DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

		2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
REVENUES						
Local Revenues						
1110	Ad Valorem Taxes	60,616,010.10	62,454,546.61	1,838,536.50	3.03%	Prior Year Digest reflected This Increase
1190	Other Taxes	4,102,410.70	3,751,709.70	-350,701.00	-8.55%	Past Due Taxes (-)550,000 / TAVT +200,000
1310	Tuition from Individuals	0.00	0.00	0.00		
1500	Earnings on Investments	40,000.00	40,000.00	0.00	0.00%	
1920	Contributions from Private Sources	0.00	0.00	0.00		
1995	Other Local Revenues	1,768,242.00	1,968,242.00	200,000.00	11.31%	
	Total Local Revenues	66,526,662.80	68,214,498.31	1,687,835.50	2.54%	
State Revenues						
3120	QBE Formula Earnings	121,675,873.00	127,603,211.00			
3125	Categorical Grants	2,069,869.00	2,059,592.00			
3140	QBE Contra Account	-19,249,432.00	-18,210,585.00			
3200	Equalization	12,799,602.00	15,543,834.00			
Total Per Allotment Sheet (See Attached Allotment Sheet)		117,295,912.00	126,996,052.00	9,700,140.00	8.27%	
3800	Other State Revenues	6,123,604.53	4,538,651.00	-1,584,953.53		GSFIC (-)1,545,203/ MidTerm (-)49,113/ State Preschool +46,862
	Total State Revenues	123,419,516.53	131,534,703.00	8,115,186.47	6.58%	
5995	Other Sources	206,000.00	206,000.00	0.00		ROTC Grant
Total Revenues		190,152,179.33	199,955,201.31	9,803,021.97	5.16%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

				2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
EXPENDITURES								
1000 Instruction								
1000	1011	110	Kindergarten	5,109,334.56	4,992,926.76	-116,407.80	-2.28%	(-)4 positions/ 80k step raise
1000	1061	110	Kindergarten EIP	0.00	0.00	0.00		
1000	1021	110	Primary Grades 1-3	15,798,962.25	15,448,313.68	-350,648.58	-2.22%	(-) 15 positions / 224k step raise
1000	1071	110	Primary Grades 1-3 EIP	0.00	0.00	0.00		
1000	1051	110	Upper Elementary 4-5	8,184,985.67	8,038,048.31	-146,937.36	-1.80%	(-2) positions /141k step raise
1000	1091	110	Primary Grades 4-5 EIP	0.00	0.00	0.00		
1000	1031	110	Middle Grades 6-8	0.00	0.00	0.00		
1000	1081	110	Middle School 6-8	11,974,413.62	12,047,230.97	72,817.35	0.61%	
1000	1041	110	High School General Ed.	18,876,900.03	19,514,241.68	637,341.65	3.38%	(+) 3 teachers/ 227k step raise
1000	3011	110	Vocational Lab 9-12	487,423.37	504,730.57	17,307.19	3.55%	
1000	2021	110	Special Education	14,552,327.21	15,117,537.56	565,210.36	3.88%	(+)9 Teachers / 213k step raise
1000	2111	110	Gifted	1,622,429.91	1,679,023.84	56,593.93	3.49%	
1000	2211	110	Remedial Education	0.00	0.00	0.00		
1000	5071	110	Alternative Education	305,278.48	311,133.79	5,855.30	1.92%	
1000	9990	110	Locally Funded Teachers	0.00	34,000.00	34,000.00		
1000	1351	110	ESOL Teachers	1,860,281.91	1,804,504.64	-55,777.26	-3.00%	(-) .5 position
			Total - Object 110 Salaries	78,772,337.01	79,491,691.80	719,354.79	0.91%	
1000		113	Substitute Salaries	799,808.80	771,802.00	-28,006.80		
1000		115	Extended Day - Teachers	170,000.00	210,000.00	40,000.00		
1000		117	Extended Year	3,500.00	3,500.00	0.00		
1000		118	Art, Music, PE	6,354,889.19	6,616,600.40	261,711.21		(+)2 Positions /81k Steps
1000		140	Aides & Parapro	3,447,753.58	3,783,470.93	335,717.35		(+) 12 SPED Positions / +75k Step raises
1000		142	Clerical	0.00	0.00	0.00		
1000		161	Technology Specialist	1,034,038.38	1,270,000.00	235,961.62		Tech. Mgr from 2800/ Correction of Prior Year Salary Avg.
