

Thompson School District

Budget Development Update

April 17, 2013

2012-13 TSD BUDGET

REMEMBER

The entire District Budget
includes several funds

Current Discussion is GF Only

	GOVERNMENTAL	06.30.12 (A)	REVENUES	EXPENSES	NET	06.30.13
1	GENERAL FUND	28.6	110.7	114.0	(3.3)	25.3
2	FEDERAL GRANTS	0.1	6.6	6.6	-	0.1
3	STATE & LOCAL GRANTS	0.8	1.3	1.3	-	0.8
4	CAPITAL RESERVE	2.3	1.3	2.4	(1.1)	1.3
5	BUILDING FUND	0.8	0.0	0.9	(0.9)	(0.0)
6	LAND RESERVE	1.3	0.3	1.4	(1.1)	0.2
7	FEE SUPPORTED	1.4	1.7	1.7	0.0	1.4
8	BOND REDEMPTION	14.1	10.4	12.2	(1.8)	12.3
9	INTERFUND TRANSFERS		(2.2)	(2.2)		
10	TOTALS	49.3	130.0	138.2	(8.2)	41.2

	PROPRIETARY/FIDUCIARY	06.30.12 (A)	REVENUES	EXPENSES	NET	06.30.13
11	NUTRITION SERVICES	1.1	4.6	4.5	0.1	1.3
12	MEMORIAL TRUST	0.1	0.1	0.1	(0.0)	0.1
13	STUDENT ACTIVITIES	1.2	2.7	2.7	(0.0)	1.1
14	TOTALS	2.4	7.4	7.3	0.1	2.4

Budget
should
reflect these
priorities.

Board of Education's 10 Focus Areas

1. *Make TSD the preferred choice for all.*
2. *Maximize student achievement for all*
3. *Arts, athletics & co-curricular opportunities.*
4. *Attract & retain quality employees.*
5. *Technology for students & staff.*
6. *Fiscal responsibility, with long range focus.*
7. *Optimize resources & facilities.*
8. *Post-secondary readiness.*
9. *Partner with parents & community.*
10. *Safe & secure campuses.*

BUDGET DEVELOPMENT CALENDAR

December

- 12.05.12 - Education: Revenues Overview ✓
- 12.12.12 - Education: Expenditures Overview ✓

January

- 01.16.13 ✓
- 01.23.13 ✓

February

- 02.06.13 ✓
- 02.13.13 ✓
- 02.20.13 - Budget Development Calendar Review ✓
- *GF Revenues Update* ✓

March

- 03.06.13 ✓
- 03.13.13 ✓
- 03.20.13 - *GF Expenditures Update - FTE \$* ✓
- *GF Expenditures Update - Non-FTE \$* ✓

April

- 04.10.13 ✓
- 04.17.13 - *General Fund Reserves Planning* ✓
- 13/14 Revs & Costs Update ✓
- 3 Year Plan for GF Reserves ✓
- SFA & Employee Negotiations Update ? ✓

May

- 05.01.13 - *BOE directs staff re: Proposed Budget*
- 05.08.13
- 05.15.13 - *Presentation of Proposed Budget*
- 05.22.13 - Community Budget Forum #1 ★
- 05.30.13 - Community Budget Forum #2 (repeat) ★

June

- 06.05.13 - *Public Hearing re: Proposed Budget*
- 06.12.13
- 06.19.13 - *Adoption of Proposed Budget*

