



# Intermediate School District #917

## Revised Budget

2014 - 2015

January 6, 2015

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

Secondary Technical Center Programs:

	2013-14 Act. Hrly Rates	2014-15 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	13.13	13.64	3.88%
Career Exploration Program Rate	11.77	15.26	29.65%
Food Industry Careers Program Rate	17.77	19.38	9.06%

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

2013-14 Act. Billable Hours

	2013-14 Act. Billable Hours	2014-15 Est. Billable Hours	% change
Secondary Vocational Student Billable Hours	110,558	103,704	-6.20%
DCALS South Student Billable Hours (unweighted)	161,364	165,996	2.87%
DCALS North Student Billable Hours (unweighted)	50,149	52,200	4.09%
DCALS Ext. Day Student Billable Hours (unweighted)	14,153	10,440	-26.23%
<b>Total Student Billable Hours</b>	<b>336,223</b>	<b>332,340</b>	<b>-1.16%</b>

Special Education Programs:

	2013-14 Act. Hrly Rates	2014-15 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	41.15	42.70	3.77%
Purchase of Services Agreements Average Cost per F.T.E.	96,282.64	102,159.03	6.10%

2013-14 Act. Billable Hours

	2013-14 Act. Billable Hours	2014-15 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	398,627	449,033	12.64%
Special Education Purchase of Service Billable Hrs	34,161	31,889	-6.65%
<b>Total Student Billable Hours</b>	<b>432,788</b>	<b>480,922</b>	<b>11.12%</b>

# Intermediate School District 917

2014-2015

## Overview of Revised Budget as of 1/06/14

Fund #	Fund Name	Actual Fund Balance 6/30/2014	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2015
1	Secondary	1,832,764	3,404,545	3,489,480	1,747,829
2	Special Education	2,901,064	23,452,508	23,128,992	3,224,580
5	Gen Capital Exp.	1,287,181	587,251	589,401	1,285,031
10	Institutional Support	0	521,151	521,151	0
13	Secondary Resale	34,598	126,818	148,931	12,485
14	Special Ed Resale	11,009	15,400	15,000	11,409
15	917 Support Services	671	45,000	45,000	671
	<b>Total Operating Fund</b>	<b>6,067,287</b>	<b>28,152,673</b>	<b>27,937,955</b>	<b>6,282,005</b>
3	Food and Nutrition	0	114,081	114,081	0
6	Capital Projects (Bldg)	111,237	100	0	111,337
7	Debt Service	0	0	0	0
8	Trust Fund	3,224	1,200	3,389	1,035
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-606,590	160,422	217,320	-663,488
21	Self Funded Dental Ins. Plan	245,501	342,600	350,000	238,101
	<b>Total Funds</b>	<b>5,820,659</b>	<b>28,771,076</b>	<b>28,622,745</b>	<b>5,968,990</b>

The general funds projected reserved/unassigned fund balance as of 6/30/15  
Preliminary operating fund balance \$ 6,282,005

Preliminary operating fund balance as a percentage of expenditures 22.49%  
Excluding restricted fund balance (fund 5) 18.27%

Intermediate School District 917  
Balance Sheet - GASB 54 Fund Balances  
Governmental Funds as of June 30, 2015

	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	
Nonspendable:															
Inventories															
Prepaid Expenses															
Restricted for:															
health and safety															
basic skills															
compensatory															
deferred maintenance															
projects			1,285,031						111,337						
operating capitol															
safe schools levy															
self funded dental plan														238,101	
OPEB															
other fund activities											1,035				
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	1,747,829	3,224,580	0	0	12,485	11,409	671								
14-15 Revised Fund															
Balance	\$ 1,747,829	3,224,580	1,285,031	0	12,485	11,409	671	0	111,337	0	1,035	0	-663,488	238,101	5,968,990
13-14 Actual Fund															
Balance	\$ 1,832,764	2,901,064	1,287,181	0	34,598	11,009	671	0	111,237	0	3,224	0	-606,590	245,501	5,820,659
Change	-84,935	323,516	-2,150	0	-22,113	400	0	0	100	0	-2,189	0	-56,898	-7,400	148,331

