



# Intermediate School District #917

## Adopted Budget

2012 - 2013

June, 2012

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FY13 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

| Program                        | Oct 1, 2011 Actual Headcount |                   |            | Oct 1, 2012 Estimated Projection |                   |                |
|--------------------------------|------------------------------|-------------------|------------|----------------------------------|-------------------|----------------|
|                                | Special Education            | General Education | Total      | Special Education                | General Education | Total          |
| Anthony Lewis                  | 1                            | 8                 | 9          | 1                                | 8                 | 9              |
| DASH                           | 36                           | 0                 | 36         | 34                               | 0                 | 34             |
| DCALS/WHALC                    | 38                           | 0                 | 38         | 35                               | 0                 | 35             |
| DHH                            | 32                           | 0                 | 32         | 37                               | 0                 | 37             |
| IDEA                           | 77                           | 0                 | 77         | 75-76                            | 0                 | 75-76          |
| JSC                            | 19                           | 14                | 33         | 0                                | 35                | 35             |
| Options                        | 10                           | 14                | 24         | 10                               | 14                | 24             |
| PACES                          | 20                           | 0                 | 20         | 20-26                            | 0                 | 20-26          |
| SUN                            | 60                           | 0                 | 60         | 72                               | 0                 | 72             |
| TEA                            | 13                           | 0                 | 13         | 16                               | 0                 | 16             |
| TESA                           | 79                           | 0                 | 79         | 81                               | 0                 | 81             |
| <b>Total Student Headcount</b> | <b>385</b>                   | <b>36</b>         | <b>421</b> | <b>381-388</b>                   | <b>57</b>         | <b>438-445</b> |

Secondary Vocational Programs

| PROGRAM                                | Oct 1, 11 Actual Headcount | Oct 1, 12 Est. based on school projections |
|--|----------------------------|--|
| Career Exploration                     | 23                         | 20   |
| Computer Networking                    | 8                          | 8  |
| Computer Repair                        | 12                         | 12   |
| Computer Gaming                        | 26                         | 30   |
| Construction Trades                    | 26                         | 20   |
| Food Industry Careers                  | 5                          | 20   |
| TRIO                                   | 10                         | 0  |
| Fundamental Chef                       | 59                         | 55   |
| Graphics                               | 22                         | 20   |
| Heavy Duty Truck                       | 43                         | 35   |
| Medical Careers                        | 37                         | 50   |
| Nanoscience Technology                 | 23                         | 15   |
| Vehicle Service                        | 58                         | 58   |
| Adjustment factor - school projections |                            | 0  |
| *DCALS, IDEA and TESA est. projections | 48                         | 48   |
| <b>Total Student Headcount</b>         | <b>400</b>                 | <b>391</b>                                 |

Alternative programs

| PROGRAM          | 2011-12 est ADM's | 2012-13 Est. ADM's |
|------------------|-------------------|--------------------|
| DCALS            | 184               | 200                |
| WHALC            | 56                | 56                 |
| Ext Year On-line | 23                | 23                 |

**Rate Comparison Secondary Education & Special Education Programs**

**Secondary Technical Center Programs:**

|  | 2011-12 Est. Hrly Rates | 2012-13 Est. Hrly Rates | % change |
|--|-------------------------|-------------------------|----------|
| Secondary Career and Technical Programs Average Rate | \$ 11.66                | \$ 11.53                | -1.11%   |
| Career Exploration Program Rate                      | \$ 16.17                | \$ 16.00                | -1.06%   |
| Food Industry Careers Program Rate                   | \$ 23.09                | \$ 20.29                | -12.11%  |
| ** Total Student Billable Hours                      | 123,172                 | 121,234                 | -1.57%   |

**Special Education Programs:**

|   | 2011-12 Est. Hrly Rates | 2012-13 Est. Hrly Rates | % change |
|---|-------------------------|-------------------------|----------|
| Special Education Resource Program Average Rate                 | \$ 39.52                | \$ 41.76                | 5.66%    |
| Purchase of Services Agreements Average Cost per F.T.E.         | \$ 88,950.30            | \$ 95,431.00            | 7.29%    |
| ** Total Student Billable Hours (excludes purchase of services) | 363,684                 | 384,049                 | 5.60%    |

**Assumptions:** \*\* Student enrollment based on est. October 2011 enrollment and FY13 projections from member districts.