1000		166	Young Farmer Teacher			0.00		
1000		172	Elementary Counselor	1,241,649.50	1,275,485.73	33,836.23		Step Raises
1000		173	Secondary Counselor	2,020,160.15	2,049,318.53	29,158.37		Step Raises
1000		191	Other Adm. Personnel	0.00	0.00	0.00		
			Total Other Salaries	15,071,799.60	15,980,177.58	908,377.98	6.03%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
1000	210	Health Insurance	14,635,484.40	15,201,048.00	565,563.60		
1000	220	Fica	5,527,419.65	5,623,293.11	95,873.46		
1000	221	Medicare	1,292,702.98	1,315,125.00	22,422.02		
1000	230	TRS	11,525,811.34	12,553,026.74	1,027,215.40		TRS % went from 12.28% to 13.15%
1000	250	Unemployment	47,002.50	47,102.50	100.00		
1000	260	Workers Compensation	938,441.37	1,193,398.37	254,957.00		
1000	290	Other	415,126.08	257,744.88	-157,381.20		Removal of Board Paid Vision and Dental Insurance Premiums
1000	300	Purchased Prof. Svcs.	0.00	326,949.90	326,949.90		
1000	321	Contracted Services - Teachers	0.00	0.00	0.00		
1000	430	Repair & Maintenance			0.00		
1000	442	Rental of Equip. & Veh.			0.00		
1000	530	Communication	0.00	0.00	0.00		
1000	563	Tuition to Private Sources	1,250,510.00	1,250,510.00	0.00		
1000	580	Travel-Employees	0.00	0.00	0.00		
1000	595	Other Purchased Services	0.00	0.00	0.00		
1000	610	Supplies	1,411,778.00	1,422,391.78	10,613.78		
1000	612	Computer Software	0.00	0.00	0.00		
1000	615	Expendable Equipment	0.00	0.00	0.00		
1000	616	Expendable Computer Eq.			0.00		
1000	641	Textbooks	0.00	0.00	0.00		
1000	642	Books (other than Texts)	0.00	0.00	0.00		
1000	730	Purchase of Equipment	0.00	0.00	0.00		
1000	734	Purchase of Computers	0.00	0.00	0.00		
1000	810	Dues and Fees			0.00		
1000	890	Other Expenditures	0.00	0.00	0.00		
		Total Other Expenditures	37,044,276.31	39,190,590.27	2,146,313.96	5.79%	
Function 1000 Totals			130,888,412.92	134,662,459.65	3,774,046.73	2.88%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2100 Pupil Services							
2100	146	Extra-Duty Supplement	1,527,385.00	1,527,385.00	0.00		
2100	142	Clerical	242,714.20	243,723.13	1,008.93		
2100	163	School Nurse/Sp. Ed. Nurse	650,812.77	654,278.18	3,465.41		
2100	171	Audiologist	70,425.18	70,801.79	376.61		
2100	174	School Psychologist	562,781.51	577,514.20	14,732.69		Step Raise
2100	176	School Social Worker	543,228.42	557,493.37	14,264.95		Step Raise
2100	177	Family Services/Parent Coordinator	0.00	0.00	0.00		
2100	190	Other Mgt. Personnel	273,187.32	274,648.21	1,460.89		
2100	191	Other Adm. Personnel	31,063.76	24,736.84	-6,326.92		
2100	210	Health Insurance	273,036.00	257,169.60	-15,866.40		
2100	220	FICA	229,804.13	231,511.20	1,707.07		
2100	221	Medicare	53,744.51	54,143.75	399.23		
2100	230	TRS	479,116.25	516,871.37	37,755.11		TRS % went from 12.28% to 13.15%
