



Intermediate School District #917

Proposed Adopted Budget

2019 -2020

June 11, 2019



**Highlight of changes from May 7, 2019 adopted budget presentation**

|  |  |  |
|--|--|--|
| <b>General Education:</b>                              | Changed from .5% to 2%   |  |
| <br>   |  |  |
| Fund 1   | Increase in general education  | \$ 29,475.00                             |
| Fund 2   | Increase in general education  | \$ 47,505.00                             |
|  | Increase in state tuition revenue  | \$ 80,491.00                             |
|  | Increase in P.O.S tuition  | \$ 18,457.00                             |
|  | Increase in M.A. revenue   | \$ 22,000.00                             |
|  | <b>Total Revenues</b>  | <b>\$ 197,928.00</b>                     |
| <br>   |  |  |
| <b>Expenditures:</b>                                   |  |  |
| Fund 1:  | Decrease in DCALS North Copier   | \$ (4,142.00)                            |
|  | Decrease in Workers Comp. Ins  | \$ (5,575.00)                            |
| Fund 2:  | Decrease in Workers Comp. Ins  | \$ (23,756.00)                           |
|  | Decrease in Equipment and Supplies   | \$ (35,600.00)                           |
|  | Increase in BVI tuition incentive  | \$ 17,250.00                             |
|  | Increase fees for services for equity Proff. Devel.  | \$ 22,000.00                             |
|  | Increase 1.0 Dean at Concord Education Center  | \$ 115,730.00                            |
|  | <b>Total Expenditures</b>  | <b>\$ 85,907.00</b>                      |
| <br>   |  |  |
| <b>Total Operating Fund Balance:</b>                   | Increased due to revenues exceeding exp. adj.<br>Increase in Preliminary Operating fund balance<br>as a percentage of expenditures | <b>\$ 112,021.00</b><br><br><b>0.22%</b> |
| <br>   |  |  |
| <b>Special Education Resource<br/>Prog. Ave. Rate:</b> | Increase in hourly rate from \$56.30 to \$56.53  |  |

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

### Secondary Technical Center Programs:

|  | 2018-19 Est. Hrly Rates |    | 2019-20 Est. Hrly Rates | % change |
|--|-------------------------|----|-------------------------|----------|
| * Secondary Career and Technical Programs Average Rate | \$ 13.56                | \$ | 13.51                   | -0.37%   |
| Career Exploration Program Rate                        | \$ 7.07                 | \$ | 7.94                    | 12.31%   |
| Food Industry Careers Program Rate                     | \$ 7.88                 | \$ | 10.76                   | 36.55%   |

|  | 2018-19 Est. Billable Hours |  | 2019-20 Est. Billable Hours | % change      |
|--|-----------------------------|--|-----------------------------|---------------|
| Secondary Vocational Student Billable Hours              | 109235                      |  | 109,235                     | 0.00%         |
| DCALS Student Billable Hours (unweighted)                | 168084                      |  | 168,084                     | 0.00%         |
| DCALS South Student Billable Hours (unweighted)<br>(New) | 0                           |  | 53,244.00                   | 0.00%         |
| DCALS North Student Billable Hours (unweighted)          | 59508                       |  | 62,640.00                   | 5.26%         |
| DCALS Ext. Day Student Billable Hours (unweighted)       | 36540                       |  | 36,540.00                   | 0.00%         |
| <b>Total Student Billable Hours</b>                      | <b>373,367</b>              |  | <b>429,743</b>              | <b>15.10%</b> |

### Special Education Programs:

|   | 2018-19 Est. Hrly Rates |    | 2019-20 Est. Hrly Rates | % change |
|---|-------------------------|----|-------------------------|----------|
| Special Education Resource Program Average Rate         | \$ 55.79                | \$ | 56.53                   | 1.33%    |
| Purchase of Services Agreements Average Cost per F.T.E. | \$ 100,814.25           | \$ | 103,831.40              | 2.99%    |

|  | 2018-19 Est. Billable Hours |  | 2019-20 Est. Billable Hours | % change      |
|--|-----------------------------|--|-----------------------------|---------------|
| Special Education Resource Student Billable Hours  | 482,348                     |  | 558,870                     | 15.86%        |
| Special Education Purchase of Service Billable Hrs | 47,188                      |  | 48,668                      | 3.14%         |
| <b>Total Student Billable Hours</b>                | <b>529,536</b>              |  | <b>607,538</b>              | <b>14.73%</b> |

