

# Budget Guidance Manual

Fiscal Year 2021-2022



## Important Dates:

January 11-Budgets Due to Evaluators

January 18-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 2021-2022 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.

**Sandra Nees, MBA**  
**Chief Financial Officer**  
[snees@westminsterpublicschools.org](mailto:snees@westminsterpublicschools.org)  
303-657-3810



## 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.

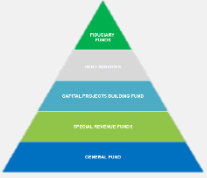
As we start the process of developing the 2021-2022 budget, it is essential to show our stakeholders that we are using public funds responsibly and efficiently.

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, 2021**.



Westminster Public Schools is estimated to receive **\$9,540** per student ( per Governor’s November 1,2020 Budget Request), which is slightly higher than the State average of \$8,980.

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 **31 grants** worth over **\$14 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 obligations 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 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 be determined through negotiations.
- Inflation will remain low.
- School Board priorities.
- Vision 2025 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 increase.
- 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 all staff, utilities, technology, 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  
82.82%
- Supplies and Materials  
4.61%
- Purchase Services  
4%
- Property  
1%
- Other  
1.55%
- Transfers  
6.2%

## CORE staffing student-teacher ratios:

- Elementary K-5  
21/1
- Innovation  
18-20/1
- Middle/K8  
25/1
- High  
27/1



## School Budget Process

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

During the development of the budget, 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. School supplies and materials budget received an allocation increase of \$10 instructional per pupil.

**For 2021-2022, 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/\$75</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.

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

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

## 2020-2021 RESOURCE ALLOCATIONS

Westminster Public Schools  
**RESOURCE ALLOCATION - ALL SCHOOLS**  
 Purchased Services, Materials and Supplies  
 Fiscal Year 2021-2022

	Projected Funded Students	Projected At-Risk Free Students	Copier Allocation Budget @ \$5	Computer Subscription Budget @ \$10	K-12 Instructional @ \$90	K-12 At-Risk Instructional Allocation @ \$60
<b>Elementary Schools</b>						
Early Childhood	-	-	-	-	-	-
Fairview	250.00	180.00	1,250.00	2,500.00	22,500.00	10,800.00
Harris Park	229.00	157.00	1,145.00	2,290.00	20,610.00	9,420.00
Mesa	255.00	211.00	1,275.00	2,550.00	22,950.00	12,660.00
Sherrelwood	240.00	155.00	1,200.00	2,400.00	21,600.00	9,300.00
Sunset Ridge	262.00	173.00	1,310.00	2,620.00	23,580.00	10,380.00
<b>Total Elementary Schools</b>	<b>1,236.00</b>	<b>1,126.00</b>	<b>6,180.00</b>	<b>12,360.00</b>	<b>111,240.00</b>	<b>67,560.00</b>
<b>Middle Schools/K-8</b>						
			<b>@ \$5</b>	<b>@ \$10</b>	<b>@ \$110</b>	<b>@ \$80</b>
<i>Innovation Schools</i>	1,290.00	-	-	-	-	-
CSLA	504.00	359.00	2,520.00	5,040.00	55,440.00	28,720.00
Hodgkins	600.00	440.00	3,000.00	6,000.00	66,000.00	35,200.00
Skyline Vista	358.00	260.00	1,790.00	3,580.00	39,380.00	20,800.00
Tennyson Knolls	387.00	260.00	1,935.00	3,870.00	42,570.00	20,800.00
Ranum	454.00	315.00	2,270.00	4,540.00	49,940.00	25,200.00
Shaw Heights	501.00	347.00	2,505.00	5,010.00	55,110.00	27,760.00
<b>Total Middle/K-8 Schools</b>	<b>4,094.00</b>	<b>1,981.00</b>	<b>14,020.00</b>	<b>28,040.00</b>	<b>308,440.00</b>	<b>158,480.00</b>
<b>High Schools</b>						
			<b>@ \$5</b>	<b>@ \$10</b>	<b>\$150/\$60</b>	<b>@ \$120</b>
Westminster	2,100.00	1,287.00	10,500.00	21,000.00	315,000.00	154,440.00
CTE (\$75 per student)	1,400.00	-	-	-	84,000.00	-
Hidden Lake	314.00	208.00	1,570.00	3,140.00	47,100.00	24,960.00
<b>Total High Schools</b>	<b>2,414.00</b>	<b>1,495.00</b>	<b>12,070.00</b>	<b>24,140.00</b>	<b>446,100.00</b>	<b>179,400.00</b>
<b>Grand Total</b>	<b>7,744.00</b>	<b>4,602.00</b>	<b>32,270.00</b>	<b>64,540.00</b>	<b>865,780.00</b>	<b>405,440.00</b>

