



# Intermediate School District #917

Revised budget

2012-13

January 22, 2013

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

### Secondary Technical Center Programs:

	2011-12 Act. Hrly Rates	2012-13 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 11.27	\$ 12.54	11.27%
Career Exploration Program Rate	\$ 15.66	\$ 14.29	-8.75%
Food Industry Careers Program Rate	\$ 18.28	\$ 18.00	-1.53%
** Secondary Vocational Student Billable Hours	123,946	117,958	-4.83%
DCALS South Student Billable Hours (unweighted)	195,411	133,980	-31.44%
DCALS North Student Billable Hours (unweighted)	61,951	47,959	-22.59%
DCALS Ext. Day Student Billable Hours (unweighted)	36,175	17,400	-51.90%
<b>Total Student Billable Hours</b>	<b>417,483</b>	<b>317,297</b>	<b>-24.00%</b>

### Special Education Programs:

	2011-12 Est. Hrly Rates	2012-13 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 37.67	\$ 40.99	8.81%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 90,620.40	\$ 90,842.40	0.20%
Special Education Resource Student Billable Hours	372,540	379,926	1.98%
Special Education Purchase of Service Billable Hrs	32,986	34,671	5.11%
<b>Total Student Billable Hours</b>	<b>405,526</b>	<b>414,596</b>	<b>2.24%</b>

# Intermediate School District 917

2012-2013

## Overview of Revised Budget as of 1/22/13

Fund #	Fund Name	Actual Fund Balance 6/30/2012	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2013
1	Secondary	2,224,680	3,957,114	4,260,681	1,921,113
2	Special Education	2,604,413	19,595,838	19,719,242	2,481,009
5	Gen Capital Exp.	1,458,010	576,376	666,976	1,367,410
10	Institutional Support	0	512,143	512,143	0
13	Secondary Resale	29,156	105,520	104,920	29,756
14	Special Ed Resale	15,304	24,500	17,600	22,204
15	917 Support Services	19,051	50,000	50,000	19,051
	<b>Total Operating Fund</b>	<b>6,350,614</b>	<b>24,821,491</b>	<b>25,331,562</b>	<b>5,840,543</b>
3	Food and Nutrition	0	101,000	101,000	0
6	Capital Projects (Bldg)	470,621	500	0	471,121
7	Debt Service	0	0	0	0
8	Trust Fund	1,215	481	1,696	0
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-715,429	194,000	187,718	-709,147
21	Self Funded Dental Ins. Plan	208,311	325,000	300,000	233,311
	<b>Total Funds</b>	<b>6,315,332</b>	<b>25,442,472</b>	<b>25,921,976</b>	<b>5,835,828</b>

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

Preliminary operating fund balance

\$ 5,840,543

Preliminary operating fund balance as a percentage of expenditures

23.06%

Excluding restricted fund balance (fund 5)

18.14%

Intermediate School District 917  
Balance Sheet - GASB 54 Fund Balances  
Governmental Funds as of June 30, 2013

	Fund 1	Fund 2	Fund 5	General Fund	Fund 10	Fund 13	Fund 14	Fund 15	Food Service	Capitol Projects	Debt Service	Trust Fund	Agency Fund	Internal Service Fund	Self Funded Dental
	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	
<b>Nonspendable:</b>															
Inventories															
Prepaid Expenses															
<b>Restricted for:</b>															
health and safety															
basic skills															
compensatory															
deferred maintenance															
projects															
operating capital			1,367,410						471,121						
safe schools levy															
self funded dental plan															233,311
OPEB															
other fund activities															
<b>Committed for:</b>															
fund balance for next															
year operations															
<b>Assigned for:</b>															
next year severance															
pay															
next year retiree health															
insurance															
school carryover															
budgets															
Scholarships															
encumbrances															
<b>Unassigned for:</b>															
unassigned	1,921,113	2,481,009	0	0	29,756	22,204	19,051								
<b>12-13 Revised Fund</b>															
Balance	\$ 1,921,113	2,481,009	1,367,410	0	29,756	22,204	19,051	0	471,121	0	0	0	-709,147	233,311	5,835,828
<b>11-12 Actual Fund</b>															
Balance	\$ 2,224,680	2,604,413	1,458,010	0	29,156	15,304	19,051	0	470,621	0	1,215	0	-715,429	208,311	6,315,332
Change	-303,567	-123,404	-90,600	0	600	6,900	0	0	500	0	-1,215	0	6,282	25,000	-479,504

# Intermediate School District 917

## Expenditure Comparison

### 2012-13 Adopted vs. Revised Expenditure Budget

Fund #	Description	FY 12-13 Adopted Exp. Budget	FY 12-13 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,249,064	4,260,681	11,617	0.27%
2	Special Ed.	19,919,490	19,719,242	-200,248	-1.01%
5	Capital Improvements	666,976	666,976	0	0.00%
10	Institutional Support	502,686	512,143	9,457	1.88%
13	Secondary Resale	94,800	104,920	10,120	10.68%
14	Special Ed Resale	19,500	17,600	-1,900	-9.74%
15	917 Support Services	50,000	50,000	0	0.00%
	<b>Total Operating Fund</b>	<b>25,502,516</b>	<b>25,331,562</b>	<b>-170,954</b>	<b>-0.67%</b>
3	Food and Nutrition	104,700	101,000	-3,700	-3.53%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	1,000	1,696	696	69.60%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	234,000	187,718	-46,282	-19.78%
21	Self Funded Dental Ins. Plan	300,000	300,000	0	0.00%
	<b>Total Funds</b>	<b>26,142,216</b>	<b>25,921,976</b>	<b>-220,240</b>	<b>-0.84%</b>