# Intermediate School District 917

2019-2020

## Overview of Proposed Adopted Budget as of

| Fund # | Fund Name                    | Projected Fund Balance 6/30/2019 | Projected Revenues | Projected Expenditures | Projected Fund Balance 6/30/2020 |
|--------|------------------------------|----------------------------------|--------------------|------------------------|----------------------------------|
| 1      | Secondary                    | 2,451,278                        | 4,238,880          | 4,139,161              | 2,550,997                        |
| 2      | Special Education            | 5,127,774                        | 39,401,146         | 39,546,115             | 4,982,805                        |
| 5      | Gen Capital Exp.             | 6,581                            | 524,900            | 524,900                | 6,581                            |
| 10     | Institutional Support        | 0                                | 36,200             | 36,200                 | 0                                |
| 13     | Secondary Resale             | 5,226                            | 39,500             | 39,973                 | 4,753                            |
| 14     | Special Ed Resale            | 4,725                            | 10,500             | 11,000                 | 4,225                            |
| 15     | 917 Support Services         | 671                              | 0                  | 0                      | 671                              |
|        | <b>Total Operating Fund</b>  | <b>7,596,255</b>                 | <b>44,251,126</b>  | <b>44,297,349</b>      | <b>7,550,032</b>                 |
| 3      | Food and Nutrition           | 0                                | 172,920            | 172,920                | 0                                |
| 6      | Capital Projects (Bldg)      | 0                                | 0                  | 0                      | 0                                |
| 7      | Debt Service                 | 0                                | 0                  | 0                      | 0                                |
| 8      | Trust Fund                   | 143                              | 0                  | 0                      | 143                              |
| 9      | Agency Funds                 | 0                                | 0                  | 0                      | 0                                |
| 20     | Internal Service Fund        | -729,477                         | 165,989            | 144,200                | -707,688                         |
| 21     | Self Funded Dental Ins. Plan | 329,299                          | 380,000            | 400,000                | 309,299                          |
| 22     | Self Funded Health Ins. Plan | 1,979,884                        | 3,899,000          | 3,566,500              | 2,312,384                        |
|        | <b>Total Funds</b>           | <b>9,176,104</b>                 | <b>48,869,035</b>  | <b>48,580,969</b>      | <b>9,464,170</b>                 |

The general funds projected reserved/unassigned fund balance as of 6/30/20  
Preliminary operating fund balance \$ 7,550,032

Preliminary operating fund balance as a percentage of expenditures 17.04%  
Excluding restricted fund balance (fund 5) 17.23%

FY19 Estimated unassigned fund balance 18.98%

| Intermediate School District 917       |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     | 3/25/2021 |
|--|---------------------------------------|--------------|-----------|--------------|---------|---------|---------|---------|--------------|------------------|--------------|------------|-------------|-----------------------|--------------------|---------------------|-----------|
| Balance Sheet - GASB 54 Fund Balances  |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
| Governmental Funds as of June 30, 2020 |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  |                                       |              |           | General Fund |         |         |         |         | Food Service | Capitol Projects | Debt Service | Trust Fund | Agency Fund | Internal Service Fund | Self Funded Dental | Self Funded Medical |           |
|  |                                       | 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            | Fund 22             |           |
| Nonspendable:                          |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | Inventories                           |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | Prepaid Expenses                      |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
| Restricted for:                        |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | health and safety                     |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | basic skills                          |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | compensatory                          |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | deferred maintenance projects         |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | operating capitol/Bond payment        |              |           | 6,581        |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | safe schools levy                     |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | OPEB                                  |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | 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                          |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | encumbrances                          |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
| Unassigned for:                        |                                       |              |           |              |         |         |         |         |              |                  |              |            |             |                       |                    |                     |           |
|  | unassigned                            | 2,550,997    | 4,982,805 | 0            | 0       | 4,753   | 4,225   | 671     |              |                  |              | 143        |             | -707,688              | 309,299            | 2,312,384           |           |
|  | 19-20 Projected Fund Balance          | \$ 2,550,997 | 4,982,805 | 6,581        | 0       | 4,753   | 4,225   | 671     | 0            | 0                | 0            | 143        | 0           | -707,688              | 309,299            | 2,312,384           | 9,464,170 |
|  | 18-19 Projected Fund Balance          | \$ 2,451,278 | 5,127,774 | 6,581        | 0       | 5,226   | 4,725   | 671     | 0            | 0                | 0            | 143        | 0           | -729,477              | 329,299            | 1,979,884           | 9,176,104 |
|  | Change                                | 99,719       | -144,969  | 0            | 0       | -473    | -500    | 0       | 0            | 0                | 0            | 0          | 0           | 21,789                | -20,000            | 332,500             | 288,066   |

