

April 13, 2016

PROPOSED 2016/17 CAREER & TECHNICAL EDUCATION BUDGET

OVERVIEW:

The proposed 2016/17 CTE budget projects revenues of \$720,126 and expenditures of \$720,126. Below is a summary of the budget assumptions utilized in developing the proposed budget.

BUDGET ASSUMPTIONS:

I. Revenues

- (Local) Interest income is based upon current trend.
- (State) State Aid is based on the 2015/16 rate.
- (State) State section 147C, an in-and-out transfer that essentially reduces the unfunded accrued liability associated with our MPSERS retirement rate, is left in the budget again this year and based on 2015/16 amount.
- (Federal) The Perkins Grant for 2016/17 increased by approximately 8.6%. This is an estimate provided by the state.
- (Local) LEA tuition is based on 146 student enrollments.
- (State) Section 81 transfer to career & technical education at same level as 2015/16.

II. Expenditures

- Wages for 2016/17 are presented at 2015/16 levels.
- Health Insurance is included at the 2016/17 state hard cap levels for single (\$6,142.11), 2-person (\$12,845.04), full family (\$16,751.23) for the administrator and non-union personnel.
- The retirement rate used in the budget for 2016/17 will be 25.15%. This is an average of 25.78% for the first quarter and 24.94% for the second, third, and fourth quarters of our fiscal year.
- Under Instruction contracted services we are discontinuing the computer networking and repair course due to low enrollments, new credentialing requirements, KCC's discontinuation of the postsecondary program, and available space at the main KCC Campus.

III. Fund Balance

- Recommend Restricted Fund Balance of \$271,585.

CAREER & TECHNICAL EDUCATION FISCAL YEAR ENDING JUNE 30, 2017 PROPOSED APRIL 2016	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
REVENUES	(1)	(2)	(3)
Local Sources	3,452	270	265
State Sources	297,156	285,070	285,070
Federal Sources	128,699	139,056	151,033
TOTAL REVENUES	429,307	424,396	436,368
INCOMING TRANSFERS & OTHER TRANSACTIONS	257,727	281,282	283,758
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	687,034	705,678	720,126
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs	303,167	329,599	322,022
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	199,414	153,941	163,837
Instructional Staff			
General Administration	251,263	238,023	233,675
Business	337	592	592
Operation & Maintenance			
Pupil Transportation			
Central			
Other Support Services	(1,539)		
Workman's Comp			
CAPITAL OUTLAY			
TOTAL EXPENDITURES	752,642	721,705	720,126
OUTGOING TRANSFERS & OTHER TRANSACTIONS			
TOTAL APPROPRIATED	752,642	721,705	720,126
EXCESS REVENUE (APPROPRIATED)	(65,608)	(16,027)	0
FUND BALANCE JULY 1	\$ 353,220	\$ 287,612	\$ 271,585
TOTAL FUND BALANCE JUNE 30	\$ 287,612	\$ 271,585	\$ 271,585
Fund Balance Detail			
Nonspendable			
Restricted	287,612	271,585	271,585
Committed			
Assigned			
Unassigned			

CAREER & TECHNICAL EDUCATION			
	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
	\$	\$	\$
REVENUES			
Local Sources			
Interest Income	3	20	15
Miscellaneous	<u>3,449</u>	<u>250</u>	<u>250</u>
Total	<u>3,452</u>	<u>270</u>	<u>265</u>
State Sources			
State Aid	200,079	247,826	247,826
Sec 147C MPSERS UAAL	42,206	37,244	37,244
Sec 147D MPSERS One Time Liability Pymnt	1,227		
Statewide Transfer/Articulation Agreement Partnership Grant	53,644		
Carry over			
Total	<u>297,156</u>	<u>285,070</u>	<u>285,070</u>
Federal Sources			
Perkins	128,699	139,056	151,033
Total	<u>128,699</u>	<u>139,056</u>	<u>151,033</u>
Other Financing Sources			
Incoming Transfers			
LEA Payments - Voc Ed	204,575	226,292	237,688
Other Transfers	6,038	9,920	1,000
Fund Modification			
General Fund - Sec 81 Fica/Retmnt	41,817	41,817	41,817
Insurance Fund	3,253	3,253	3,253
Prior Year Adjustment	<u>2,044</u>		
Total	<u>257,727</u>	<u>281,282</u>	<u>283,758</u>
TOTAL REVENUES	<u>687,034</u>	<u>705,678</u>	<u>720,126</u>
EXPENDITURES			
INSTRUCTION - ADDED NEEDS			
Vocational Education			
Salaries & Wages			
Teachers - Voc Ed	83,213	76,658	70,768
Aide	136		
Employee Benefits			
Insurance			
Retirement	21,669	19,763	17,798
Sec 147C MPSERS UAAL	12,062	13,780	11,918
FICA	6,332	5,864	5,414
Workman's Comp	682	555	531
Purchased Services			
Contracted Services	36,080	24,379	26,629
Travel	2,673	2,825	2,735

