



Intermediate School District #917

Proposed Adopted Budget
2020-2021

May 5, 2020

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

Secondary Technical Center Programs:

	2019-20 Est. Hrly Rates	2020-21 Est. Hrly Rates	% change
* Secondary Career and Technical Programs Average	13.61	15.23	11.90%
Career Exploration Program Rate	9.08	9.24	1.76%
Food Industry Careers Program Rate	7.78	8.01	2.96%

	2019-20 Est. Billable Hours	2020-21 Est. Billable Hours	% change
Secondary Vocational Student Billable Hours	111,066	102,416	-7.79%
DCALS Student Billable Hours (unweighted)	180,612	180,612	0.00% (Est. based on 3 yr avg.)
DCALS South Student Billable Hours (unweighted) (New)	29,064.00	41,520.00	42.86%
DCALS North Student Billable Hours (unweighted)	65,394.00	65,394.00	0.00% (Est. based on 3 yr avg.)
DCALS Ext. Day Student Billable Hours (unweighted)	40,482.00	40,482.00	0.00% (Est. based on 3 yr avg.)
Total Student Billable Hours	426,618	430,424	0.89%

Special Education Programs:

	2019-20 Est. Hrly Rates	2020-21 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	57.18	60.02	4.97%
Purchase of Services Agreements Average Cost per	107230.68	116032.00	8.21%
	2019-20 Est. Billable Hours	2020-21 Est. Billable Hours	% change
Special Education Resource Student Billable Hours	540,015	607,922	12.57%
Special Education Purchase of Service Billable Hrs	45,788	45,788	0.00%
Total Student Billable Hours	585,803	653,710	11.59%

Intermediate Rate Comparison

Intermediate School District 917

<u>Fiscal year</u>	<u>Ratio of</u>				<u>Billable hours</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
	<u>Exp to</u>	<u>Total exp</u>	<u>Total aid</u>	<u>Exp after aid</u>			
	<u>Aid</u>			<u>applied</u>			
FY16	0.58	\$16,026,004	\$9,338,233	\$6,687,772	388492.00	\$41.25	\$17.21
FY17	0.59	\$17,225,861	\$10,175,078	\$7,050,783	414217.40	\$41.59	\$17.02
FY18	0.59	\$19,066,257	\$11,023,393	\$8,042,864	411310.02	\$46.35	\$19.55
*FY19	0.53	\$22,340,891	\$11,914,174	\$10,426,717	439413.30	\$50.84	\$23.73

* ratio lower because aid based on PY and we added CEC

Northeast Metro 916

	<u>Ratio of</u>						
	<u>Exp to</u>	<u>Exp after aid</u>					
<u>Fiscal year</u>	<u>Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>applied</u>	<u>Billable hours</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
FY16	0.57	\$23,086,129	\$13,172,870	\$9,913,260	470927.1	\$49.02	\$21.05
FY17	0.55	\$25,287,090	\$13,932,241	\$11,354,849	513877.8	\$49.21	\$22.10
FY18	0.53	\$30,175,838	\$15,963,412	\$14,212,426	544881.4	\$55.83	\$26.08
FY19	0.58	\$31,767,389	\$18,467,207	\$13,300,182	513811.3	\$61.83	\$25.89

Intermediate School District 287

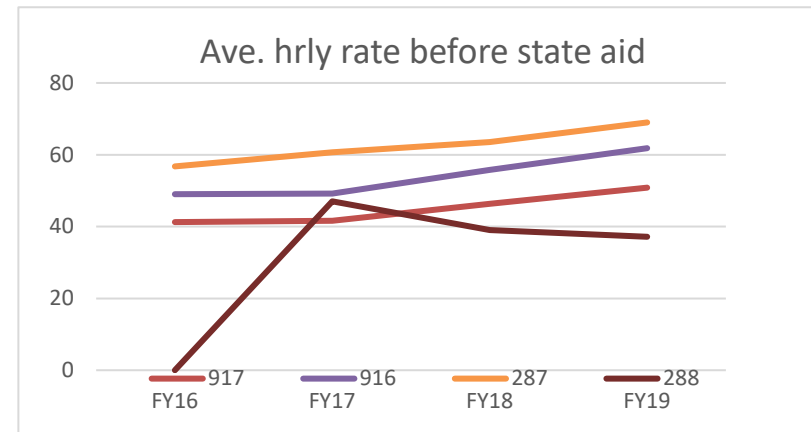
	<u>Ratio of</u>							
	<u>Exp to</u>			<u>Exp after aid</u>				
<u>Fiscal year</u>	<u>Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>applied</u>	<u>Billable hours</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>	
FY16	0.57	\$35,612,590	\$20,447,167	\$15,165,423	627475.5	\$56.76	\$24.17	
FY17	0.53	\$38,769,097	\$20,498,074	\$18,271,023	638535.3	\$60.72	\$28.61	
FY18	0.59	\$37,802,164	\$22,392,901	\$15,409,263	595008.6	\$63.53	\$25.90	
FY19	0.55	\$39,985,087	\$22,093,866	\$17,891,221	579523.5	\$69.00	\$30.87	