2100	250	Unemployment	1,250.00	1,250.00	0.00		
2100	260	Workers Compensation	39,015.98	49,132.26	10,116.28		
2100	290	Other Insurance	10,488.40	6,498.40	-3,990.00		
2100	300	Purchased Prof. Svcs.	859,600.00	859,600.00	0.00		
2100	430	Repair & Maintenance	1,500.00	3,500.00	2,000.00		
2100	442	Rental of Equipment	7,000.00	13,500.00	6,500.00		
2100	530	Communication	300.00	300.00	0.00		
2100	580	Travel-Employees	48,000.00	44,700.00	-3,300.00		
2100	595	Other Purchased Services	0.00	0.00	0.00		
2100	610	Supplies	189,350.00	190,005.05	655.05		
2100	611	Supplies - Technology Related	6,200.00	6,200.00	0.00		
2100	612	Computer Software	10,000.00	10,000.00	0.00		
2100	615	Expendable Equipment	15,000.00	15,000.00	0.00		
2100	616	Expendable Computer Eq.	3,800.00	3,800.00	0.00		
2100	642	Books (other than Texts)	8,000.00	0.00	-8,000.00		
2100	730	Purchase of Equipment	0.00	0.00	0.00		
2100	734	Purchase of Computers	0.00	0.00	0.00		
2100	810	Dues and Fees	49,620.00	49,620.00	0.00		
Function 2100 Totals			6,186,423.45	6,243,382.36	56,958.91	0.92%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2210 Improvement of Instructional Services							
2210	110	Teachers			0.00		
2210	113	Substitute	78,629.00	78,629.00	0.00		
2210	114	Substitute-non certified	0.00	0.00	0.00		
2210	116	Professional Dev. Stipend	5,510.00	5,510.00	0.00		
2210	142	Clerical	196,742.59	209,273.40	12,530.81		
2210	190	Other Management	659,446.58	741,145.88	81,699.31		Added Position Asst. Director of Assessment
2210	191	Other Adm. Personnel	1,024,850.36	1,300,499.84	275,649.48		(+)2 Sped Supervisors, (+) 1 Lead School Imp. Specialist
2210	210	Health Insurance	255,417.60	213,026.40	-42,391.20		Health Insurance for 1 new employee
2210	220	FICA	115,749.02	137,534.92	21,785.91		
2210	221	Medicare	27,070.33	32,165.43	5,095.09		
2210	230	TRS	230,991.65	295,995.86	65,004.21		TRS % went from 12.28% to 13.15%
2210	250	Unemployment	650.00	750.00	100.00		
2210	260	Workers Compensation	19,651.79	29,188.23	9,536.44		
2210	290	Other Insurance	5,740.80	4,356.00	-1,384.80		
2210	300	Purchased Prof. Svcs.	166,800.00	166,800.00	0.00		
2210	430	Repair & Maintenance	1,000.00	1,000.00	0.00		
2210	441	Rental of Land/Bldg.	16,500.00	16,500.00	0.00		
2210	530	Communication	3,000.00	4,000.00	1,000.00		
2210	580	Travel-Employees	89,306.00	70,425.33	-18,880.67		Reduction of Staff Dev. To cover Lead School Imp.
2210	585	Travel-School Board	0.00	0.00	0.00		
2210	595	Other Purchased Services			0.00		
2210	610	Supplies	64,945.00	34,095.00	-30,850.00		Reduction of Staff Dev. To cover Lead School Imp.
	611	Supplies - Technology Related	4,225.00	4,225.00	0.00		
2210	612	Computer Software	21,600.00	300.00	-21,300.00		Reduction of Staff Dev. To cover Lead School Imp.