**Highlight significant changes from 2012-13 adopted budgets vs. revised budgets:**

- Fund 1 Salary and benefit increases built in for actual contract settlements, Reduction in targeted services instruction based on prior yr utilization of (94,000), decrease in tech tutor position (15,000), decrease in reemployment ins. of (20,000), increase in sub costs while instructor filling in as interim dean 26,000, increase in overhead costs of 19,195 increase administrative costs of 12,000, increase in career exploration cost 27,000 teacher previously .25 Carl Perkins coordinator and increase .5 PE position in dcals hired 2nd qtr 15,000.
- Fund 2 Salary and benefit increases built in for actual contract settlements, Decrease in JSC budget with change over of senior staff (65,000), decrease in student assistant compliments down by 10 students (174,000), decrease in sun program initial built in 2 permanent sub positions not fill (117,000),
- Fund 10 Increase in background checks and wellness dollars unspent FY12 carrying over FY13.
- Fund 13 Increase in graphics C.A.P.P. and DCALS resale accounts.
- Fund 20 Adjusted assumption on retirements anticipated in FY13 based on historical activities.

# Intermediate School District 917

## Expenditure Comparison

### 2011-12 Actual vs. 2012-13 Revised Expenditure Budget

Fund #	Description	FY 11-12 Actual Expenditures	FY 12-13 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,967,801	4,260,681	292,880	7.38%
2	Special Ed.	18,152,935	19,719,242	1,566,307	8.63%
5	Capital Improvements	647,940	666,976	19,036	2.94%
10	Institutional Support	404,618	512,143	107,525	26.57%
13	Secondary Resale	60,026	104,920	44,894	74.79%
14	Special Ed Resale	17,377	17,600	223	1.28%
15	917 Support Services	52,143	50,000	-2,143	-4.11%
	<b>Total Operating Fund</b>	<b>23,302,841</b>	<b>25,331,562</b>	<b>2,028,721</b>	<b>8.71%</b>
3	Food and Nutrition	101,616	101,000	-616	-0.61%
6	Building Fund	206,357	0	-206,357	-100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	500	1,696	1,196	239.20%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	148,971	187,718	38,747	26.01%
21	Self Funded Dental Ins. Plan	300,977	300,000	-977	-0.32%
	<b>Total Funds</b>	<b>24,061,262</b>	<b>25,921,976</b>	<b>1,860,714</b>	<b>7.73%</b>

**Highlight of significant changes between 2011-12 actual exp vs. 2012-13 budget exp:**

- Fund 1 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 3rd page of settlement.
- Fund 2 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 3rd page of settlement.
- Fund 10 Salary and benefit increases built in for actual contract settlements, 360 community contracts increase 107,000 w two add'l member schools participating.
- Fund 13 Increase with construction trades program building a house.
- Fund 6 Decrease due to kitchen construction project for Fundamental Chef occurring in FY12.
- Fund 20 Assumption increase in severance obligation assumption 3 employee retirements.

**Intermediate School District #917 Revised Budget Adjustments for FY13**  
as of 1-22-13

**Fund 01 Budget Adjustments:**

Targeted Services	Reduction in targeted services based on FY12 actuals	\$ (28,000.00)
DCALS North/South	Increase in administration with interim position added for remainder of FY13	\$ 12,000.00
	Increase in substitute expenditures with teacher filling in as interim Dean	\$ 26,000.00
	Increase in extended year program including on-line and summer school	\$ 31,000.00
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 Career Exploration lic staff .25 no longer district Carl Perkins Coord.	\$ 27,000.00
Grant Funding	Decrease in medical careers grant unknown	\$ (10,800.00)
	Increase in safe schools levy	\$ 15,500.00
	Increase in basic skills compensatory	\$ 19,300.00
District Wide:	Overhead cost	\$ 44,000.00
	Workers compensation policy increase	\$ 12,000.00
	<b>Total Adjustments</b>	<b>\$ 103,000.00</b>

**Fund 2 Budget Adjustments:**

Program Expansion	1 PACES classroom added which included 1 teacher, 4 PA's and supplies	\$ 175,000
	3 SUN classrooms plus staff expansion at AEC which included 3 teachers, 12 PA's and supplies	\$ 450,000
	DASH classroom added 3 PA's.	\$ 72,000
	DHH program added 2 interpreters/ one to one services	\$ 70,000
Program reconfigured	TEA's initial concept was to provide students with group experiences has now shifted to a individual student educational need	\$ 195,000
	This shift has required us to add 5 PA's, 1 mental health practitioner and .5 FTE teacher because hired mid year in FY12.	
District Wide	AT specialist .6 FTE goes to ISD 271 and .4 FTE special ed programs	\$ 93,000
	Lease expansion to a new site	\$ 282,000
	Overhead cost	\$ 39,000
	Workers compensation policy increase	\$ 52,000
	reduction in one to one services	\$ (175,000)
Grant Funding	Discontinuation of education jobs fund	\$ (167,000)
	Reduction in basic skills compensatory in comparison to FY12 due to a large amount of carry over reflected in FY12	\$ (180,000)
	<b>Total Adjustments</b>	<b>\$ 906,000</b>
	<b>Combined Total Adjustments</b>	<b>\$ 1,009,000.00</b>