Where
our last
update
left off
as of
03.20.13

LINE	DESCRIPTION	2012-13	2013-14	DIFF
1	GENERAL FUND REVENUES	110,723,352	116,022,601	5,299,249
2	HOLDBACKS (347K = EARLY CHILDHOOD)	-	(433,493)	(433,493)
		110,723,352	115,589,108	4,865,756
3	FTE - LICENSED	914.76	903.92	(10.84)
4	FTE - CLASSIFIED	529.59	582.46	52.87
5	FTE - APT	93.20	94.50	1.30
6	FTE - TOTALS	1,537.55	1,580.88	43.33
7	FTE \$ - SALARIES & BENEFITS	85,596,811	85,798,911	202,100
8	NON-FTE \$ - EXISTING ITEMS	20,383,242	21,271,474	888,232
9	NON-FTE \$ - CORE FUNCTIONS SUPPORT	-	217,760	217,760
10	NON-FTE \$ - CAP RESERVE SUPPORT	1,284,078	1,145,000	(139,078)
11	CHARTER PPR ALLOCATIONS	6,731,490	7,172,317	440,827
12	TOTAL NON FTE \$	28,398,810	29,806,551	1,407,741
13	TOTAL EXPENDITURES	113,995,621	115,605,462	1,609,841
14	(DEFICIT)/SURPLUS	(3,272,269)	(16,354)	3,255,915

Thinking Strategically...

- On-going Monies
- 1-time Monies (Reserves)
- Multi Year Planning

GENERAL FUND BUDGET UPDATE - ONGOING REVS & EXP ONLY

		FINAL	IN-PROCESS	
		2012-13	2013-14	
1	NET DEFICIT AT 03.20.13	(3,272,269)	(16,354)	
2	REMOVE GF CAP RESERVE SUPPORT	1,284,078	1,145,000	1-time
3	ADD IMPROVEMENTS SINCE 03.20.13	-	1,227,569	
4	ADJUSTED NET	(1,988,191)	2,356,215	*
5	PRIORITY FTE - 12.74		(480,274)	
6	PRIORITY NON-FTE		(25,468)	
7	COMPENSATION		TBD	
8	ADDITIONAL EXPENDITURES	-	(505,742)	
9	NET SURPLUS/(DEFICIT)	(1,988,191)	1,850,473	On-going

***ASSUMES GOVERNORS SFA FUNDING PROPOSAL - ESTIMATED RISK OF 300K REMAINS**

Details provided for items 3, 5 & 6 on subsequent slides.

SCHEDULE OF BUDGET IMPROVEMENTS SINCE 03.20.13

BUDGET IMPROVEMENTS

1	SFA - EC AT RISK HOLDBACK \$ RELEASED	347,000
2	SFA - TEACHER PIPELINE HOLDBACK \$ RELEASED	55,000
3	NON-SFA SO TAX GROWTH PER TREND	330,000
4	9.0 CUSTODIAL FTE VACANCIES ELIMINATED	295,569
5	ESTIMATED STAFF TURNOVER SAVINGS	200,000
6	TOTAL BUDGET IMPROVEMENTS	1,227,569

