



Intermediate School District #917

Adopted Budget

2015 - 2016

May 5, 2015

FY16 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2014 Actual Headcount		Oct 1, 2015 Estimated Projection	
	Special Education	General Education	Special Education	General Education
Anthony Lewis	3	6	3	6
DASH	37	0	37	0
DCALS/WHALC	38	0	38	0
DHH	45	0	45	0
IDEA	51	0	51	0
JSC	25	19	25	19
Options	6	10	6	10
PACES	24	0	30	0
SUN	91	0	109	0
TEA	35	0	41	0
TESA	78	0	78	0
Youth Transition Program	34	23	34	23
Total Student Headcount	467	58	497	58

Secondary Vocational Programs

PROGRAM	Oct 1, 14 Actual Headcount	Oct 1, 15 Est. based on school projections
Career Exploration	26	30
Computer Networking	13	10
Computer Repair	9	8
Computer Gaming	22	38
Construction Trades	23	17
Food Industry Careers	14	17
Work Experienced	10	5
Fundamental Chef	39	40
Graphics	23	20
Heavy Duty Truck	26	20
Medical Careers	53	50
Nanoscience Technology	0	0
Vehicle Service	51	50
Total Student Headcount	309	305

Alternative programs

PROGRAM	2014-15 est ADM's	2015-16 Est. ADM's
DCALS	159	159
WHALC	50	50
Ext Year On-line	10	10
Total Student Headcount	219	219

ISD 917 Hours and Rate Comparison Secondary Education & Special Education Programs

Secondary Technical Center Programs:

	2014-15 Est. Hrly Rates	2015-16 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 13.64	\$ 14.40	5.57%
Career Exploration Program Rate	\$ 15.26	\$ 12.23	-19.86%
Food Industry Careers Program Rate	\$ 19.38	\$ 16.99	-12.33%
2014-15 Est. Billable Hours			
Secondary Technical Center Student Billable Hours	107,532	106,140	-1.29%
DCALS South Student Billable Hours (unweighted)	165,996	165,996	0.00%
DCALS North Student Billable Hours (unweighted)	52,200	52,200	0.00%
DCALS Ext. Day Student Billable Hours (unweighted)	10,440	10,440	0.00%
Total Student Billable Hours	336,168	334,776	-0.41%

Special Education Programs:

	2014-15 Est. Hrly Rates	2015-16 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 42.70	\$ 44.39	3.96%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 102,159.03	\$ 102,334.50	0.17%
2014-15 Est. Billable Hours			
Special Education Resource Student Billable Hours	449,033	478,622	6.59%
Special Education Purchase of Service Billable Hrs	31,889	33,085	3.75%
Total Student Billable Hours	480,922	511,707	6.40%

Intermediate School District 917

2015-2016

Overview of Adopted Budget as of 5/05/2015

Fund #	Fund Name	Projected Fund Balance 6/30/2015	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2016
1	Secondary	1,747,829	3,446,967	3,455,519	1,739,277
2	Special Education	3,224,580	26,135,851	25,853,699	3,506,732
5	Gen Capital Exp.	1,285,031	582,758	569,408	1,298,381
10	Institutional Support	0	509,317	509,317	0
13	Secondary Resale	12,485	49,389	49,389	12,485
14	Special Ed Resale	11,409	8,000	8,000	11,409
15	917 Support Services	671	10,000	10,000	671
	Total Operating Fund	6,282,005	30,742,282	30,455,332	6,568,955
3	Food and Nutrition	0	126,970	126,970	0
6	Capital Projects (Bldg)	111,337	0	37,500	73,837
7	Debt Service	0	0	0	0
8	Trust Fund	1,035	1,666	2,347	354
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-663,488	147,178	263,770	-780,080
21	Self Funded Dental Ins. Plan	238,101	350,000	350,000	238,101
	Total Funds	5,968,990	31,368,096	31,235,919	6,101,167

The general funds projected reserved/unassigned fund balance as of 6/30/16

Preliminary operating fund balance

\$ 6,568,955

Preliminary operating fund balance as a percentage of expenditures

21.57%

Excluding restricted fund balance (fund 5)

17.64%

Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2016

	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Food Service Fund 3	Capitol Projects Fund 6	Debt Service Fund 7	Trust Fund 8	Agency Fund 9	Internal Service Fund 20	Self Funded Dental Fund 21
Nonspendable:														
Inventories														
Prepaid Expenses														
Restricted for:														
health and safety														
basic skills														
compensatory														
deferred maintenance														
projects														
operating capitol			1,298,381						73,837					
safe schools levy														
self funded dental plan														238,101
OPFB													-780,080	
other fund activities														
Committed for:														
fund balance for next														
year operations														
Assigned for:														
next year severance														
pay														
next year retiree														
health insurance														
school carryover														
budgets														
Scholarships											354			
encumbrances														
Unassigned for:														
unassigned	1,739,277	3,506,732	0	0	12,485	11,409	671							
15-16 Adopted Fund														
Balance	\$ 1,739,277	3,506,732	1,298,381	0	12,485	11,409	671	0	73,837	0	354	0	-780,080	238,101
14-15 Revised Fund														
Balance	\$ 1,747,829	3,224,580	1,285,031	0	12,485	11,409	671	0	111,337	0	1,035	0	-663,488	238,101
Change	-8,552	282,152	13,350	0	0	0	0	0	-37,500	0	-681	0	-116,592	0
														132,177

