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Intermediate School District #917

Revised Budget

2013 - 2014

January 7, 2014

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

Secondary Technical Center Programs:

	2012-13 Act. Hrly Rates	2013-14 Est. Hrly Rates	2013-14 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	\$ 12.03	\$ 13.13	13.13	9.14%
Career Exploration Program Rate	\$ 15.77	\$ 13.32	13.32	-15.54%
Food Industry Careers Program Rate	\$ 16.64	\$ 19.80	19.80	18.99%

* 2013-14 Secondary Career and Technical Program Est. Hrly Rate includes a proposal to spend \$100,000 in Fund Balance

	2012-13 Act. Billable Hours	2013-14 Billable Hours	2013-14 Billable Hours	% change
Secondary Vocational Student Billable Hours	122,542	105,026	105,026	-14.29%
DCALS South Student Billable Hours (unweighted)	122,529	160,776	160,776	31.21%
DCALS North Student Billable Hours (unweighted)	48,955	56,898	56,898	16.23%
DCALS Ext. Day Student Billable Hours (unweighted)	19,987	10,440	10,440	-47.77%
Total Student Billable Hours	314,013	333,140	333,140	6.09%

Special Education Programs:

	2012-13 Act. Hrly Rates	2013-14 Est. Hrly Rates	2013-14 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 39.91	\$ 41.72	41.72	4.54%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 91,056.82	\$ 96,686.83	96,686.83	6.18%
Special Education Resource Student Billable Hours	376,556	402,661	402,661	1.98% s/b 6.9%
Special Education Purchase of Service Billable Hrs	34,055	34,166	34,166	0.33%
Total Student Billable Hours	410,611	436,828	436,828	6.38%

Intermediate School District 917
 Balance Sheet - GASB 54 Fund Balances
 Governmental Funds as of June 30, 2014

	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Food Service Fund	Capitol Projects Fund	Debt Service Fund	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	
Nonspendable:															
Inventories															
Prepaid Expenses															
Restricted for:															
health and safety															
basic skills															
compensatory															
deferred maintenance															
projects															
operating capitol			1,269,467						107,837						
safe schools levy															
self funded dental plan															
OPES															
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															
encouragements															
Unassigned for:															
unassigned	1,689,734	2,579,511	0	0	31,597	34,414	1						-653,928	245,997	
13-14 Revised Fund															
Balance	\$ 1,689,734	\$ 2,579,511	\$ 1,269,467	\$ 0	\$ 31,597	\$ 34,414	\$ 1	\$ 0	\$ 107,837	\$ 0	\$ 2,855	\$ 0	\$ -653,928	\$ 245,997	\$ 5,287,456
12-13 Actual Fund															
Balance	\$ 1,912,829	\$ 7,315,600	\$ 1,385,987	\$ 0	\$ 37,878	\$ 33,914	\$ 19,040	\$ 0	\$ 306,437	\$ 0	\$ 2,855	\$ 0	\$ -747,633	\$ 245,997	\$ 5,512,281
Change	\$ -223,105	\$ 254,511	\$ -126,520	\$ 0	\$ -6,281	\$ 500	\$ -19,048	\$ 0	\$ -198,600	\$ 0	\$ -29.0	\$ 0.0	\$ 93,705.0	\$ 0.0	\$ -224,825

Intermediate School District 917

Expenditure Comparison

2012-13 Actual vs. 2013-14 Revised Expenditure Budget

Fund #	Description	FY 12-13 Actual Expenditures	FY 13-14 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,135,016	3,579,973	-555,043	-13.42%
2	Special Ed.	18,876,743	20,619,514	1,742,771	9.23%
5	Capital Improvements	648,959	703,615	54,656	8.42%
10	Institutional Support	493,324	495,854	2,530	0.51%
13	Secondary Resale	65,599	69,157	3,558	5.42%
14	Special Ed Resale	19,246	16,600	-2,646	-13.75%
15	917 Support Services	44,060	69,048	24,988	56.71%
	Total Operating Fund	24,282,947	25,553,761	1,270,814	5.23%
3	Food and Nutrition	85,779	94,275	8,496	9.90%
6	Building Fund	164,382	198,600	34,218	20.82%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	385	3,467	3,082	800.52%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	226,441	111,295	-115,146	-50.85%
	Self Funded Dental Ins. Plan	293,463	300,000	6,537	2.23%
	Total Funds	25,053,397	26,261,398	1,208,001	4.82%

Highlight of significant changes between 2012-13 actual exp vs. 2013-14 budget exp:

- Fund 1 Salary and benefit increases built in for actual and estimated contract settlements, additional budget adjustments enclosed on 3rd page of settlement.
- Fund 2 Salary and benefit increases built in for actual and estimated contract settlements, additional budget adjustments enclosed on 3rd page of settlement.
- Fund 5 Increasing deferred maintenance cost for Alliance Education Center
Installing ball field and HVAC controls/software to improve regulating heating/cooling
- Fund 20 Assumption decrease in severance obligation

FY13 vs. FY14 staffing and budget comparison

Fund	Program	Description	FTE's	Amount		
Fund 1	DCALS North and South	Reduction 1.20 FTE English teacher, .34 FTE Clerical, .70 Social Studies teachers, .67 tech tutors	-2.71	\$172,800		
		Increase .20 enrollment coordinator				
		Reduction 1.33 FTE Technical Tutor	-1.33	\$45,000		
		Discontinued ISO 192 and 197 targeted services approx 9 FTE teachers, 3 FTE Paraprofessionals and supplies				
		Discontinued Sobriety High summer school ext year programs and reduced ALC ext year programs	-1.2	\$468,300		
		Increase in basic skills compensatory revenue				
		Increase in Carl Perkins and Safe Schools Funds				
		Additional savings in Administration area w interim situation FY13				
		Total Changes in Fund 1		-16.04	\$706,900	
		Fund 2	TESA Program PACES Program DASH Program D/HH Program Vision Program Anthony Lewis/Options IDEA Satellites Sun Program TEA Program District Wide	Reduction 2.0 FTE Teacher and 1.0 FTE Paraprofessional	-3	-\$192,000
				Increase 1.0 FTE Teacher, 1.0 FTE Paraprofessionals and 3.0 FTE open Classroom Assistant positions	5	\$181,000
				Increase 3.0 FTE Student Assistant positions	3	\$72,000
				Increase 2.28 FTE Teachers	2.28	\$222,600
				Increase 1.2 FTE Teachers	1.2	\$75,000
Increase 1.0 FTE Clerical	0.1			\$8,500		
Decrease 3.0 FTE Teachers and 4.0 FTE Paraprofessionals	-7			-\$372,000		
Increase 1.0 FTE Teacher, 1.0 FTE Mental Health Pract and 4.0 FTE Paraprofessionals	7			\$229,000		
Increase .6 FTE Speech Language Pathology, 3.0 Student Assistant, 1.0 FTE Behavior Analyst	6			\$241,800		
Reduced contract for Speech Language Pathologist						
Reduction in overall Lease obligations with closing of PD works and Friendly Hills	4.6			\$18,000		
Increase in Workers Compensation Insurance						
Reduction in remodeling in TEA Program FY13						
Increase in Title I, Basic Skills Compensatory and Safe Schools Funds						
Increase in Extended School Year Programs						
Total Budget Comparisons in Fund 1 and 2		19.18	\$715,200			
				\$8,300		