



PSD Budget Information

Poudre School District | 'Student-Based Budgeting'

November 3rd, 2025



Understanding PSD: Total Program Formula



Total Program Funding Video

Funding in PSD



Student Based Budgeting (SBB)



The PSD SBB Model

- Weighted model distributes resources to schools for staffing and school level operations
- Resources allocated to schools based on enrollment
- Resources targeted to students based on education need
- Resources also distributed based on certain school components



Why did PSD implement SBB?

- A more equitable, flexible, transparent, student-centered model
- Recognizes that certain populations have additional education requirements
- Recognizes that certain school sizes have economies of scale issues



Why SBB?

- Previous FTE staffing model treated schools inconsistently and lacked adaptability
- Staffing decisions often made to fix problems, but not systemically
- Small schools addressed inconsistently
- Schools with similar characteristics were not allocated resources in a similar manner



What is SBB used for?

- Teachers
- Para-professionals
- Classified support
- Office support staff
- Media staff
- Mental health staff
- School operating budgets



Beyond SBB Allocations

- **Integrated Services** (Students on Individualized Education Plans (IEP))
- **Student Services** (Mental health, counseling, and nursing)
- **English Language Learners**
- **School Principals and Assistant Principals**
- **Professional Development**
- **Other** (student devices and classroom technology, curriculum, custodial staff, etc.)



Student-Specific Components

FY26 Base Student Funding *(per pupil)*

- Elementary \$7,244
- Middle School \$6,012
- High School \$5,974



Student-Specific Components

Student-Specific Characteristics (% of base)

- At-Risk (free lunch) 16%
- Levels of Support 11%
- Gifted & Talented 8%



Other Components

Other Characteristics (% of base)