\* Innovation Schools Not Included

## 2020-2021 RESOURCE ALLOCATIONS

Westminster Public Schools  
 RESOURCE ALLOCATION - ALL SCHOOLS  
 Purchased Services, Materials and Supplies  
 Fiscal Year 2021-2022

Total Instructional Allocation	Non-Instructional Allocation	Instructional Building Allotment Substitutes	Total Allocation	Total Allocation	
100%	@ \$40	@ \$35	@ 100%	@ 90%	
					<b>Elementary Schools</b>
-	-	-	-	-	Early Childhood
33,300.00	10,000.00	8,750.00	52,050.00	46,845.00	Fairview
30,030.00	9,160.00	8,015.00	47,205.00	42,484.50	Harris Park
35,610.00	10,200.00	8,925.00	54,735.00	49,261.50	Mesa
30,900.00	9,600.00	8,400.00	48,900.00	44,010.00	Sherrelwood
33,960.00	10,480.00	9,170.00	53,610.00	48,249.00	Sunset Ridge
<b>178,800.00</b>	<b>49,440.00</b>	<b>43,260.00</b>	<b>271,500.00</b>	<b>244,350.00</b>	<b>Total Elementary Schools</b>
	<b>@ \$50</b>	<b>@ \$35</b>			<b>Middle Schools/K-8</b>
-	-	-	-	-	<i>Innovation Schools</i>
84,160.00	25,200.00	17,640.00	127,000.00	114,300.00	CSLA
101,200.00	30,000.00	21,000.00	152,200.00	136,980.00	Hodgkins
60,180.00	17,900.00	12,530.00	90,610.00	81,549.00	Skyline Vista
63,370.00	19,350.00	13,545.00	96,265.00	86,638.50	Tennyson Knolls
75,140.00	22,700.00	15,890.00	113,730.00	102,357.00	Ranum
82,870.00	25,050.00	17,535.00	125,455.00	112,909.50	Shaw Heights
<b>466,920.00</b>	<b>140,200.00</b>	<b>98,140.00</b>	<b>705,260.00</b>	<b>634,734.00</b>	<b>Total Middle/K-8 Schools</b>
	<b>@ \$60/\$15</b>	<b>@ \$35</b>			<b>High Schools</b>
469,440.00	126,000.00	73,500.00	668,940.00	602,046.00	Westminster
84,000.00	21,000.00	-	105,000.00	94,500.00	CTE
72,060.00	18,840.00	10,990.00	101,890.00	91,701.00	Hidden Lake
<b>625,500.00</b>	<b>165,840.00</b>	<b>84,490.00</b>	<b>875,830.00</b>	<b>788,247.00</b>	<b>Total High Schools</b>
<b>1,271,220.00</b>	<b>355,480.00</b>	<b>200,165.00</b>	<b>1,852,590.00</b>	<b>1,667,331.00</b>	<b>Grand Total</b>