2210	615	Expendable Equipment	1,700.00	1,700.00	0.00		
2210	616	Expendable Computer Eq.	1,584.00	1,584.00	0.00		
2210	642	Books (other than Texts)	62,201.00	12,201.00	-50,000.00		Reduction of Staff Dev. To cover Lead School Imp.
2210	730	Purchase of Equipment	0.00	0.00	0.00		
2210	734	Purchase of Computers	0.00	0.00	0.00		
2210	810	Dues and Fees	105,879.00	106,415.25	536.25		Increase Staff Development to prior year total of $425,000
2210	890	Other Expenditures	0.00	0.00	0.00		
			3,159,189.71	3,467,320.54	308,130.83	9.75%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2220 Media Services							
2220	113	Subs	0.00	0.00	0.00		
2220	142	Clerical	737,023.10	740,264.84	3,241.74		
2220	165	Librarian/Media Specialist	2,300,318.49	2,363,915.50	63,597.00		Salary Changes/ 20k Step Raises
	210	Health Insurance	465,061.20	466,545.60	1,484.40		
2220	220	FICA	178,899.42	182,836.22	3,936.80		
2220	221	Medicare	41,839.38	42,760.08	920.70		
2220	230	TRS	372,985.55	408,199.71	35,214.17		TRS % went from 12.28% to 13.15%
2220	250	Unemployment	1,762.50	1,762.50	0.00		
2220	260	Workers Compensation	30,373.42	38,802.25	8,428.84		
2220	290	Other Insurance	15,566.40	9,644.40	-5,922.00		
2220	530	Communication	0.00	0.00	0.00		
2220	595	Other Purchased Services	0.00	0.00	0.00		
2220	610	Supplies	124,943.00	126,580.00	1,637.00		
2220	612	Computer Software	0.00	0.00	0.00		
2220	615	Expendable Equipment	0.00	0.00	0.00		
2220	616	Expendable Computer Eq.	0.00	0.00	0.00		
2220	642	Books (other than Texts)	0.00	0.00	0.00		
2220	730	Purchase of Equipment	0.00	0.00	0.00		
2220	734	Purchase of Computers	0.00	0.00	0.00		
2220	810	Dues and Fees	11,000.00	11,000.00	0.00		
			4,279,772.46	4,392,311.12	112,538.66	2.63%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

				2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2300 General Administration								
2300	111	School Board Members	Salaries	103,415.00	98,244.25	-5,170.75		Reduce Board Pay 10% for 1/2 of Year, Effective Date January 1, 2015
2300	120	Superintendent		202,887.50	203,658.33	770.83		
2300	121	Assistant Superintendent		272,183.54	267,871.98	-4,311.56		
2300	142	Clerical		146,643.75	142,817.85	-3,825.90		
2300	210	Heath Insurance		32,803.20	32,803.20	0.00		
2300	220	FICA		42,710.14	41,971.69	-738.45		
2300	221	Medicare		9,988.66	9,815.96	-172.70		
2300	230	TRS		76,346.58	80,786.78	4,440.21		TRS % went from 12.28% to 13.15%
2300	250	Unemployment		275.00	275.00	0.00		
2300	260	Workers Compensation		7,251.30	8,907.41	1,656.11		
2300	290	Other Insurance		2,428.80	1,504.80	-924.00		
2300	300	Purchased Prof. Svcs.		32,500.00	32,500.00	0.00		
2300	311	School Board per diem		0.00	0.00	0.00		
2300	340	Professional Legal		177,500.00	177,500.00	0.00		
2300	442	Rental of Equipment		3,000.00	3,000.00	0.00		
2300	520	Insurance		2,716.00	2,687.00	-29.00		
2300	530	Communication		2,000.00	2,000.00	0.00		
2300	580	Travel - Employees		19,700.00	19,700.00	0.00		
