



# Intermediate School District #917

## Revised Budget

2009 – 2010

January 2010

**Intermediate School District #917**

**Revised Budget**

**January 2010**

Rate Comparison Secondary Education & Special Education Programs

Secondary Technical Center Programs:

	2008-09 Act Hrly Rates	2009-10 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average Rate	\$ 10.40	\$ 11.99	15.28%
Career Exploration Program Rate	\$ 16.12	\$ 12.81	-20.55%
Food Industry Careers Program Rate	\$ 15.49	\$ 18.35	18.47%
** Total Student Billable Hours	152,760	132,588	-13.21%

Special Education Programs:

Special Education Resource Program Average Rate	\$ 31.17	\$ 35.20	12.93%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 87,105.08	\$ 93,614.37	7.47%
** Total Student Billable Hours (excludes purchase of services)	400,871	386,839	-3.50%

Assumptions:

- \* To maintain the Secondary Career and Technical Programs Est. Rates at \$11.99 a \$28,750 fund balance reduction would be required.
- \*\* Student enrollment Based on October 2009 enrollment and projections from member districts.

# Intermediate School District 917

2009-2010

## Revised Fund Balances

Fund #	Fund Name	Actual Fund Balance 7/1/2009	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2010
1	Secondary	1,866,547	3,826,006	3,879,414	1,813,139
2	Special Education	1,214,695	17,638,617	17,434,227	1,419,085
5	Gen Capital Exp.	399,828	1,575,712	575,200	1,400,340
10	Institutional Support	0	34,468	34,468	0
13	Secondary Resale	7,829	125,060	125,543	7,346
14	Special Ed Resale	10,116	19,500	19,500	10,116
15	917 Support Services	15,297	88,318	103,615	0
	<b>Total Operating Fund</b>	<b>3,514,312</b>	<b>23,307,681</b>	<b>22,171,967</b>	<b>4,650,026</b>
3	Food and Nutrition	0	78,300	78,300	0
6	Capital Projects (Bldg)	690,828	4,500	0	695,328
7	Debt Service	0	0	0	0
8	Trust Fund	1,845	500	750	1,595
9	Agency Funds	0	245,159	40,000	205,159
*20	Internal Service Fund	-600,133	90,452	82,444	-592,125
21	Self Funded Dental Ins. Plan	28,258	310,000	310,000	28,258
	<b>Total Funds</b>	<b>3,635,110</b>	<b>24,036,592</b>	<b>22,683,461</b>	<b>4,988,241</b>

Fund 1

The general funds projected unreserved/undesignated fund balance as of 6/30/10

◆Projected Net Operating Fund Balance \$ 4,650,026

Preliminary fund balance as a percentage of expenditures 20.97%

If you exclude fund 05 balance which includes bond reserves and proceeds from sale of Thompson Heights 15.05%

\*Separation and Severance Long Term Debit transferred to fund 20

# Intermediate School District 917

## Revised Expenditure Comparison

### 2009-2010 Adopted vs Revised Expenditure Budget

Fund #	Description	FY 09-10 Adopted Exp. Budget	FY 09-10 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,693,274	3,879,414	186,140	5.04%
2	Special Ed.	16,605,541	17,434,227	828,686	4.99%
5	Capital Improvements	582,951	575,200	-7,751	-1.33%
10	Institutional Support	48,540	34,468	-14,072	-28.99%
13	Secondary Resale	119,333	125,543	6,210	5.20%
14	Special Ed Resale	17,000	19,500	2,500	14.71%
15	917 Support Services	130,395	103,615	-26,780	-20.54%
	<b>Total Operating Fund</b>	<b>21,197,034</b>	<b>22,171,967</b>	<b>974,933</b>	<b>4.60%</b>
3	Food and Nutrition	88,200	78,300	-9,900	-11.22%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	500	750	250	50.00%
9	Agency Funds	20,000	40,000	20,000	100.00%
20	Internal Service Fund	73,768	82,444	8,676	11.76%
21	Self Funded Dental Ins. Plan	250,000	310,000	60,000	0.00%
	<b>Total Funds</b>	<b>21,629,502</b>	<b>22,683,461</b>	<b>1,053,959</b>	<b>4.87%</b>

#### Planning assumptions for 2009-2010 revised budget

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, targeted services increase 150,000, unemployment increase 32,000 and decrease of 11,000 in supplies, sub costs and fees.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, increases in tuition payments to other schools districts for transition services 100,000, basic skills/compensatory 204,000, overhead 40,000, sub and stipends 55,000 software purchases 30,000, insurance participation 40,000, federal grants 25,000, MA/third party billing 60,000 and extended year services 32,000.
- Fund 10 Anticipating a decrease in telecommunication access aid.
- Fund 15 Decrease in legal services utilization based on current year activity in FY09.
- Fund 3 Decrease in lunches based on current year utilization.
- Fund 9 Increase add'l unspent carry over funds from revenue bonds to be spent in FY10.
- Fund 20 Est. increase in severance obligations based on actual contract settlements.

