## 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.

REVENUES	CAREER & TECHNICAL EDUCATION	AUDITED	ADOPTED	PROPOSED
Local Sources	FISCAL YEAR ENDING JUNE 30, 2017 PROPOSED APRIL 2016	14/15	15/16	16/17
State Sources	REVENUES	(1)	(2)	(3)
Tederal Sources	Local Sources	3,452	270	265
TOTAL REVENUES	State Sources	297,156	285,070	285,070
INCOMING TRANSFERS & OTHER TRANSACTIONS   257,727   281,282   283,758   TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS   705,678   720,126     EXPENDITURES	Federal Sources	128,699	139,056	151,033
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS   T20,126	TOTAL REVENUES	429,307	424,396	436,368
TRANSACTIONS   687,034   705,678   720,126	INCOMING TRANSFERS & OTHER TRANSACTIONS	257,727	281,282	283,758
Basic Program		687,034	705,678	720,126
Basic Program	EXPENDITURES			
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 EXCESS REVENUE (APPROPRIATED) (65,608) (16,027) 0 FUND BALANCE JULY 1 \$353,220 \$287,612 \$271,585 Fund Balance Detail Nonspendable Restricted 287,612 271,585 271,585 Committed Assigned	INSTRUCTION EXPENSE			
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  EXCESS REVENUE (APPROPRIATED) (65,608) (16,027) 0 FUND BALANCE JULY 1 \$353,220 \$287,612 \$271,585 Fund Balance Detail Nonspendable Restricted 287,612 271,585 271,585 Committed Assigned	Basic Program			
Unclassified	Added Needs	303,167	329,599	322,022
Instruction Employee Benefits   SUPPORT SERVICES   SUPPORT SERVICES   199,414   153,941   163,837   163,	Adult & Continuing			
SUPPORT SERVICES         199,414         153,941         163,837           Instructional Staff         251,263         238,023         233,675           Business         337         592         592           Operation & Maintenance         90         90           Pupil Transportation         90         90           Central         90         90           Other Support Services         (1,539)         90           Workman's Comp         90         90           CAPITAL OUTLAY         90         721,705         720,126           OUTGOING TRANSFERS & OTHER TRANSACTIONS         90         160,027         90           FUND BALANCE JULY 1         \$353,220         \$287,612         \$271,585           TOTAL FUND BALANCE JUNE 30         \$287,612         \$271,585         \$271,585           Fund Balance Detail         90         \$287,612         \$271,585         \$271,585           Fund Balance Detail         90         \$287,612         \$271,585         \$271,585           Foommitted         90         90         90         90         90         90         90         90         90         90         90         90         90         90         90         90	Unclassified			
Pupil	Instruction Employee Benefits			
Instructional Staff	SUPPORT SERVICES			
General Administration         251,263         238,023         233,675           Business         337         592         592           Operation & Maintenance	Pupil	199,414	153,941	163,837
Business         337         592         592           Operation & Maintenance	Instructional Staff			
Operation & Maintenance         Pupil Transportation           Central         (1,539)           Other Support Services         (1,539)           Workman's Comp         (2,539)           CAPITAL OUTLAY         (3,539)           TOTAL EXPENDITURES         752,642         721,705         720,126           OUTGOING TRANSFERS & OTHER TRANSACTIONS         (3,502)         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           Restricted         287,612         271,585         271,585         271,585           Committed         287,612         271,585         271,585	General Administration	251,263	238,023	233,675
Pupil Transportation         Central           Other Support Services         (1,539)           Workman's Comp	Business	337	592	592
Central       (1,539)         Other Support Services       (1,539)         Workman's Comp       (2,539)         CAPITAL OUTLAY       (3,539)         TOTAL EXPENDITURES       752,642       721,705       720,126         OUTGOING TRANSFERS & OTHER TRANSACTIONS       (3,608)       (16,027)       (1,539)         TOTAL APPROPRIATED       (5,608)       (16,027)       (0,027) <td< td=""><td>Operation &amp; Maintenance</td><td></td><td></td><td></td></td<>	Operation & Maintenance			
Other Support Services         (1,539)           Workman's Comp	Pupil Transportation			
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         287,612         271,585         271,585           Committed         287,612         271,585         271,585           Assigned         483,612         271,585         271,585	Central			
CAPITAL OUTLAY         752,642         721,705         720,126           OUTGOING TRANSFERS & OTHER TRANSACTIONS         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         287,612         271,585         271,585           Restricted         287,612         271,585         271,585           Committed         Assigned         4         4	Other Support Services	(1,539)		
TOTAL EXPENDITURES         752,642         721,705         720,126           OUTGOING TRANSFERS & OTHER TRANSACTIONS	Workman's Comp			
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         287,612         271,585         271,585           Committed         287,612         271,585         271,585           Committed         Assigned	CAPITAL OUTLAY			
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         287,612         271,585         271,585           Restricted         287,612         271,585         271,585           Committed         4         4         4           Assigned         4         4         4	TOTAL EXPENDITURES	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       287,612       271,585       271,585         Restricted       287,612       271,585       271,585         Committed       Assigned       4       4       4	OUTGOING TRANSFERS & OTHER TRANSACTIONS			
FUND BALANCE JULY 1         \$ 353,220         \$ 287,612         \$ 271,585           TOTAL FUND BALANCE JUNE 30         \$ 287,612         \$ 271,585         \$ 271,585           Fund Balance Detail         \$ 287,612         \$ 271,585         \$ 271,585           Nonspendable         \$ 287,612         \$ 271,585         \$ 271,585           Committed         \$ 287,612         \$ 271,585         \$ 271,585           Assigned         \$ 287,612         \$ 287,612         \$ 287,612	TOTAL APPROPRIATED	752,642	721,705	720,126
TOTAL FUND BALANCE JUNE 30         \$ 287,612         \$ 271,585         \$ 271,585           Fund Balance Detail	EXCESS REVENUE (APPROPRIATED)	(65,608)	(16,027)	0
Fund Balance Detail  Nonspendable  Restricted  Committed  Assigned	FUND BALANCE JULY 1	\$ 353,220	\$ 287,612	\$ 271,585
Nonspendable         287,612         271,585         271,585           Committed         4	TOTAL FUND BALANCE JUNE 30	\$ 287,612	\$ 271,585	\$ 271,585
Restricted         287,612         271,585         271,585           Committed              Assigned				
Committed Assigned Solution Sol		287.612	271 585	271 585
	Committed		2. 1,000	2. 1,000
	Assigned Unassigned			

