



Intermediate School District #917

Revised Budget

2015 - 2016

January 19, 2016

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

Secondary Technical Center Programs:

	2014-15 Act. Hrly Rates	2015-16 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	\$ 13.60	\$ 11.84	-12.94%
Career Exploration Program Rate	\$ 16.76	\$ 15.66	-6.56%
Food Industry Careers Program Rate	\$ 16.81	\$ 17.83	6.07%
Secondary Vocational Student Billable Hours	105,130	121,232	15.32%
DCALS South Student Billable Hours (unweighted)	148,776	150,336	1.05%
DCALS North Student Billable Hours (unweighted)	39,724	41,760	5.13%
DCALS Ext. Day Student Billable Hours (unweighted)	23,665	20,880	-11.77%
Total Student Billable Hours	317,295	334,208	5.33%

Special Education Programs:

	2014-15 Est. Hrly Rates	2015-16 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 40.24	\$ 46.08	14.51%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 101,574.80	\$ 98,582.27	-2.95%
Special Education Resource Student Billable Hours	445,791	435,207	-2.37%
Special Education Purchase of Service Billable Hrs	31,807	37,608	18.24%
Total Student Billable Hours	477,598	472,815	-1.00%

Intermediate School District 917

2015-2016

Overview of Revised Budget as of 1/19/16

Fund #	Fund Name	Actual Fund Balance 6/30/2015	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2016
1	Secondary	1,730,422	3,335,337	3,368,829	1,696,930
2	Special Education	3,214,588	25,585,011	25,517,110	3,282,489
5	Gen Capital Exp.	1,296,163	582,758	569,408	1,309,513
10	Institutional Support	0	434,141	434,141	0
13	Secondary Resale	22,471	49,389	49,389	22,471
14	Special Ed Resale	12,692	8,000	8,500	12,192
15	917 Support Services	671	5,000	5,000	671
	Total Operating Fund	6,277,007	29,999,636	29,952,377	6,324,266
3	Food and Nutrition	0	126,970	126,970	0
6	Capital Projects (Bldg)	111,272	0	44,425	66,847
7	Debt Service	0	0	0	0
8	Trust Fund	2,140	1,666	2,347	1,459
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-636,140	147,178	257,070	-746,032
21	Self Funded Dental Ins. Plan	251,672	350,000	365,000	236,672
22	Self Funded Health Ins. Plan	0	1,584,461	1,513,233	71,228
	Total Funds	6,005,951	32,209,911	32,261,422	5,954,440

The general funds projected reserved/unassigned fund balance as of 6/30/15
Preliminary operating fund balance

\$ 6,324,266

Preliminary operating fund balance as a percentage of expenditures
Excluding restricted fund balance (fund 5)

21.11%
17.07%

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	Fund 3	Food Service	Capitol Projects	Debt Service	Trust Fund	Agency Fund	Internal Service Fund	Self Funded Dental	Self Funded Medical
	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Fund 3		Fund 6	Fund 7	Fund 8	Fund 9	Fund 20	Fund 21	Fund 22
Nonspendable:																
Inventories																
Prepaid Expenses																
Restricted for:																
health and safety																
basic skills																
compensatory																
deferred maintenance																
projects																
operating capitol			1,309,513							66,847						
safe schools levy																
OPFB											-746,032					
other fund activities																
Committed for:																
fund balance for next																
year operations																
Assigned for:																
pay																
next year retiree																
health insurance																
school carryover																
budgets																
Scholarships												1,459				
encumbrances																
Unassigned for:																
unassigned	1,696,930	3,282,489	0	0	22,471	12,192	671								236,672	71,228
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	\$ 0	\$ -746,032	\$ 236,672	\$ 71,228
5,954,440																
14-15 Actual Fund																
Balance	\$ 1,730,422	\$ 3,214,588	\$ 1,296,163	\$ 0	\$ 22,471	\$ 12,692	\$ 671	\$ 0	\$ 111,272	\$ 0	\$ 2,140	\$ 0	\$ 0	\$ -636,140	\$ 251,672	\$ 0
6,005,951																
Change	\$ -33,492	\$ 67,901	\$ 13,350	\$ 0	\$ 0	\$ -500	\$ 0	\$ 0	\$ -44,425	\$ 0	\$ -681	\$ 0	\$ 0	\$ -109,892	\$ -15,000	\$ -71,228
-51,511																

