



BUDGET OVERVIEW

DCSD DAC

Tuesday, March 11, 2014

Douglas County School District

AGENDA



- School Finance Overview
- Budget Timeline
- Budget Scenarios FY2014-15
- SBB for FY2014-15
- SBB Worksheet Walk Through
- Q&A
- Sample SBBs

SCHOOL FINANCE ACT FY2013-14



DCSD Total Program (if fully funded)



Note: amounts are approximate

SCHOOL FINANCE ACT FY2013-14

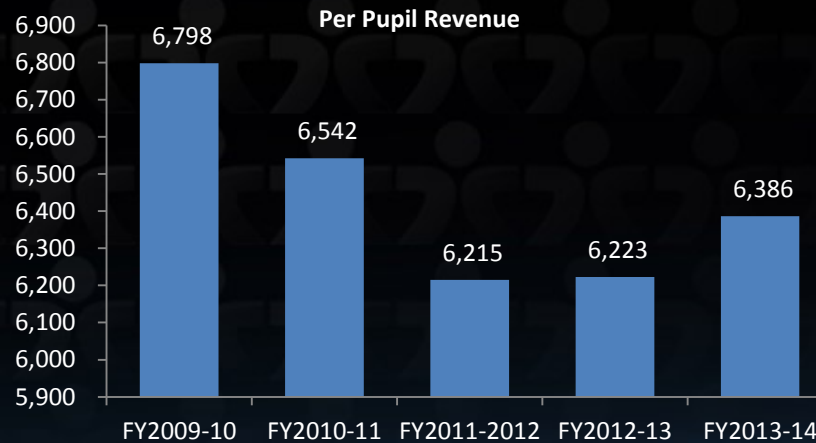
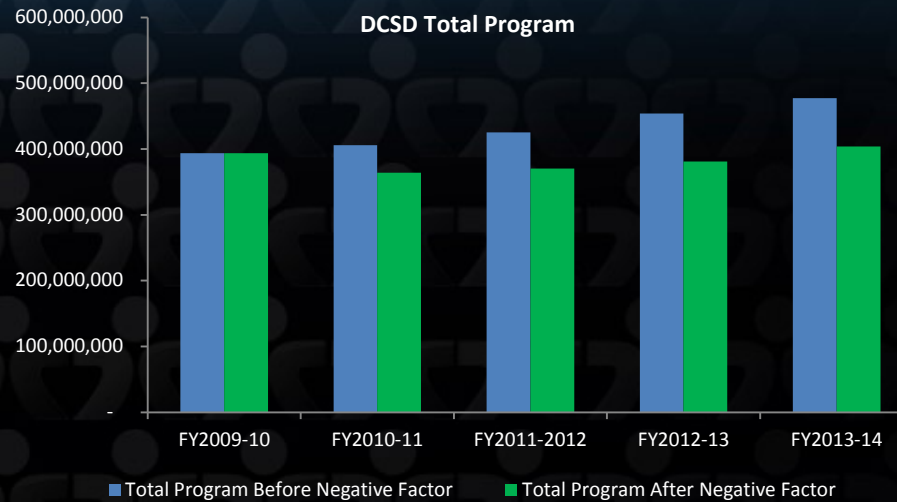


DCSD Total Program (after Negative Factor)



Note: amounts are approximate

DCSD FUNDING



Note: amounts are approximate

BUDGET TIMELINE


- School SBB budgets were provided to schools on 2/14/14
- Department budgets were provided on 2/21/14
- Budgets due back to Budget Office by Spring Break
- School Finance Act funding known during April from Legislature
- Budget proposal to Board of Education in May
- Request formal adoption of FY 2014-2015 budget at June Board of Education meeting