# Intermediate School District 917

## Expenditure Comparison

### 2014-15 Adopted Budget and 2014-15 Revised Budget

Fund #	Description	FY 14-15 Adopted Exp. Budget	FY 14-15 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,491,867	3,489,480	-2,387	-0.07%
2	Special Ed.	23,045,870	23,128,992	83,122	0.36%
5	Capital Improvements	589,401	589,401	0	0.00%
10	Institutional Support	492,762	521,151	28,389	5.76%
13	Secondary Resale	116,418	148,931	32,513	27.93%
14	Special Ed Resale	15,000	15,000	0	0.00%
15	917 Support Services	45,000	45,000	0	0.00%
	<b>Total Operating Fund</b>	<b>27,796,318</b>	<b>27,937,955</b>	<b>141,637</b>	<b>0.51%</b>
3	Food and Nutrition	104,250	114,081	9,831	9.43%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	3,116	3,389	273	8.76%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	149,796	217,320	67,524	45.08%
21	Self Funded Dental Ins. Plan	325,000	350,000	25,000	7.69%
	<b>Total Funds</b>	<b>28,378,480</b>	<b>28,622,745</b>	<b>244,265</b>	<b>0.86%</b>

**Highlight significant changes from 2014-15 adopted budgets vs. revised budgets:**

- Fund 1 Increased workers compensation budget \$8,900, Rotary Grant \$5,938, teacher devel and eval revenue \$5,940, and decrease in misc supplies and contracts(\$1,302), employee benefits( \$14,397) and overhead expenditures (\$7,617.00)
- Fund 2 Increase teachers on call substitutes \$95,000, basic skills compensatory carryover \$166,516, workers compensation \$16,720, grants \$32,277, teacher devel and eval revenue \$32,855, maintenance \$17,537, overhead \$11,484 and salary and benefit adjustments (\$287,000)
- Fund 10 Increase in IT department due to initiating an efficiency study from TIES and possible equipment needs in this department as a result of the study \$18,000, Safe Schools 360 contracts on behalf of members \$20,069 and decrease salary and benefit adjustments( \$9,680)
- Fund 13 Increase in Construction Resale \$10,500 to cover new footings and building materials, Fundamental Chef installation of two gas stoves \$8,000 and Print Center supplies and lease \$9,000.
- 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.

# Intermediate School District 917

## Expenditure Comparison

### 2013-14 Actual vs. 2014-15 Revised Expenditure Budget

Fund #	Description	FY 13-14 Actual Expenditures	FY 14-15 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,471,074	3,489,480	18,406	0.53%
2	Special Ed.	20,084,113	23,128,992	3,044,879	15.16%
5	Capital Improvements	696,860	589,401	-107,459	-15.42%
10	Institutional Support	475,037	521,151	46,114	9.71%
13	Secondary Resale	122,544	148,931	26,387	21.53%
14	Special Ed Resale	19,600	15,000	-4,600	-23.47%
15	917 Support Services	49,437	45,000	-4,437	-8.98%
	<b>Total Operating Fund</b>	<b>24,918,665</b>	<b>27,937,955</b>	<b>3,019,290</b>	<b>12.12%</b>
3	Food and Nutrition	104,182	114,081	9,899	9.50%
6	Building Fund	195,305	0	-195,305	-100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	853	3,389	2,536	297.30%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	64,448	217,320	152,872	237.20%
21	Self Funded Dental Ins. Plan	347,465	350,000	2,535	0.73%
	<b>Total Funds</b>	<b>25,630,918</b>	<b>28,622,745</b>	<b>2,991,827</b>	<b>11.67%</b>

**Highlight of significant changes between 2013-14 actual exp vs. 2014-15 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 5 Decrease in deferred maintenance cost for Alliance Education Center prior fiscal year Installed ball field and HVAC controls/software.
- Fund 6 Decrease no anticipated building remodeling projects in comparison to the Cedar remodeling project in FY14.
- 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.