# Intermediate School District 917

## Expenditure Comparison

### 2018-19 Revised Budget and 2019-20 Adopted Budget

| Fund # | Description                  | FY 18-19 Exp. Budget | FY 19-20 Exp. Budget | Difference       | Percent Change |
|--------|------------------------------|----------------------|----------------------|------------------|----------------|
| 1      | Secondary                    | 3,797,244            | 4,139,161            | 341,917          | 9.00%          |
| 2      | Special Ed.                  | 35,765,618           | 39,546,115           | 3,780,497        | 10.57%         |
| 5      | Capital Improvements         | 529,500              | 524,900              | -4,600           | -0.87%         |
| 10     | Institutional Support        | 506,999              | 36,200               | -470,799         | -92.86%        |
| 13     | Secondary Resale             | 46,608               | 39,973               | -6,635           | -14.24%        |
| 14     | Special Ed Resale            | 11,500               | 11,000               | -500             | -4.35%         |
| 15     | 917 Support Services         | 0                    | 0                    | 0                | 0.00%          |
|        | <b>Total Operating Fund</b>  | <b>40,657,469</b>    | <b>44,297,349</b>    | <b>3,639,880</b> | <b>8.95%</b>   |
| 3      | Food and Nutrition           | 164,665              | 172,920              | 8,255            | 5.01%          |
| 6      | Building Fund                | 0                    | 0                    | 0                | 0.00%          |
| 7      | Debt Redemption              | 0                    | 0                    | 0                | 0.00%          |
| 8      | Trust Fund                   | 2,001                | 0                    | -2,001           | -100.00%       |
| 9      | Agency Funds                 | 0                    | 0                    | 0                | 0.00%          |
| 20     | Internal Service Fund        | 133,200              | 144,200              | 11,000           | 8.26%          |
| 21     | Self Funded Dental Ins. Plan | 390,000              | 400,000              | 10,000           | 2.56%          |
| 22     | Self Funded Health Ins. Plan | 3,407,970            | 3,566,500            | 158,530          | 4.65%          |
|        | <b>Total Funds</b>           | <b>44,755,305</b>    | <b>48,580,969</b>    | <b>3,825,664</b> | <b>8.55%</b>   |

**Highlight of significant changes between 2018-19 revised vs. 2019-20 adopted:**

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 6th page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 6th page of this document.
- Fund 10 Decrease in expenditures due to proposed discontinuance of 360 community contracts on behalf of member districts.
- Fund 13 Decrease in Food Industry Careers resale activities with decrease in number of shifts running.
- Fund 3 Increase is a result of a combination of closing YTP and expansion of Concord SUN Program
- Fund 21 & 22 Anticipating an increase in participation with increase in staff: resulting in a increase in fees to administer program and claims.





**FY20 Intermediate School District 917 Revised Budget Assumptions**

**2% increase in General Ed formula per ADM**

**2018-20 Contracts settled:**

|  |       |         |
|--|-------|---------|
| Classified School Year costs for salary and benefits |       |         |
| Classified Full Year costs for salary and benefits   |       |         |
| Clerical costs for salary and benefits               | 3.75% | Average |
| Custodians costs for salary and benefits             |       |         |
| Executive Assistant costs for salary and benefits    |       |         |
| Health Assoc. costs for salary and benefits          |       |         |
| Interpreters cost for salary and benefits            |       |         |
| Paraprofessionals cost for salary and benefits       |       |         |

**2019-21 Contracts unsettled**

|   |    |              |
|---|----|--------------|
| Teachers  | 4% | Est. Average |
| Administrators (includes Superintendent, Bus. Manager, Sp. Ed Director, Asst Directors/Principals and IT) | 3% | Est. Average |

