



Intermediate School District #917

Adopted Budget

2016 - 2017

June 7, 2016

FY17 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2015 Actual Headcount			Oct 1, 2016 Estimated Projection		
	Special Education	General Education	Total	Special Education	General Education	Total
Anthony Lewis	3	6	9	2	7	9
DASH	34	0	34	36		36
DCALS/WHALC	38	0	38	38		38
DHH	43	0	43	49		49
IDEA	44	0	44	45		45
JSC	16	16	32	8	24	32
Options	8	16	24	12	18	30
PACES	30	0	30	31		31
SUN	92	0	92	106		106
TEA	35	0	35	45		45
TESA	69	0	69	73		73
Youth Transition Program	28	18	46	36	28	64
Total Student Headcount	440	56	496	481	77	558

Secondary Vocational Programs

PROGRAM	Oct 1, 15 Actual Headcount	Oct 1, 16 Est. based on school projections
Career Exploration	28	28
Computer Networking	11	9
Computer Repair	5	5
Computer Gaming	23	23
Construction Trades	38	35
Food Industry Careers	16	16
Work Experienced	18	18
Fundamental Chef	49	42
Graphics	28	28
Heavy Duty Truck	28	26
Medical Careers	54	52
Vehicle Service	56	52
Total Student Headcount	354	334

Alternative programs

PROGRAM	2015-16 est ADM's	2016-17 Est. ADM's
DCALS	144	144
WHALC	40	52
Ext Year On-line	20	20
Total Student Headcount	204	216

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



Secondary Technical Center Programs:

	2015-16 Est. Hrly Rates	2016-17 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 11.84	\$ 12.52	5.74%
Career Exploration Program Rate	\$ 15.66	\$ 16.05	2.49%
Food Industry Careers Program Rate	\$ 17.83	\$ 18.16	1.85%
	2015-16 Est. Billable Hours	2016-17 Est. Billable Hours	% change
Secondary Technical Center Student Billable Hours	121,232	114,272	-5.74%
DCALS South Student Billable Hours (unweighted)	150,336	150,336	0.00%
DCALS North Student Billable Hours (unweighted)	41,760	54,288	30.00%
DCALS Ext. Day Student Billable Hours (unweighted)	20,880	20,880	0.00%
Total Student Billable Hours	334,208	339,776	1.67%

Special Education Programs:

	2015-16 Est. Hrly Rates	2016-17 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 46.08	\$ 47.18	2.39%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 98,119.00	\$ 101,064.00	3.00%
	2015-16 Est. Billable Hours	2016-17 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	435,207	458,952	5.46%
Special Education Purchase of Service Billable Hrs	37,352	38,720	3.66%
Total Student Billable Hours	472,559	497,672	5.31%

Intermediate School District 917

2016-2017

Overview of Adopted Budget as of 6/07/2016

Fund #	Fund Name	Projected Fund Balance 6/30/2016	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2017
1	Secondary	1,696,930	3,402,917	3,399,700	1,700,147
2	Special Education	3,282,489	27,166,975	27,095,184	3,354,280
*5	Gen Capital Exp.	1,309,513	582,220	845,173	1,046,560
10	Institutional Support	0	473,932	473,932	0
13	Secondary Resale	22,471	44,000	39,500	26,971
14	Special Ed Resale	12,192	12,100	10,100	14,192
15	917 Support Services	671	5,000	5,000	671
	Total Operating Fund	6,324,266	31,687,144	31,868,589	6,142,821
3	Food and Nutrition	0	127,260	127,260	0
6	Capital Projects (Bldg.)	66,847		66,847	0
7	Debt Service	0			0
8	Trust Fund	1,459	544	2,003	0
9	Agency Funds	0			0
20	Internal Service Fund	-746,032	135,000	253,270	-864,302
21	Self Funded Dental Ins. Plan	236,672	365,000	365,000	236,672
22	Self Funded Health Ins. Plan	71,228	3,209,170	3,135,743	144,655
	Total Funds	5,954,440	35,524,118	35,818,712	5,659,846

The general funds projected reserved/unassigned fund balance as of 6/30/17

Preliminary operating fund balance \$ 6,142,821

Unassigned Fund Balance Percentage 19.28%

Unrestricted Fund Balance Percentage (excludes fund 5) 15.99%

* Fund 5 is restricted for operating capitol and final bond payment at Alliance Education Center.

Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2017

	Fund 1	Fund 2	Fund 5	General Fund Fund 10	Fund 13	Fund 14	Fund 15	Food Service Fund 3	Capitol Projects Fund 6	Debt Service Fund 7	Trust Fund Fund 8	Agency Fund Fund 9	Internal Service Fund Fund 20	Self Funded Dental Fund 21	Self Funded Health Fund 22	
Nonspendable:																
Inventories																
Prepaid Expenses																
Restricted for:																
health and safety																
basic skills																
compensatory																
deferred maintenance																
projects																
operating capitol			1,046,560					0								
safe schools levy																
self funded dental plan													-864,302			
OPEB																
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											0					
encumbrances																
Unassigned for:																
unassigned	1,700,147	3,854,280	0	0	26,971	14,192	671							236,672	144,655	
16-17 Adopted Fund																
Balance	\$ 1,700,147	\$ 3,854,280	\$ 1,046,560	\$ 0	\$ 26,971	\$ 14,192	\$ 671	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -864,302	\$ 236,672	\$ 144,655	\$ 5,659,846
15-16 Revised Fund																
Balance	\$ 1,696,930	\$ 3,282,489	\$ 1,309,513	\$ 0	\$ 22,471	\$ 12,192	\$ 671	\$ 0	\$ 66,847	\$ 0	\$ 1,459	\$ 0	\$ -746,032	\$ 236,672	\$ 71,228	\$ 5,954,440
Change	\$ 3,217	\$ 71,791	\$ -262,953	\$ 0	\$ 4,500	\$ 2,000	\$ 0	\$ -66,847	\$ 0	\$ -1,459	\$ 0	\$ 0	\$ -118,270	\$ 0	\$ 0	\$ -294,594

Intermediate School District 917

Expenditure Comparison

2015-16 Revised Budget and 2016-17 Adopted Budget

Fund #	Description	FY 15-16 Exp. Budget	FY 16-17 Exp. Budget	Difference	Percent Change
1	Secondary	3,370,415	3,399,700	29,285	0.87%
2	Special Ed.	25,517,110	27,095,184	1,578,074	6.18%
5	Capital Improvements	569,408	845,173	275,765	48.43%
10	Institutional Support	434,141	473,932	39,791	9.17%
13	Secondary Resale	49,389	39,500	-9,889	-20.02%
14	Special Ed Resale	8,500	10,100	1,600	18.82%
15	917 Support Services	5,000	5,000	0	0.00%
	Total Operating Fund	29,953,963	31,868,589	1,914,626	6.39%
3	Food and Nutrition	126,970	127,260	290	0.23%
6	Building Fund	44,425	66,847	22,422	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,347	2,003	-344	-14.66%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	257,070	253,270	-3,800	-1.48%
21	Self Funded Dental Ins. Plan	365,000	365,000	0	0.00%
22	Self Funded Health Ins. Plan	1,513,233	3,135,743	1,622,510	107.22%
	Total Funds	32,263,008	35,453,712	3,555,704	11.02%

Highlight of significant changes between 2015-16 revised vs. 2016-17 adopted expenditures

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 6th page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 6th page of this document.
- Fund 5 Remodeling project at Alliance Education Center portion also out of fund 6.
- Fund 10 Increase is due to accessing LTMF levy for health and safety program which ISD 917 did not access in FY16. In addition, increase in 360 community contracts.
- Fund 13 Decrease due to closing DCALS resale accounts.
- Fund 6 A portion of the \$345,000 estimated Alliance Education Center remodeling project. FY16 covered a portion of the TEA new space build out.
- Fund 22 Estimate of full year operating under self-funded medical insurance plan.

FY17 Intermediate School District 917 Adopted Budget Assumptions

1% increase in General Ed formula per ADM

2015-17 Contracts settled: FY17 costs

Administrators (includes Superintendent, Bus. Mgmt., Sp. Ed Director, Asst Directors/Principals and IT) Teachers	3.67%	Actual
	3.50%	Est.

2016-18 Contracts Unsettled

- Classified School year costs for salary and benefits
- Clerical costs for salary and benefits
- Custodians costs for salary and benefits
- Executive Assistant costs for salary and benefits
- Health Assoc. costs for salary and benefits
- Interpreters cost for salary and benefits
- Program Assistant cost for salary and benefits
- Mental Health Program Staff

Enrollment Assumptions: See Detailed attachment

Secondary Vocational Programs	Enrollment decreasing	-20	ADMs
DCALS South	Enrollment no change	0	ADMs
DCALS North	Enrollment Increase	12	ADMs
Ext Year On-line	Enrollment no change	0	ADMs
Special Education	Enrollment increasing	62	ADMs
Total ADM Changes			54

