

Cherry Creek School District Profile of Student-Based Budgeting for Schools FY2018-19



CherryCreek Schools
Dedicated to Excellence

Profile of Student-Based Budgeting for Schools

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June 2018

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

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.

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.

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 \$594.53 million for FY2018-19 as we educate over 55,700 students in 64 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 School Finance Legislation. 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 in alignment with the Cherry Creek Technology Vision 2025 Plan.

At the center of this educational mission are our students. The District is dedicated to ensuring inclusive excellence 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 OVERVIEW

Budget Balancing Plan

The Budget Balancing Plan for FY2018-19 utilizes funds from the School Finance Act and 2016 Election 3A Ballot Issue funds to achieve a balanced budget that is consistent with the strategic mission and values of Cherry Creek Schools. The General Fund Budget includes **\$592.0 million** of revenue (including transfers) and **\$594.5 million** of expenditures (including transfers), and includes the use of **\$2.5 million** in unassigned reserves.

Unassigned reserves are a degree of fiscal protection from the uncertainty surrounding the State funding for K-12 education, and also are a protective buffer in the event of unexpected enrollment fluctuations.

FY2018-19 Budget Balancing Plan

Cherry Creek's proposed budget is balanced through a combination of a revenue increase and a measured use of General Fund reserves that provides a fiscal plan for FY2018-19. Expenditure increases are proposed to provide instructional support that is focused on student achievement. Staffing is planned using the 18:5:1 student teacher ratio for classroom teachers across elementary and secondary schools. Teacher and mental health support is provided for affected student populations that experienced unusual growth in FY2017-18. Specifically ELL populations and Special Education populations grew by 7% and 4%, respectively in the 2017-18 school year. The budget will position the District well for the start of the 2018-19 school year, including for the opening of Altitude Elementary School and Infinity Middle School.

Each year the Superintendent and District staff members build a budget based on School Finance Legislation 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 School Finance Legislation
- * Budget Balancing 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 Every Student Succeeds Act (ESSA) 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.

FY2018-19 GENERAL FUND BUDGET COMPONENTS

Net Total Program Funding

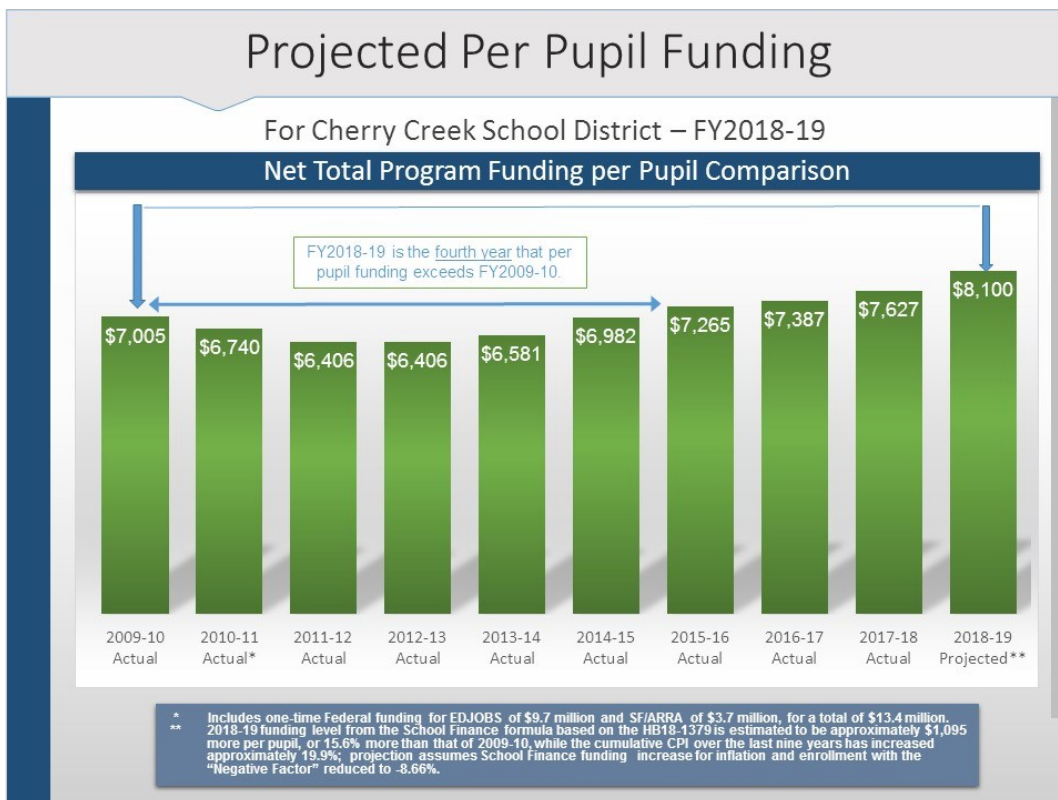
During the legislative session, the General Assembly adopted HB18-1379, which calculates what per pupil revenue (PPR) will be funded to the State's school districts using the School Finance Formula. The formula begins with a statewide base per pupil funding. For FY2018-19, the base is \$6,769, which is a 3.4% increase from FY2017-18, due to inflation in the Consumer Price Index (CPI) in 2017 of 3.4%.