SCHEDULE OF ADDITIONAL SPENDING SINCE 03.20.13

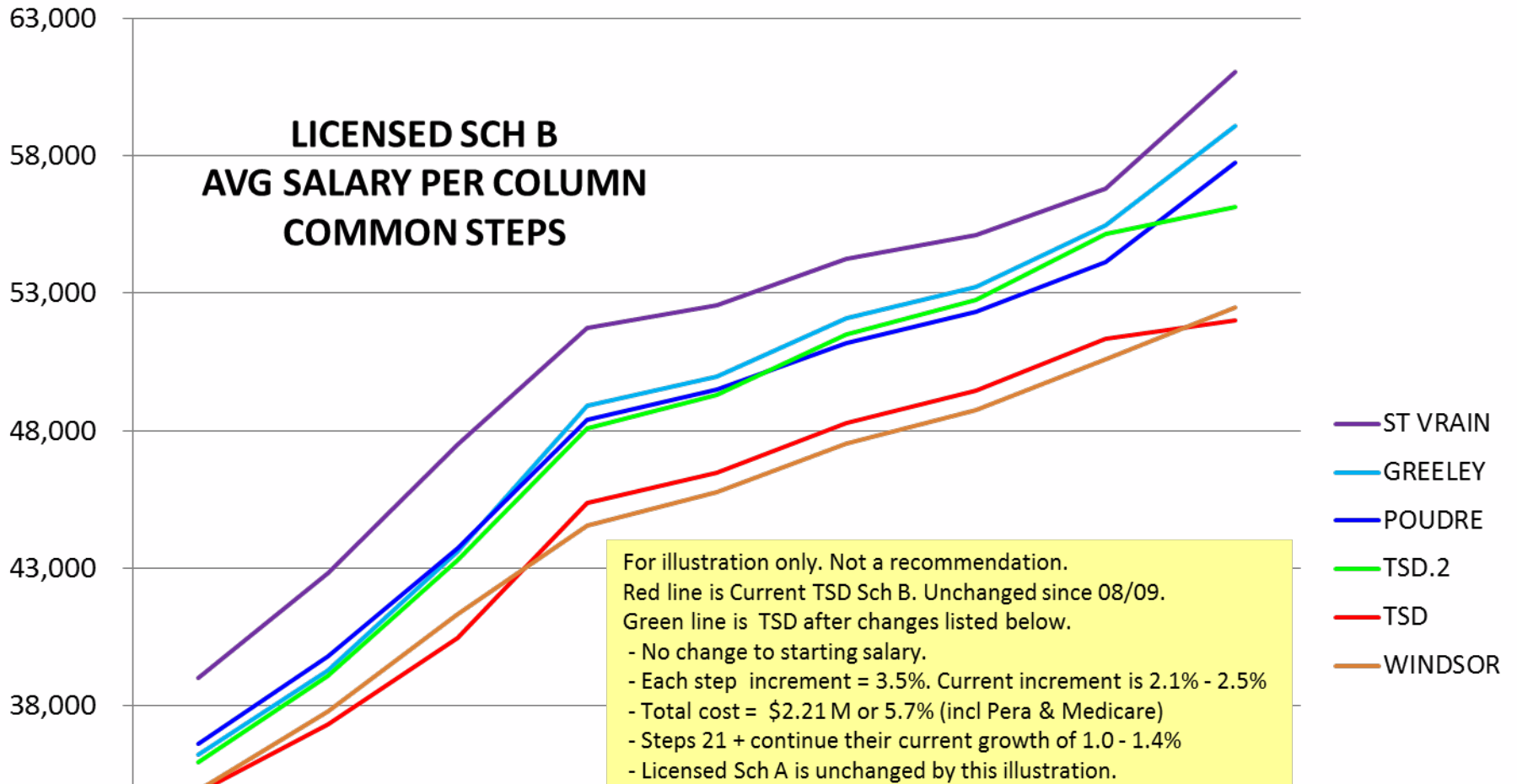
ADDITIONAL FTE SPENDING REQUESTS			FTE	AMOUNT	OG	1T
PRIORITY INCLUSIONS						
1	TC	EC - SPED	3.15	209,810	X	
2	TC	EC - CLASS PARAS	3.00	78,287	X	
3	TC	EC - LUNCH AIDES	3.00	12,469	X	
4	DR	ELL - INCREASED SUPPORT	1.50	73,225	X	
5	DR	SPED - BEHAVIORIST	0.50	33,305	X	
6	DL	TOSA - TECHNOLOGY (WAS FROM TITLE 2)	0.50	30,339	X	
7	DL	TOSA - WORLD LANGUAGE CONTENT	0.50	30,339	X	
8	MC	CTE EXTRA DUTY CONTRACT (WAS FROM LIC POOL)		12,500	X	
9		TOTALS	12.15	480,274		

ADDITIONAL NON-FTE SPENDING REQUESTS			AMOUNT	OG	1T
PRIORITY INCLUSIONS					
1	CO SCHOOL FINANCE PROJECT		2,820	X	
2	SUMMER CHILD FIND SUPPORT		22,648	X	
3	TOTALS (ON-GOING)		25,468		

