DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2015/16

Approved June 15, 2015

		2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
REVENUES						
Local Revenues						
1110	Ad Valorem Taxes	61,027,578.41	63,572,170.23	2,544,591.82	4.17%	Projected Change in Digest Values
1190	Other Taxes	3,971,709.70	4,176,655.70	204,946.00	5.16%	Past Due Taxes Owed (-)695,054, TAVT (-) 200k, TAVt Ad-Valorem (+) 1,100,000
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	1,968,242.00	1,906,951.00	-61,291.00	-3.11%	Indirect Costs (-)171k, School reimb. (-)200k, Surplus (+) 150k, Medicaid (+)200k, Stop Arm Camera (+)60k
	Total Local Revenues	67,007,530.11	69,695,776.93	2,688,246.82	4.01%	
State Revenues						
3120	QBE Formula Earnings	127,603,211.00	137,830,161.00	10,226,950.00		
3125	Categorical Grants	2,059,592.00	2,064,686.00	5,094.00		
3140	QBE Contra Account	-18,210,585.00	-18,394,027.00	-183,442.00		
3200	Equalization	15,543,834.00	14,976,848.00	-566,986.00		
Total Per Allotment Sheet (See Attached Allotment Sheet)		126,996,052.00	136,477,668.00	9,481,616.00	7.47%	Increase in state funds per allotment sheet
3800	Other State Revenues	4,738,651.00	1,520,033.00	-3,218,618.00		Mid-Term (-)900k, GSFIC (-)2.2 million, Vocat. Super (+) 52k, NEI Grant (-)75k
	Total State Revenues	131,734,703.00	137,997,701.00	6,262,998.00	4.75%	
5995	Other Sources	206,000.00	206,000.00	0.00		
Total Revenues		198,948,233.11	207,899,477.93	8,951,244.82	4.50%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2015/16

Approved June 15, 2015

				2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
EXPENDITURES								
1000 Instruction								
1000	1011	110	Kindergarten	4,722,948.86	4,737,202.94	14,254.08	0.30%	Minus 2 Positions, Remove 2 furlough days, add step increases
1000	1061	110	Kindergarten EIP	0.00	0.00	0.00		Kindergarten EIP Teachers are included in the Kindergarten allotments
1000	1021	110	Primary Grades 1-3	15,320,775.47	15,139,197.04	-181,578.43	-1.19%	Minus 7.5 Positions, Remove 2 furlough days, add step increases
1000	1071	110	Primary Grades 1-3 EIP	0.00	0.00	0.00		Grades 1-3 EIP Teachers are included in the Grades 1-3 allotments
1000	1051	110	Upper Elementary 4-5	8,038,048.31	8,802,339.88	764,291.57	9.51%	Plus 8 Positions, Remove 2 furlough days, add step increases
1000	1091	110	Primary Grades 4-5 EIP	0.00	0.00	0.00		Grades 4-5 EIP Teachers are included in the Grades 4-5 allotments
1000	1031	110	Middle Grades 6-8	0.00	0.00	0.00		
1000	1081	110	Middle School 6-8	12,047,230.97	12,775,322.81	728,091.84	6.04%	Plus 5 Positions, Remove 2 furlough days, add step increases
1000	1041	110	High School General Ed.	19,514,241.68	20,525,145.99	1,010,904.31	5.18%	Plus 5 Positions, Remove 2 furlough days, add step increases
1000	3011	110	Vocational Lab 9-12	504,730.57	510,100.04	5,369.47	1.06%	Remove 2 furlough days, add step increases
1000	2021	110	Special Education	14,968,075.50	16,077,792.37	1,109,716.87	7.41%	Plus 12 Positions, Remove 2 furlough days, add step increases
1000	2111	110	Gifted	1,679,023.84	1,858,636.13	179,612.29	10.70%	To correct error in average salary amounts in the prior year, avg. up 5k each
1000	2211	110	Remedial Education	0.00	0.00	0.00		Remedial Education allotments are included in the High School General Ed.
1000	5071	110	Alternative Education	311,133.79	328,659.68	17,525.89	5.63%	Remove 2 furlough days, add step increases
1000	9990	110	Locally Funded Teachers	34,000.00	39,500.00	5,500.00		
1000	1351	110	ESOL Teachers	1,804,504.64	1,973,725.94	169,221.30	9.38%	Plus 1.50 Positions, Remove 2 furlough days, add step increases
			Total - Object 110 Salaries	78,944,713.63	82,767,622.82	3,822,909.19	4.84%	
1000		113	Substitute Salaries	767,732.00	779,428.80	11,696.80		
1000		115	Extended Day - Teachers	210,000.00	210,000.00	0.00		
1000		117	Extended Year	3,500.00	3,500.00	0.00		
1000		118	Art, Music, PE	6,616,600.40	6,808,622.51	192,022.11		Remove 2 furlough days, add step increases
1000		140	Aides & Parapro	3,732,981.05	4,053,400.67	320,419.62		Plus 14 Para for SPED
1000		142	Clerical	0.00	0.00	0.00		
1000		161	Technology Specialist	1,270,000.00	1,283,931.19	13,931.19		
1000		166	Young Farmer Teacher			0.00		
1000		172	Elementary Counselor	1,275,485.73	1,308,940.08	33,454.35		Remove 2 furlough days, add step increases
1000		173	Secondary Counselor	2,049,318.53	2,191,113.69	141,795.16		Remove 2 furlough days, add step increases
1000		191	Other Adm. Personnel	0.00	0.00	0.00		
			Total Other Salaries	15,925,617.71	16,638,936.94	713,319.23	4.48%	

