



Intermediate School District #917

Revised Budget

2016 - 2017

February 07, 2017

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

Secondary Technical Center Programs:			
	2015-16 Act. Hrly Rates	2016-17 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	\$ 12.04	\$ 13.36	10.96%
Career Exploration Program Rate	\$ 8.01	\$ 8.93	11.49%
Food Industry Careers Program Rate	\$ 9.21	\$ 10.05	9.12%
2015-16 Act. Billable Hours			
Secondary Vocational Student Billable Hours	113,184	101,686	-10.16%
DCALS South Student Billable Hours (unweighted)	157,505	153,468	-2.56%
DCALS North Student Billable Hours (unweighted)	55,164	54,288	-1.59%
DCALS Ext. Day Student Billable Hours (unweighted)	32,943	31,320	-4.93%
Total Student Billable Hours	358,796	340,762	-5.03%
Special Education Programs:			
	2015-16 Est. Hrly Rates	2016-17 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 43.55	\$ 46.62	7.05%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 96,363.65	\$ 100,255.99	4.04%
2015-16 Est. Billable Hours			
Special Education Resource Student Billable Hours	446,555	453,734	1.61%
Special Education Purchase of Service Billable Hrs	37,668	39,165	3.97%
Total Student Billable Hours	484,224	492,899	1.79%

Intermediate School District 917

2016-2017

Overview of Revised Budget as of 2/07/17

Fund #	Fund Name	Actual Fund Balance 6/30/2016	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2017
1	Secondary	1,936,330	3,367,757	3,522,540	1,781,547
2	Special Education	4,102,054	27,155,465	27,190,390	4,067,129
5	Gen Capital Exp.	1,279,124	8,900,388	3,497,469	6,682,043
10	Institutional Support	0	495,121	495,121	0
13	Secondary Resale	7,549	44,000	40,495	11,054
14	Special Ed Resale	12,276	12,100	10,100	14,276
15	917 Support Services	671	0	0	671
	Total Operating Fund	7,338,004	39,974,831	34,756,115	12,556,720
3	Food and Nutrition	0	129,260	129,260	0
6	Capital Projects (Bldg)	67,051	0	67,051	0
7	Debt Service	0	0	0	0
8	Trust Fund	1,966	544	2,003	507
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-717,756	145,000	240,070	-812,826
21	Self Funded Dental Ins. Plan	286,672	366,000	365,000	287,672
22	Self Funded Health Ins. Plan	568,517	3,224,370	2,662,509	1,130,378
	Total Funds	7,544,454	43,840,005	38,222,008	13,162,451

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

Preliminary operating fund balance

\$ 12,556,720

Preliminary operating fund balance as a percentage of expenditures

36.13%

Excluding restricted fund balance (fund 5)

18.79%

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

	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	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	Self Funded Medical Fund 22	
Nonspendable:																
Inventories																
Prepaid Expenses																
Restricted for:																
health and safety basic skills																
compensatory deferred maintenance projects																
operating capitol/bond payment			6,682,043													
safe schools levy																
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	1,781,547	4,067,129	0	0	11,054	14,276	671	507					-812,826	287,672	1,130,378	
16-17 Revised Fund Balance	\$ 1,781,547	4,067,129	6,682,043	0	11,054	14,276	671	507	0	0	0	0	-812,826	287,672	1,130,378	13,162,451
15-16 Actual Fund Balance	\$ 1,936,330	4,102,054	1,279,124	0	7,549	12,276	671	1,966	0	67,051	0	1,966	-717,756	286,672	568,517	7,544,454
Change	-154,783	-34,925	5,402,919	0	3,505	2,000	0	-1,459	0	-67,051	0	-1,459	-95,070	1,000	561,861	5,617,997