# Intermediate School District 917

## Expenditure Comparison

### 2008-2009 Actual and 2009-10 Revised Budget

Fund #	Description	FY 08-09 Actual Exp	FY 09-10 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,585,078	3,879,414	294,336	8.21%
2	Special Education	15,709,756	17,434,227	1,724,471	10.98%
5	Gen Capital Exp.	771,887	575,200	-196,687	-25.48%
10	Institutional Support	190,765	34,468	-156,297	-81.93%
13	Secondary Resale	62,533	125,543	63,010	100.76%
14	Special Ed Resale	19,460	19,500	40	0.21%
15	917 Support Services	71,722	103,615	31,893	44.47%
	<b>Total Operating Fund</b>	<b>20,411,201</b>	<b>22,171,967</b>	<b>1,760,766</b>	<b>8.63%</b>
3	Food and Nutrition	0	78,300	78,300	0.00%
6	Capital Projects (Bldg)	0	0	0	0.00%
7	Debt Service	0	0	0	0.00%
8	Trust Fund	816	750	-66	-8.09%
9	Agency Funds	802,250	40,000	-762,250	-95.01%
*20	Internal Service Fund	137,732	82,444	-55,288	-40.14%
21	Self Funded Dental Ins. Plan	315,958	310,000	-5,958	-1.89%
	<b>Total Funds</b>	<b>21,667,957</b>	<b>22,683,461</b>	<b>1,015,504</b>	<b>4.69%</b>

#### Planning assumptions for 2009-2010 revised budget

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, and additional budget adjustments enclosed on the 5th page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, and additional budget adjustments enclosed on the 5th page of this document.
- Fund 3 Food service fund established due to the inability to establish this under a member school district's food service program.
- Fund 10 Decrease in health and safety budget due to discontinued need for asbestos removal which occurred during the demolition of Thompson Heights in FY09.
- Fund 13 FY09 actual expenditures reduced with the construction trade house established as inventory.
- Fund 15 Est. increase in legal services and supplemental education services.
- Fund 9 FY09 reflected Alliance Education building project expenditures.
- Fund 20 Decrease in severance obligations for health and life insurance expenditures including one retiree ineligible after August, 2009.

**Intermediate School District #917 Preliminary Budget Adjustments for FY10  
as of 1-6-10**

**Fund 01 Budget Adjustments:**

WHALC/DCALS Program:	Equipment and supplies reductions	\$	(14,700.00)
	1.5 FTE reduction in staff compliments	\$	(85,000.00)
	Increase in ext. yr including Sobriety High ext. yr.	\$	30,000.00
New Targeted Services	Est. budget for providing this service to ISD 197	\$	275,752.00
Secondary Technical Center	Equipment, supplies and sub reductions	\$	(21,000.00)
	Change over of Senior Staff	\$	(15,500.00)
	Autobody Program Discontinued	\$	(56,350.00)
	Career exploration .33 fte reduction	\$	(32,000.00)
District Wide:	Print Center fund balance transfer not occurring FY10	\$	(120,000.00)
	Secondary Student Services Restructuring	\$	(24,380.00)
	Remployment insurance	\$	38,200.00
	Reduction in Carl Perkins Grant Allocation	\$	(20,000.00)
	<b>Total Adjustments</b>	\$	<b>(44,978.00)</b>

**Fund 2 Budget Adjustments:**

New Program established	T.E.A Program at Apple Valley location (includes 1.0 teacher, 1.0 PA and 1.0 Mental Hlth Proff. and \$20,000 in supplies and equipment costs funded by LCTS)	\$	132,000.00
DASH Program	Increase for additional off site lease space	\$	48,000.00
	Increase supplies and equipment for new PACES site	\$	6,200.00
Sun Program	Additional classroom opened (includes 1 teacher, 2 PA)	\$	123,000.00
District Wide:	Lunch programs moved to Fund 3	\$	(40,000.00)
	Special Ed Study not occurring in FY10	\$	(54,550.00)
	New basic skills/compensatory funds	\$	204,000.00
	Payments to other schools for transition services	\$	100,000.00
	Increased medical assistance/third party funds	\$	35,000.00
	Increased in existing lease contracts	\$	53,000.00
	Increase in overall federal grants	\$	66,300.00
	1.0 FTE increase in mental health/school psychologist	\$	79,000.00
	AESOP - Est. new sub system	\$	10,295.00
	Software for new lunch system	\$	18,000.00
	Consultant Services for Sun/IDEA programs	\$	25,000.00
	FTE 1.0 reduction licensed teacher in P.T.	\$	(70,458.00)
	Increase in special ed director due to FY09 late hirer	\$	15,000.00
	Increased funding for sick leave/severance obligations	\$	33,000.00
	Est. one to one pupil support assistant services	\$	60,500.00
	Lunch Duty stipends and sub reimbursements	\$	50,000.00
	<b>Total Adjustments</b>	\$	<b>893,287.00</b>

