## 2015–2016 Budget Development Timeline

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<td>• 11&lt;sup&gt;th&lt;/sup&gt;—Financial forecast to BOE</td>
<td>• 15&lt;sup&gt;th&lt;/sup&gt;—Salary projections scenarios</td>
<td>• 2&lt;sup&gt;nd&lt;/sup&gt; through 6&lt;sup&gt;th&lt;/sup&gt;—Kindergarten registration</td>
<td>• 12&lt;sup&gt;th&lt;/sup&gt;—Final student projections reported to BOE</td>
<td>• 1&lt;sup&gt;st&lt;/sup&gt;—Budget team meeting to review/revise draft Proposed Budget</td>
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<td>• 17&lt;sup&gt;th&lt;/sup&gt;—Preliminary enrollment projections to schools</td>
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<td>• 5&lt;sup&gt;th&lt;/sup&gt;—Revised draft Adopted Budget to CFO for review</td>
<td>• 4&lt;sup&gt;th&lt;/sup&gt;—Public Notice of Proposed Budget to be published in Littleton Independent for two weeks</td>
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<td>• Week of 26&lt;sup&gt;th&lt;/sup&gt;—Weighted staffing memos sent to secondary schools by HR</td>
<td>• 22&lt;sup&gt;nd&lt;/sup&gt;—Budget requests presented to Superintendent’s Staff</td>
<td>• 11&lt;sup&gt;th&lt;/sup&gt;—Enrollment projections finalized</td>
<td>• 13&lt;sup&gt;th&lt;/sup&gt;—Deadline for salary/benefits package to be presented in Proposed Budget from CFO</td>
<td>• 7&lt;sup&gt;th&lt;/sup&gt;—Budget revisions due from CFO</td>
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<td>• 13&lt;sup&gt;th&lt;/sup&gt;—Deadline to have budgets entered into BusinessPLUS</td>
<td>• 20&lt;sup&gt;th&lt;/sup&gt;—Weighted staffing worksheets due from schools</td>
<td>• 15&lt;sup&gt;th&lt;/sup&gt;—Deadline for salary/benefits package to be presented in Adopted Budget based on negotiations to date from CFO</td>
<td>• 9&lt;sup&gt;th&lt;/sup&gt;—Revised draft Adopted Budget to CFO for review</td>
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<td>• 23&lt;sup&gt;rd&lt;/sup&gt;—Salary budget worksheets started</td>
<td>• Week of 18&lt;sup&gt;th&lt;/sup&gt;—New salary budget revised and uploaded</td>
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<td>• 16&lt;sup&gt;th&lt;/sup&gt;—Final Adopted Budget sent to print shop</td>
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Colorado School Finance Funding

Revenue Sources:
- Fuel Tax
- Sales Tax
- Capital Gains Tax
- Income Tax
- Estate Tax

Colorado General Fund

School Finance Act

State Funding
Local Funding

School Land Trust
State Education Fund

Arveschoug-Bird

Referendum C

Gallagher
Mill Levy Freeze
Amendment 23

Local Statutory Property Tax
Specific Ownership Tax
Equalized

Car Sales

K–12 SFA Program & Categorical Revenues
General Fund Flow of Resources

K–12 State SFA Program & Categorical Revenues

Mill Levy Overrides

Specific Ownership Taxes Non-Equalized

Gifts/Donations Interest Revenue and Fees

Capital Reserve & Insurance Reserve

General Fund Spending

TABOR Emergency Reserve
Flow of Revenues

State Revenues:
- School Finance Act
  - Property Taxes
  - Specific Ownership Taxes
  - State Backfill
- Categorical Revenue
  - Special Education
  - Transportation
  - Career and Tech Education
  - ELPA
  - Gifted & Talented

Federal Revenues:
- Title
- IDEA
- Other

Other Revenues:
- Fees
- Interest
- Gifts to Schools

Local Revenues:
- Mill Levy Overrides
- Hold Harmless
- Property Taxes
- Specific Ownership Taxes

School Districts

Departments and Other Funds

Elementary Schools
Middle Schools
High Schools
## School Allocations

### Elementary Schools

#### Enrollment Forecasting
- **Weighted Staffing Formula**
  - Points ratio 27:87:1
  - Administrative points 2.55
  - Support points 5.25–8.00

#### Universal Supplemental Weighted Staffing Allocations
- Instructional coaches
- Literacy specialists
- ITS Micro-technicians
- Health assistants

#### Variable Supplemental Weighted Staffing Allocations
- Literacy coaches
- At-Risk support
- Schoolwide Title
- CAFÉ
  - Full Day kindergarten

#### Variable Contributed/Purchased Weighted Staffing Allocations
- School General Fund purchase
- SPED counselor support
- GT support
- PTO support
- Extended Day Care purchase
- Title I grant support

#### Base Supply Allocations
- $106.67 per funded pupil
- $5,348 per school

### Middle Schools

#### Enrollment Forecasting
- **Weighted Staffing Formula**
  - Points multiplier 0.04675
  - Administrative points 6.48927

#### Universal Supplemental Weighted Staffing Allocations
- Instructional coaches—Title II
- Additional dean/principal support
- Mental health support
- Health assistants

#### Variable Supplemental Weighted Staffing Allocations
- At-Risk support
- Math resource support
- Fast Forward

#### Base Supply Allocations
- $108.54 per funded pupil
- $14,012 per school

### High Schools

#### Enrollment Forecasting
- **Weighted Staffing Formula**
  - Points multiplier 0.05102

#### Universal Supplemental Weighted Staffing Allocations
- Instructional coaches—Title II
- Additional dean/principal support
- Mental health support
- Health assistants

#### Variable Supplemental Weighted Staffing Allocations
- At-Risk support
- International Baccalaureate (IB)
- Bilingual support
- Fast Forward
- STEM secretary

#### Variable Contributed/Purchased Weighted Staffing Allocations
- School General Fund purchase
- SPED Summit support
- GT math support

#### Base Supply Allocations
- $107.49 per funded pupil
- $63,445 per school