2300	595	Other Purchased Services		0.00	0.00	0.00		
2300	610	Supplies		3,650.00	3,650.00	0.00		
2300	611	Supplies - Technology Related		1,400.00	1,400.00	0.00		
2300	615	Expendable Comp. Equipment		750.00	750.00	0.00		
2300	616	Expendable Equipment		400.00	400.00	0.00		
2300	642	Books (other than Texts)		950.00	950.00	0.00		
2300	810	Dues and Fees		54,700.00	54,700.00	0.00		
	812	RESA Fees		11,918.00	11,918.00	0.00		
2300	890	Other Expenditures		0.00	0.00	0.00		
				1,208,117.47	1,199,812.25	-8,305.22	-0.69%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2400 School Administration							
2400	130	Principal	3,011,589.91	3,042,071.28	30,481.37		Step Raises
2400	131	Assistant Principal	4,541,813.64	4,723,433.07	181,619.43		(+)2 Positions (1@FSES, 1@LSHS) / 42k Step Raises
2400	142	Clerical	3,799,019.32	3,842,300.81	43,281.49		Step Raises
2400	210	Heath Insurance	1,420,345.20	1,407,861.60	-12,483.60		
2400	220	FICA	668,657.71	683,699.72	15,042.02		
2400	221	Medicare	156,379.63	159,897.52	3,517.89		
2400	230	TRS	1,394,077.53	1,526,426.38	132,348.85		TRS % went from 12.28% to 13.15%
2400	230	Match			0.00		
2400	250	Unemployment	5,262.50	5,312.50	50.00		
2400	260	Workers Compensation	113,524.23	145,097.56	31,573.34		
2400	290	Other Insurance	46,478.40	28,986.00	-17,492.40		
2400	300	Purchased Professional	0.00	0.00	0.00		
2400	520	Insurance	0.00	0.00	0.00		
2400	530	Communication	0.00	0.00	0.00		
2400	610	Supplies	100,160.00	101,456.00	1,296.00		
2400	612	Computer Software	0.00	0.00	0.00		
2400	615	Expendable Equipment	0.00	0.00	0.00		
2400	616	Expendable Computer	0.00	0.00	0.00		
2400	642	Books and Periodicals	0.00	0.00	0.00		
2400	730	Purchase of Equipment	0.00	0.00	0.00		
2400	810	Other Purchased Services	0.00	0.00	0.00		
			15,257,308.06	15,666,542.44	409,234.39	2.68%	

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FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2500 Support Services-Business							
2500	142	Clerical	0.00	0.00	0.00		
2500	148		245,527.00	246,345.33	818.33		
2500	181		226,829.35	112,338.33	-114,491.02		(-2) Custodial Position
2500	190	Other Management	202,836.55	203,347.37	510.82		
2500	191	Other Adm. Personnel	412,137.21	413,862.81	1,725.60		
2500	210	Heath Insurance	103,738.60	78,698.20	-25,040.40		
2500	220	FICA	64,043.74	57,480.15	-6,563.60		
2500	221	Medicare	14,977.97	13,442.94	-1,535.03		
2500	230	TRS	95,187.07	101,930.78	6,743.71		TRS % went from 12.28% to 13.15%
2500	230	Match	726.60	394.80	-331.80		
2500	250	Unemployment	525.00	425.00	-100.00		
2500	260	Workers Compensation	10,873.30	12,198.67	1,325.37		
2500	290	Other Insurance	4,636.80	2,073.60	-2,563.20		
2500	300	Purchased Prof. Svcs.	81,000.00	81,000.00	0.00		
2500	430	Repair and Maint.	4,500.00	4,500.00	0.00		
2500	432	Repair/Maint. Tech	3,500.00	3,500.00	0.00		
2500	442	Rental of equipment	30,000.00	30,000.00	0.00		
2500	520	Insurance	96,146.00	96,870.00	724.00		
2500	530	Communication	45,000.00	45,000.00	0.00		