**Enrollment Assumptions: See Detailed attachment**

|                               |                             |    |      |
|-------------------------------|-----------------------------|----|------|
| Secondary Vocational Programs | Enrollment no change        | 0  | ADMs |
| DCALS South                   | Enrollment increasing (new) | 51 | ADMs |
| DCALS                         | Enrollment no change        | 0  | ADMs |
| DCALS North                   | Enrollment increasing       | 3  | ADMs |
| Ext Year On-line              | Enrollment no change        | 0  | ADMs |
| Special Education             | Enrollment increasing       | 73 | ADMs |

|                          |            |
|--------------------------|------------|
| <b>Total ADM Changes</b> | <b>127</b> |
|--------------------------|------------|

**FY19 vs. FY20 staffing and budget comparison**

| <b>Fund 1</b>           |   |             |                    |
|-------------------------|---|-------------|--------------------|
| DCALS                   | FY20 reduction in furniture and equipment budget upgrades occurred in FY19  |             | (\$77,950)         |
| DCALS South             | FY20 open new program 3 teachers, 1 Admin. Asst., .3 Social Worker, supplies, equipment, and maintenance.   | 4.3         | \$420,713          |
| Secondary Vocational    | FY20 reduction in equipment, prior year purchased a Hydrolyc lift in Vehicle Services, reduction of in graphics due to retirement and built in .6 FTE unsure of enrollment for next year    |             | (\$25,000)         |
| District Wide           | Decrease in ISD 917 overhead allocation which includes supt, HR, business office, IT depts.   |             | (\$56,557)         |
|                         | Decrease in CPIP grant unknown for FY20   |             | (\$37,700)         |
|                         | Increase in Carl Perkins Grant  |             | (\$20,000)         |
|                         | Increase 1 van purchase   |             | \$9,500            |
|                         |   |             | \$30,000           |
|                         | <b>Total Changes in Fund 1</b>  |             | <b>\$243,006</b>   |
| <b>Fund 2</b>           |   |             |                    |
| CASE Program            | Increase 1 teachers, 12 para,   | 13          | FTE's \$462,500    |
| DCALS Program           | Increase 1 teacher,   | 1           | FTE \$64,500       |
| D/HH Program            | Increase 1 teacher  | 1           | FTE \$80,620       |
| PACES                   | Increase 2 paras open compliments,  | 2           | FTE's \$71,250     |
| RIVERSIDE PROGRAM       | Decrease 1 teacher  | -1          | FTE's (\$66,350)   |
| SUN program             | Increase 9 teachers, 45 paras, .90 OT, 2 BCBA, .60 school social worker, .40 psychologist, .5 custodian and added 2 PAES lab. One at CEC and AEC. (Admin. Assistant, and 1.0 social worker) | 56.4        | FTE's \$2,546,730  |
| TESA Program            | 3 teachers, 6 paras, shared .45 health assoc. and .4 admin asst., supplies/equipment and CAMs for Bloomington space   | 9.9         | FTE's \$555,000    |
| TEA Program             | Decrease 1 para   | -1          | FTE's (\$35,625)   |
| YTP Program closed      | Decrease 7 teachers and 6 paras and supplies and equipment annual costs.  | -13         | FTE's (\$969,000)  |
| District Wide Increases |   |             |                    |
|                         | Increase in overhead allocation   |             | \$188,000          |
|                         | Increase in Workers Compensation due to staffing growth and new mod. factor   |             | \$58,077           |
|                         | Increase in overall leases due to increased rent and new site lease has addtl 2 months  |             | \$90,533           |
|                         | Increase 1.5 Speech Pathologist   |             | \$93,900           |
|                         | Decrease in overall ESY program   |             | -\$28,643          |
|                         | Decrease in maintenance/remodeling compared to FY19   |             | -\$79,088          |
|                         | <b>Total Changes in Fund 2</b>  | <b>68.3</b> | <b>\$3,032,404</b> |
|                         | <b>Net Changes</b>  | <b>68.3</b> | <b>\$3,275,410</b> |

