



Intermediate School District #917

Proposed Revised Budget

2019 -2020

February 04, 2020

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

Secondary Technical Center Programs:

	2018-19 Final Hrly Rates	2019-20 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	\$ 14.48	\$ 13.61	-6.01%
Career Exploration Program Rate	\$ 5.46	\$ 9.08	66.30%
Food Industry Careers Program Rate	\$ 8.35	\$ 7.78	-6.83%

	2018-19 Final Billable Hours	2019-20 Est. Billable Hours	% change	
Secondary Vocational Student Billable Hours	106272	111,066	4.51%	(Est. based on 3 yr avg.)
DCALS Student Billable Hours (unweighted)	207756	180,612	-13.07%	(Est. based on 3 yr avg.)
DCALS South Student Billable Hours (unweighted) (New)	0	29,064.00	0.00%	
DCALS North Student Billable Hours (unweighted)	68455	65,394.00	-4.47%	(Est. based on 3 yr avg.)
DCALS Ext. Day Student Billable Hours (unweighted)	57900	40,482.00	-30.08%	(Est. based on 3 yr avg.)
Total Student Billable Hours	440,383	426,618	-3.13%	

Special Education Programs:

	2018-19 Actual Hrly Rates	2019-20 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 56.04	\$ 57.18	2.03%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 99,799.72	\$ 107,230.68	7.45%

	2018-19 Actual Billable Hours	2019-20 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	469,420	540,015	15.04%
Special Education Purchase of Service Billable Hrs	45,752	45,788	0.08%
Total Student Billable Hours	515,172	585,803	13.71%

Intermediate School District 917

2019-2020

Overview of Proposed Revised Budget

Fund #	Fund Name	Actual Fund Balance 6/30/2019	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2020
1	Secondary	3,296,794	4,325,455	4,399,740	3,222,509
2	Special Education	6,465,076	38,965,348	38,816,711	6,613,713
5	Gen Capital Exp.	7,778	531,800	525,700	13,878
10	Institutional Support	0	36,916	36,916	0
13	Secondary Resale	19,789	39,500	38,613	20,676
14	Special Ed Resale	7,094	10,500	11,000	6,594
15	917 Support Services	671	0	0	671
50	Student Activities	3,820	2,400	2,800	3,420
	Total Operating Fund	9,797,202	43,911,919	43,831,480	9,878,041
3	Food and Nutrition	0	171,595	171,595	0
6	Capital Projects (Bldg)	0	0	0	0
7	Debt Service	0	0	0	0
8	Trust Fund	0	0	0	0
9	Agency Funds	0	0	0	0
20	Internal Service Fund	-718,957	167,279	142,500	-694,178
21	Self Funded Dental Ins. Plan	381,792	380,000	450,000	311,792
22	Self Funded Health Ins. Plan	1,968,062	4,232,240	3,727,500	2,472,802
	Total Funds	11,428,099	48,863,033	48,323,075	11,968,457

The general funds projected reserved/unassigned fund balance as of 6/30/2020

Preliminary operating fund balance \$ 9,878,041

Preliminary operating fund balance as a percentage of expenditures 22.54%

Excluding restricted fund balance (fund 5) 22.78%

FY19 unassigned fund balance 24.20%

Intermediate School District 917																	
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	Student Activities	
	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	Fund 50	
Nonspendable:																	
	Inventories																
	Prepaid Expenses																
Restricted for:																	
	health and safety																
	basic skills																
	compensatory																
	deferred maintenance projects																
	operating capitol/Bond payment			13,878													
	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	3,222,509	6,613,713	0	0	20,676	6,594	671				0	-694,178	311,792	2,472,802	3,420	
	19-20 Projected Fund Balance	\$ 3,222,509	6,613,713	13,878	0	20,676	6,594	671	0	0	0	0	-694,178	311,792	2,472,802	3,420	11,971,877
	18-19 Final Fund Balance	\$ 3,296,794	6,465,076	7,778	0	19,789	7,094	671	0	0	0	0	-718,957	381,792	1,968,062	3,820	11,428,099
	Change	-74,285	148,637	6,100	0	887	-500	0	0	0	0	0	24,779	-70,000	504,740	-400	540,358

Intermediate School District 917

Expenditure Comparison

2019-20 Adopted Budget and 2019-20 Revised Budget

Fund #	Description	FY 19-20 Adopted Expenditures	FY 19-20 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,139,161	4,399,740	260,579	6.30%
2	Special Ed.	39,546,115	38,816,711	-729,404	-1.84%
5	Capital Improvements	524,900	525,700	800	0.15%
10	Institutional Support	36,200	36,916	716	1.98%
13	Secondary Resale	39,973	38,613	-1,360	-3.40%
14	Special Ed Resale	11,000	11,000	0	0.00%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	0	2,800	2,800	0.00%
	Total Operating Fund	44,297,349	43,831,480	-465,869	-1.05%
3	Food and Nutrition	172,920	171,595	-1,325	-0.77%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	0	0	0	#DIV/0!
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	144,200	142,500	-1,700	-1.18%
21	Self Funded Dental Ins. Plan	400,000	450,000	50,000	12.50%
22	Self Funded Health Ins. Plan	3,566,500	3,727,500	161,000	4.51%
	Total Funds	48,580,969	48,323,075	-257,894	-0.53%