FY16 vs. FY17 staffing and budget comparison

		FTE	\$
Fund 1			
DCALS North	Increase .45 licensed teacher	0.45	\$ 36,528
District Wide	Increase .18 FTE HR Position and reduction in overhead allocation (full time est salary is 68,000 and benefits \$28,422 shared cost fund 1 and 2)		\$ 15,644
	Decrease 1.0 FTE Technical Tutor	-1	\$ (35,000)
	Decrease MIS overhead due to FY16 IT project and reduction overhead allocation		\$ (24,750)
	Decrease in school board, sup't and business office due to decrease overhead allocation		\$ (19,500)
	Decrease in DCTC overhead		\$ (12,000)
	Decrease in Workers Compensation		\$ (10,745)
	14% reduction in property and liability ins. with renewal and policy changes		\$ (743)
	Decrease in Basic Skills, Teacher Devel and Carl Perkins Grant		\$ (19,400)
	Total Changes in Fund 1	-0.55	\$ (69,966)
Fund 2			
Options	Increase .5 FTE Teacher	0.5	\$ 47,900
DCALS Program	Increase 1.0 FTE Teachers	1	\$ 61,300
D/HH Program	Increase .95 FTE Teacher, .96 FTE interpreters, 1.0 FTE CA	2.91	\$ 130,300
IDEA Program	Decrease 1.0 FTE Teacher, increase 1 FTE CA	0	\$ (71,000)
PACES Program	Increase 2.0 PA positions	2	\$ 56,000
SUN Program	Increase 1.0 FTE Teacher, 4 FTE CA	5	\$ 174,000
TESA Program	Increase 1.0 FTE CA	1	\$ 24,000
District Wide	Increase .82 FTE HR Position and in overhead allocation	0.82	\$ 86,669
	Decrease MIS overhead due to FY16 IT project		\$ (72,250)
	Increase in school board, sup't and business office due to increase in overhead allocation		\$ 57,700
	Increase 1.0 FTE School Psychologist	1	\$ 77,900
	Increase 2.6 FTE lead teacher positions	2.6	\$ 219,500
	Increase .5 FTE PHD Teacher	0.5	\$ 47,900
	Decrease in 4.0 FTE SA's	-4	\$ (92,000)
	Decrease 2 Vans in FY17 less expensive compared to FY16		\$ (22,000)
	Increase Workers Compensation Insurance		\$ 14,660
	Increase in Leases		\$ 39,350
	14% reduction in property and liability ins. with renewal and policy changes		\$ (7,700)
	Total Changes in Fund 2	13.33	\$ 772,229
	Net Changes	12.78	\$ 702,263

ISD 917 Levies FY16 vs. FY17

District	FY16 Lease Levy payable 2016	FY17 Lease Levy payable 2017	FY17 AEC Levy payable 2016	FY18 AEC Levy payable 2017	FY16 Safe School Levy payable 2016	FY17 Safe School Levy payable 2017	FY16 Health and Safety payable 2016	FY17 Health and Safety payable 2016	\$ Change from prior year levies	% Change from prior year levies
6	\$36,055.02	\$40,798.06	\$38,742.71	\$33,328.68	\$56,091.00	\$58,890.00	\$0.00	\$1,157.00	\$3,285.01	2.51%
191	\$44,685.22	\$48,601.36	\$77,818.52	\$72,992.93	\$113,559.60	\$115,493.40	\$0.00	\$4,163.00	\$5,187.35	2.20%
192	\$82,774.09	\$84,927.91	\$78,638.03	\$76,943.28	\$107,700.00	\$110,325.00	\$0.00	\$2,349.00	\$5,433.07	2.02%
194	\$90,874.81	\$100,238.53	\$101,233.26	\$100,510.52	\$163,185.00	\$173,760.00	\$0.00	\$4,384.00	\$23,599.98	6.64%
195	\$4,293.52	\$4,577.90	\$4,123.06	\$4,112.46	\$7,579.00	\$8,242.20	\$0.00	\$293.00	\$1,229.98	7.69%
197	\$62,186.72	\$65,611.06	\$54,791.77	\$57,528.89	\$78,921.00	\$79,695.00	\$0.00	\$2,850.00	\$9,785.46	5.00%
199	\$46,307.34	\$49,706.28	\$52,285.89	\$55,030.42	\$46,538.80	\$48,142.20	\$0.00	\$1,659.00	\$9,405.87	6.48%
200	\$69,037.20	\$71,893.24	\$58,373.61	\$60,721.49	\$73,701.00	\$71,625.00	\$0.00	\$1,996.00	\$5,123.92	2.55%
271	\$114,653.48	\$124,168.49	\$89,213.15	\$93,976.33	\$118,610.80	\$123,665.80	\$0.00	\$5,549.00	\$24,882.19	7.72%
Totals	\$550,867.40	\$590,522.83	\$555,220.00	\$555,145.00	\$765,886.20	\$789,838.60	\$0.00	\$24,400.00	\$87,932.83	4.70%

ISD 917 Maintenance Projects by building location:

Alliance Education Center:

Wall Pad replace per Fire code inspection	\$16,000
Exterior Door replacement by playground	\$15,000
Two classrooms floor refinishing	\$6,200
Remodeling project 2 classrooms 2 bathrooms	\$345,000

Cedar School:

Playground - structure and underlayment	\$30,000
Fencing	\$12,000
Wall Pad replace per Fire code inspection	\$13,500

Lebanon Education Center:

Masonite walls in 3 rooms	\$9,000
Wall Pad replace per Fire code inspection	\$13,500
Window replacements in group rooms	\$2,320

Total Estimate	<u>\$462,520</u>
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