2500	580	Travel-Employees	5,750.00	5,750.00	0.00		
2500	610	Supplies	61,000.00	61,000.00	0.00		
2500	611	Supplies-Tech Related	6,000.00	6,000.00	0.00		
2500	612	Computer Software	250,500.00	250,500.00	0.00		
2500	615	Expendable Equipment	51,000.00	51,000.00	0.00		
2500	616	Expendable Computer	0.00	0.00	0.00		
2500	642	Books/Periodicals	980.00	980.00	0.00		
2500	734	Purchase of Computers	0.00	0.00	0.00		
2500	810	Dues and Fees	1,500.00	1,500.00	0.00		
2500	830	Interest Expense	0.00	0.00	0.00		
			2,018,915.20	1,880,137.98	-138,777.22	-6.87%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2600 Maintenance and Operation of Plant							
2600	142	Clerical	39,559.25	39,726.17	166.92		
2600	181	Maintenance Personnel	1,940,255.24	1,647,614.67	-292,640.57		Outsource Grounds Crew
2600	186	Custodial Personnel	4,139,354.38	0.00	-4,139,354.38		Outsource Custodians
2600	191	Other Administrative	400,341.39	331,233.53	-69,107.86		Eliminate Custodial Management Position
2600	210	Health Insurance	1,087,468.80	264,712.80	-822,756.00		Outsource Custodians/Ground Crew
2600	220	FICA	383,999.15	118,894.03	-265,105.12		
2600	221	Medicare	89,806.25	27,805.86	-62,000.39		
2600	230	TRS	114,773.42	116,203.53	1,430.10		TRS % went from 12.28% to 13.15%
2600	230	Match	32,833.50	6,567.60	-26,265.90		
2600	250	Unemployment	5,175.00	1,025.00	-4,150.00		
2600	260	Workers Compensation	65,194.82	-324,768.10	-389,962.92		Adjustment to workers comp for custodial outsourcing
2600	290	Other Insurance	45,705.60	5,608.80	-40,096.80		
2600	300	Purchased Prof. Svcs.	8,000.00	6,107,039.00	6,099,039.00		Add Custodial/Grounds Crew Contract
2600	410	Water, Sewer, Cleaning	1,102,000.00	1,102,000.00	0.00		
2600	430	Repair & Maintenance	436,819.00	437,100.00	281.00		
2600	442	Rental of Equip. & Vehicle	8,000.00	8,000.00	0.00		
2600	520	Insurance	234,522.00	246,418.00	11,896.00		
2600	530	Communication	1,500.00	1,500.00	0.00		
2600	580	Travel	1,000.00	1,000.00	0.00		
2600	595	Other Purchased Services	0.00	0.00	0.00		
2600	610	Supplies	745,000.00	378,000.00	-367,000.00		Removal of Custodial/Grounds Supply
2600	611	Supplies-Tech Related	1,072.00	1,072.00	0.00		
2600	615	Expendable Equipment	106,000.00	41,000.00	-65,000.00		Removal of Custodial/Grounds Equipment
2600	620	Energy	4,200,000.00	4,200,000.00	0.00		
2600	642	Books	200.00	200.00	0.00		
2600	715	Land Improvements	0.00	0.00	0.00		
2600	730	Purchase of Equipment	50,000.00	35,000.00	-15,000.00		Removal of Custodial/Grounds Equipment
2600	810	Dues and Fees	1,500.00	1,500.00	0.00		
2600	890	Other Purchased Services	0.00	0.00	0.00		
			15,240,079.80	14,794,452.87	-445,626.93	-2.92%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2700 Student Transportation Service							
2700	114	Substitutes		0.00	0.00		
2700	142	Clerical	178,310.93	179,046.62	735.69		
2700	180	Bus Drivers	3,199,530.00	3,934,280.00	734,750.00		(+) 17 Bus Drivers, 4 new and 13 moved from Special Ed./+600k extra routes