Intermediate School District 917

Expenditure Comparison

2016-17 Adopted Budget and 2016-17 Revised Budget

Fund #	Description	FY 16-17 Adopted Expenditures	FY 16-17 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,399,700	3,522,540	122,840	3.61%
2	Special Ed.	27,095,184	27,190,390	95,206	0.35%
5	Capital Improvements	845,173	3,497,469	2,652,296	313.82%
10	Institutional Support	473,932	495,121	21,189	4.47%
13	Secondary Resale	39,500	40,495	995	2.52%
14	Special Ed Resale	10,100	10,100	0	0.00%
15	917 Support Services	5,000	0	-5,000	-100.00%
	Total Operating Fund	31,868,589	34,756,115	2,887,526	9.06%
3	Food and Nutrition	127,260	129,260	2,000	1.57%
6	Building Fund	66,847	67,051	204	0.31%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,003	2,003	0	0.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	253,270	240,070	-13,200	-5.21%
21	Self Funded Dental Ins. Plan	365,000	365,000	0	0.00%
22	Self Funded Health Ins. Plan	3,135,743	2,662,509	-473,234	100.00%
	Total Funds	35,818,712	38,222,008	2,403,296	6.71%

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

- Fund 1 Decrease in projected DCTC overhead expenditures -\$55,610
overall changes in benefits and final contract settlements \$30,114,
and increases due to technology upgrades and furniture for labs \$148,336
- Fund 2 Increase \$373,547 staff development level IV grant received by MDE,
Increase \$262,300 to funded AEC addition needed due to additional costs,
Increase \$113,096 in basic skills compensatory aid due to unspent carryover,
Increase \$250,000 to reflect TRA pension cost estimates,
overall changes in open CA/SA compliments -23.5 FTE, benefits and
final contract settlements -\$903,737
- Fund 5 Increase due to AEC addition construction costs and certificate of bond issuance fees.
- Fund 10 Increased \$10,000 received wellness dollars from Medica and telecommunication aid \$8,000
- Fund 22 ISD 917 projecting a reduction in medical insurance expenditures based on history
of claims data over last 9 months.

Intermediate School District 917

Expenditure Comparison

2015-16 Actual vs. 2016-17 Revised Expenditure Budget

Fund #	Description	FY 15-16 Actual Expenditures	FY 16-17 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,246,386	3,522,540	276,154	8.51%
2	Special Ed.	24,245,803	27,190,390	2,944,587	12.14%
5	Capital Improvements	603,658	3,497,469	2,893,811	479.38%
10	Institutional Support	441,124	495,121	53,997	12.24%
13	Secondary Resale	88,685	40,495	-48,190	-54.34%
14	Special Ed Resale	11,393	10,100	-1,293	-11.35%
15	917 Support Services	0	0	0	0.00%
	Total Operating Fund	28,637,048	34,756,115	6,119,067	21.37%
3	Food and Nutrition	128,058	129,260	1,202	0.94%
6	Building Fund	44,425	67,051	22,626	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	179	2,003	1,824	1020.18%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	231,293	240,070	8,777	3.79%
21	Self Funded Dental Ins. Plan	347,661	365,000	17,339	4.99%
22	Self Funded Health Ins. Plan	1,048,947	2,662,509	1,613,562	100.00%
	Total Funds	30,437,611	38,222,008	7,784,397	25.57%

Highlight of significant changes between 2015-16 actual exp. vs. 2016-17 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 Increase from prior due to AEC addition.
- Fund 10 Increase this year access H&S long term maintenance levy \$24,400, Increase in member district 360 communities contracts \$15,110 Increase by 15,000 received additional wellness dollars from Medica and carryover.
- Fund 13 Decrease in construction trades programs supplies provided directly by customers.
- Fund 6 Increase from prior due to AEC addition.
- Fund 22 ISD 917 health insurance plan operating for 12 months prior year was only 6 months.