CAREER & TECHNICAL EDUCATION			
	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Supplies, Materials & Other			
Voc Ed Materials			
KCC - Dual Enrollment	10,531	1,000	1,000
KCC - Concurrent Credit	11,923	13,546	14,000
Membership & Dues			
LEA Added Cost Payment	83,166	134,929	134,929
KCC Facility	34,700	36,300	36,300
Dues			
Supplies			
Total	<u>303,167</u>	<u>329,599</u>	<u>322,022</u>
TOTAL INSTRUCTION - ADDED NEEDS	<u>303,167</u>	<u>329,599</u>	<u>322,022</u>
SUPPORTING SERVICES PUPIL			
Perkins - Special Needs			
Salaries & Wages			
Director/Coordinator	4,804	5,181	5,687
Secretaries	35,166	35,703	35,703
Aides	12,671	18,668	18,668
Consultants			
Employee Benefits			
Insurance	6,636	5,992	6,784
Retirement	14,594	15,353	15,105
FICA	3,930	4,556	4,594
Workman's Comp	489	447	450
Cash in Lieu of Insurance			
Purchased Services			
Contracted Services	7,133	30,844	7,500
Transportation	612	1,000	1,000
Travel	9,882	9,250	9,250
Workshops/Conferences	2,846	2,850	2,850
Advertisement	1,775	1,775	1,775
Supplies, Materials, Other			
Materials	30,322	7,438	41,666
Miscellaneous	36		
Total	<u>130,896</u>	<u>139,056</u>	<u>151,033</u>
SEC 147C MPSERS UAAL			
Non-Federal	<u>10,550</u>	<u>8,939</u>	<u>10,056</u>
Technology			
Salaries & Wages			
Tech Assistant	2,025	2,025	
Employee Benefits			
Retirement			
FICA	155	155	

CAREER & TECHNICAL EDUCATION			
	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Workman's Comp	3	3	
Purchased Services			
Contracted Services	142	142	2,325
Supplies, Materials & Other			
Supplies			
Materials	423	423	423
Total	2,748	2,748	2,748
Statewide Transfer/Articulation Agreement Partnership Grant			
Salaries & Wages			
Administrator			
School Administrator			
Secretary	7,024		
Employee Benefits			
Insurance			
Retirement	889		
Sec 147C MPSERS UALL	659		
FICA	537		
Workman's Comp	53		
Purchased Services			
Contracted Services	36,994		
Stipends			
Transportation			
Travel	1,299		
Workshops/Conferences			
Supplies, Materials, Other			
Materials	7,315		
Dues	450		
Miscellaneous			
Total	55,219	0	0
<u>TOTAL SUPPORT SERVICES PUPIL</u>	<u>199,414</u>	<u>153,491</u>	<u>163,837</u>
GENERAL ADMINISTRATION			
Administration			
Salaries & Wages			
Director	67,541	67,444	66,938
Principal			
Accounting/Payroll	18,593	20,891	20,891
Cash in Lieu of Insurance			
Employee Benefits			
Insurance	24,337	23,482	16,390
Retirement	21,844	22,773	22,089
FICA	6,251	6,758	6,719
Sec 147C MPSERS UAAL	18,935	8,769	15,270
Workman's Comp	802	663	659
Unemployment	90		
Purchased Services			
Contracted Services	5,221	5,500	5,500
Data Services	1,651	1,651	1,651

CAREER & TECHNICAL EDUCATION			
	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Legal Services	0		
Audit	354	500	1,600
Travel	2,950	500	500
Workshops/Conferences/PD	3,139	500	500
Telephone	446	566	566
Postage	402	500	500
Advertisement	351	680	680
Rent	7,006	7,000	7,000
Supplies, Materials & Other			
Office Supplies	2,090	3,000	3,000
Materials and Supplies	3,531	500	4,970
Dues	2,587	2,100	2,100
Miscellaneous	1,007	2,000	2,000
Total	189,129	175,776	179,523
Added Cost			
Purchased Services			
Contracted Services	3,431	3,400	3,400
Travel/Meals	71		52
Workshops/Conferences/PD	699	700	700
Advertisement	200		
Supplies, Materials & Other			
Materials and Supplies	57,314	58,147	50,000
Office Supplies	420		
Miscellaneous Expense			
Total	62,134	62,247	54,152
TOTAL GENERAL ADMINISTRATION	251,263	238,023	233,675
Other Business Services			
Purchased Services			
Errors/Omissions	154	159	159
Property/Casualty	133	382	382
Boiler	50	51	51
Total	337	592	592
TOTAL OTHER BUSINESS	337	592	592
Other Financing Uses			
LEA Prior Year Refund			
Contingency			
Workmans Comp	(1,539)		
Total	(1,539)	0	0
TOTAL OTHER FINANCING	(1,539)	0	0
TOTAL EXPENDITURES	752,642	721,705	720,126

CAREER & TECHNICAL EDUCATION			
	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Excess (deficiency) of Revenues Over Expenditures	(65,608)	(16,027)	0
FUND BALANCE, JULY 1	353,220	287,612	271,585
FUND BALANCE, JUNE 30	287,612	271,585	271,585
Fund Balance Detail			
Nonspendable			
Restricted	287,612	271,585	271,585
Committed			
Assigned			
Unassigned			