## 2021-2022 PROJECTED CORE TEACHERS

### Westminster Public Schools PROJECTED STAFFING RATIOS Fiscal Year 2021-2022

	Projected 21-22 Enrollment	20-21 Teachers	Staffing Ratio	21-22 Projected Tchrs	Difference in 20- 21 vs. 21-22 Projected Tchrs
Fairview	250	15.0	21.0	12.0	-3.0
Harris Park	229	11.5	21.0	11.0	-0.5
Mesa	255	13.0	21.0	12.0	-1.0
Sherrelwood	240	12.5	21.0	11.5	-1.0
Sunset Ridge	262	14.5	21.0	12.5	-2.0
<b>TOTAL</b>	<b>1,236</b>	<b>66.5</b>		<b>59.0</b>	<b>-7.5</b>
Middle/ K-8	Projected 21-22 Enrollment	20-21 Teachers	Staffing Ratio	21-22 Projected Tchrs	Difference in 20- 21 vs. 21-22 Projected Tchrs
Ranum Middle	454	23.0	25.0	18.0	-5.0
Shaw Heights	501	22.0	25.0	20.0	-2.0
CSLA	504	26.0	25.0	20.0	0.0
Hodgkins	600	32.0	25.0	24.0	-8.0
Skyline Vista	358	17.5	25.0	14.5	-3.0
Tennyson Knolls	387	17.5	25.0	15.5	-2.0
Colorado STEM Academy	438	21.5	18.0	24.5	3.0
Flynn	265	15.5	17.0	15.5	0.0
The MET	327	19.0	18.0	18.0	-1.0
WAIS	260	14.5	19.0	13.5	-1.0
<b>TOTAL</b>	<b>4094.0</b>	<b>208.5</b>		<b>183.5</b>	<b>-19.0</b>
High	Projected 21-22 Enrollment	20-21 Teachers	Staffing Ratio	21-22 Projected Tchrs	Difference in 20- 21 vs. 21-22 Projected Tchrs
Westminster High	2,100	89.5	27.0	78.0	-11.5
Hidden Lake	314	16.0	22.0	14.5	-1.5
<b>TOTAL</b>	<b>2,414</b>	<b>107.5</b>		<b>94.5</b>	<b>-13.0</b>
<b>GRAND TOTAL</b>	<b>7,744</b>	<b>382.5</b>		<b>337.0</b>	<b>-39.5</b>



## Enrollment Projections

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

- For 2021-2022, we project enrollment of 7,744.

The projections do not include preschool enrollment.

The projections are based on the past five years of actual data, taking into consideration 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 2020-2021 school year, October Count numbers are:

	2020-21 October Count*
Head Count	8,373
Funded Count	8,148.5
Free & Reduced Count	6,386
Free & Reduced Percent	76%

\*Includes Pre-School students

### Current Year Expenditures by Program:

Instructional Services  
49.89%

Support Service  
42.81%

Non-instructional Services  
1.58%

Other  
4.57%

# 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 Substitues
  - Purchase Services
  - Supplies and materials
  - Copier and printer
  - Non-Capital outlay

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 and we can assist with this.

We ask that you complete the budget worksheets that are 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 2021-2022 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 18**.

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 51%  
Female 48%

Hispanic 74%  
White 16%  
Asian 4%  
Black/not Hispanic 1%  
American Indian <0.5%  
Native Hawaiian/ P.I. <0.5%  
Two or More Ethnicities 2%

Over **79%** 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) 2021-2022 Budget Request  
Date: (Current Date)

This memo is to verify that the proposed 2021-2022 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 represent 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 2021-2022 budget process, schools are to work directly with Auxiliary Services for Capital Reserve requests. These requests are to be made on a separate form and include 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.

## Capital Reserve Request Procedure

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.

For the 2021-2022 budget process, all Capital Reserve requests should come directly from Auxiliary Services or Technology Services. These requests are to be made on a separate form and include a three or five-year plan.

**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 22% for the benefit costs.
- **Cellphone stipends**
  - Central Administrators \$150/month x 12 months
  - Support Managers \$ 100.00 /month x 12 months
  - Auxiliary Staff: \$35.00
  - AuxTech Positions (Grounds, & Warehouse): \$35.00
- Temporary Help/ Substitutes
- Purchased Services
- Supplies and Materials
- Non-Capital Outlay

Department budgets will receive a 3% increase for the 2021-2022 school year. [The check figure provided to you in your spreadsheet reflects the new total.](#)

**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 18\*\*.](#)

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 18**.

## Contracts Over \$50,000

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 purchase 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

# District Budget Development Calendar