DOUGLAS COUNTY BOARD OF EDUCATION

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
1000	210	Health Insurance	15,066,184.80	16,156,813.80	1,090,629.00		Increased number of participants, classified change from $596.20 to $746.20
1000	220	Fica	5,587,862.52	5,855,046.37	267,183.85		Remove 2 furlough days, add step increases
1000	221	Medicare	1,306,838.81	1,369,325.36	62,486.55		Remove 2 furlough days, add step increases
1000	230	TRS	12,474,459.69	14,174,059.47	1,699,599.77		TRS increase from 13.15 to 14.27
1000	250	Unemployment	46,777.50	47,727.25	949.75		
1000	260	Workers Compensation	835,879.14	1,242,582.00	406,702.86		Added funds to cover settlement costs
1000	290	Other	255,966.48	100,799.95	-155,166.53		Removal of Board Paid Benefits
1000	300	Purchased Prof. Svcs.	326,949.90	361,949.90	35,000.00		Leader in Me Pilot Program
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	1,283,550.00	33,040.00		
1000	580	Travel-Employees	0.00	0.00	0.00		
1000	594	Payments to Charter Sch.	2,734,753.00	3,284,446.31	549,693.31		Increase due to Brighten based on enrollment growth
1000	595	Other Purchased Services	0.00	0.00	0.00		
1000	596	Pmts. To Residential Fac.	460,428.00	460,428.00	0.00		
1000	610	Supplies	1,422,391.78	1,404,959.00	-17,432.78		
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	10,000.00	10,000.00	0.00		
1000	890	Other Expenditures	0.00	0.00	0.00		
		Total Other Expenditures	41,779,001.62	45,751,687.41	3,972,685.78	9.51%	
Function 1000 Totals			136,649,332.96	145,158,247.17	8,508,914.20	6.23%	

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FOR FISCAL YEAR 2015/16

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2100 Pupil Services							
2100	146	Extra-Duty Supplement	1,336,985.00	1,584,971.00	247,986.00		Changes to extra-curricular supplements, 10% across board increase
2100	142	Clerical	243,723.13	250,854.71	7,131.58		
2100	163	School Nurse/Sp. Ed. Nurse	654,278.18	775,615.36	121,337.18		Plus 1 Position, Remove 2 furlough days, add step increases
2100	171	Audiologist	70,801.79	72,270.55	1,468.76		
2100	174	School Psychologist	577,514.20	641,454.03	63,939.83		Plus .5 Position, Remove 2 furlough days, add step increases
2100	176	School Social Worker	557,493.37	644,965.00	87,471.63		Plus 1 Position, Remove 2 furlough days, add step increases
2100	177	Family Services/Parent Coordinator	0.00	0.00	0.00		
2100	190	Other Mgt. Personnel	274,648.21	330,866.54	56,218.33		
2100	191	Other Adm. Personnel	24,736.84	64,250.00	39,513.16		
2100	210	Health Insurance	257,169.60	300,772.80	43,603.20		Increased number of participants, classified change from $596.20 to $746.20
2100	220	FICA	220,296.64	257,113.06	36,816.41		
2100	221	Medicare	51,520.99	60,131.28	8,610.29		
2100	230	TRS	491,833.77	622,920.77	131,087.01		TRS increase from 13.15 to 14.27
2100	250	Unemployment	1,250.00	1,375.00	125.00		
2100	260	Workers Compensation	46,752.26	54,565.59	7,813.33		
2100	290	Other Insurance	6,498.40	2,904.00	-3,594.40		Removal of Board Paid Benefits
2100	300	Purchased Prof. Svcs.	859,600.00	918,600.00	59,000.00		Addition of Southern Behaiour Group for Special Education
2100	430	Repair & Maintenance	3,500.00	3,500.00	0.00		
2100	442	Rental of Equipment	13,500.00	13,500.00	0.00		
2100	530	Communication	300.00	300.00	0.00		
2100	580	Travel-Employees	44,700.00	44,700.00	0.00		
2100	595	Other Purchased Services	0.00	0.00	0.00		
2100	610	Supplies	190,005.05	91,505.05	-98,500.00		Moved IB Fees of $99,000 to object 810 below
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	2,000.00	-1,800.00		
2100	642	Books (other than Texts)	0.00	0.00	0.00		
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	254,120.00	204,500.00		IB Fees of 99k, Fine Arts Magnet Fees added of 105k
Function 2100 Totals			6,011,727.44	7,024,454.74	1,012,727.31	16.85%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