Highlight of significant changes between 2019-20 adopted exp vs revised exp:

- Fund 1 Increase .50 FTE dean, .50 FTE math teacher, and .25 FTE English teacher starting after January, 2020 \$121,000-van \$30,000-DCALS new site unanticipated supplies/equipment-\$10,185, Safe Schools levy shift-\$13,800, DCTC sheriff contract-\$7000, Compensatory-\$12,010 and increase in 360 communities contract \$15,000.
- Fund 2 Increase carryover of Compensatory-\$157,350, LCTS funds-\$9540, staff development-\$39,500, Supplies/equipment-\$11,800. Decrease in: .5 FTE lic. staff and 10 FTE non-lic. staff CASE, .5 FTE lic. staff DHH, 1 FTE non-lic staff PACES, 2.5 lic. staff and 12 non-lic. staff SUN- (\$934,000) and a shift in budget from salaries/benefits to contracted services for unfilled nursing, speech therapist and health assoc. positions-\$369,116.
- Fund 13 Decrease due to discontinuance of DCALS school store.
- Fund 50 Student activities accounts moved to the General Fund as required by GASB statement #84.
- Fund 3 Decrease is a result of a combination of closing YTP and expansion of Concord SUN Program.
- Funds 21 & 22 Anticipating an increase in participation with increase in staff resulting in an increase in fees to administer program and claims.

Intermediate School District 917

Expenditure Comparison

2018-19 Actuals vs. 2019-20 Revised Budget

Fund #	Description	FY 18-19 Actual Expenditures	FY 19-20 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,713,374	4,399,740	686,366	18.48%
2	Special Ed.	33,857,291	38,816,711	4,959,420	14.65%
5	Capital Improvements	526,500	525,700	-800	-0.15%
10	Institutional Support	500,040	36,916	-463,124	-92.62%
13	Secondary Resale	21,538	38,613	17,075	79.28%
14	Special Ed Resale	12,908	11,000	-1,908	-14.78%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	306	2,800	2,494	0.00%
	Total Operating Fund	38,631,957	43,831,480	5,199,523	13.46%
3	Food and Nutrition	159,490	171,595	12,105	7.59%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,144	0	-2,144	-100.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	131,096	142,500	11,404	8.70%
21	Self Funded Dental Ins. Plan	437,654	450,000	12,346	2.82%
22	Self Funded Health Ins. Plan	3,554,213	3,727,500	173,287	4.88%
	Total Funds	42,916,554	48,323,075	5,406,521	12.60%

Highlight of significant changes between 2019-20 adopted exp vs revised exp:

- 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 Increase proposed in Food Industry Careers and Fundamental Chef resale activities.
- Fund 3 Increase is a result of a combination of closing YTP and expansion of Concord SUN Program.
- Funds 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 settled:

Teachers	4.35%	
Superintendent		

2019-21 Contracts unsettled:

Administrators (includes Bus. Manager, Sp. Ed Director, Asst Directors/Principals and IT)	2.43%	Est. Average
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Enrollment Assumptions:

Secondary Vocational Programs	Enrollment increasing	5	ADMs
DCALS South	Enrollment increasing (new)	28	ADMs
DCALS	Enrollment decrease (based on 3 yr avg.)	-25	ADMs
DCALS North	Enrollment decrease (based on 3 yr avg.)	-2	ADMs
Ext Year On-line	Enrollment decrease (based on 3 yr avg.)	-22	ADMs
Special Education	Enrollment increasing	68	ADMs

Total ADM Changes

52

FY19 vs. FY20 staffing and budget comparison

Fund 1

DCALS	FY20 reduction in furniture and equipment budget upgrades occurred in FY19			(\$78,500)
	FY20 .375 Teacher FTE add and 360 Communities contract for Social Worker			\$46,750
DCALS North	FY20 .375 Teacher FTE add and 360 Communities contract for Social Worker			\$46,900
DCALS South	FY20 open new program 3 teachers, 1 Admin. Asst., .3 Social Workers, supplies, equipment, and maintenance.	4.3	FTE	\$427,337
Secondary Vocational	FY20 reduction in equipment, prior year purchased a hydraulic lift in Vehicle Services, reduction in .4 FTE graphics due to retirement and built in .6 FTE replacement.			(\$22,235)
District Wide	Decrease in ISD 917 overhead allocation which includes supt, HR, business office, IT depts.			(\$89,865)
	Increase .50 FTE Dean			(\$29,953)
	Decrease in CPIP grant unknown for FY20			\$57,400
	Increase in workers compensation and reemployment			(\$14,235)
	Increase Safe Schools levy			\$11,000
	Increase in Carl Perkins grant			\$17,896
	Increase 2 vans purchased			\$38,196
				\$55,661
	Total Changes in Fund 1			\$466,352

