



Intermediate School District #917

Adopted Budget

2017-18

06/06/2017

FY18 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2016 Estimated Projection		Oct 1, 2017 Estimated Projection		Total
	Special Education	General Education	Special Education	General Education	
Anthony Lewis	2	7	2	7	9
CASE			10		10
DASH	36		30		30
DCALS/WHALC	38		38		38
DHH	49		57		57
IDEA	45		56		56
JSC	8	24	8	24	32
Options	12	18	12	18	30
PACES	31		42		42
SUN	106		114		114
TEA	45		56		56
TESA	73		75		75
Youth Transition Program	36	28	38	32	70
Total Student Headcount	481	77	538	81	619

Secondary Vocational Programs

PROGRAM	Oct 1, 16 Est. based on school projections	Oct 1, 17 Est. based on school projections
Career Exploration	23	23
Computer Networking	8	8
Computer Repair	7	7
Computer Gaming	15	15
Construction Trades	23	23
Food Industry Careers	10	10
Work Experienced	10	10
Fundamental Chef	43	43
Graphics	21	21
Heavy Duty Truck	26	26
Medical Careers	46	46
Vehicle Service	60	60
Total Student Headcount	292	292

Alternative programs

PROGRAM	2016-17 Est. ADM's	2017-18 Est. ADM's
DCALS	144	143
WHALC	52	52
Ext. Year On-line	20	20
Total Student Headcount	216	215

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

Secondary Technical Center Programs:

	2016-17 Est. Hrly Rates	2017-18 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 13.36	\$ 13.40	0.30%
Career Exploration Program Rate	\$ 15.74	\$ 16.22	3.05%
Food Industry Careers Program Rate	\$ 25.02	\$ 25.75	2.92%
	2016-17 Est. Billable Hours	2017-18 Est. Billable Hours	% change
Secondary Technical Center Student Billable Hours	101,686	101,686	0.00%
DCALS South Student Billable Hours (unweighted)	153,468	149,292	-2.72%
DCALS North Student Billable Hours (unweighted)	54,288	54,288	0.00%
DCALS Ext. Day Student Billable Hours (unweighted)	31,320	31,320	0.00%
Total Student Billable Hours	340,762	336,586	-1.23%

Special Education Programs:

	2016-17 Est. Hrly Rates	2017-18 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 46.62	\$ 51.02	9.44%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 100,255.99	\$ 104,103.00	3.84%
	2016-17 Est. Billable Hours	2017-18 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	453,734	491,881	8.41%
Special Education Purchase of Service Billable Hrs	39,465	43,368	9.89%
Total Student Billable Hours	493,199	535,249	8.53%

Intermediate School District 917

2017-2018

Overview of Adopted Budget as of 6/06/2017

Fund #	Fund Name	Projected Fund Balance 6/30/2017	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2018
1	Secondary	1,781,547	3,375,486	3,405,945	1,751,088
2	Special Education	4,067,129	31,047,800	30,528,864	4,586,065
5	Gen Capital Exp.	7,032,043	557,640	7,574,164	15,519
10	Institutional Support	0	496,732	496,732	0
13	Secondary Resale	11,054	42,500	40,198	13,356
14	Special Ed Resale	14,276	6,500	11,800	8,976
15	917 Support Services	671	0	0	671
	Total Operating Fund	12,906,720	35,526,658	42,057,703	6,375,675
3	Food and Nutrition	0	165,285	165,285	0
6	Capital Projects (Bldg)	0		0	0
7	Debt Service	0			0
8	Trust Fund	507	1,536	1,536	507
9	Agency Funds	0			0
20	Internal Service Fund	-812,826	145,000	253,970	-921,796
21	Self Funded Dental Ins. Plan	287,672	371,000	380,000	278,672
22	Self Funded Health Ins. Plan	1,130,378	3,132,200	3,032,815	1,229,763
	Total Funds	13,512,451	39,341,679	45,891,309	6,962,821

The general funds projected reserved/unassigned fund balance as of 6/30/18

Preliminary operating fund balance \$ 6,375,675

Reserved/Unassigned Fund Balance Percentage 15.16%

Unrestricted Fund Balance Percentage (excludes fund 5) 15.12%

Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2018

	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			15,519													
safe schools levy																
self funded dental plan																
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																
encumbrances																
Unassigned for:																
unassigned	1,751,088	4,586,065	0	0	13,356	8,976	671							278,672	1,229,763	
17-18 Adopted Fund Balance	\$ 1,751,088	4,586,065	15,519	0	13,356	8,976	671	0	0	0	507	0	-921,796	278,672	1,229,763	6,962,821
16-17 Revised Fund Balance	\$ 1,781,547	4,067,129	7,032,043	0	11,054	14,276	671	0	0	0	507	0	-812,826	287,672	1,130,378	13,512,451
Change	-30,459	518,936	-7,016,524	0	2,302	-5,300	0	0	0	0	0	0	-108,970	-9,000		-6,549,630