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. The District receives \$1,035 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 **-8.66% reduction** from **Total Program Funding as prescribed under Amendment 23**.

State Budget Impacts on Funding Per Pupil

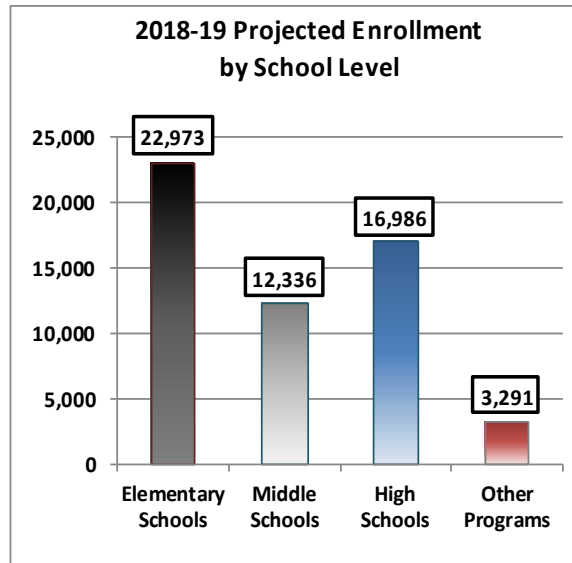
Under Long Bill HB18-1322, the State of Colorado FY2018-19 General Fund Budget of \$11.4 billion increased by \$800 million, or 7.5% over the FY2017-18 State General Fund Budget of \$10.6 billion. The FY2018-19 Cherry Creek funding per pupil has gradually increased above the 2009-10 funding levels as shown in the chart below:



FY2018-19 GENERAL FUND BUDGET COMPONENTS

Enrollment

The District is projecting an increase of 400 funded students for the 2018-19 school year. The graph below shows the expected number of students at the elementary school, middle school, high school, and other program levels.



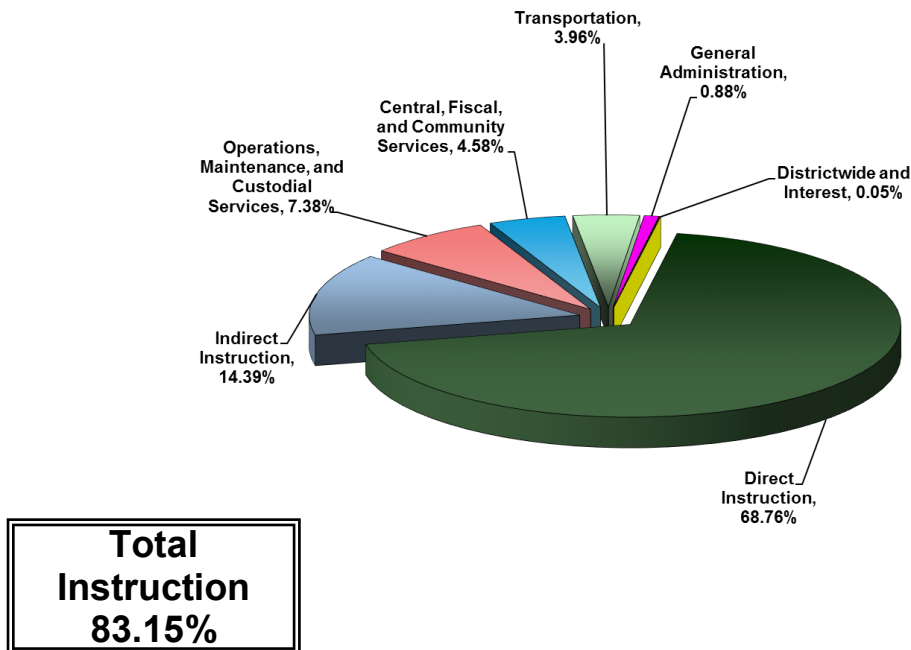
State, Local, and Federal Revenue Breakdown