TSD COMPENSATION VERSUS MARKET

Licensed Salary Schedule B Only

LICENSED SCH B AVG SALARY PER COLUMN COMMON STEPS



TSD	VS	TSD.2	-3.1%	-4.7%	-7.0%	-6.0%	-6.0%	-6.7%	-6.8%	-7.4%	
33,000			BA00	BA15	BA30	MA00	MA10	MA20	MA30	MA40	HIGHEST
	ST VRAIN		39,001	42,816	47,480	51,719	52,567	54,262	55,110	56,806	61,045
	GREELEY		36,233	39,261	43,585	48,924	49,983	52,088	53,215	55,462	59,061
	POUDRE		36,622	39,798	43,714	48,396	49,493	51,193	52,303	54,115	57,731
	TSD.2		35,929	39,063	43,305	48,084	49,285	51,487	52,774	55,137	56,132
	TSD		34,858	37,306	40,469	45,383	46,480	48,268	49,435	51,323	51,993
	WINDSOR		34,906	37,790	41,329	44,540	45,756	47,534	48,765	50,595	52,465

GENERAL FUND RESERVES

Analysis & Planning

ESTIMATED GENERAL FUND RESERVES BY CATEGORY

		EST. 06.30.13
1	TABOR AT 3% OF 12/13	3,321,701
2	MULTI YEAR OBLIGATIONS	395,535
3	COLORADO PRESCHOOL PROGRAM	180,177
4	BOE RESERVES AT 2%	2,214,467
5	BOE RESERVES AT 3%	3,321,701
6	ESTIMATED SCHOOLS CARRYOVER	360,897
7	APPENDIX A - IFAS & STUDENT INFO SYSTEMS	750,000
8	SUB-FUNDS: SEVERANCE, ATH/ACT, RISK	612,165
9	AVAILABLE RESERVES	15,063,160
10	ESTIMATED TOTAL GF RESERVES AT 06.30.13	26,219,804
	= RESTRICTED BY STATUTE	
	= AVAILABLE FOR USE	

DRAFT SCENARIO - AVAILABLE RESERVES USE

1-TIME SPENDING BY CATEGORY

		2013-14	2014-15	2015-16	TOTALS
1	CAP RESERVE SUPPORT	(1,055,000)	(1,949,000)	(1,949,000)	(4,953,000)
2	CURRICULUM UPDATE	(610,000)	(775,000)	(325,000)	(1,710,000)
3	PRIORITY FTE - 4.50	(290,681)			(290,681)
4	PRIORITY NON-FTE	(114,000)			(114,000)
5	IPAD IMPLEMENTATIONS *	(2,554,679)	(1,483,156)	(1,297,420)	(5,335,255)
6	TOTAL 1-TIME USES	(4,624,360)	(4,207,156)	(3,571,420)	(12,402,936)

*** IPAD TIMING SHOWN IS FOR ILLUSTRATION ONLY, NOT A RECOMMENDATION.**

CAPITAL PROJECTS SPENDING BY CATEGORY

		2013-14	2014-15	2015-16
1	ADMIN BUILDING LEASE	362,000	362,000	362,000
2	ENERGY PERFORMANCE CONTRACT	246,000	-	-
3	FACILITIES MAINTENANCE	1,000,000	500,000	500,000
4	FACILITIES - ROI PROJECTS	300,000	250,000	250,000
5	FACILITIES SUBTOTALS	1,908,000	1,112,000	1,112,000
6	COMPUTER LABS REPLACEMENT CYCLE - 5 YRS	282,000	282,000	282,000
7	LIBRARY LABS REPLACEMENT CYCLE - 5 YRS	41,000	41,000	41,000
8	TEACHER LAPTOPS REPLACEMENT CYCLE - 5 YRS	132,000	132,000	132,000
9	TECHNOLOGY SUBTOTALS	455,000	455,000	455,000
10	BUS REPLACEMENTS	350,000	250,000	250,000
11	LOSS PREVENTION SUPPORT	72,000	72,000	72,000
12	ATHLETICS & ACTIVITIES REPLACEMENT CYCLES	60,000	60,000	60,000
13	GRAND TOTAL - ALL PROJECTS	2,845,000	1,949,000	1,949,000
14	CAPITAL PROJECTS FUND SUPPORT	(1,700,000)	-	-
15	BUILDING FUND SUPPORT	(90,000)	-	-
16	NET COST FROM GENERAL FUND	1,055,000	1,949,000	1,949,000