**FY15 Intermediate School District 917 Revised Budget Assumptions**

2% increase in General Ed formula

**2014-16 Contracts settled: FY15 costs**

- Classified Full year costs for salary and benefits 4.54%
- Classified School year costs for salary and benefits 3.2%
- Executive Assistant costs for salary and benefits 4.78%
- Health Assoc. costs for salary and benefits 3.61%
- Clerical costs for salary and benefits 4.07%
- Custodians costs for salary and benefits 4.42%
- Program Assistant cost for salary and benefits 3.96%
- Interpreters cost for salary and benefits 4.47%

Average increase 4.0%

**2013-15 Contracts Settled: FY15 Costs**

- Administrators cost salary and benefit 3.75 % (includes Superintendent,, Bus. Mgmt, Sped Director, Asst Directors and IT)
- Teachers costs for salary and benefits 3.97%

Average increase 3.9%

**Enrollment Assumptions:**

- Secondary vocational Programs Enrollment increasing
- DCALS South Enrollment decreasing
- DCALS North Enrollment decrease
- Ext Year On-line Enrollment no change
- Special Education Enrollment increasing

-19	ADM's
-4	ADM's
-2	ADM's
-3.5	ADM's
24-42	ADM's not updated
<hr/>	
-4.5 - 13.5	

**Total ADM Changes**

**FY14 vs. FY15 staffing and budget comparison**

			FTE's	
<b>Fund 1</b>				
DCALS South	Decrease 1.55 FTE's Teachers, on-line courses contract and supply/equipment budgets		-1.05	-\$77,000
Secondary Vocational	Decrease .25 FTE Teacher and supply/equipment budgets		-0.25	-\$20,500
District Wide	Decrease 1.0 FTE Dean of Students		-1	-\$99,086
	Increase in Workers Compensation Insurance			\$18,780
	Increase teacher eval revenue, and Rotary grant			\$11,913
	<b>Total Changes in Fund 1</b>		<b>-2.3</b>	<b>-\$185,893</b>
<b>Fund 2</b>				
Anthony, Options, JSC	Increase .40 FTE Lead Teacher		0.4	\$33,500
DASH Program	Decrease 1.0 FTE Classroom Asst. (move to PACES)		-1	-\$24,000
D/HH Program	Increase 3.0 FTE Classroom Asst.		3	\$72,000
IDEA Programs	Increase 1.0 FTE Classroom Assistant		0	-\$66,000
	Decrease 1.0 FTE Teacher (move to TEA)			
PACES Programs	Increase 1.0 FTE Classroom Asst.(move from DASH)		-3	-\$144,000
	Decrease 1.0 FTE Teacher and 3.0 FTE Classroom Asst (move to TESA)			
Sun Programs	Increase 1.0 FTE Teacher and 9.0 FTE Classroom Asst.		10	\$311,000
TEA Program	Increase 1.0 FTE Mental Health Practitioner, 1.0 FTE Teacher and 3.0 FTE Classroom Assistants		5	\$221,000
TESA Program	Increase 1.0 FTE Teacher and 3.0 FTE Classroom Asst. (move from PACES)		4	\$177,100
Youth Transition Program (new)	Increase 6.0 FTE Teachers and 6.0 Classroom Asst and start supplies and equipment.		12	\$693,090
District Wide	Increase .6 FTE PHD Teacher, .60 FTE PT Teacher, .4 FTE AT Specialist, 1.0 FTE School Nurse, 1.0 FTE Behavior Analyst and .55 Clerical		4.15	\$318,000
	Decrease Interpreter purchase of services		-1	-\$28,000
	Increase in Teacher Eval Revenue and Prone Restraint Grant			\$58,132
	Increase in Compensatory Aid due to carryover from FY14			\$218,737
	Increase in Workers Compensation			\$54,000
	Increase in Teachers on Call sub costs due to increased utilization			\$145,000
	<b>Total Changes in Fund 2</b>		<b>33.55</b>	<b>\$2,039,559</b>
				\$1,873,666