



Intermediate School District #917

Proposed Revised Budget

2018 -2019

January 08, 2019

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

Secondary Technical Center Programs:

	2017-18 Act. Hrly Rates	2018-19 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	12.07	13.56	12.34%
Career Exploration Program Rate	7.47	7.07	-5.35%
Food Industry Careers Program Rate	6.88	7.88	14.53%

	2017-18 Act. Billable Hours	2018-19 Est. Billable Hours	% change
Secondary Vocational Student Billable Hours	111,254	109,235	-1.81%
DCALS South Student Billable Hours (unweighted)	196,554	168,084	-14.48%
DCALS North Student Billable Hours (unweighted)	66,154	59,508	-10.05%
DCALS Ext. Day Student Billable Hours (unweighted)	40,058	36,540	-8.78%
Total Student Billable Hours	414,020	373,367	-9.82%

Special Education Programs:

	2017-18 Act. Hrly Rates	2018-19 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	49.65	55.79	12.37%
Purchase of Services Agreements Average Cost per F.T.E.	100564.46	100814.25	0.25%

	2017-18 Act. Billable Hours	2018-19 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	448,989	482,348	7.43%
Special Education Purchase of Service Billable Hrs	42,886	44,517	3.80%
Total Student Billable Hours	491874.47	526,865	7.11%

Intermediate School District 917

2018-2019

Overview of Proposed Revised Budget as of 1/08/2019

Fund #	Fund Name	Actual Fund Balance 6/30/2018	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2019
1	Secondary	2,411,409	3,817,113	3,777,244	2,451,278
2	Special Education	5,586,412	35,186,407	35,645,045	5,127,774
5	Gen Capital Exp.	6,581	529,500	529,500	6,581
10	Institutional Support	0	506,999	506,999	0
13	Secondary Resale	11,734	40,100	46,608	5,226
14	Special Ed Resale	7,125	9,100	11,500	4,725
15	917 Support Services	671	0	0	671
	Total Operating Fund	8,023,932	40,089,219	40,516,896	7,596,255
3	Food and Nutrition	0	164,665	164,665	0
6	Capital Projects (Bldg)	0	0	0	0
7	Debt Service	0	0	0	0
8	Trust Fund	2,144	0	2,001	143
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-743,228	146,951	133,200	-729,477
21	Self Funded Dental Ins. Plan	348,299	371,000	390,000	329,299
22	Self Funded Health Ins. Plan	1,515,854	3,872,000	3,407,970	1,979,884
	Total Funds	9,147,001	44,643,835	44,614,732	9,176,104

The general funds projected reserved/unassigned fund balance as of 6/30/19
Preliminary operating fund balance \$ 7,596,255

FY19 Preliminary operating fund balance as a percentage of expenditures 18.75%
Excluding restricted fund balance (fund 5) 18.98%

FY18 Final unassigned fund balance 20.30%

Intermediate School District 917																		
Balance Sheet - GASB 54 Fund Balances																		
Governmental Funds as of June 30, 2019																		
				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	2,451,278	5,127,774	0	0	5,226	4,725	671				143		-729,477	329,299	1,979,884		
	18-19 Revised 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	
	17-18 Actual Fund Balance	2,411,409	5,586,412	6,581	0	11,734	7,125	671	0	0	0	2,144	0	-743,228	348,299	1,515,854	9,147,001	
	Change	39,869	-458,638	0	0	-6,508	-2,400	0	0	0	0	-2,001	0	13,751	-19,000	464,030	29,103	

Intermediate School District 917

Expenditure Comparison

2018-19 Adopted Budget and 2018-19 Revised Budget

Fund #	Description	FY 18-19 Adopted Expenditures	FY 18-19 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,526,920	3,777,244	250,324	7.10%
2	Special Ed.	35,660,549	35,645,045	-15,504	-0.04%
5	Capital Improvements	529,500	529,500	0	0.00%
10	Institutional Support	506,999	506,999	0	0.00%
13	Secondary Resale	42,748	46,608	3,860	9.03%
14	Special Ed Resale	11,500	11,500	0	0.00%
15	917 Support Services	0	0	0	0.00%
	Total Operating Fund	40,278,216	40,516,896	238,680	0.59%
3	Food and Nutrition	164,665	164,665	0	0.00%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	2,001	2,001	0	0.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	231,800	133,200	-98,600	-42.54%
21	Self Funded Dental Ins. Plan	390,000	390,000	0	0.00%
22	Self Funded Health Ins. Plan	3,355,449	3,407,970	52,521	1.57%
	Total Funds	44,422,131	44,614,732	192,601	0.43%

Highlight of significant changes between 2018-19 adopted exp vs. revised exp:

Fund 1 Increase .5 FTE DCALS licensed staff starting Jan. 2019 \$39,400, furniture/computer equip. DCALS \$78,950, equipment in Career and Tech. Ed. programs \$33,300, Carl Perkins carryover funds \$5,292 and safe schools levy \$7,837, 360 community contract \$4,725, 1.0 licensed guidance counselor starting after Jan. 2019 \$34,000 and .20 FTE licensed computer network specialist \$38,200.