# Intermediate School District 917

2012-2013

## Overview of Adopted Budget as of 6/5/12

| Fund # | Fund Name                    | Projected Fund Balance 6/30/2012 | Projected Revenues | Projected Expenditures | Projected Fund Balance 6/30/2013 |
|--------|------------------------------|----------------------------------|--------------------|------------------------|----------------------------------|
| 1      | Secondary                    | 1,969,658                        | 4,165,869          | 4,249,064              | 1,886,463                        |
| 2      | Special Education            | 2,999,915                        | 19,856,283         | 19,919,490             | 2,936,708                        |
| 5      | Gen Capital Exp.             | 1,409,567                        | 566,376            | 666,976                | 1,308,967                        |
| 10     | Institutional Support        | 0                                | 502,686            | 502,686                | 0                                |
| 13     | Secondary Resale             | 19,114                           | 94,800             | 94,800                 | 19,114                           |
| 14     | Special Ed Resale            | 13,277                           | 19,500             | 19,500                 | 13,277                           |
| 15     | 917 Support Services         | 24,755                           | 50,000             | 50,000                 | 24,755                           |
|        | <b>Total Operating Fund</b>  | <b>6,436,286</b>                 | <b>25,255,514</b>  | <b>25,502,516</b>      | <b>6,189,284</b>                 |
| 3      | Food and Nutrition           | 0                                | 104,700            | 104,700                | 0                                |
| 6      | Capital Projects (Bldg)      | 473,182                          | 500                | 0                      | 473,682                          |
| 7      | Debt Service                 | 0                                | 0                  | 0                      | 0                                |
| 8      | Trust Fund                   | 519                              | 481                | 1,000                  | 0                                |
| 9      | Agency Funds                 | 0                                | 0                  | 0                      | 0                                |
| *20    | Internal Service Fund        | -829,289                         | 194,000            | 234,000                | -869,289                         |
| 21     | Self Funded Dental Ins. Plan | 176,649                          | 300,000            | 300,000                | 176,649                          |
|        | <b>Total Funds</b>           | <b>6,257,347</b>                 | <b>25,855,195</b>  | <b>26,142,216</b>      | <b>5,970,326</b>                 |

The general funds projected reserved/unassigned fund balance as of 6/30/13

Preliminary operating fund balance \$ 6,189,284

Preliminary operating fund balance as a percentage of expenditures 24.27%

Excluding restricted fund balance (fund 5) 19.65%



# Intermediate School District 917

## Expenditure Comparison

### 2011-12 Revised Budget and 2012-13 Adopted Budget

| Fund # | Description                  | FY 11-12 Exp. Budget | FY 12-13 Exp. Budget | Difference       | Percent Change |
|--------|------------------------------|----------------------|----------------------|------------------|----------------|
| 1      | Secondary                    | 4,274,442            | 4,249,064            | -25,378          | -0.59%         |
| 2      | Special Ed.                  | 18,731,677           | 19,919,490           | 1,187,813        | 6.34%          |
| 5      | Capital Improvements         | 681,405              | 666,976              | -14,429          | -2.12%         |
| 10     | Institutional Support        | 443,327              | 502,686              | 59,359           | 13.39%         |
| 13     | Secondary Resale             | 57,281               | 94,800               | 37,519           | 65.50%         |
| 14     | Special Ed Resale            | 21,700               | 19,500               | -2,200           | -10.14%        |
| 15     | 917 Support Services         | 91,353               | 50,000               | -41,353          | -45.27%        |
|        | <b>Total Operating Fund</b>  | <b>24,301,185</b>    | <b>25,502,516</b>    | <b>1,201,331</b> | <b>4.94%</b>   |
| 3      | Food and Nutrition           | 122,900              | 104,700              | -18,200          | -14.81%        |
| 6      | Building Fund                | 205,000              | 0                    | -205,000         | -100.00%       |
| 7      | Debt Redemption              | 0                    | 0                    | 0                | 0.00%          |
| 8      | Trust Fund                   | 1,250                | 1,000                | -250             | -20.00%        |
| 9      | Agency Funds                 | 0                    | 0                    | 0                | 0.00%          |
| 20     | Internal Service Fund        | 262,610              | 234,000              | -28,610          | -10.89%        |
| 21     | Self Funded Dental Ins. Plan | 300,000              | 300,000              | 0                | 0.00%          |
|        | <b>Total Funds</b>           | <b>25,192,945</b>    | <b>26,142,216</b>    | <b>949,271</b>   | <b>3.77%</b>   |