LOCAL REVENUE SOURCES	FY2017-18	FY2018-19
- Property Taxes	\$236,242,378	\$241,851,462
- Specific Ownership Taxes	21,365,300	21,578,953
- Other Local Revenue	5,316,400	5,368,900
TOTAL LOCAL REVENUE	\$262,924,078	\$268,799,315
STATE REVENUE SOURCES		
- State Equalization Funding	\$268,967,151	\$297,418,879
- Special Education Funding	11,577,474	11,872,700
- Transportation Funding	4,586,900	4,703,900
- Vocational Education Funding	2,482,100	2,545,400
- English Language Learner Funding	2,680,527	2,709,415
- Other State Funding	908,191	921,196
TOTAL STATE REVENUE	\$291,202,343	\$320,171,490
FEDERAL REVENUE SOURCE		
TOTAL FEDERAL REVENUE	\$1,463,989	\$1,463,989
TOTAL GENERAL FUND REVENUE	\$555,590,410	\$590,434,794
INCREASE IN GENERAL FUND REVENUE BUDGET FROM FY2017-18 TO FY2018-19		\$34,844,383

FY2018-19 GENERAL FUND BUDGET BY ACTIVITY

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

General Fund Budget 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 648 students with 106 of those students in half-day kindergarten classes. The other grade level sizes are: 1st grade: 118 students; 2nd grade: 104 students; 3rd grade: 112 students; 4th grade: 107 students; and 5th grade: 101 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 106 half-day kindergarten students, the FTE enrollment is 595.00. (See formula below). The staffing based on enrollment is 32.16 FTE.

Head Count 648	Minus -	Kindergarten students 106	Equals =	Grades 1-5 students 542	Plus +	Kindergarten FTE 106/2 or 53.0	Kindergarten FTE plus Grades 1-5 FTE 542 + 53.0	Equals FTE Enrollment = 595.0
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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 2.43 FTE for the areas listed above for a total staffing allotment of 34.59 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. Elementary schools generally staff 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.

As shown in the example below, 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 4,000**. Most para-educator positions equal between 0.17 to 0.35 FTE.

For **technicians** that support technology programs, **the formula is divided by 3,000**.

	Number of Working Hours 4	Times x	Number of Contract Days 174	Divided by /	District Factor of 4,000	Equals =	Para-Educator Position FTE 0.17	
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ELEMENTARY SCHOOL STAFFING BUDGET

CHILDREN'S ELEMENTARY SCHOOL'S 2018-19 STAFFING PLAN		
GRADE LEVEL/SUBJECT	# STUDENT FTE	# TEACHER FTE
Kindergarten	53	3.00
1st Grade	118	6.00
2nd Grade	104	5.00
3rd Grade	112	5.00
4th Grade	107	4.00
5th Grade	101	4.00
Art	n/a	1.00
Music	n/a	1.00
Physical Education	n/a	1.00
Technology & Media	n/a	1.00
Reading/Writing/Math	n/a	0.65
Advanced Learning	n/a	1.00
Para Educators	n/a	1.34
English Language Support	n/a	0.60
TOTAL	595.0	34.59



Using the formula on the previous page, the principal chose to allocate 1.43 FTE for additional para-educators and 1.00 FTE for technology technicians, which totals 2.43 FTE.

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

OTHER STAFFING	
POSITION	FTE
Administrators	2.00
Educational Office Professionals	2.00
Psychologist	0.60
Social Worker	0.60
Nurse	1.00
Custodian	1.00
TOTAL—OTHER POSITIONS	7.20



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 FY2018-19 the **funding rate is \$132.75** per student. With a projected enrollment of **648** students, Children’s Elementary School is allocated funding of **\$86,022**. 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	\$11,200	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	\$2,537	PERA and Medicare is paid on any employee salary.
Purchased Services	\$12,715	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$52,320	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.
Other	\$7,250	Money is appropriated for field trips, district printing services, and dues and fees.
TOTAL	\$86,022	

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 FY2018-19 are:

➤ Water	\$32,345	➤ Sewer	\$21,115
➤ Natural Gas	\$8,587	➤ Electricity	\$69,958
➤ Trash	\$6,253	➤ Telephone	\$1,732
➤ Copier Rental	\$21,753	➤ Custodial Services/Supplies	\$52,153

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.