2700	181	Transportation Personnel	929,226.75	971,359.50	42,132.75		Move 20 Bus Monitors to SPED Funding
2700	182	Bus Assistants	0.00	0.00	0.00		
2700	186	Custodial Personnel	0.00	0.00	0.00		
2700	190	Other Management	320,883.00	320,883.00	0.00		
2700	191	Other Adm. Personnel		0.00	0.00		
2700	210	Health Insurance	1,489,332.00	1,546,567.20	57,235.20		Addition of Bus Drivers on Health Insurance from Positions Above
2700	220	FICA	272,586.29	318,388.02	45,801.73		
2700	221	Medicare	63,750.02	74,461.71	10,711.69		
2700	230	TRS	75,979.31	84,623.41	8,644.10		TRS % went from 12.28% to 13.15%
2700	230	Match	23,705.86	25,496.92	1,791.06		
2700	250	Unemployment	7,050.00	7,375.00	325.00		
2700	260	Workers Compensation	46,279.77	67,569.87	21,290.11		
2700	290	Other Insurance	62,265.80	40,020.20	-22,245.60		Elimination of Board Paid Dental and Vision
2700	300	Purchased Prof. Svcs.	7,000.00	7,000.00	0.00		
2700	332	Drug/Alcohol Testing	1,200.00	12,000.00	10,800.00		Correction of Typographical Error
2700	334	Bus Driver Physicals	30,000.00	30,000.00	0.00		
2700	410	Water, Sewer and Cleaning Serv	500.00	500.00	0.00		
2700	430	Repair & Maintenance	220,000.00	220,000.00	0.00		
2700	442	Rental of Equip. & Vehicle	6,000.00	6,000.00	0.00		
2700	490	Other Purchased Property	0.00	0.00	0.00		
2700	520	Insurance	275,888.00	277,962.00	2,074.00		
2700	530	Communication	1,000.00	1,000.00	0.00		
2700	580	Travel	2,000.00	2,000.00	0.00		
2700	595	Other Purchased Services	0.00	0.00	0.00		
2700	610	Supplies	350,849.00	475,000.00	124,151.00		Increase Repair Budget for Buses Comng Off Warranty
2700	611	Supplies - Technology Related	3,000.00	3,000.00	0.00		
2700	612	Computer Software	15,000.00	15,000.00	0.00		
2700	615	Expendable Equipment	5,000.00	5,000.00	0.00		
2700	616	Exp. Computer Equipment	3,000.00	3,000.00	0.00		
2700	620	Energy	1,787,500.00	1,769,500.00	-18,000.00		Reduction of Fuel Used by Grounds Crew
2700	642	Books	800.00	800.00	0.00		
2700	730	Purchase of Equipment	10,000.00	10,000.00	0.00		
2700	732	Purchase Buses	0.00	0.00	0.00		
2700	810	Dues and Fees	1,500.00	1,500.00	0.00		
			9,389,136.72	10,409,333.45	1,020,196.73	10.87%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2800 Support Services-Central							
2800	142	Clerical	213,624.96	214,514.71	889.75		
2800	190	Other Management	449,409.83	453,752.52	4,342.70		
2800	191	Other Administrative	1,025,234.15	940,638.41	-84,595.74		Move Technology Manager to Function 1000
2800	210	Health Insurance	114,042.24	129,996.00	15,953.76		
2800	220	FICA	99,439.04	94,764.54	-4,674.50		
2800	221	Medicare	23,255.90	22,162.68	-1,093.23		
2800	230	TRS	207,319.43	211,571.09	4,251.67		TRS % went from 12.28% to 13.15%
2800	250	Unemployment	652.50	627.50	-25.00		
2800	260	Workers Compensation	16,882.92	20,111.55	3,228.63		
2800	290	Other Insurance	5,762.48	3,349.28	-2,413.20		
2800	300	Purchased Prof. Svcs.	197,440.00	162,716.00	-34,724.00		
2800	332	Drug/Alcohol Testing	3,500.00	3,500.00	0.00		