FY17 Intermediate School District 917 Revised 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%	Average	done
3.80%	Average	done

2016-18 Contracts settled: FY17 costs

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:

Secondary Vocational Programs	Enrollment decreasing	-33	ADM's
DCALS South	Enrollment decreasing	-4	ADM's
DCALS North	Enrollment decreasing	-1	ADM's
Ext Year On-line	Enrollment decreasing	-1.5	ADM's
Special Education	Enrollment increasing	9	ADM's
			(based on 1044 hr ave)

Total ADM Changes

-31

FY16 vs. FY17 staffing and budget comparison

Fund 1			
DCALS North	increase .45 licensed teacher	0.45	FTE \$ 54,065
Secondary Vocational Programs	increase .20 Computer Networking (hired November 2015)	0.2	FTE \$ 17,175

District Wide				148,346
Increase in Technology upgrades and furniture in our various computer labs				10,440
Increase .13 FTE HR Position and reduction in overhead allocation (1.0 compliment hired in October and shared cost fund 1 and 2)				
Decrease 1.0 FTE Technical Tutor	-1	FTE	(43,100)	
Decrease MIS overhead due to FY16 IT project and reduction overhead allocation			(15,300)	
Decrease in school board, sup't and business office due to decrease overhead allocation			(13,000)	
Decrease in DCTC overhead			(11,600)	
Decrease in Basic Skills, Teacher Devel and Carl Perkins Grant			(16,415)	
Total Changes in Fund 1	-0.35		130,611	
Fund 2				
DASH Program		FTEs	(241,000)	
DCALS Program	-7	FTE	61,250	
D/HH Program	1	FTEs	153,200	
IDEA Program	3.25	FTEs	139,000	
Options	5.5	FTE	47,900	
PACES Program	0.5	FTEs	179,000	
SUN Program	5	FTEs	150,500	
TESA Program	4	FTE	24,000	
	1	FTE		
District Wide	0.6	FTE	47,563	
Increase .60 FTE HR Position and in overhead allocation			(75,671)	
Decrease MIS overhead due to FY16 IT project			84,220	
Increase in school board, sup't and business office due to increase % allocation to fund 2				
Increase 1.0 FTE School Psychologist	1	FTE	77,900	
Increase 2.0 FTE lead teacher positions	2	FTEs	129,300	
Increase .5 FTE PHD Teacher	0.5	FTE	47,900	
Increase contracted nursing services			92,000	
Decrease in 1.0 FTE SA's	-1	FTE	(28,500)	
Decrease 2 Vans in FY17 less expensive compared to FY16			(26,600)	
Increase in maintenance building projects (see details enclosed)			387,351	
Increase in Basic Skills unspent carryover			133,240	
Increase new level IV staff development grant			373,547	
Increase in Leases			39,350	
Total Changes in Fund 2	16.35		1,795,450	
Net Changes	16		1,926,061	

ISD 917 Levies FY16 vs. FY17

District	FY16 Lease Levy		FY17 Lease Levy payable		FY17 AEC Levy payable		FY18 AEC Levy payable		FY16 Safe School Levy payable		FY17 Safe School Levy payable		FY16 Health and Safety payable		FY17 Health and Safety payable		\$ Change from prior year levies	% Change from prior year levies
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017				
6	\$36,055.02	\$40,798.06	\$38,742.71	\$33,328.68	\$56,091.00	\$58,890.00	\$0.00	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$123,655.80	\$0.00	\$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	\$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	\$13,762	(fnd 2)
Exterior Door replacement by playground	\$15,490	(fnd 2)
Two classrooms floor refinishing	\$6,200	(fnd 2)
Remodeling project 2 classrooms 2 bathrooms	\$299,500	(fnd 5)
Addition for New C.A.S.E. program	\$2,639,500	(fnd 5)
Addition for New C.A.S.E. program	\$67,078	(fnd 6)
Addition for New C.A.S.E. program	\$ 262,300.00	(fnd 2)

Cedar School:

Playground - structure and underlayment	\$37,111	(fnd 2)
Fencing	\$5,580	(fnd 2)
Wall Pad replace per Fire code inspection	\$18,194	(fnd 2)

Lebanon Education Center:

Masonite walls in 3 rooms	\$8,200	(fnd 2)
Wall Pad replace per Fire code inspection	\$18,194	(fnd 2)
Window replacements in group rooms	\$2,320	(fnd 2)

Total Fund 2	\$387,351.00
Total Fund 5	\$2,939,000
Total Fund 6	\$67,078
Grand Total	\$3,393,429.00