Intermediate School District 917

Expenditure Comparison

2015-16 Adopted Budget and 2015-16 Revised Budget

Fund #	Description	FY 15-16 Adopted Expenditures	FY 15-16 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,455,519	3,368,829	-86,690	-2.51%
2	Special Ed.	25,853,699	25,517,110	-336,589	-1.30%
5	Capital Improvements	569,408	569,408	0	0.00%
10	Institutional Support	509,317	434,141	-75,176	-14.76%
13	Secondary Resale	49,389	49,389	0	0.00%
14	Special Ed Resale	8,000	8,500	500	6.25%
15	917 Support Services	10,000	5,000	-5,000	-50.00%
	Total Operating Fund	30,455,332	29,952,377	-502,955	-1.65%
3	Food and Nutrition	126,970	126,970	0	0.00%
6	Building Fund	37,500	44,425	6,925	18.47%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,347	2,347	0	0.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	263,770	257,070	-6,700	-2.54%
21	Self Funded Dental Ins. Plan	350,000	365,000	15,000	4.29%
22	Self Funded Health Ins. Plan	0	1,513,233	1,513,233	100.00%
	Total Funds	31,235,919	32,261,422	1,025,503	3.28%

Highlight of significant changes between 2015-16 adopted exp vs. revised exp:

- Fund 1 Decrease of .65 FTE lic and increase .25 non-lic staff - \$78,830, overall changes in benefits and final teacher contract settlements -\$7,115.
- Fund 2 Increase in maintenance remodeling for Sun Cedar and TEA 91,369, supplies/equipment across multiple programs \$60,000, overhead \$39,000, basic skills, teacher devel and MA carry overfunds \$175,141
Decrease in salaries and benefits -\$660,000 due to contract changes, benefit reductions and unfilled compliment reductions.
- Fund 10 Decrease discontinuing Washburn Center for Children
On behalf of Bloomington \$50,776 and removed Health and Safety Expenditures \$24,400 moved to Fund 2
- Fund 22 ISD 917 moved health insurance plan to Self Funded Plan so est. new Internal Service Fund to track revenues and expenditures.

Intermediate School District 917

Expenditure Comparison

2014-15 Actual vs. 2015-16 Revised Expenditure Budget

Fund #	Description	FY 14-15 Actual Expenditures	FY 15-16 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,381,889	3,368,829	-13,060	-0.39%
2	Special Ed.	21,757,901	25,517,110	3,759,209	17.28%
5	Capital Improvements	578,763	569,408	-9,355	-1.62%
10	Institutional Support	507,574	434,141	-73,433	-14.47%
13	Secondary Resale	74,600	49,389	-25,211	-33.79%
14	Special Ed Resale	11,829	8,500	-3,329	-28.14%
15	917 Support Services	2,240	5,000	2,760	123.21%
	Total Operating Fund	26,314,796	29,952,377	3,637,581	13.82%
3	Food and Nutrition	112,484	126,970	14,486	12.88%
6	Building Fund	0	44,425	44,425	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	1,722	2,347	625	36.30%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	190,241	257,070	66,829	35.13%
21	Self Funded Dental Ins. Plan	363,880	365,000	1,120	0.31%
22	Self Funded Health Ins. Plan	0	1,513,233	1,513,233	100.00%
	Total Funds	26,983,123	32,261,422	5,278,299	19.56%

Highlight of significant changes between 2014-15 actual exp. vs. 2015-16 budget exp.:

- Fund 1 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 6th page.
- Fund 2 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 6th page.
- Fund 5 No deferred maintenance cost built in 15-16 for Alliance Education Center
- Fund 6 Opening of our new facility Lebanon Education Center had new expenditures security/alarm system, wireless access, signage and telecommunications.
- Fund 20 New valuation for GASB 45 audit resulting in actuarial increase in liabilities driven by increase in present value of future benefits for active employees.
- Fund 22 ISD 917 moved health insurance plan to Self Funded Plan so est. new internal service fund to track revenues and expenditures.

