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## BOARD MEMORANDUM

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**TO:** BOARD OF EDUCATION; DAVE LINDENBERG  
**FROM:** CHRISTINE HAMRICK  
**SUBJECT:** 2015-16 SUPPLEMENTAL BUDGET  
**DATE:** 9/4/2015  
**CC:**

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There are a few points about the supplemental budget that are worth noting:

The first three items on the expense side pertain to the leadership turnover. The net budget increase from those three items total \$74,140. [Additional detail available later in the supplemental budget packet.] However, the prior Superintendent's contract was a 2-year contract, which was not paid out in its entirety. Therefore, the District did save money compared to the potential amount due if the entire 2 years would've been paid out.

\$26,258 Additional Special Education Paras – These paras need to be added due to three students that need paraprofessional support to manage those students' emotional and physical needs while creating a better classroom environment for all of the students. Additionally, there has been increased enrollment in special education students at one school that required additional support.

\$100,000 Unfavorable salary contract variance – This variance is due to a few factors – 1. We were required to add a .5 Kindergarten teacher due to class size at the beginning of the year; 2. The majority of this variance is due to the large number of teachers hired at a higher rate than budgeted. We originally budgeted \$37,000 per new teacher, but the actual rate hired came in much higher than that. Teachers are currently in short supply in Colorado, and it was more difficult than normal to fill all of the open teacher positions. The actual calculated unfavorable variance totaled \$175,000 which is mostly contract variances. We originally were planning that Coal Ridge was not going to fill a teacher position, which ended up filled. We believe that the additional \$75,000 will be covered through attrition variances, since we are experiencing some turnover. We will monitor this throughout the year.

\$56,000 Additional elementary teacher for class size - We reviewed the current district-wide student count, and we believe at this time that we can cover an additional teaching position through the anticipated growth that we see district-wide. The current count shows an increase in student FTEs totaling 42.7, excluding BOCES and preschool. Student count will change between now and October count, however, we believe that it is reasonable to add one teacher due to high class sizes for a 1<sup>st</sup> grade Graham Mesa Elementary class that is over 27:1 student/teacher ratio.

\$26,206 ELPA funding – Wamsley Elementary and Riverside Middle Schools created budgets for use of their ELPA funding that was carried over from 2014-15. Wamsley reapportioned the remainder of their ELPA carryover that was not used for their summer school to an additional position, while Riverside added additional ELPA training, curriculum, and consulting with their carryover.

\$45,094 in Property Tax Abatements – We budget property tax at 100% collection which is close to our historical average. However, we received an abatement for this year that we need to account for.

**Garfield School District Re-2  
2015-16 Supplemental Budget  
Grant Fund and General Fund  
9/8/15**

**REVENUES:**

Race to the Top Grant	6-22-000-00-0000-4000-000-5412	3,535
Reimbursement for student cards	6--10-000-00-0000-1940-000-0000	2,400
Wamsley/Riverside ELPA Carryover budgets	6-10-000-00-0000-3000-000-3139	26,206
Increase in student count to add 1 elementary teacher due to class size	6-10-000-00-0000-3110-000-3110	56,000

**TOTAL REVENUES & CREDITS** \$ 88,141

**EXPENDITURES:**

District Agreement, including Medicare Reduction of Support	6-10-691-23-2320-0110-101-0000	222,167
Costs/Superintendent Costs	6-10-691-23-2320-0110/0200/0250-101/102-0000	(163,027)
District Planning and Support, for transition	6-10-691-23-2320-0500-000-0000	15,000
Race to the Top Grant	6-22-691-22-2214-0650-000-5412	3,535
Property Tax Abatements	6-10-000-00-0000-1140-000-0000	45,094
Cost of reprinting student cards	6-10-691-28-2820-0610-000-0000	2,400
Wamsley, Reapportion previous ELPA Carryover; Riverside original ELPA Carryover Budget	[See Detail]	26,206
Additional Special Education paras required	6-10-XXX-12-1700-0110/0200-416-0000	26,258
Additional elementary class size teacher needed due to class size	6-10-145-11-0010-0110/0200/0250-201-0000	56,000
Unfavorable salary contract variances	6-10-100-11-0010-0110-201-0000	100,000

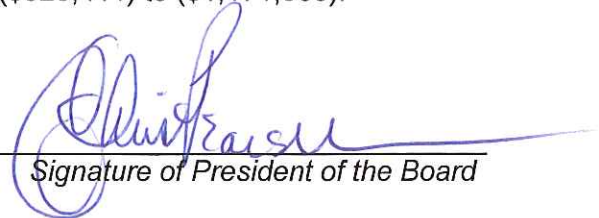
**TOTAL EXPENDITURES & DEBITS** \$ 333,634

**APPROPRIATION RESOLUTION**

BE IT RESOLVED by the Board of Education of Garfield School District # Re-2 in Garfield County that the above amounts be added to the 2015-16 Budget for Garfield Re-2. The Use of Fund Balance for the General Fund will increase from (\$926,411) to (\$1,171,903).