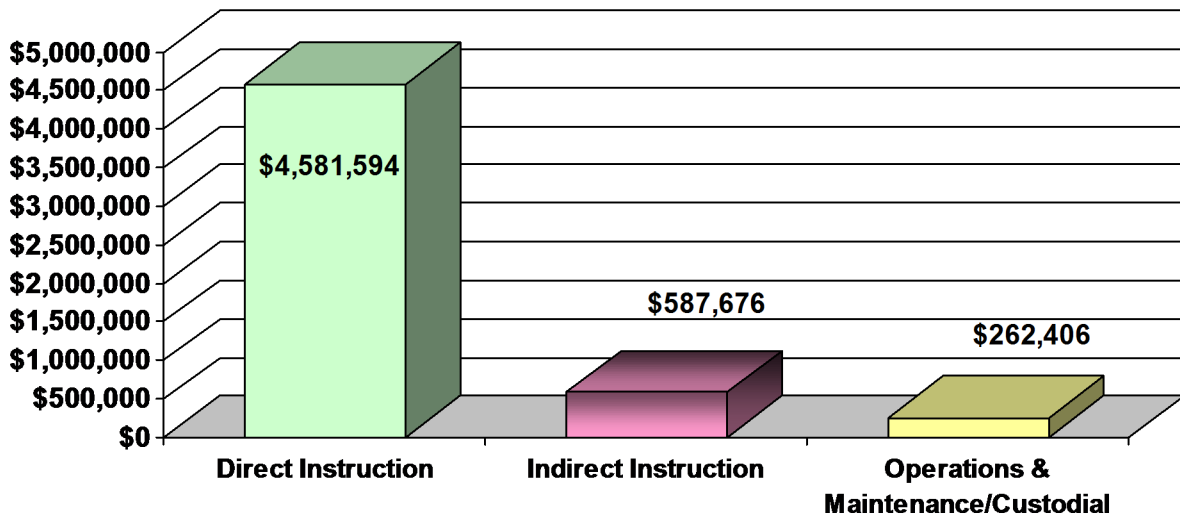
The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District’s Building Fund. Periodically the District has asked for voter approval 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 FY2018-19 budget by activity is presented in the chart below.

As shown in a similar comparison in the District *General Fund Expenditures by Activity* pie chart on page 6, student direct instruction makes up the largest percentage of the budget.

Children's Elementary School's FY2018-19 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, assistant 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 have *dean and counselor positions* that need to be funded out of the school's allocation for staffing. Since students are allowed more choices in the classes they can take, 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 is a sample staffing design and a school budget by activity for a middle school.

Community Middle School is projected to have an enrollment of **985** students. Based on this figure, the 18.5:1 teacher FTE is **53.24**. Additionally, Community Middle School will be given **1.60** FTE for English Language Support, **0.33** FTE for Differentiated/At-Risk, **0.11** FTE for a Nurse Technician, and **1.26** FTE for other staffing, totaling **56.54** FTE.

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

COMMUNITY MIDDLE SCHOOL'S 2018-19 STAFFING PLAN		
GRADE LEVEL/ SUBJECT	# OF STUDENTS	# TEACHER FTE
6th Grade	350	12.00
7th Grade	328	10.60
8th Grade	307	9.90
Gifted/Talented		1.00
Responsibility Factor		0.67
World Language		1.00
Music		3.00
Art		1.00
Physical Education		2.00
AVID		1.00
Technology / SAS		1.50
Deans		2.50
Counselors		3.00
Nurse Aide		0.34
Media Center		1.00
Middle Grade		0.60
ELA		1.60
Academic Electives		3.43
MS Staffing Reserves		0.40
TOTAL	985	56.54