PROJECTED CURRICULUM UPDATE COSTS

		2013-14	2014-15	2015-16	2016-17	2017-18
1	ELEMENTARY - LANG ARTS	250,000	250,000	200,000		
2	ELEMENTARY - MATH		700,000			
3	HS - MATH			300,000		
4	ELEMENTARY - SCIENCE	160,000	200,000	200,000		
5	SECONDARY - IT	200,000				
6	K-12 - ART/MUSIC				360,000	
7	ELEMENTARY - SOCIAL STUDIES					150,000
	TOTALS	610,000	1,150,000	700,000	360,000	150,000
8	CURRICULUM BUDGET SUPPORT	-	(375,000)	(375,000)	(375,000)	(375,000)
9	NET FROM GF RESERVES	610,000	775,000	325,000	(15,000)	(225,000)
	= DAC recommendation					

CURRICULUM BUDGET OF \$775K PER YEAR DOES NOT COVER NECESSARY UPDATES BUT CAN PROVIDE SUPPORT IN SOME YEARS.

ADDITIONAL FTE SPENDING REQUESTS			FTE	AMOUNT	OG	1T
PRIORITY 1-TIME						
1	DL	TOSA - SOCIAL STUDIES CURRICULUM	1.00	60,677		X
2	PB	ELEM INTERVENTION FTE - TITLE 1 SUPPORT	2.00	97,632		X
3	MJ	BOND ADMIN & FACILITIES SUPPORT	1.00	99,372		X
4	SS	THOMPSON EDUC FOUNDATION SUPPORT	0.50	33,000		X
5		TOTALS	4.50	290,681		

ADDITIONAL NON-FTE SPENDING REQUESTS			AMOUNT	OG	1T
PRIORITY 1-TIME					
4	SUIP TRAINING FOR SCHOOL LEADERSHIP TEAMS		60,000		X
5	SPED - SWAAAC PROGRAMMING		10,000		X
6	SPED - CPI TRAINING		3,000		X
7	SPED - SPEECH/LANG PATH. ASSESSMENT		18,000		X
8	SPED - INTENSIVE LANGUAGE SUPPORT		3,000		X
9	SPED - EQUIP FOR SPED SUPPORT (LIFT, TABLE, STANDER, PC SERVER)		10,000		X
10	SPED - AUDIOLOGY		10,000		X
11	TOTALS (1-TIME)		114,000		

IPAD IMPLEMENTATION COST ESTIMATES

		HIGH SCHOOLS <i>One to One</i>	MIDDLE SCHOOLS <i>One to One</i>	ELEM SCHOOLS <i>Three to One</i>
1	1 GB BANDWIDTH	<i>already sufficient</i>	<i>already sufficient</i>	<i>already sufficient</i>
2	WIDE AREA NETWORK	390,000	210,000	-
3	WIFI ACCESS POINTS	48,000	32,500	164,500
4	WIRELESS MANAGEMENT SOFTWARE	15,350	22,650	23,000
5	IPADS & RELATED APPS	2,014,929	1,131,606	1,023,520
6	STAFF SUPPORT FTE \$ (1.0 EA - 1 TIME EA)	86,400	86,400	86,400
7	TOTALS	2,554,679	1,483,156	1,297,420

*** PARTICULARS AROUND TIMING, STRATEGY, SUPPORT & COST ESTIMATES NEED FURTHER DISCUSSION.**

Questions & Discussion...