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Approved June 15, 2015

			2014/15 Budget	2015/16 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	209,273.40	170,833.42	-38,439.98		Minus 1 SPED Secretary, moved to Specialist object 191 below
2210	190	Other Management	741,145.88	660,907.25	-80,238.63		Minus 1 Director position
2210	191	Other Adm. Personnel	1,332,268.87	1,387,097.08	54,828.20		Plus 1 Specialist, upgraded from Secretary shown in 142 above
2210	210	Health Insurance	218,696.40	233,052.00	14,355.60		Increased number of participants, classified change from $596.20 to $746.20
2210	220	FICA	139,406.12	135,645.33	-3,760.79		
2210	221	Medicare	32,603.04	31,723.50	-879.54		
2210	230	TRS	300,173.49	316,628.15	16,454.65		TRS increase from 13.15 to 14.27
2210	250	Unemployment	762.50	737.50	-25.00		
2210	260	Workers Compensation	29,585.34	28,787.21	-798.13		
2210	290	Other Insurance	4,466.40	1,557.60	-2,908.80		Removal of Board Paid Benefits
2210	300	Purchased Prof. Svcs.	166,800.00	215,400.00	48,600.00		To increase funds for SPED speech therapy services due to increased enrollment
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	4,000.00	4,000.00	0.00		
2210	580	Travel-Employees	70,425.33	70,925.33	500.00		
2210	585	Travel-School Board	0.00	0.00	0.00		
2210	595	Other Purchased Services			0.00		
2210	610	Supplies	34,095.00	36,595.00	2,500.00		
	611	Supplies - Technology Related	4,225.00	4,225.00	0.00		
2210	612	Computer Software	300.00	300.00	0.00		
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)	12,201.00	13,201.00	1,000.00		
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	106,415.25	106,415.25	0.00		
2210	890	Other Expenditures	0.00	0.00	0.00		
			3,511,766.03	3,522,953.62	11,187.58	0.32%	

DOUGLAS COUNTY BOARD OF EDUCATION

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2220 Media Services							
2220	113	Subs	0.00	0.00	0.00		
2220	142	Clerical	740,264.84	770,257.31	29,992.47		Remove 2 furlough days, add step increases
2220	165	Librarian/Media Specialist	2,363,915.50	2,456,740.91	92,825.41		Remove 2 furlough days, add step increases
	210	Health Insurance	466,545.60	518,880.00	52,334.40		Increased number of participants, classified change from $596.20 to $746.20
2220	220	FICA	182,836.22	190,070.20	7,233.97		
2220	221	Medicare	42,760.08	44,451.90	1,691.82		
2220	230	TRS	408,199.71	460,492.65	52,292.93		TRS increase from 13.15 to 14.27
2220	250	Unemployment	1,762.50	1,762.50	0.00		
2220	260	Workers Compensation	38,802.25	40,337.48	1,535.22		
2220	290	Other Insurance	9,644.40	3,722.40	-5,922.00		Removal of Board Paid Benefits
2220	530	Communication	0.00	0.00	0.00		
2220	595	Other Purchased Services	0.00	0.00	0.00		
2220	610	Supplies	126,580.00	127,344.00	764.00		
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		
			4,392,311.12	4,625,059.34	232,748.22	5.30%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