Fund 2 Increase Mental Health Grant \$290,300, Basic Skills carryover funds \$184,600, Medical Assist. revenue \$45,000, LCTS and Metro ECSU grants \$13,000, \$33,900 addtl furniture and equip. and moving exp. Concord site, contracted license nursing services \$186,000, TEA maintenance \$6000, contracted TEA ECSE 2.0 FTE licensed staff \$169,000, increase in overhead \$10,000, Police Liason contract \$38,000, TOC subs \$10,000 and classroom instructional \$30,000. and decrease in salary and benefits SUN (\$520,000), DASH (\$103,000), TEA (\$499,000), and CASE (\$113,000).

Fund 20 Decrease resulting from new GASB 75 actuarial valuation coming in less. Valuation required every two years.

Fund 22 Increased slightly based on November 2018 insurance enrollment counts.

Intermediate School District 917

Expenditure Comparison

2017-18 Actual vs. 2018-19 Revised Expenditure Budget

Fund #	Description	FY 17-18 Actual Expenditures	FY 18-19 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,399,214	3,777,244	378,030	11.12%
2	Special Ed.	28,206,146	35,645,045	7,438,899	26.37%
5	Capital Improvements	623,058	529,500	-93,558	-15.02%
10	Institutional Support	493,198	506,999	13,801	2.80%
13	Secondary Resale	22,388	46,608	24,220	108.18%
14	Special Ed Resale	12,444	11,500	-944	-7.59%
15	917 Support Services	0	0	0	0.00%
	Total Operating Fund	32,756,448	40,516,896	7,760,448	23.69%
3	Food and Nutrition	133,511	164,665	31,154	23.33%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	0	2,001	2,001	0.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	215,869	133,200	-82,669	-38.30%
21	Self Funded Dental Ins. Plan	371,130	390,000	18,870	5.08%
22	Self Funded Health Ins. Plan	2,563,659	3,407,970	844,311	32.93%
	Total Funds	36,040,617	44,614,732	8,574,115	23.79%

Highlight of significant changes between 2017-18 actual exp. vs. 2018-19 budget exp.:

- Fund 1 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 6th page.
- Fund 2 Salary and benefit increases built in for actual contract settlements, additional budget adjustments enclosed on 6th page.
- Fund 5 FY19 decrease due to no capitol project expenditures as compared to in FY18.
- Fund 10 FY19 increase in 360 community contracts on behalf of several member districts.
- Fund 3 Increased participation in our nutrition program with projected growth in students.
- Fund 20 GASB 75 valuation completed in FY18 resulting in net decrease in our OPEB obligations.
- Fund 21 & 22 With the proposed increase in staffing needs anticipate increase benefit participation in Dental and Medical insurance plans. In addition, 3% medical premium increase.

FY19 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%	Est. Average
Custodians costs for salary and benefits		
Health Assoc. costs for salary and benefits		
Interpreters cost for salary and benefits		
Program Assistant cost for salary and benefits		
Executive Assistant costs for salary and benefits		
Teachers		
Administrators (includes Superintendent, Bus. Mgmt., Sp. Ed Director, Asst Directors/Principals and IT)		

Enrollment Assumptions: See Detailed attachment

Secondary Vocational Programs	Enrollment no change	-5.8	ADMs
DCALS South	Enrollment no change	-27.4	ADMs
DCALS North	Enrollment no change	-6.4	ADMs
Ext Year On-line	Enrollment no change	-3.4	ADMs
Special Education	Enrollment increasing	32.2	ADMs