Intermediate School District 917

Expenditure Comparison

2014-15 Revised Budget and 2015-16 Adopted Budget

Fund #	Description	FY 14-15 Exp. Budget	FY 15-16 Exp. Budget	Difference	Percent Change
1	Secondary	3,486,449	3,455,519	-30,930	-0.89%
2	Special Ed.	23,129,592	25,853,699	2,724,107	11.78%
5	Capital Improvements	589,401	569,408	-19,993	-3.39%
10	Institutional Support	521,151	509,317	-11,834	-2.27%
13	Secondary Resale	148,931	49,389	-99,542	-66.84%
14	Special Ed Resale	15,000	8,000	-7,000	-46.67%
15	917 Support Services	45,000	10,000	-35,000	-77.78%
	Total Operating Fund	27,935,524	30,455,332	2,519,808	9.02%
3	Food and Nutrition	114,081	126,970	12,889	11.30%
6	Building Fund	0	37,500	37,500	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	3,389	2,347	-1,042	-30.75%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	217,320	263,770	46,450	21.37%
21	Self Funded Dental Ins. Plan	350,000	350,000	0	0.00%
	Total Funds	28,620,314	31,235,919	2,615,605	9.14%

Highlight of significant changes between 2014-15 revised vs. 2015-16 adopted expenditures

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 13 Decrease due to closing Graphics Production Center and discontinuing construction of house.
- Fund 14 Red Brick Resale decline due to change over to closing TESA Store and healthy food offerings
- Fund 15 Reduction in shared legal services based on prior years history of utilization from member districts and attorney's billing direct to member districts.
- Fund 3 Anticipate increase in meals served with growth in our SUN and TEA programs.
- Fund 6 Expenditures to cover telecommunication infrastructure and signage at New TEA Location.
- Fund 20 Actuarial increase in liabilities driven by increase in present value of future benefits for active employees.

FY16 Intermediate School District 917 Adopted Budget Assumptions

1% increase in General Ed formula per ADM

2014-16 Contracts settled: FY16 costs

- Classified Full year costs for salary and benefits 3.25%
- Classified School year costs for salary and benefits 4.59%
- Executive Assistant costs for salary and benefits 2.7%
- Health Assoc. costs for salary and benefits 4.18%
- Clerical costs for salary and benefits 3.67%
- Custodians costs for salary and benefits 7.62%
- Program Assistant cost for salary and benefits 3.85%
- Interpreters cost for salary and benefits 3.21%

2016 Average increase 3.78%

2015-17 Contracts Unsettled

- Administrators (Includes Superintendent, Bus. Mgmt., Sp. Ed Director, Asst Directors/Principals and IT)
- Teachers

2016 Average increase 3.5%

Enrollment Assumptions: See Detailed attachment

- Secondary Vocational Programs Enrollment decreasing
- DCALS South Enrollment no change
- DCALS North Enrollment no change
- Ext Year On-line Enrollment no change
- Special Education Enrollment increasing

-4	ADMs
0	ADMs
0	ADMs
0	ADMs
30	ADMs

Total ADM Changes

26

FY15 vs. FY16 staffing and budget comparison

Fund 1		FTE's	
DCALS South	Decrease 1.0 FTE English Teacher, change over of senior staff and benefits	-1	(\$106,400)
Extended Day/TWA District Wide	Decrease .4 FTE licensed staff	-0.4	(\$24,000)
	Overhead allocation for I.T. FY16 project		\$13,800
	Reduction in reemployment insurance		(\$16,000)
	DCTC nursing services contract covered under safe school levy running fund 2		(\$15,750)
	Workers Compensation Insurance		\$6,400
	Total Changes in Fund 1	-1.4	-\$141,950
Fund 2			
D/HH Program	Increase 1.0 FTE Teacher, 1.6 FTE interpreters, 1.4 FTE PA	4	\$155,400
IDEA Program	Decrease 1.0 FTE Teacher, 2.0 FTE PA and 1.0 FTE SA	-4	(\$144,400)
PACES Program	Increase 1.0 FTE Teacher, 3 PA	4	\$144,400
SUN Program	Increase 3.0 FTE Teacher and 11.0 FTE Classroom Asst.	14	\$492,000
TEA Program	Increase 1.0 FTE teacher, 1.0 FTE Mental Hlth Pract., 6.0 FTE PA, .62 FTE custodial contract	8.62	\$319,500
YTP Program	Net increase using fund balance \$150,00 to build out new lease space		\$130,000
	Net decrease overall in supplies/equipment in FY15 new program		(\$65,650)
District Wide Increases			
	1 Assistant Director/principal	1	\$145,000
	2.0 FTE Behavior Analysts	2	\$140,000
	.23 FTE Admin Assistant	0.23	\$6,500
	1.0 FTE School Psychologist	1	\$56,500
	.10 FTE School Nurse	0.1	\$7,200
	1.0 FTE Health Associate	1	\$40,000
	1.0 FTE Dape Teacher	1	\$56,500
	.80 FTE Occupational Therapist	1	\$56,500
	1.0 FTE Speech Language Pathologist	1	\$56,500
	.2 FTE Physically Therapist	0.2	\$11,300
	.5 FTE PHD Teacher	0.5	\$42,000
	2 Vans replaced		\$75,000
	Workers Compensation Insurance		\$35,000
	DCTC nursing services contract covered under safe school levy running fund 2		\$15,750
	Lease Spaces		\$247,000
	Overhead allocation for I.T. FY16 project		\$57,500
	Reduction Basic Skills, CIMP and Prone restraint Grants Discontinued		(\$64,524)
District Wide Decreases			
	Total Changes in Fund 2	35.65	\$2,014,976
	Net Changes		\$1,873,026