- Size Factor 0 - 33%
- Alternative Factor 10%



At-Risk # x 16% x Base \$

+

L.O.S. # x 11% x Base \$

+

G & T # x 8% x Base \$

+

Alt 10% x Student # x Base \$

+

Size % x Student # x Base \$

+

Student # x 100% x Base

=

SBB Formula

BASE
ALLOCATION
\$



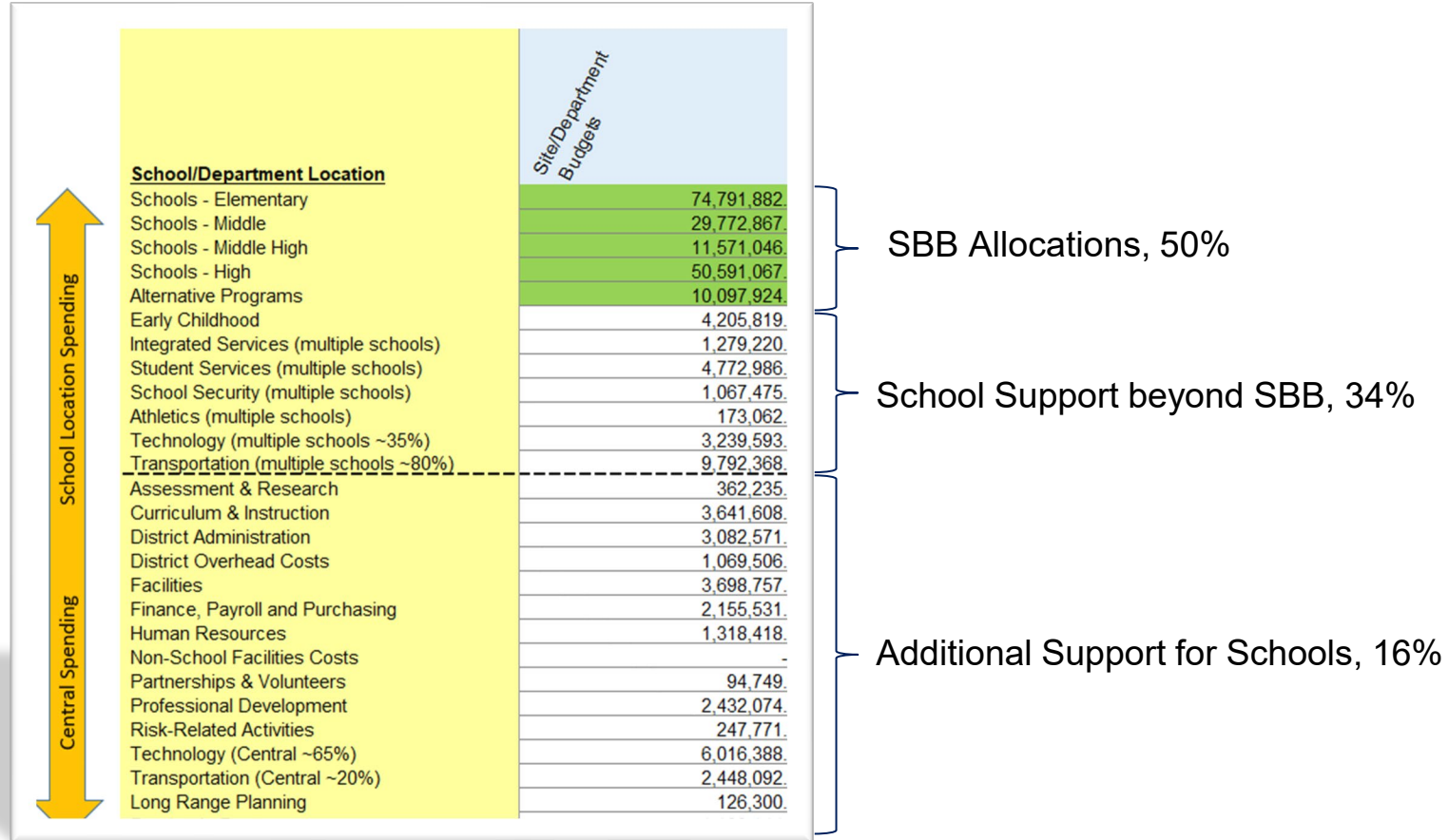
School Site Allocations FY2025-26

Base Funding	\$157,901,262
Size (varies by school)	8,137,657
At-risk (free lunch)	7,878,904
Levels of Support (secondary)	1,689,603
Gifted and Talented	1,590,847
Alternative	149,952
Beyond Formula Funding	6,412,429
Zero-Based Budget Funding	6,796,051
Total Preliminary School Site Cost FY25-26	\$190,556,705

Preliminary allocations based on Spring 2025 enrollment projections; amounts will be revised based on the official October 2025 count in December 2025.



PSD Financial Transparency Chart



The 'Comp Plan' Process

- Enrollment projections in January
- SBB Allocations to schools in February
- Principals gather input on the building budget
- Principals develop a staffing plan based on the resources allocated and programming needs
- Each plan is reviewed in late February/early March
- Plans are updated throughout the year



Challenges with SBB

- Declining Enrollment requiring increased size adjustments
- Site-based decision making
- Inconsistent class sizes from school to school
- Specials staffing concerns, especially at smaller schools
- Supervision staffing concerns, especially at smaller schools
- Level of input into decision making process varies school to school



Zero-Based Budget Schools

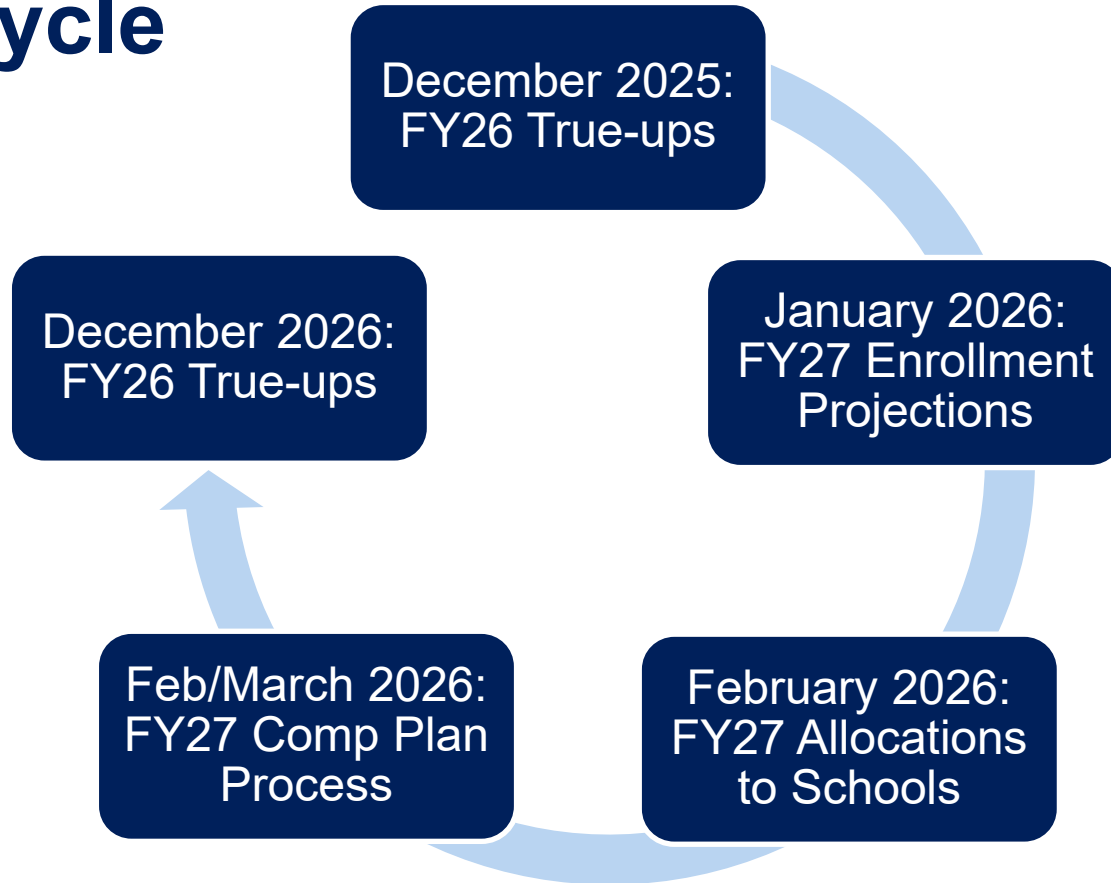
- Enrollments do not generate enough SBB \$ to operate effectively
- ZBB typically results in higher per-pupil allocations

ZBB:

Mountain Schools, Putnam, Centennial, PCA, PSD Options



SBB Cycle



Discussion