BUDGET SCENARIOS – NEIGHBORHOOD SCHOOLS




	<u>Worst Case Scenario</u> <u>(Governor's Budget)</u>	<u>Best Case Scenario</u> <u>(Superintendents' Request)</u>
Increased Medical Benefits	\$1.3M	\$1.3M
Increased PERA Contribution	\$2.4M	\$2.4M
\$105 SBB becomes Ongoing	\$5.5M	\$5.5M
Student Computer Refresh	\$1.8M	\$1.8M
\$50 per Student SBB		\$2.6M
3% Average Pay Increase		\$9.0M
TOTAL	\$11.0M	\$22.6M

SBB FOR 2014-2015 SCHOOL YEAR

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- SBBPA for FY 2013-2014:
 - Elem: \$3,443
 - Middle: \$3,517
 - High: \$3,116
 - Changes for FY 2014-2015:
 - Include I&D per pupil amounts (\$124)
 - Include \$105 one-time from FY 2013-2014 as ongoing allocation
 - Include \$50 per pupil to maintain school purchasing power amidst increasing salary and benefit costs
 - SBBPA* for FY 2014-2015 (assuming Governor's budget):
 - Elem: \$3,722
 - Middle: \$3,796
 - High: \$3,395

* Includes \$124 I&D that was previously a separate allocation. Without inclusion, SBB amounts would be \$3,598, \$3,672, \$3,271

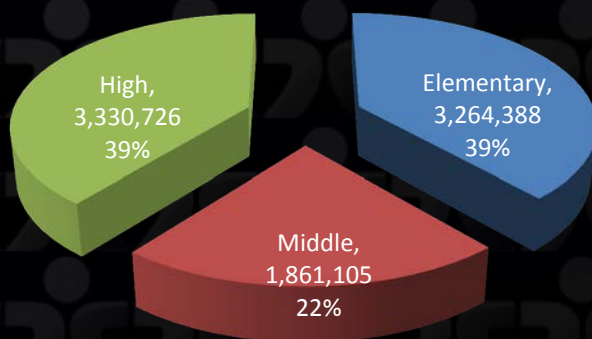
SBB ALLOCATIONS

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- SBBPA
 - Mill Levy
 - School Leadership
 - Counselors
 - Volunteer Coordinators / Health Assistants
 - SPED
 - Close the Gap
 - ESL
 - Gift and Talented
 - Individualized Programming (IB, etc.)
 - Strategic Planning Grant
 - READ Act
 - Reading Recovery
 - Custodian
 - Security
 - Technology Teacher
 - Other one-time dollars
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- \$15 M of salary and benefit increases budgeted at District level in FY2013-14
 - School Based Spend but Centrally Budgeted

SBB FUND 10 SCHOOL CARRY OVER

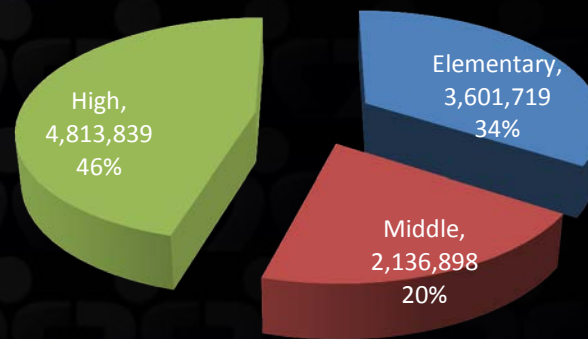


FY2011-12 Carry Over



Total: \$8,456,219

FY2012-13 Carry Over



Total: \$10,552,456

DISTRICT FUND BALANCE



Fund Balance Assignment	\$ Amount
TABOR 3% Reserve	\$14.0M
Board Emergency Reserve	\$18.7M
\$105 One-Time SBB	\$5.5M
One-time School Requests	\$2.1M
3% Pay Increase	\$9.0M
Pay for Performance Carry Over	\$2.9M
School and Dept. Carry Over	\$19.5M
School Security	\$1.4M
Early Separation / Extended Service	\$5.1M
Unassigned Fund Balance	\$0.5M
Total General Fund Balance	\$79M



SBB WORKSHEET DEMONSTRATION

BOARD OF EDUCATION MEETING

Wednesday, March 12, 2014

Douglas County School District