Total ADM Changes

-11

FY18 vs. FY19 staffing and budget comparison

Fund 1				
District Wide				
DCALS/DCALS north	increase 1 FTE teachers and .5 guidance counselor and classroom furniture and equipment.	2		\$195,950
Secondary Career and Technical Ed. Prog.	Increase .2 teacher, classroom equipment in Vehicle Services, Computer Networking and Fundamental Chef			\$71,500
Total Changes in Fund 1		2		\$267,450
Fund 2				
CASE Program	Increase .5 teacher, 6 para	6.5	FTEs	\$255,560
DASH Program	Decrease 2 paras	-2	FTEs	(\$62,480)
DCALS Program	Increase 1 teacher	1	FTE	\$62,720
D/HH Program	Increase 1 Dean, increase 1.3 paras, decrease 1.2 interpreters, and decrease .75 lic teacher	0.35	FTE	\$53,800
IDEA Program	Increase 1 teacher, 2 paras	3	FTEs	\$125,560
Options	Increase 1 teacher, 1 para	2	FTEs	\$109,140
PACES Program	Decrease 1 teacher, 7 paras	-8	FTE	(\$281,400)
SUN program	Increase .96 admin asst., 5 teachers, 18 paras, 1 DAPE, 1 school nurse, 1 OT, 1 speech path., 1 BCBA, 1 school social worker, 1 psychologist, 1 assist. dir. and additional supplies/equip, 1.5 custodian and F&E, telecommunication and utilities	31.96	FTEs	\$2,532,300
TEA ECSE Programs	2 teachers, 2 Mental health pract., and 4 para (\$290,000 of program costs covered by new mental health grant)	8	FTEs	\$556,357
District Wide Increases	Increase in overhead allocation			\$46,866
	Increase in Workers Compensation due to staffing growth and new mod. factor			\$76,541
	Increase in van purchases due to new site			\$45,928
	Increase in overall leases due to increased rent and new site lease			\$720,351
	Increase in 1 benefit specialist and .98 computer network specialist	1.98	FTEs	\$93,250
	Increase remodeling for new lease			\$428,000
	Increase Basic Skills Revenue			\$352,618
	Increase estimated Medical Assistance			\$155,425
	Decrease due to expenditures from Case build out in FY18			(\$234,342)
Total Changes in Fund 2		44.79		\$5,036,194
Net Changes		46.79		\$5,112,457

ISD 917 Levies Payable 2018 vs. 2019

District	FY18 Lease Levy payable 2018	FY19 Lease Levy payable 2019	FY19 AEC Levy payable 2018	FY20 AEC Levy payable 2019	FY18 Safe School Levy payable 2018	FY19 Safe School Levy payable 2019	FY19 Health and Safety payable 2018	FY20 Health and Safety payable 2019	\$ Change from prior year levies	% Change from prior year levies
6	\$29,124.02	\$65,553.47	\$38,683.97	\$38,889.59	\$59,023.08	\$58,403.70	\$1,190.32	\$3,342.37	\$38,167.74	29.81%
191	\$49,105.62	\$148,596.60	\$75,472.93	\$75,660.36	\$104,199.04	\$121,945.00	\$3,951.15	\$11,112.24	\$124,585.46	53.53%
192	\$78,565.15	\$171,471.29	\$75,753.76	\$70,576.02	\$125,767.24	\$112,473.00	\$2,388.09	\$6,727.16	\$78,773.23	27.89%
194	\$111,275.91	\$209,621.92	\$88,986.17	\$90,473.93	\$202,525.84	\$179,289.00	\$4,495.37	\$12,464.96	\$84,566.52	20.76%
195	\$4,843.58	\$11,657.81	\$4,070.20	\$4,039.53	\$9,112.78	\$9,142.50	\$300.69	\$814.41	\$7,327.00	39.98%
197	\$68,501.39	\$154,606.99	\$52,422.27	\$53,703.02	\$75,954.02	\$81,736.50	\$2,813.02	\$7,962.39	\$98,318.20	49.24%
199	\$52,642.67	\$109,613.70	\$38,786.13	\$39,363.29	\$44,890.96	\$53,049.75	\$1,645.07	\$4,676.00	\$68,737.91	49.82%
200	\$80,084.92	\$119,240.73	\$55,789.96	\$59,184.24	\$71,165.85	\$72,279.00	\$1,933.33	\$5,326.39	\$47,056.30	22.52%
271	\$121,847.51	\$229,473.29	\$93,560.61	\$90,810.02	\$142,520.29	\$140,755.00	\$6,132.96	\$16,774.08	\$113,751.02	31.25%
Totals	\$595,990.77	\$1,219,835.80	\$523,526.00	\$522,700.00	\$835,159.10	\$829,073.45	\$24,850.00	\$69,200.00	\$661,283.38	33.41%

ISD 917 Maintenance Projects by Building Location

Alliance Education Center:

Exterior LED lights	\$19,660	Fund 2
Widing sidewalks cement work	\$10,031	Fund 2
Parking lot resurfacing	\$10,957	Fund 2
Camera system updates	\$19,313	Fund 2
Carpet replacement	\$15,190	Fund 2

Cedar School:

Blinds in classrooms	\$2,800	Fund 2
Swipe card access to gym	\$2,500	Fund 2
General repairs/maintenance	\$15,000	Fund 2

Lebanon Education Center:

Masonite in hallways	\$12,000	Fund 2
LED lighting in gym	\$2,700	Fund 2
Blinds in classrooms, desk and chair replacements	\$14,000	Fund 2
Additional lockers and replacements	\$4,000	Fund 2
Reconfigure doors in conference room	\$4,000	Fund 2
Reconfigure front reception area and installed window	\$6,000	Fund 2

Grand Total	\$138,151	
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