Program Description	2008-09 Actual Expenditures	2009-10 Revised Budget	\$ change	% change	Reason
010 - Board of Education	63,033.09	81,337	13,303.91	19.56%	Natl conferences and memberships
020 - Superintendent	271,258.57	277,861	6,602.43	2.43%	
030 - Instructional Admin	191,707.82	190,626	-1,081.82	-0.56%	
050 - School Admin	239,338.68	265,497	26,158.32	10.93%	
105 - General Admin/Personnel/M.I.S.	270,355.81	298,920	28,564.19	10.57%	Contract for new HR banding & grading system
110 - Business Support	597,769.21	643,285	45,515.79	7.61%	
211 - General Education	1,603,101.74	1,857,122	254,020.26	15.85%	New targeted services program ISD 197
215 - Business Education	22,784.94	27,610	4,825.06	21.18%	Increase in resale account activities
216 - Title I grant	21,475.70	16,298	-5,177.70	-24.11%	Reduction in Title I funds
301 - Agricultural Ed/Animal Science	98,184.31	100,464	2,279.69	2.32%	
311 - Distributive Ed/computer Networking	96,978.60	76,811	-20,167.60	-20.80%	change over in senior staff
321 - Health Occupations	93,316.36	94,474	1,157.64	1.24%	
331 - Home Economics/Parenting	79,870.97	87,070	7,199.03	9.01%	
361 - Trade & Industry (Auto, Veh, Constr, Graphics)	457,143.06	489,033	31,889.94	6.98%	
365 - Service Occupations/Fund Chef	131,034.09	143,874	12,839.91	9.80%	
380 - Spec. Needs (Carl Perkins, Career Exp, Tutors & Food Inc.)	659,262.91	602,705	-56,557.91	-8.58%	Reduction in Carl Perkins and .33 Lic. FTE in Career Expl.
399 - Voc. Gen. (Admin)	48,157.62	112,711	64,553.38	134.05%	Unemployment and severance obligations
400 - Special Ed General	0.00	220,788	220,788.00	100.00%	Basic Skills/Comp and Transition Services
401 - Speech Pathologist	4,779.13	4,734	-45.13	-0.94%	
402 - D.C.D.M.M.	1,254,336.62	1,192,405	-61,931.62	-4.94%	
403 - D.C.D.S.P.	1,234,717.46	1,657,294	422,576.54	34.22%	
404 - Physically Impaired	684,816.40	603,425	-81,391.40	-9.23%	
405 - D.H.O.H	1,764,834.47	1,858,814	93,979.53	5.33%	
406 - Visually Impaired	420,830.99	452,455	31,624.01	7.51%	
407 - S.L.D. Specific Learning Disability	91,280.73	176,161	84,880.27	92.99%	Realigned staff based on disability distribution
408 - E.B.D. Emotional Behavior Disorder	2,305,590.90	2,703,585	397,994.10	17.26%	Realigned staff based on disability distribution
409 - D.B. Deaf Blind	60,743.52	55,866	-4,877.52	-8.03%	
410 - O. H.D. Other Health Disabilities	388,921.08	434,741	45,819.92	11.78%	Realigned staff based on disability distribution
411 - Autism	1,477,376.26	1,818,099	340,720.74	23.06%	Added 2.0 FTE for new T.E.A. realigned staff distribution
414 - T.B.I. Traumatic Brain Impaired	474,304.48	473,511	-793.48	-0.17%	
416 - S.M.I. Severe Moderate Impaired	408,721.51	539,808	131,086.49	32.07%	Realigned staff based on disability distribution
420 - Special Ed General	2,681,781.82	2,479,804	-201,977.82	-7.53%	Realigned staff based on disability distribution
605 - Gen. Instructional Support	80,582.91	79,840	-742.91	-0.92%	
610 - Curriculum Development	15,874.01	23,643	7,768.99	48.94%	Add'l consulting services Sum/IDEA programs
640 - Staff Development	27,284.15	135,795	108,510.85	397.71%	Basic Skills/Comp. funding
790 - Other Pupil Support Services	3,967.95	8,615	4,647.05	117.11%	Supplemental Services
810 - Operations and Maintenance	1,110,536.78	1,273,914	163,377.22	14.71%	Lease contracts increased, new PD Works lease and additional utilities and maintenance.
850 - Capitol Facilities/Health and Safety	941,118.42	573,322	-367,796.42	-39.08%	No asbestos or demolition costs for Thompson Heights
920 - Retirement of Nonobligation Bonds	0.00	1,000	1,000.00	100.00%	
940 - Property Insurance	47,213.00	38,650	-8,563.00	-18.14%	RFP for insurance stayed with same carrier
<b>Grand Total</b>	<b>20,411,200.74</b>	<b>22,171,967</b>	<b>1,760,766.26</b>	<b>8.63%</b>	