Intermediate School District 917

Expenditure Comparison

2016-17 Revised Budget and 2017-18 Adopted Budget

Fund #	Description	FY 16-17 Exp. Budget	FY 17-18 Exp. Budget	Difference	Percent Change
1	Secondary	3,522,540	3,405,945	-116,595	-3.31%
2	Special Ed.	27,190,390	30,528,864	3,338,474	12.28%
5	Capital Improvements	3,497,469	7,574,164	4,076,695	116.56%
10	Institutional Support	495,121	496,732	1,611	0.33%
13	Secondary Resale	40,495	40,198	-297	-0.73%
14	Special Ed Resale	10,100	11,800	1,700	16.83%
15	917 Support Services	0	0	0	0.00%
	Total Operating Fund	34,756,115	42,057,703	7,301,588	21.01%
3	Food and Nutrition	129,260	165,285	36,025	27.87%
6	Building Fund	67,051	0	-67,051	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,003	1,536	-467	-23.32%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	240,070	253,970	13,900	5.79%
21	Self Funded Dental Ins. Plan	365,000	380,000	15,000	4.11%
22	Self Funded Health Ins. Plan	2,662,509	3,032,815	370,306	13.91%
	Total Funds	38,222,008	45,891,309	7,669,301	20.07%

Highlight of significant changes between 2016-17 revised vs. 2017-18 adopted exp.

- 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 FY18 increase repayment of old bond issue 6.67 mill and FY18 est construction carryover 350,000. Decrease in FY17 had -2.9 mill for addition and build out of AEC.
- Fund 3 FY18 anticipate meal costs will increase with expansion in number of students served and meal pricing.
- Fund 6 FY18 decrease due to portion of AEC build out paid for in FY17 to spend down Debt fund.
- Fund 22 FY18 estimated increase based on anticipated growth in utilization with staff growth

FY18 Intermediate School District 917 Adopted Budget Assumptions

2% increase in General Ed formula per ADM

2017-19 Contracts unsettled: FY18 costs

Administrators (includes Superintendent, Bus. Mgmt., Sp. Ed Director, Asst Directors/Principals and IT) Teachers	3.90%	Est. Average
	3.80%	Average

2016-18 Contracts settled

- 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

Enrollment Assumptions: See Detailed attachment

Secondary Vocational Programs	0	ADMs
DCALS South	-1	ADMs
DCALS North	0	ADMs
Ext Year On-line	0	ADMs
Special Education	61	ADMs
	<hr style="width: 100%;"/>	
Total ADM Changes	60	

FY17 vs. FY18 staffing and budget comparison

Fund 1

District Wide	Decrease in Overhead allocation			(\$18,200)
	Decrease in FY17 upgrade of Technology and Furniture replacement			(\$148,346)
	Decrease in Workers Compensation switched carriers			(\$2,221)
	Decrease in FY17 built 1 FT tech tutor compliment unfilled			(\$32,000)
	Total Changes in Fund 1			-\$200,767

Fund 2

CASE Program	Increase 2. Lic teachers, 28 Non-lic para, 1 Dean, 1 Custodian, .5 admin asst., 1 BCBA, 1 LICSW, .5 speech, .3 DAPE, .09 School Psychologist, F&E, supplies, telecommunication and utilities	35.39	FTE	\$1,670,500
D/HH Program	Increase 1 DHH Teacher	1	FTE	\$82,300
IDEA Program	Increase .5 hired 16-17 mid-year Lic teacher and 3 Non-lic para.	2.5	FTE's	\$114,000
Purchase of Services	Increase .8 BVI, 1 PHD teachers and .88 interpreter	2.68	FTE's	\$227,000
TESA Program	Increase 4 Non-lic para.	4	FTE's	\$129,650
TEA Programs	Increase 1 Lic teacher, 1 MHP and 2 Non-lic para.	4	FTE's	\$248,000
YTP	Increase .5 admin asst. and office furniture	0.5	FTE	\$31,900
District Wide Increases	Increase 1 Dean (IDEA/SUN/ Programs, 1 OT, .2 DAPE, 1 BCBA, .91 School Psych. And .15 Assistant Director	4.26	FTE's	\$412,800
	Increase in overhead allocation			\$155,000
	Increase Workers Compensation Insurance			\$35,000
	Increase 2.0 non-lic SA			\$64,800
	Increase in Van purchase due to lift van purchase			\$25,000
	Increase in overall levies			\$61,760
	Decrease lead Teacher IDEA/SUN/TEA	-1	FTE	(\$113,000)
	Decrease maintenance remodeling estimated costs compared to FY17			(\$98,071)
	Decrease in Workers Compensation switched carriers			(\$7,210)
	Decrease in level IV and basic skills carryover unknown			(\$448,547)
	Total Changes in Fund 2	53.33		\$2,590,882