FY16 Intermediate School District 917 Revised Budget Assumptions

2.0% 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	2.70%
Health Assoc. costs for salary and benefits	4.18%
Clerical costs for salary and benefits	3.67%
Custodians costs for salary and benefits	3.20%
Program Assistant cost for salary and benefits	3.85%
Interpreters cost for salary and benefits	3.21%
2015-17 Contracts settled: FY16 costs	
Teachers	4.32%

2015-17 Contracts Unsettled

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

Est. 3.8%

Enrollment Assumptions: See Detailed attachment

Secondary Vocational Programs	Enrollment increasing	46	ADMs
DCALS South	Enrollment increasing	1.5	ADMs
DCALS North	Enrollment increasing	2	ADMs
Ext Year On-line	Enrollment decreasing	-2	ADMs
Special Education	Enrollment decreasing	-10	ADMs
		<u>37.5</u>	
Total ADM Changes			37.5

FY15 vs. FY16 staffing and budget comparison

		FTE's	
Fund 1			
DCALS South	Decrease 1.25 FTE Teacher, change over of senior staff and benefits	-1.25	(\$120,500)
Extended Day/TWA	Decrease .4 FTE licensed staff	-0.40	(\$24,000)
Secondary Vocational District Wide	Decrease of .40 FTE Licensed and Increase .25 Non-licensed Staff Overhead allocation for I.T. FY16 project	-0.15	(\$37,324)
	Reduction in reemployment insurance		\$10,400
	DCTC nursing services contract covered under safe school levy running fund 2		(\$16,000)
	Workers Compensation Insurance		(\$15,750)
	Total Changes in Fund 1	-1.80	-\$141,950
Fund 2			
D/HH Program	Increase 1.0 FTE Teacher, 2.0 FTE interpreters, 5.0 FTE PA/CA/SA	8.00	\$274,800
IDEA Program	Decrease 1.0 FTE Teacher, 2.0 FTE PA and 1.0 FTE SA	-4.00	(\$144,400)
PACES Program	Increase 1.0 FTE Teacher, 3 PA and 3 open compliments supplies and equipment	6.00	\$192,000
SUN Program	Increase 3.0 FTE Teacher and 11.0 FTE Classroom Asst., Supplies, equipment and facility remodeling and repair needs	14.00	\$3,000
TEA Program	Increase 1.0 FTE teacher, 1.0 FTE Mental Hlth Pract., 6.0 FTE PA, .62 FTE custodial contract	8.62	\$430,000
YTP Program	Supplies, equipment and facility remodeling and repair needs (\$3,150 donation) Net increase using fund balance \$150,00 to build out new lease space Net decrease overall in supplies/equipment in FY15 new program		\$43,000
			\$319,500
			\$145,000
			\$150,000
			(\$76,100)
District Wide Increases			
	1 Assistant Director/principal	1.00	\$135,250
	2.0 FTE Behavior Analysts	2.00	\$134,000
	.5 FTE Admin Assistant	0.50	\$13,000
	1.0 FTE School Psychologist	1.00	\$70,054
	.10 FTE School Nurse	0.10	\$7,200
	1.0 FTE Health Associate	1.00	\$40,000
	1.0 FTE Dape Teacher	1.00	\$61,550
	.80 FTE Occupational Therapist	0.80	\$98,300
	1.0 FTE Speech Language Pathologist	1.00	\$57,800
	.75 FTE Physically Therapist	0.75	\$52,000
	.5 FTE PHD Teacher	0.50	\$42,400
	2 Vans replaced		\$75,000
	DCTC nursing services contract covered under safe school levy running fund 2		\$15,750
	Lease Spaces		\$294,600
	Teachers on call sub contracts		\$30,500
	Overhead allocation for I.T. FY16 project		\$41,600
	Increase in basic skills due to carry over fr FY15,		\$157,490

District Wide decreases			
	Increase in addtl Safe schools levy and MA billing not referenced above		\$213,499
	Workers Compensation and reemployment insurance		\$75,700
	Reduction Title, CIMP, teacher development and Prone restraint Grants		<u>(\$69,300)</u>
	Total Changes in Fund 2	42.27	\$2,883,193
	Net Changes		\$1,873,026