#### Planning assumptions for 2012-2013 adopted budget

- 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 10 Increase in 360 community contracts on behalf of our member districts.
- Fund 13 Construction trades program will be building a house.
- Fund 15 Decrease in legal services utilization based on current year activity in FY12.
- Fund 3 FY12 was the first year offering breakfast options for 5 sites. Projecting a decline based on actual participation in FY12.
- Fund 6 Decrease due to kitchen construction project for Fundamental Chef occurring in FY12.
- Fund 20 Anticipating slight decrease in severance obligations.

**Intermediate School District #917 Preliminary Budget Adjustments for FY13  
as of 6-5-12**

**Fund 01 Budget Adjustments:**

|                             |  |                        |
|-----------------------------|--|------------------------|
| Targeted Services           | Reduction in targeted Services based on FY12 estimates                                   | \$ (128,000.00)        |
| DCALS/WHALC                 | Decrease in .5 licensed physical education teacher due to loss in educational jobs grant | \$ (22,500.00)         |
|                             | Increase in .50 licensed science teacher   | \$ 39,100.00           |
| Secondary Technical Center: | Reduction in contract budgets in FY13 with TRIO closing                                  | \$ (24,000.00)         |
|                             | Reduction in graphics program software investment occurred in FY12                       | \$ (21,000.00)         |
|                             | Increase in re-employment expenditures   | \$ 11,000.00           |
| Grant Funding               | Decrease in carl perkins carryover funds unknown   | \$ (10,300.00)         |
|                             | Decrease in medical careers grant unknown  | \$ (10,800.00)         |
|                             | Increase in basic skills compensatory  | \$ 24,900.00           |
|                             | <b>Total Adjustments</b>   | <b>\$ (141,600.00)</b> |

**Fund 2 Budget Adjustments:**

|                      |   |                      |
|----------------------|---|----------------------|
| Program Expansion    | PACES classroom added which included 1 teacher, 4 CA and supplies   | \$ 175,000           |
|                      | 3 SUN classrooms added which included 3 teachers, 13 PA's and supplies  | \$ 525,000           |
| Program reconfigured | TEA's initial concept was to provide students with group experiences has now shifted to a individual student educational need<br>This shift has required us to add 8 PA's, 1 mental health practitioner and .5 FTE teacher because hired mid year in FY12 | \$ 290,000           |
| District Wide        | add 1.0 long term sub to assist in challenges of finding unfilled sub positions resulting in ISD 917 having 3 full time subs in special ed  | \$ 66,500            |
|                      | AT specialist .6 FTE goes to ISD 271 and .4 FTE special ed programs   | \$ 103,000           |
|                      | Lease expansion to a new site   | \$ 282,000           |
|                      | reduction in one to one services  | \$ (130,000)         |
| Grant Funding        | Discontinuation of education jobs fund  | \$ (135,447)         |
|                      | Reduction in basic skills compensatory in comparison to FY12 due to a large amount of carry over reflected in FY12  | \$ (297,231)         |
|                      | <b>Total Adjustments</b>  | <b>\$ 878,822</b>    |
|                      | <b>Combined Total Adjustments</b>   | <b>\$ 737,221.83</b> |