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Approved June 15, 2015

			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2300 General Administration							
2300	111 School Board Members	Salaries	98,244.25	98,244.25	0.00		
2300	120 Superintendent		203,658.33	205,200.00	1,541.67		
2300	121 Assistant Superintendent		267,871.98	266,168.00	-1,703.97		Net Personnel Changes, Associate to Chief Academic, CEO down to Asst. Supt.
2300	142 Clerical		142,817.85	145,458.18	2,640.33		
2300	210 Heath Insurance		32,803.20	58,183.20	25,380.00		Increased number of participants, classified change from $596.20 to $746.20
2300	220 FICA		41,971.69	42,117.65	145.96		
2300	221 Medicare		9,815.96	9,850.10	34.13		
2300	230 TRS		80,786.78	88,021.10	7,234.31		TRS increase from 13.15 to 14.27
2300	250 Unemployment		275.00	275.00	0.00		
2300	260 Workers Compensation		8,907.41	8,938.38	30.98		
2300	290 Other Insurance		1,504.80	580.80	-924.00		Removal of Board Paid Benefits
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		2,687.00	3,316.00	629.00		
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		
			1,199,812.25	1,234,820.65	35,008.40	2.92%	

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2400 School Administration							
2400	130	Principal	3,042,071.28	3,238,437.74	196,366.46		Remove 2 furlough days, add step increases
2400	131	Assistant Principal	4,723,433.07	4,701,550.50	-21,882.57		Minus 1 position, Remove 2 furlough days, add step increases
2400	142	Clerical	3,842,300.81	3,939,349.46	97,048.65		Remove 2 furlough days, add step increases
2400	210	Heath Insurance	1,407,861.60	1,565,220.00	157,358.40		Increased number of participants, classified change from $596.20 to $746.20
2400	220	FICA	683,699.72	699,692.99	15,993.27		
2400	221	Medicare	159,897.52	163,637.88	3,740.36		
2400	230	TRS	1,526,426.38	1,695,181.49	168,755.11		TRS increase from 13.15 to 14.27
2400	230	Match			0.00		
2400	250	Unemployment	5,312.50	5,287.50	-25.00		
2400	260	Workers Compensation	145,097.56	148,491.72	3,394.16		
2400	290	Other Insurance	28,986.00	11,167.20	-17,818.80		Removal of Board Paid Benefits
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	101,456.00	102,060.00	604.00		
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		
			15,666,542.44	16,270,076.48	603,534.03	3.85%	

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2500 Support Services-Business							
2500	142	Clerical	0.00	0.00	0.00		
2500	148		246,345.33	257,159.13	10,813.80		
2500	181		112,338.33	114,647.12	2,308.79		
2500	190	Other Management	203,347.37	207,778.21	4,430.84		
2500	191	Other Adm. Personnel	413,862.81	468,861.19	54,998.38		Plus 1 position, Remove 2 furlough days, add step increases
2500	210	Heath Insurance	78,698.20	96,652.60	17,954.40		Increased number of participants, classified change from $596.20 to $746.20
2500	220	FICA	57,480.15	61,753.45	4,273.30		
2500	221	Medicare	13,442.94	14,442.34	999.40		
2500	230	TRS	101,930.78	118,119.07	16,188.29		TRS increase from 13.15 to 14.27
2500	230	Match	394.80	399.79	4.99		
2500	250	Unemployment	425.00	450.00	25.00		
2500	260	Workers Compensation	12,198.67	13,105.57	906.90		
2500	290	Other Insurance	2,073.60	950.40	-1,123.20		Removal of Board Paid Benefits
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	96,870.00	113,413.00	16,543.00		Increase in Insurance Premium
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	0.00	0.00	0.00		
2500	615	Expendable Equipment	51,000.00	53,000.00	2,000.00		
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		
			1,629,637.98	1,759,961.87	130,323.89	8.00%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2015/16