OTHER STAFFING	
POSITION	FTE
Administrators	3.00
Educational Office Professionals	5.00
Staff Support	6.00
Security Specialists	4.00
Psychologist	1.00
Social Worker	1.00
Nurse	1.00
Custodians	2.00
TOTAL—OTHER POSITIONS	23.00



MIDDLE SCHOOL PROGRAM SUPPORT BUDGET

Non Staffing Budget

Each middle school is provided funding based on the number of students. For FY2018-19, the **funding rate is \$172.25 per student**. With a projected enrollment of **985** students, Community Middle School is allocated funding of **\$169,666**. 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	\$42,940	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	\$9,972	PERA and Medicare is paid on any employee salary.
Purchased Services	\$31,272	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$79,076	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	\$3,000	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$3,406	Money is appropriated for field trips, district printing services, and dues and fees.
Total	\$169,666	

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 FY2018-19 are:

➤ Water	\$69,326	➤ Sewer	\$5,489
➤ Natural Gas	\$17,617	➤ Electricity	\$185,306
➤ Trash	\$9,286	➤ Telephone	\$5,426
➤ Copier Rental	\$18,526	➤ Custodial Services/Supplies	\$157,910

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

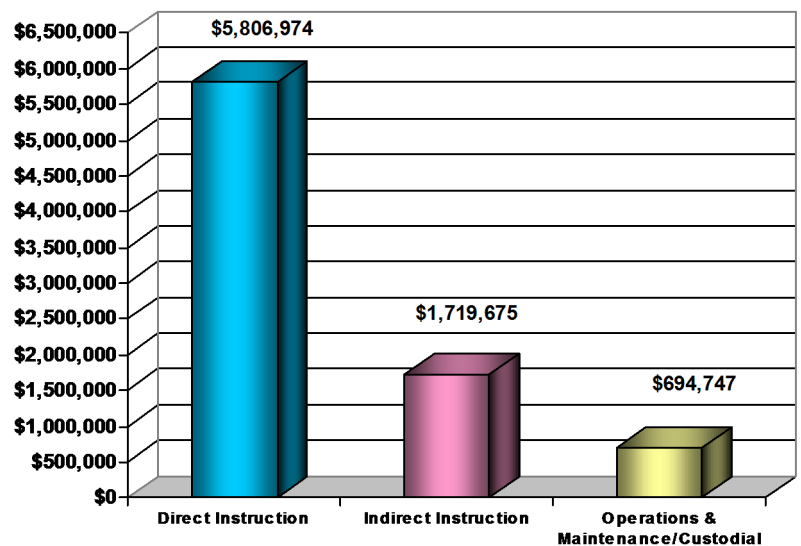
Direct Instruction: At Community Middle School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. Middle school students participate in intramural sports and other afterschool activities. Coach/advisor 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 nurses are budgeted here. Community Middle School has two assistant principals in addition to the principal, two deans, and three counselors. Budgets for these positions are charged to Indirect Instruction.

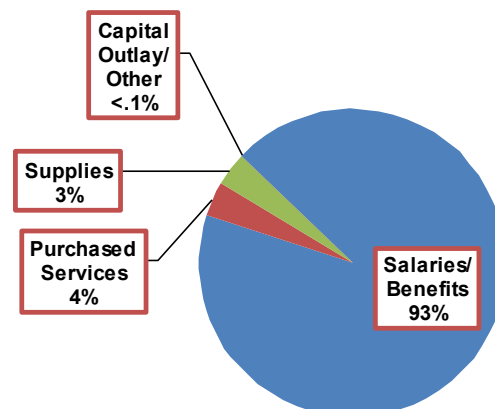
Operations & Maintenance/Custodial: Community Middle School is staffed with two daytime custodians and four security specialists. Salaries and benefits as well as custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

COMMUNITY MIDDLE SCHOOL'S FY2018-19 BUDGET	
DIRECT INSTRUCTION	
Salaries/Benefits	\$5,702,242
Purchased Services	30,498
Supplies	72,203
Capital Outlay	-
Other	2,031
INDIRECT INSTRUCTION	
Salaries/Benefits	1,697,561
Purchased Services	2,221
Supplies	14,200
Capital Outlay	3,000
Other	2,693
OPERATIONS & MAINTENANCE/ CUSTODIAL	
Salaries/Benefits	224,105
Purchased Services	266,080
Supplies	204,562
Capital Outlay	-
Other	-
TOTAL BUDGET	\$8,221,396

**Community Middle School's
FY2018-19 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 are three or more assistant principals, depending on the total enrollment.