Southwest Metro Intermediate 288

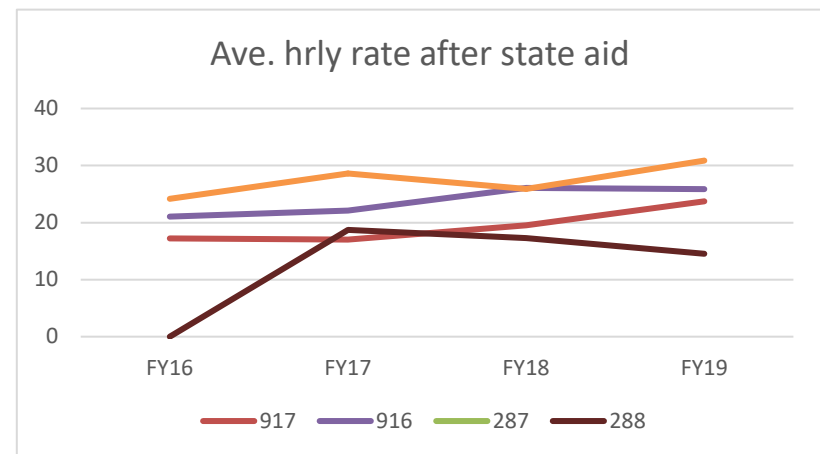
	<u>Ratio of</u>			<u>Exp after aid</u>			
	<u>Exp to</u>			<u>applied</u>	<u>Billable hours</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
<u>Fiscal year</u>	<u>Aid</u>	<u>Total exp</u>	<u>Total aid</u>				
FY16	0	\$0	\$0	\$0	0	\$0.00	\$0.00
FY17	0.6	\$8,272,180	\$4,979,577	\$3,292,603	175905.7	\$47.03	\$18.72
FY18	0.56	\$7,810,512	\$4,352,979	\$3,457,533	200026.1	\$39.05	\$17.29
FY19	0.61	\$7,502,699	\$456,503	\$2,937,665	201676.2	\$37.20	\$14.57

Intermediate Rate Comparison

<u>Hrly rate</u> <u>before aid</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
917	41.25	41.59	46.35	50.84
916	49.02	49.21	55.83	61.83
287	56.76	60.72	63.53	69.00
288	0	47.03	39.05	37.13



<u>Hrly rate after</u> <u>aid</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
917	17.21	17.02	19.55	23.73
916	21.05	22.10	26.08	25.89
287	24.17	28.61	25.90	30.87
288	0	18.72	17.29	14.54



Intermediate School District 917

2020-2021

Overview of Proposed Adopted Budget

Fund #	Fund Name	Projected Fund Balance 6/30/2020	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2021
1	Secondary	3,222,509	4,607,997	4,687,098	3,143,408
2	Special Education	6,613,713	43,577,288	43,879,811	6,311,190
5	Gen Capital Exp.	13,878	526,800	529,800	10,878
10	Institutional Support	0	37,565	37,565	0
13	Secondary Resale	20,676	14,600	17,464	17,812
14	Special Ed Resale	6,594	8,200	11,800	2,994
15	917 Support Services	671		0	671
50	Student Activities	3,420	2,700	2,700	3,420
	Total Operating Fund	9,878,041	48,775,150	49,166,238	9,486,953
3	Food and Nutrition	0	191,370	191,370	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	-694,178	155,000	142,500	-681,678
21	Self Funded Dental Ins. Plan	311,792	394,000	460,000	245,792
22	Self Funded Health Ins. Plan	2,472,802	3,937,000	3,894,775	2,515,027
	Total Funds	11,968,457	53,452,520	53,854,883	11,566,094

The general funds projected reserved/unassigned fund balance as of 6/30/2021

Preliminary operating fund balance

\$ 9,486,953

Preliminary operating fund balance as a percentage of expenditures

19.30%

Excluding restricted fund balance (fund 5)

19.48%

FY20 projected unassigned fund balance

22.78%

[illegible]