9/8/15

Date of Adoption

  
Signature of President of the Board

**Garfield School District No. RE-2**  
**Calculation of Budget Differences, 2015-16**  
**Superintendent and Assistant Superintendent Positions**  
**Dated 8/20/15**

Separation Agreement Payout	218,992
Medicare for Payout	3,175
<b>Total Payout (Unbudgeted)</b>	<b>222,167</b>

Susan Birdsey, Salary budgeted	151,979
Susan Birdsey, PERA budgeted	30,700
Susan Birdsey, Health budgeted	6,900
Susan Birdsey, Retirement budgeted	15,000
<b>Total Budget, Susan Birdsey</b>	<b>204,579</b>

Dave Lindenberg, Budgeted Salary	116,479
Dave Lindenberg, Budgeted PERA	23,529
Dave Lindenberg, New salary	135,000
Dave Lindenberg, New PERA	27,270
<b>New salary and PERA Incr. over budget</b>	<b>22,262</b>

Susan Birdsey, Pay through August 4	14,613
Susan Birdsey, Health Insurance thru Sept 30	1,725
Susan Birdsey, Pay through August 4 PERA	2,952
<b>TOTAL Susan Birdsey Normal Pay</b>	<b>19,290</b>

<b>Lanes Consulting</b>	<b>15,000</b>
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**Summary of Budget Impacts:**

Budget Increase: Payout	222,167
Budget Decrease: Susan Salary/Benefits	(204,579)
Budget Increase: Add back Susan paid to date	19,290
Budget Increase: Lanes Consulting	15,000
Budget Increase: Dave Added salary/benefits	22,262
<b>TOTAL BUDGET INCREASE</b>	<b>74,141</b>

**Garfield School District NO. Re-2**

**ELPA School Budget**

For Wamsley Elementary

For Carryover Funds to be Spent by June 30, 2016

Dated 9/4/2015

**ENTER IN YELLOW HIGHLIGHTED CELLS**

Salaries and Benefits:

	\$ /hour Salary	# Hours/ Week	Total Hours	0110 Total		0200 PERA at 20.2% FT)		Total	Account Number
				Salary	Hours	Salary	FT)		
									0250 Health
Kaila Sandquist - Para	\$ 12.07	11.2	424.3	\$ 5,121		\$ 1,034	\$ 2,277	\$ 8,432	6-10-151-11-0590-0110-415-3139
Unused, reapportioned from previous suppl bud			-	\$ (6,080)		\$ (1,210)		\$ (7,290)	6-10-151-11-0590-0110-415-3139
[Describe Position 3]			-	\$ -		\$ -		\$ -	
[Describe Position 4]			-	\$ -		\$ -		\$ -	
[Describe Position 5]			-	\$ -		\$ -		\$ -	
[Describe Position 6]			-	\$ -		\$ -		\$ -	
<b>TOTAL</b>				\$ (959)		\$ (176)	\$ 2,277	\$ 1,142	

Non-Salary Expenses:

NOTE: ENTER A BRIEF DESCRIPTION OF EACH COST THAT WILL BE INCURRED. WE WILL ENTER APPROPRIATE ACCOUNT NUMBER (S). FOR EXAMPLE, ENTER A SPECIFIC TRAINING YOU WANT TO BUDGET, INCLUDING # STAFF AND A BRIEF DESCRIPTION OF TRAINING.

	Non-Salary	
	Exp.	Account Code
Reapportioned from previous supplemental budget	336	6-10-151-11-0590-0500-000-3139
Reapportioned from previous supplemental budget	(587)	6-10-151-11-0590-0610-000-3139
Reapportioned from previous supplemental budget	(891)	6-10-151-11-0590-0851-000-3139
[INSERT DESCRIPTION OF EXPENSE]		
[INSERT DESCRIPTION OF EXPENSE]		
[INSERT DESCRIPTION OF EXPENSE]		
<b>TOTAL Non-Salary</b>	<b>(1,142)</b>	
<b>TOTAL BUDGET (SHOULD TIE TO ALLOCATION)</b>	<b>0</b>	

**Garfield School District NO. Re-2  
ELPA School Budget**

**ENTER IN YELLOW HIGHLIGHTED CELLS**

For Riverside Middle School

For Carryover Funds to be Spent by June 30, 2016

Dated 8/27/2015

Salaries and Benefits:

	\$/hour Salary	# Hours/ Week	Total Hours	01110 Total Salary	0200 PERA at 20.2%	0250 Health Ins. (\$6,900 FT)		Total	Account Number
[Describe Position 1]				\$ -	\$ -			\$ -	
[Describe Position 2]				\$ -	\$ -			\$ -	
[Describe Position 3]				\$ -	\$ -			\$ -	
[Describe Position 4]				\$ -	\$ -			\$ -	
[Describe Position 5]				\$ -	\$ -			\$ -	
[Describe Position 6]				\$ -	\$ -			\$ -	
<b>TOTAL</b>				\$ -	\$ -			\$ -	

Non-Salary Expenses:

NOTE: ENTER A BRIEF DESCRIPTION OF EACH COST THAT WILL BE INCURRED. WE WILL ENTER APPROPRIATE ACCOUNT NUMBER (S). FOR EXAMPLE, ENTER A SPECIFIC TRAINING YOU WANT TO BUDGET, INCLUDING # STAFF AND A BRIEF DESCRIPTION OF TRAINING.

	Non-Salary	
	Exp.	Account Code
Conferences-WIDA, 4 staff, vehicle, hotel	5,206	6-10-282-22-2210-0580-000-3139
Professional Development - Beth Skelton	10,000	6-10-282-22-2210-0500-000-3139
Curriculum - TBD	5,000	6-10-282-11-0590-0641-000-3139
Technology - TBD	6,000	6-10-282-11-0590-0735-000-3139
<b>TOTAL Non-Salary</b>	<b>26,206</b>	
<b>TOTAL BUDGET (SHOULD TIE TO ALLOCATION)</b>	<b>26,206</b>	