Below is a staffing design and school budget by activity and object group for a high school.

Our Town High School is projected to have an enrollment of **2,903** students. Based on this figure, the 18.5:1 teacher FTE is **156.92**. Additionally, Our Town High School will be given **0.44** FTE for high school achievement, **6.30** FTE for Career and Technical Education, **2.00** FTE for English Language Acquisition, and **20.70** FTE for SPED, totaling **186.36** FTE.

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

OUR TOWN HIGH SCHOOL'S 2018-19 STAFFING PLAN	
SUBJECT	# TEACHER FTE
Regular Classrooms - 2,903 students	120.50
Counselors	8.80
Deans	4.00
Media/Library	1.80
Activities Director	1.10
Athletics Director	1.10
Release Time (Coordinators)	1.40
SPED	20.70
Responsibility Factor / Extended Days	2.24
Technology / SAS	1.00
ELA	2.00
Career Technical Education	6.30
Vocational Ed	5.20
Data, Assistant to Principal	2.40
Technicians / TA	1.57
Interventions / Student Government	4.60
Building Reserve	1.65
TOTAL	186.36

OTHER STAFFING	
POSITION	FTE
Administrators	4.00
Educational Office Professionals	22.50
Staff Support	6.00
Security Specialists	6.00
Psychologist	1.30
Social Worker	1.30
Nurse	1.00
Custodians	2.00
TOTAL—OTHER POSITIONS	44.10



HIGH SCHOOL PROGRAM SUPPORT BUDGET

Non Staffing Budget

Each high school is provided funding based on the number of students. For FY2018-19 the **funding rate is \$220.81** per student. With a projected enrollment of **2,903** students, Our Town High School is allocated funding of **\$641,011**. 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	\$46,885	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	\$10,595	PERA and Medicare is paid on any employee salary.
Purchased Services	\$75,085	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$426,033	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	\$64,000	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$18,413	Money is appropriated for field trips, district printing services, and dues and fees.
Total	\$641,011	

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 FY2018-19 are:

➤ Water	\$166,846	➤ Sewer	\$60,725
➤ Natural Gas	\$56,828	➤ Electricity	\$359,164
➤ Trash	\$21,881	➤ Telephone	\$4,646
➤ Copier Rental	\$70,514	➤ Custodial Services/Supplies	\$360,429

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

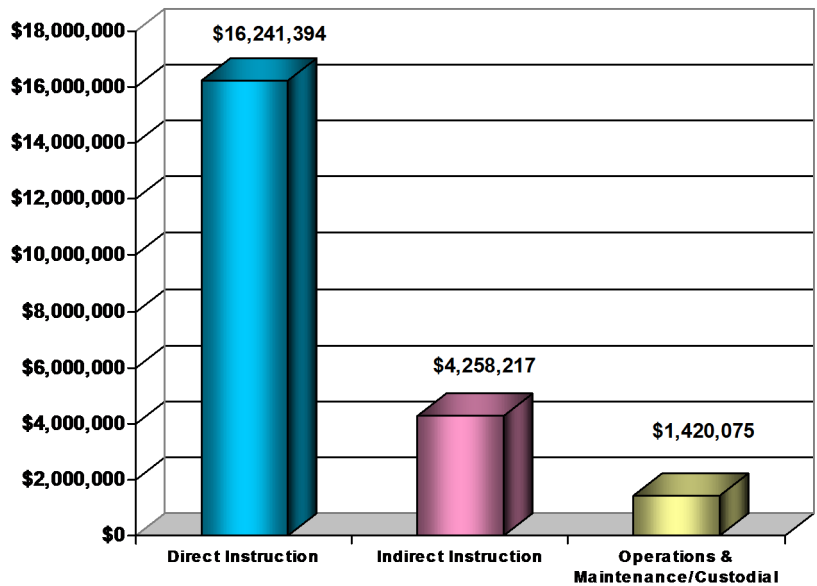
Direct Instruction: At Our Town High School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. High school students participate in sports, clubs, student government, music, theater, and other activities. 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 8.80 counselors. Budgets for these positions are charged to Indirect Instruction.

