | - | <i>Innovation Schools</i> |
| - | - | - | - | |
| 20,000 | 14,000 | 106,720 | 96,048 | CSLA |
| 30,000 | 21,000 | 152,200 | 136,980 | Hodgkins |
| 25,000 | 17,500 | 118,300 | 106,470 | Skyline Vista |
| 18,400 | 12,880 | 92,560 | 83,304 | Tennynson Knolls |
| 19,250 | 13,475 | 100,275 | 90,248 | Ranum |
| 21,050 | 14,735 | 109,855 | 98,870 | Shaw Heights |
| 133,700 | 93,590 | 679,910 | 611,919 | Total Middle/K-8 Schools |
| High Schools | | | | |
| @ \$60/\$15 | @ \$35 | | | |
| 126,000 | 73,500 | 668,940 | 602,046 | 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 |
| 168,090 | 87,115 | 886,555 | 797,900 | Total High Schools |
| 354,430 | 195,440 | 1,837,905 | 1,654,115 | Grand Total |



Enrollment Projections

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

- For 2022-2023, 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 2021-2022 school year, October Count numbers are:

| | 2021-2022 October Count* |
|------------------------|--------------------------|
| Head Count | 8,371 |
| Funded Count | 8,145.5 |
| Free & Reduced Count | 6,343 |
| Free & Reduced Percent | 76% |

*Includes Preschool students

Current Year Expenditures by Program:

Instructional Services
44.03%

Support Service
51.74%

Non-instructional Services
1.28%

Other
2.95%

Developing School Budget

Budget 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 22% 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 2022-2023 by **January 11** to the appropriate Learning Services Director. The director will then be responsible for submitting the school’s approved preliminary budget to Finance by **January 14**.

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 **76%** 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 2022-2023 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 2022-2023 budget process, schools will need to complete a Capital Reserve requests with their budget submission. These requests are to be made on a separate form that is included in this manual 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

Capital Reserve Project Request Form 2022-2023 Fiscal Year

| |
|--|
| <p>Project Location: Project Name: Point of Contact for Questions (Name & Phone No.) Project Originator Project Reviewer: (Director or above)</p> |
| <p>Project Description (Scope of Work)</p> |
| <p>Requirements - Why is this project necessary? Address any of the following criteria that apply: Efficiency/Recurring Cost Savings; Risk of Injury; Risk of Property Damage; Program Support; Appearance; Instructional.</p> |
| <p>Impact of not funded.</p> |

Approvals:

Budget Manager _____

Director _____

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 22% 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 2022-2023 school year. The check figure provided to you in your spreadsheet reflects the new total. The check figure is your budget for 2022-2023. 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 11**. The supervisor will forward the budget to the Finance department by **January 14**.

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 14**.

Contracts Over \$50,000

The spreadsheet to add items is included in your budget worksheet.

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. Contract Date (if available)
5. The purpose of the transaction

SAMPLE:

| Department Name | Anticipated \$ Amount | Purpose / Additional Information / Description |
|------------------------------------|-----------------------|--|
| Athletics & Activities | | |
| Denver Athletic | 75,000 | Sports Equipment & Uniforms |
| BSN Sports | 150,000 | Sports Equipment & Uniforms |
| Gemini Imprints | 95,000 | Spirit Gear |
| Total | | 320,000 |
| Learning Services | | |
| Adams County Head Start | 250,000 | Early Childhood Care Program |
| Advance Education | 100,000 | Cognia Coaching, Dues & Fees |
| 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 |
| IXL Learning | 175,000 | Math, Literacy, & Science Curriculum |
| Kagan | 60,000 | Kagan Training, Professional Development |
| Lexia Core5/Powerup | 495,000 | Powerup Licenses, Core5 and Training |
| Marriott Westminster | 100,000 | District SB Conference |
| 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 |
| Reading Partners | 120,000 | Early Learning Curriculum and Staff Development |
| 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 |
| Westminster Learning Center | 125,000 | Early Childhood Care Program |
| Voyager Sopris Leaning LLC | 101,000 | Books & Educational Services |
| Zspace | 350,000 | Virtual Computers, Programing & Training |
| Total | | 5,766,580 |

District Budget Development Calendar