Net Changes

		53.33		\$2,390,115
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ISD 917 Levies FY17 vs. FY18

District	FY17 Lease Levy payable 2017	FY18 Lease Levy payable 2018	FY18 AEC Levy payable 2017	FY19 AEC Levy payable 2018	FY17 Safe School Levy payable 2017	FY18 Safe School Levy payable 2018	FY17 Health and Safety payable 2016	FY18 Health and Safety payable 2017	\$ Change from prior year levies	% Change from prior year levies
6	\$40,798.06	\$29,124.02	\$30,318.18	\$38,683.97	\$58,890.00	\$59,803.50	\$1,157.00	\$2,511.00	(\$1,040.75)	-0.79%
191	\$48,601.36	\$49,105.62	\$66,399.93	\$75,472.93	\$115,493.40	\$111,320.92	\$4,163.00	\$8,703.00	\$9,944.78	4.24%
192	\$84,927.91	\$78,565.15	\$69,993.51	\$75,753.76	\$110,325.00	\$109,470.00	\$2,349.00	\$5,118.00	\$1,311.49	0.49%
194	\$100,238.53	\$111,275.91	\$91,431.76	\$88,986.17	\$173,760.00	\$179,289.00	\$4,384.00	\$9,503.00	\$19,239.79	5.20%
195	\$4,577.90	\$4,843.58	\$3,741.04	\$4,070.20	\$8,242.20	\$8,560.60	\$293.00	\$627.00	\$1,247.24	7.40%
197	\$65,611.06	\$68,501.39	\$52,332.64	\$52,422.27	\$79,695.00	\$80,055.00	\$2,850.00	\$6,150.00	\$6,639.96	3.31%
199	\$49,706.28	\$52,642.67	\$50,059.64	\$38,786.13	\$48,142.20	\$48,357.50	\$1,659.00	\$3,575.00	(\$6,205.82)	-4.15%
200	\$71,893.24	\$80,084.92	\$55,236.90	\$55,789.96	\$71,625.00	\$71,430.00	\$1,996.00	\$4,217.00	\$10,770.74	5.37%
271	\$124,168.49	\$121,847.51	\$85,486.40	\$93,560.61	\$123,665.80	\$131,477.89	\$5,549.00	\$12,246.00	\$20,262.32	5.98%
Totals	\$590,522.83	\$595,990.77	\$505,000.00	\$523,526.00	\$789,838.60	\$799,764.41	\$24,400.00	\$52,650.00	\$62,169.75	3.26%

ISD 917 Maintenance Projects by building location:

Alliance Education Center:

Exterior Door replacement	\$35,000	Fund 2
Three classrooms floor refinishing	\$15,800	Fund 2
Larger Construction Carry over estimate	\$350,000	Fund 5
Larger Construction Contingent for change orders	\$150,000	Fund 2

Cedar School:

Furniture replacement in conference/waiting area	\$4,700	Fund 2
Tiling or fiberglass walls/floors in student offices	\$10,000	Fund 2
General Repairs/Maintenance	\$20,000	Fund 2

Gideon Pond:

Playground equipment and groundwork	\$5,880	Fund 2
(Total cost is \$55,880 majority covered by grant obtained by ISD 191)		

Lebanon Education Center:

Play system wood chip replacement	\$6,100	Fund 2
Acoustical panels for ceilings/walls gym	\$26,800	Fund 2
Window shades for offices and classroom	\$5,000	Fund 2
General Repairs/Maintenance	<u>10,000</u>	Fund 2

Total Fund 2 289,280

Total Fund 5 350,000

Grand Total \$639,280