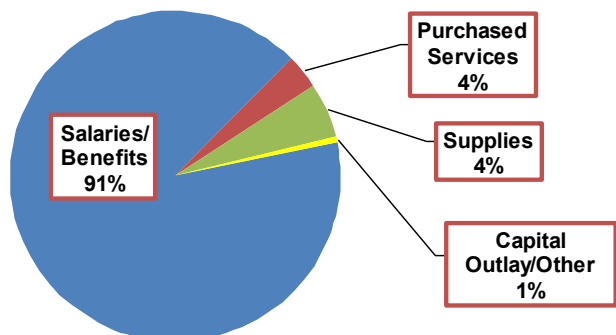
Operations & Maintenance/Custodial: Our Town High is staffed with two daytime custodians and six security specialists. Salaries and benefits, custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

OUR TOWN HIGH SCHOOL'S FY2018-19 BUDGET	
DIRECT INSTRUCTION	
Salaries/Benefits	\$15,631,860
Purchased Services	62,235
Supplies	437,384
Capital Outlay	45,300
Other	64,615
INDIRECT INSTRUCTION	
Salaries/Benefits	4,048,974
Purchased Services	58,000
Supplies	118,578
Capital Outlay	26,000
Other	6,665
OPERATIONS & MAINTENANCE/ CUSTODIAL	
Salaries/Benefits	321,642
Purchased Services	681,591
Supplies	416,792
Capital Outlay	-
Other	50
TOTAL BUDGET	\$21,919,686

**Our Town High School's
FY2018-19 Budget by Activity**



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



OTHER ACCOUNTABILITY RESOURCES

District Accountability Information

Information concerning the District Accountability Committee (DAC) 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 school districts and schools on its web site, <http://www.cde.state.co.us>

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

- State Accountability Plan
- Accreditation Information
- Every Student Succeeds Act (ESSA)
- Goals Related to Student Achievement, Educator Effectiveness, School/District Performance, and State Agency Operations
- General Statewide and Individual School District Data
- Schoolview.org for Colorado Growth Model Information



APPENDIX

Staffing Design Templates:

Elementary School

Middle School

High School

School Name: _____

Enrollment Projections:

KG _____ Gr. 1-5 _____

School Enrollment for Staffing _____

FTE based on Enrollment

Description	FTE	Allocation
FTE Allocation (18.5:1)		
Differentiated/At-Risk		
ELS		
Four Track		
LIFT		
Middle Grade Funding		\$ - (<input type="checkbox"/> Convert to FTE)
North Area		
Primary Class Size		
From PTCO (can be used for Para- educators and Techs only) Actual amount will be deducted from your established grant account.		
From KEP (staffing outside regular KE staffing for KE students, i.e. for TA for supervision) up to .17 FTE.*		
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 @ \$52,000.00		
Total		
<i>minus FOSS</i>		
<i>minus EdOp Staffing Pool</i>		
Additional Reserve		
Total of all Sources		
Total FTE Spent (from Page 2)		

Conversion Formulas for Para Educators and Technicians (for Page 2)

Para-educator:
 (# days x hours/day) / 4000* = _____ FTE

Technician:
 (# days x hours/day) / 3000* = _____ FTE

FTE held in building reserve:

Plan for use of Building Reserve FTE:

Total Reserve Left

Conversion Formulas for Teachers

Convert dollars to equivalent FTE
 \$52,000 = 1 FTE*

Approved changes to plan approved by Executive Director

Date _____

Requesting Administrator _____

Date _____

Approved _____

Date _____

Executive Director Elementary Education

School Name: _____

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

School: _____

Enrollment Projections: 6th _____ 7th _____ 8th _____

School Enrollment for Staffing _____
FTE based on Enrollment

Description	FTE	Allocation
FTE Allocation (18.5:1)		
Differentiated/At Risk		
ELS (Information provided by department)		
EOP		
Middle Grade Funds		
North Area Funds		
Nurse Tech		
Program Assist / COSA		
PTCO (Use for Para's or Techs only) Actual amount will be deducted from Decentralized Budgets		
SAS		
Security		4
Special Education (Information provided by department)		
Start/End Time Supervision (S. Siegfried)		\$5000 (<input type="checkbox"/> Convert to .10 FTE)
Other:		
Total		
<i>minus EdOp Staffing Pool</i>		
<i>minus Building Reserve</i>		
Total of all Sources		
Total FTE Spent (from page 2)		