	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
	\$	\$	\$
REVENUES	Ψ	Ψ	Ψ
Local Sources			
Interest Income	3	20	15
Miscellaneous	3,449	250	250
Total	3,452	270	265
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			
<u>Total</u>	<u>297,156</u>	<u>285,070</u>	<u>285,070</u>
Federal Sources			
Perkins	128,699	139,056	151,033
<u>Total</u>	128,699	<u>139,056</u>	<u>151,033</u>
Other Financian Comme			
Other Financing Sources			
Incoming Transfers  LEA Payments - Voc Ed	204,575	226,292	227 600
Other Transfers	6,038	9,920	237,688 1,000
Fund Modification	0,036	9,920	1,000
General Fund - Sec 81 Fica/Retmnt	41,817	41,817	41,817
Insurance Fund	3,253	3,253	3,253
Prior Year Adjustment	2,044	0,200	0,200
Total	<u>257,727</u>	281,282	283,758
			20011.00
TOTAL REVENUES	687,034	<u>705,678</u>	720,126
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Vocational Education			
Salaries & Wages			
Teachers - Voc Ed	83,213	76,658	70,768
Aide	136		
Employee Benefits	1		
Insurance	04.000	40 700	47 700
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

	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Supplies, Materials & Other	1.,,.0	10,10	,
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			
<u>Total</u>	303,167	<u>329,599</u>	322,022
TOTAL INSTRUCTION - ADDED NEEDS	<u>303,167</u>	<u>329,599</u>	<u>322,022</u>
SUPPORTING SERVICES PUPIL			
SUFFORTING SERVICES FUFIL			
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	7.400	00.044	7.500
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 Supplies, Materials, Other	1,775	1,775	1,775
Materials	30,322	7,438	41,666
Miscellaneous	36	7,430	41,000
Total	130,896	139,056	151,033
CEC 4470 MDCEDO HAAL			
SEC 147C MPSERS UAAL	40.550	0.020	40.050
Non-Federal	<u>10,550</u>	<u>8,939</u>	<u>10,056</u>
Taskyalawa			_
Technology Salaries & Wages	+		
	2.025	2.025	
Tech Assistant Employee Benefits	2,025	2,025	
Retirement			
FICA	155	155	

CAREER & TECHNICAL E	AUDITED	ADOPTED	PROPOSED
	14/15	15/16	16/17
Workman's Comp	3	3	10/17
Purchased Services		<u> </u>	
Contracted Services	142	142	2,325
Supplies, Materials & Other			2,020
Supplies			
Materials	423	423	423
Total	2,748	2,748	<u>2,748</u>
<u> </u>		<u>=,, .v</u>	<u>=,v</u>
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	30		
Contracted Services	36,994		
Stipends	33,33		
Transportation			
Travel	1,299		
Workshops/Conferences	1,200		
Supplies, Materials, Other			
Materials	7,315		
Dues	450		
Miscellaneous	100		
Total	55,219	0	0
<u>rotai</u>	00,210	<u> </u>	<u>v</u>
TOTAL SUPPORT SERVICES PUPIL	<u>199,414</u>	<u>153,491</u>	<u>163,837</u>
OFNEDAL ADMINISTRATION			
GENERAL ADMINISTRATION			
Administration			
Salaries & Wages	07.544	07.444	00.000
Director	67,541	67,444	66,938
Principal Principal	10.700	22.224	
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

	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	50
Telephone	446	566	560
Postage	402	500	50
Advertisement	351	680	68
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
<u>Total</u>	189,129	175,776	179,52
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			
<u>Total</u>	62,134	<u>62,247</u>	<u>54,152</u>
TOTAL GENERAL ADMINISTRATION	<u>251,263</u>	<u>238,023</u>	233,67
Other Business Services			
Purchased Services			
Errors/Omissions	154	159	159
Property/Casualty	133	382	382
Boiler	50	51	5.
Total	337	592	592
<u> Total</u>	331	<u> 332</u>	<u> </u>
TOTAL OTHER BUSINESS	337	<u>592</u>	<u>592</u>
TO THE CONTENT DOGINE D	<u>501</u>	<u>502</u>	<u>001</u>
Other Financing Uses			
LEA Prior Year Refund			
Contingency			
Workmans Comp	(1,539)		
Total	(1,539)	0	
<u>rotai</u>	(1,559)	<u> </u>	<u>'</u>
TOTAL OTHER FINANCING	(1.539)	<u>0</u>	
TOTAL EXPENDITURES	752,642	721,705	700 40
IOTAL EXPENDITURES	/52.642	/21 /05	720,12

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	<u>287,612</u>	<u>271,585</u>	<u>271,585</u>		
Fund Balance Detail					
Nonspendable					
Restricted	287,612	271,585	271,585		
Committed					
Assigned					
Unassigned					
-					