2800	430	Repair & Maintenance	20,500.00	21,100.00	600.00		
2800	432	Repair and Maint. Tech	343,405.97	294,724.00	-48,681.97		Increase in Cisco Smartnet Contract
2800	442	Rental of Equipment	18,982.00	14,700.00	-4,282.00		
2800	520	Insurance	4,171.00	4,171.00	0.00		
2800	530	Communication	123,482.00	68,300.00	-55,182.00		
2800	580	Travel-Employees	51,000.00	51,000.00	0.00		
2800	592	Services Purchased	0.00	0.00	0.00		
2800	595	Other Purchased Services	0.00	0.00	0.00		
2800	610	Supplies	49,600.00	44,866.00	-4,734.00		
2800	611	Supplies - Technology Related	54,372.14	40,734.27	-13,637.87		
2800	612	Computer Software	413,000.00	469,890.00	56,890.00		
2800	615	Expendable Equipment	2,300.00	16,446.00	14,146.00		
2800	616	Expendable Computer Eq.	12,000.00	108,606.00	96,606.00		
2800	642	Books	11,850.00	7,050.00	-4,800.00		
2800	730	Purchase of Equipment	0.00	0.00	0.00		
2800	734	Purchase of Computers	0.00	10,000.00	10,000.00		
2800	810	Dues and Fees	95,095.00	90,959.86	-4,135.14		
			3,556,321.55	3,500,251.40	-56,070.15	-1.58%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
2900 Other Support Services							
2900	142	Clerical	0.00	0.00	0.00		
2900	177		4,881.00	0.00	-4,881.00		
2900	191	Other Administrative	133,388.08	134,101.39	713.31		
2900	210	Health Insurance	-27,584.64	11,248.08	38,832.72		Correction of Prior Year Error, PY balance should be $22496.16
2900	220	FICA	8,431.54	7,898.57	-532.97		
2900	221	Medicare	1,971.89	1,847.25	-124.65		
2900	230	TRS	17,578.83	17,634.33	55.50		TRS % went from 12.28% to 13.15%
2900	250	Unemployment	50.00	50.00	0.00		
2900	260	Workers Compensation	1,382.27	1,675.85	293.58		
2900	290	Other Insurance	441.80	441.80	0.00		
2900	594	Payments to Charter Sch.	409,823.00	409,823.00	0.00		
2900	596	Pmts. To Residential Fac.	112,526.90	112,526.90	0.00		
			662,890.68	697,247.17	34,356.49		

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

			2013/14 Budget	2014/15 Budget	Dollar Change	% Change
4000 Facilities Acquisition and Construction						
4000	142	Clerical	0.00	0.00	0.00	
4000	191	Other Administrative	0.00	0.00	0.00	
4000	200	Employee Benefits	0.00	0.00	0.00	
4000	300	Purchased Prof. Svcs.	0.00	0.00	0.00	
4000	441	Rental of Land/Bldg			0.00	
4000	720	Bldg Acquisition	0.00	0.00	0.00	
4000	730	Purchase of Equipment	0.00	0.00	0.00	
4000	810	Dues and Fees	0.00	0.00	0.00	
			0.00	0.00	0.00	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2014/15

		2013/14 Budget	2014/15 Budget	Dollar Change	% Change	
5000-930	Transfers to Other Funds	2,953,291.39	3,187,549.72	234,258.33		Increase in Payment to Brighten Academy
5000-990	Other Uses	0.00		0.00		
	Total Expenditures	194,799,859.41	200,100,800.95	5,300,941.55	2.72%	
	Excess of Revenues Over/Under Expenditures	-4,647,680.07	-145,599.65		-145,599.65	
					145,599.65	
	Fund Equity July 1,	13,338,064.00	9,500,000.00		0.00	
	Adjustments to Fund Equity					
	Fund Equity June 30	8,690,383.93	9,354,400.35			