Conversion Formulas for Para Educators and Technicians

Para-educator:
 (# days x hours/day) / 4000* = _____ FTE

Technician:
 (# days x hours/day) / 3000* = _____ FTE

FTE held in building reserve: _____
 Plan for use of Building Reserve FTE: _____

Total Reserve Left

Conversion Formulas for Teachers

Convert dollars to equivalent FTE:
 \$52,000 = 1 FTE*

* subject to change

Approved changes to plan to be completed by Executive Director

Date

Reduction of certified staff anticipation due to enrollment decline: _____

FTE

Requesting Administrator _____

Date _____

Approved _____

Date _____

Executive Director Middle School Education

SCHOOL _____

Positions to be Staffed	Staffing for 2016-2017	Staffing for 2017-2018	Total Staffing FTE Projected for 2018-2019
6th Grade			
7th Grade			
8th Grade			
GT - Required .5 (from school FTE)			
COSA - (If you choose to fund the COSA)			
World Language			
Music (general)			
Art			
Physical Education			
AVID			
Industrial Technology			
Technology/SAS			
Deans			
Nurse Aide (Include .11 provided by district from Page 1 plus any school match or exceed of this amount)			
Counselors			
Media Center/Library			
Technicians			
Paraeducators			
Responsibility Factor (RF)*			
▲ Overloads*			
Positions paid by "Middle Grade Funds" **			
▲ FTE Allocated to District Staffing Reserve			
Principal's FTE Reserves/General Staffing			
Start/End Supervision (Provide Rationale)			
Other - SPED			
Other - PAS			
Other - Math Proficiency			
Other - ELS			
Total			

* Separate teaching time from release time (See RF/Extended Contracts/Overload Detail sheet)

TOTAL FTE SPENT:

School: _____

Enrollment Projections: 9th _____ 10th _____ 11th _____ 12th _____
minus I-Teams Enrollment _____
 School Enrollment for Staffing _____
FTE Based on Enrollment

Description	FTE	Dollar Allocation
FTE Allocation (18.5:1)		
CIA Staffing Contribution (SY2018-19)		
AP / IB / GT		\$10,300 (<input type="checkbox"/> Convert to .2 FTE)
Athletics/Activities		
Career & Tech Ed		
Differentiated/At Risk		
ELS (Information will be provided by the department)		
Endeavor Support		
Endeavor Academy HS Funding (includes night courses/GED)		
EOP		20
Funding High School Achievement		
North Area Funds		
Program Assist/COSA		
Reading		
SAS		
Security		7
Special Education		
Unified Sports		
Other:		
Total		
<i>minus EdOp Staffing Pool</i>		
<i>minus Building Reserve</i>		
Total of all Sources		
Total FTE Spent (from page 2)		

Conversion Formulas for Para Educators and Technicians
 (for Page 2)

Para-educator:
 (# days x hours/day) / 4000* = FTE

Technician:
 (# days x hours/day) / 3000* = FTE

FTE held in Building Reserve: 0.5
 Plan for use of Building Reserve FTE: _____

Total Reserve Left 0.5

Conversion Formulas for Teachers

Convert dollars to equivalent FTE
 \$52,000 = 1 FTE*
 * subject to change

Approved changes to plan to be completed by Executive Director

Date _____

Requesting Administrator _____

Date _____

Approved _____
Executive Director High School Education

Date _____

SCHOOL: _____

Description	Current Staffing FTE 2017-18	Projected Staffing FTE 2018-19
Math		
English		
Science		
Social Studies		
World Language		
AVID		
Physical Education		
Music/Performing Arts		
Art		
Technology / SAS		
Voc. Ed (Bus, FCS, Applied Tech)		
Eng. Tech / CTE		
Business / CTE		
Deans		
Counselors		
Activities Director		
Athletics Director		
COSA/Assistant to the Principal		
ELS		
Media / Library		
Technicians (Accompanist, WL/CTE)		
TA (Attendance, Performing Arts)		
SPED		
Release Time (Coordinators, etc)		
RFs		
<i>Extended Days</i>		
<i>Plato</i>		
<i>CTE (Medical Careers, Career Exp)</i>		
<i>IB (TOK)</i>		
<i>Student Government</i>		
TOTALS		

* Separate teaching time from release time

TOTAL FTE SPENT _____
 Total FTE Available _____



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