**ISD 917 Levies FY19 vs. FY20**

| District | FY19 Lease Levy payable 2019 | FY20 Lease Levy payable 2020 | FY20 AEC Levy payable 2019 | FY21 AEC Levy payable 2020 | FY19 Safe School Levy payable 2019 | FY20 Safe School Levy payable 2020 | FY20 LTFM payable 2019 | FY21 LTFM payable 2020 | \$ change from prior year levies | % Change from prior year levies |
|----------|------------------------------|------------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|------------------------|------------------------|----------------------------------|---------------------------------|
| 6        | \$65,513.82                  | <b>\$77,316.49</b>           | \$38,889.59                | <b>\$34,910.18</b>         | \$58,403.70                        | <b>\$54,078.00</b>                 | \$3,342.37             | <b>\$1,213.44</b>      | \$1,368.63                       | 0.82%                           |
| 191      | \$148,499.12                 | <b>\$163,695.58</b>          | \$75,660.36                | <b>\$75,540.01</b>         | \$121,945.00                       | <b>\$138,585.00</b>                | \$11,112.24            | <b>\$4,147.24</b>      | \$24,751.11                      | 6.93%                           |
| 192      | \$171,370.33                 | <b>\$190,002.19</b>          | \$70,576.02                | <b>\$68,982.99</b>         | \$112,473.00                       | <b>\$118,347.00</b>                | \$6,727.16             | <b>\$2,637.01</b>      | \$18,822.68                      | 5.21%                           |
| 194      | \$209,497.83                 | <b>\$235,008.31</b>          | \$90,473.93                | <b>\$89,218.83</b>         | \$179,289.00                       | <b>\$189,090.00</b>                | \$12,464.96            | <b>\$4,853.77</b>      | \$26,445.19                      | 5.38%                           |
| 195      | \$11,652.24                  | <b>\$11,045.57</b>           | \$4,039.53                 | <b>\$4,197.36</b>          | \$9,142.50                         | <b>\$11,322.00</b>                 | \$814.41               | <b>\$309.93</b>        | \$1,226.18                       | 4.78%                           |
| 197      | \$154,515.61                 | <b>\$149,490.38</b>          | \$53,703.02                | <b>\$54,838.91</b>         | \$81,736.50                        | <b>\$82,965.00</b>                 | \$7,962.39             | <b>\$3,067.75</b>      | <b>(\$7,555.48)</b>              | -2.54%                          |
| 199      | \$109,555.46                 | <b>\$115,404.67</b>          | \$39,363.29                | <b>\$44,291.06</b>         | \$53,049.75                        | <b>\$57,420.00</b>                 | \$4,676.00             | <b>\$1,680.96</b>      | \$12,152.19                      | 5.88%                           |
| 200      | \$119,170.19                 | <b>\$156,860.86</b>          | \$59,184.24                | <b>\$58,431.83</b>         | \$72,279.00                        | <b>\$71,295.00</b>                 | \$5,326.39             | <b>\$2,009.27</b>      | \$32,637.14                      | 12.75%                          |
| 271      | \$229,341.20                 | <b>\$254,407.79</b>          | \$90,810.02                | <b>\$96,388.83</b>         | \$140,755.00                       | <b>\$166,422.00</b>                | \$16,774.08            | <b>\$6,345.63</b>      | \$45,883.95                      | 9.61%                           |
| Totals   | \$1,219,115.80               | <b>\$1,353,231.84</b>        | \$522,700.00               | <b>\$526,800.00</b>        | \$829,073.45                       | <b>\$889,524.00</b>                | \$69,200.00            | <b>\$26,265.00</b>     | \$155,731.59                     | 5.90%                           |

\* Lease Levy allocated based on 4 variables: TNTC, APU's, Five Year Average Special Education Tuition Costs, and 18-19 Student Utilization  
 \*Safe School Levy allocated based on APU's  
 \*LTFM levy allocated based on 2 variables: TNTC and APU's

**ISD 917 Maintenance Projects by building location:**

Alliance Education Center:

|                                   |           |        |
|-----------------------------------|-----------|--------|
| Update camera system              | \$18,153  | Fund 2 |
| Gym floor (\$43,700 LTFM portion) | \$54,910  | Fund 2 |
| Security Entrance                 | \$30,000  | Fund 2 |
| Remodeling Itinerant space        | \$110,000 | Fund 2 |

Concord Education Center

|                             |           |        |
|-----------------------------|-----------|--------|
| Blinds                      | \$6,000   | Fund 2 |
| Acoustical Panels for Gym   | \$200,000 | Fund 2 |
| General Repairs/Maintenance | \$15,000  | Fund 2 |

Lebanon Education Center:

|                               |          |        |
|-------------------------------|----------|--------|
| Reconfigure front entry       | \$12,000 | Fund 2 |
| Door replacement in lunchroom | \$11,000 | Fund 2 |
| Blinds                        | \$9,000  | Fund 2 |
| Security cameras              | \$21,000 | Fund 2 |

**Grand Total** **\$487,063**