Approved June 15, 2015

			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2600 Maintenance and Operation of Plant							
2600	142	Clerical	39,726.17	40,460.60	734.43		
2600	181	Maintenance Personnel	1,647,614.67	1,706,121.29	58,506.62		
2600	186	Custodial Personnel	0.00	30,000.00	30,000.00		Increased funds for custodial pay-outs
2600	191	Other Administrative	331,233.53	349,119.63	17,886.10		
2600	210	Health Insurance	264,712.80	314,121.60	49,408.80		Increased number of participants, classified change from $596.20 to $746.20
2600	220	FICA	118,894.03	125,203.82	6,309.79		
2600	221	Medicare	27,805.86	29,281.54	1,475.68		
2600	230	TRS	116,203.53	123,176.07	6,972.55		TRS increase from 13.15 to 14.27
2600	230	Match	6,567.60	6,929.57	361.97		
2600	250	Unemployment	1,025.00	1,025.00	0.00		
2600	260	Workers Compensation	25,231.90	26,570.99	1,339.09		
2600	290	Other Insurance	5,608.80	2,164.80	-3,444.00		Removal of Board Paid Benefits
2600	300	Purchased Prof. Svcs.	6,007,039.00	6,043,180.08	36,141.08		Decreased costs of custodial outsourcing annual fee
2600	410	Water, Sewer, Cleaning	1,102,000.00	1,102,000.00	0.00		
2600	430	Repair & Maintenance	457,100.00	457,100.00	0.00		
2600	442	Rental of Equip. & Vehicle	8,000.00	8,000.00	0.00		
2600	520	Insurance	246,418.00	255,895.00	9,477.00		
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	361,000.00	381,000.00	20,000.00		
2600	611	Supplies-Tech Related	1,072.00	1,072.00	0.00		
2600	615	Expendable Equipment	41,000.00	41,000.00	0.00		
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	35,000.00	35,000.00	0.00		
2600	810	Dues and Fees	1,500.00	1,500.00	0.00		
2600	890	Other Purchased Services	0.00	0.00	0.00		
			15,047,452.87	15,282,621.99	235,169.11	1.56%	

DOUGLAS COUNTY BOARD OF EDUCATION

SUMMARY OF BUDGET

FOR FISCAL YEAR 2015/16

Approved June 15, 2015

			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2700 Student Transportation Service							
2700	114	Substitutes	0.00	200,000.00	200,000.00		Added funds for substitute bus drivers
2700	142	Clerical	179,046.62	190,149.67	11,103.05		
2700	180	Bus Drivers	3,834,280.00	3,988,058.73	153,778.73		Remove 2 furlough days, add step increases
2700	181	Transportation Personnel	971,359.50	1,005,335.82	33,976.32		Remove 2 furlough days, add step increases
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	318,511.58	-2,371.42		
2700	191	Other Adm. Personnel	0	0.00	0.00		
2700	210	Health Insurance	1,546,567.20	1,842,974.40	296,407.20		Increased number of participants, classified change from $596.20 to $746.20
2700	220	FICA	312,498.02	324,071.09	11,573.07		
2700	221	Medicare	73,084.21	75,790.82	2,706.60		
2700	230	TRS	84,623.41	87,466.11	2,842.70		TRS increase from 13.15 to 14.27
2700	230	Match	25,196.92	26,165.90	968.99		
2700	250	Unemployment	7,375.00	7,400.00	25.00		
2700	260	Workers Compensation	66,319.87	68,775.96	2,456.08		
2700	290	Other Insurance	40,020.20	15,628.80	-24,391.40		Removal of Board Paid Benefits
2700	300	Purchased Prof. Svcs.	7,000.00	52,000.00	45,000.00		Stop Arm Camera Fees (offset by revenues)
2700	332	Drug/Alcohol Testing	12,000.00	13,200.00	1,200.00		
2700	334	Bus Driver Physicals	30,000.00	33,000.00	3,000.00		
2700	410	Water, Sewer and Cleaning Serv	500.00	500.00	0.00		
2700	430	Repair & Maintenance	200,000.00	300,000.00	100,000.00		Restoration of prior year budget cut to repair budget
2700	442	Rental of Equip. & Vehicle	6,000.00	10,000.00	4,000.00		
2700	490	Other Purchased Property	0.00	0.00	0.00		
2700	520	Insurance	277,962.00	259,859.00	-18,103.00		Increase in Insurance premium
2700	530	Communication	1,000.00	1,000.00	0.00		
2700	580	Travel	2,000.00	5,000.00	3,000.00		
2700	595	Other Purchased Services	0.00	0.00	0.00		
2700	610	Supplies	425,000.00	425,000.00	0.00		
2700	611	Supplies - Technology Related	3,000.00	3,000.00	0.00		
2700	612	Computer Software	15,000.00	19,500.00	4,500.00		
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	1,769,500.00	1,512,500.00	-257,000.00		Diesel fuel costs from 3.25 per gallon to 2.75 per gallon
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		
			10,230,515.95	10,805,187.88	574,671.93	5.62%	