Fund 2

CASE Program	Increase 1 teacher, 12 paras	13	FTE	\$492,000
DCALS Program	Increase 1 teacher	1	FTE	\$68,558
D/HH Program	Increase .5 teacher	0.5	FTE	\$42,000
PACES	Increase 1 para open compliment	1	FTE	\$27,000
RIVERSIDE PROGRAM	Decrease 1 teacher	-1	FTE	(\$66,350)
SUN program	Increase 6.5 teachers, 33 paras, .90 OT, 2 BCBA's, .60 school social worker, .40 school psychologist, .5 custodian and added 2 PAES labs, one at CEC and one at AEC. (.85 admin. assistant, and 1.0 social worker)	45.75	FTE	\$2,426,760
TESA Program	3 teachers, 6 paras, shared .45 health assoc. and .4 admin asst., supplies/equipment and CAMs for Bloomington space	9.85	FTE	\$620,200
YTP Program closed	Decrease 7 teachers and 6 paras and supplies and equipment annual costs	-13	FTE	(\$817,445)
District Wide Increases	Increase in overhead allocation			\$252,296
	Increase in Workers Compensation due to staffing growth and new mod. factor			\$38,476
	Increase in overall leases increased, new site Concord lease has addtl 2 months			\$157,588
	Increase 1.5 speech pathologist			\$93,900
	Increase in overall ESY program			\$68,126
	Decrease overall in grant funds (MA, Title I, LCTS, level VI staff development, Compensatory and Safe Schools)			-\$235,200
	Decrease overall remodeling in FY20 due to not having the build out expense from Concord in FY19			-\$330,384
	Total Changes in Fund 2	57.1		\$2,837,525
	Net Changes	57.1		\$3,303,877

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	\$77,316.49	\$38,889.59	\$34,910.18	\$58,403.70	\$54,078.00	\$3,342.37	\$1,213.44	\$1,368.63	0.82%
191	\$148,499.12	\$163,695.58	\$75,660.36	\$75,540.01	\$121,945.00	\$138,585.00	\$11,112.24	\$4,147.24	\$24,751.11	6.93%
192	\$171,370.33	\$190,002.19	\$70,576.02	\$68,982.99	\$112,473.00	\$118,347.00	\$6,727.16	\$2,637.01	\$18,822.68	5.21%
194	\$209,497.83	\$235,008.31	\$90,473.93	\$89,218.83	\$179,289.00	\$189,090.00	\$12,464.96	\$4,853.77	\$26,445.19	5.38%
195	\$11,652.24	\$11,045.57	\$4,039.53	\$4,197.36	\$9,142.50	\$11,322.00	\$814.41	\$309.93	\$1,226.18	4.78%
197	\$154,515.61	\$149,490.38	\$53,703.02	\$54,838.91	\$81,736.50	\$82,965.00	\$7,962.39	\$3,067.75	(\$7,555.48)	-2.54%
199	\$109,555.46	\$115,404.67	\$39,363.29	\$44,291.06	\$53,049.75	\$57,420.00	\$4,676.00	\$1,680.96	\$12,152.19	5.88%
200	\$119,170.19	\$156,860.86	\$59,184.24	\$58,431.83	\$72,279.00	\$71,295.00	\$5,326.39	\$2,009.27	\$32,637.14	12.75%
271	\$229,341.20	\$254,407.79	\$90,810.02	\$96,388.83	\$140,755.00	\$166,422.00	\$16,774.08	\$6,345.63	\$45,883.95	9.61%
Totals	\$1,219,115.80	\$1,353,231.84	\$522,700.00	\$526,800.00	\$829,073.45	\$889,524.00	\$69,200.00	\$26,265.00	\$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 2019-20 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/remodeling itinerant space	\$107,000	Fund 2
Replace entrance doors	\$47,500	Fund 2
Ships Ladder	\$12,000	Fund 2
Roof repair	\$20,720	Fund 2

Concord Education Center

Blinds	\$9,658	Fund 2
Acoustical panels for gym	\$9,900	Fund 2
General repairs/maintenance	\$35,500	Fund 2
Delayed egress	\$10,000	Fund 2
Furniture for expansion of 9 classrooms	\$50,500	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 **\$428,841**