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2800 Support Services-Central							
2800	142	Clerical	214,514.71	207,746.69	-6,768.02		
2800	190	Other Management	453,752.52	475,055.43	21,302.91		Exec. Director to Asst. Supt., Remove 2 furlough days, add step increases
2800	191	Other Administrative	989,086.28	990,083.81	997.53		Reduction in Technology average salaries due to personnel changes
2800	210	Health Insurance	135,666.00	154,836.00	19,170.00		Increased number of participants, classified change from $596.20 to $746.20
2800	220	FICA	97,618.12	98,532.98	914.86		
2800	221	Medicare	22,830.04	23,044.00	213.96		
2800	230	TRS	217,941.99	238,720.82	20,778.84		TRS increase from 13.15 to 14.27
2800	250	Unemployment	640.00	640.00	0.00		
2800	260	Workers Compensation	20,717.15	20,911.30	194.16		
2800	290	Other Insurance	3,459.68	1,351.68	-2,108.00		Removal of Board Paid Benefits
2800	300	Purchased Prof. Svcs.	164,272.00	214,336.00	50,064.00		
2800	332	Drug/Alcohol Testing	3,500.00	3,500.00	0.00		
2800	430	Repair & Maintenance	21,100.00	36,622.00	15,522.00		
2800	432	Repair and Maint. Tech	295,255.00	291,255.00	-4,000.00		
2800	442	Rental of Equipment	14,700.00	9,700.00	-5,000.00		
2800	520	Insurance	4,171.00	4,171.00	0.00		
2800	530	Communication	69,800.00	84,800.00	15,000.00		Funds for additional bandwidth
2800	580	Travel-Employees	51,000.00	46,500.00	-4,500.00		
2800	592	Services Purchased	0.00	0.00	0.00		
2800	595	Other Purchased Services	0.00	0.00	0.00		
2800	610	Supplies	44,866.00	44,660.00	-206.00		
2800	611	Supplies - Technology Related	53,234.27	67,660.00	14,425.73		
2800	612	Computer Software	474,690.00	423,290.00	-51,400.00		
2800	615	Expendable Equipment	16,446.00	14,763.00	-1,683.00		
2800	616	Expendable Computer Eq.	92,606.00	99,093.00	6,487.00		
2800	642	Books	7,050.00	6,850.00	-200.00		
2800	730	Purchase of Equipment	0.00	0.00	0.00		
2800	734	Purchase of Computers	10,000.00	10,000.00	0.00		
2800	810	Dues and Fees	90,959.86	26,855.00	-64,104.86		
			3,569,876.62	3,594,977.72	25,101.10	0.70%	

DOUGLAS COUNTY BOARD OF EDUCATION

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			2014/15 Budget	2015/16 Budget	Dollar Change	% Change	
2900 Other Support Services							
2900	142	Clerical	0.00	0.00	0.00		
2900	177		0.00	0.00	0.00		
2900	191	Other Administrative	85,760.65	73,191.26	-12,569.40		
2900	210	Health Insurance	5,624.04	5,624.04	0.00		Increased number of participants, classified change from $596.20 to $746.20
2900	220	FICA	5,051.30	4,310.96	-740.34		
2900	221	Medicare	1,181.35	1,008.21	-173.14		
2900	230	TRS	11,277.53	10,444.39	-833.13		TRS increase from 13.15 to 14.27
2900	250	Unemployment	37.50	25.00	-12.50		
2900	260	Workers Compensation	1,071.59	914.47	-157.12		
2900	290	Other Insurance	331.40	0.00	-331.40		Removal of Board Paid Benefits
2900	594	Payments to Charter Sch.	486,646.00	486,646.00	0.00		
2900	596	Pmts. To Residential Fac.	94,618.00	94,618.00	0.00		
			691,599.36	676,782.33	-14,817.03		

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SUMMARY OF BUDGET

FOR FISCAL YEAR 2015/16

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			2014/15 Budget	2015/16 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 2015/16

Approved June 15, 2015

		2014/15 Budget	2015/16 Budget	Dollar Change	% Change
5000-930	Transfers to Other Funds	0.00	0.00	0.00	
5000-990	Other Uses	0.00		0.00	
	Total Expenditures	198,600,575.03	209,955,143.78	11,354,568.75	5.72%
	Excess of Revenues Over/Under Expenditures	347,658.09	-2,055,665.85		-2,055,665.85
					-347,658.09
	Fund Equity July 1,	9,500,000.00	12,625,295.00		-2,403,323.94
	Adjustments to Fund Equity				
	Fund Equity June 30	9,847,658.09	10,569,629.15		