Intermediate School District 917

Expenditure Comparison

2019-20 Revised Budget and 2020-21 Adopted Budget

Fund #	Description	FY 19-20 Revised Exp. Budget	FY 20-21 Adopted Exp. Budget	Difference	Percent Change
1	Secondary	4,399,740	4,687,098	287,358	6.53%
2	Special Ed.	38,816,711	43,879,811	5,063,100	13.04%
5	Capital Improvements	525,700	529,800	4,100	0.78%
10	Institutional Support	36,916	37,565	649	1.76%
13	Secondary Resale	38,613	17,464	-21,149	-54.77%
14	Special Ed Resale	11,000	11,800	800	7.27%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	2,800	2,700	-100	0.00%
	Total Operating Fund	43,831,480	49,166,238	5,334,758	12.17%
3	Food and Nutrition	171,595	191,370	19,775	11.52%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	0	0	0	0.00%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	142,500	142,500	0	0.00%
21	Self Funded Dental Ins. Plan	450,000	460,000	10,000	2.22%
22	Self Funded Health Ins. Plan	3,727,500	3,894,775	167,275	4.49%
	Total Funds	48,323,075	53,854,883	5,531,808	11.45%

Highlight of significant changes between 2019-20 revised exp vs 2020-21 adopted exp:

Fund 1 Salary and benefit increases built in for estimated and actual contract settlements.
Additional budget adjustment detail enclosed on page 5 and 6.

Fund 2 Salary and benefit increases built in for estimated and actual contract settlements.
Additional budget adjustment detail enclosed on page 5 and 6.

Fund 13 Projecting decrease in amount of resale activities in STC programs.

Fund 3 Increase projected with expansion of TESA and SUN Programs.

Funds

21 & 22 Anticipating an increase in participation with increase in staffing.
ISD 917 is going out for Bids this year for Dental and Medical plans anticipating we will receive competitive bids to hold stop loss and third party administrative fees.

FY21 Intermediate School District 917 Revised Budget Assumptions

2% increase in General Ed formula per ADM

2019-21 Contracts settled:

Teachers	4.35%	
Superintendent		

2019-21 Contracts settled:

Administrators (includes Bus. Manager, Sp. Ed Director, Asst Directors/Principals and IT)	2.21%	Average
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2020-22 Contracts settled:

BCBA's Mental Health	3.47%	
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2020-22 Contracts unsettled:

Classified School Year costs for salary and benefits		
Classified Full Year costs for salary and benefits		
Clerical costs for salary and benefits	4.00%	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		

Enrollment Assumptions:

Secondary Vocational Programs	Enrollment decrease	-25	ADMs
DCALS South	Enrollment increasing	12	ADMs
DCALS	Enrollment decrease (based on 3 yr avg.)	0	ADMs
DCALS North	Enrollment decrease (based on 3 yr avg.)	0	ADMs
Ext Year On-line	Enrollment decrease (based on 3 yr avg.)	0	ADMs
Special Education	Enrollment increasing	65	ADMs

Total ADM Changes 52

FY20 vs. FY21 staffing and budget comparison

Fund 1

DCALS	Replace 1 science teacher senior staff moving into dean position			(\$42,306)
	Increase .25 language arts teacher	0.25	FTE	\$14,959
DCALS North	Increase .75 math teacher hired spring of FY20	0.75	FTE	\$55,866
DCALS South	Increase .50 counselor	0.50	FTE	\$54,910
	Decrease in supplies and equipment FY20 we had start up costs for opening new site			(\$40,500)
District Wide	Increase .08 director of teaching and learning	0.08	FTE	\$15,300
	Increase .80 dean started spring of FY20	0.80	FTE	\$71,736
	Increase in workers compensation and reemployment			\$12,556
	Increase Safe Schools Levy			\$16,732
	Increase in Carl Perkins Grant			\$46,300
	Increase in basic skills compensatory			\$53,835
	Decrease two vans purchased in FY20			(\$55,661)
Total Changes in Fund 1		2.38		\$203,727

Fund 2

SUN program	Increase 5 teachers, 15 paras, .	20.00	FTE	\$950,000
TEA Prgram	Increase 2.0 teachers 2.0 mental health proffesional, 1.0 mental health coordinator and 8 paras.	13.00	FTE	\$765,000
	increase to program costs for salary and benefits due to loss of DHS grant			\$292,000
TESA Program	3 teachers, 6 paras, 1.0 social worker and .50 lead teacher	10.50	FTE	\$590,000
District Wide Increases	Increase in overhead allocation			\$122,000
	Increase in Workers Compensation due to staffing growth and new mod. factor			\$55,000
	Increase in leases			\$89,000
	increase in para hours at Alliance Education Center			\$89,423
	Increase 1.0 dean care and treatments and TEA programs and reduction in -1.0 lead teacher			\$15,240
	Increase 1.0 centralize intake coordinator	1.00	FTE	\$103,900
	Increase 1.0 director of teaching and learning	0.91	FTE	\$175,700
	Increase 1 literacy specialist	1.00	FTE	\$112,000
	Increase 1 instructional technology specialist	1.00	FTE	\$99,800
	increase .40 dape, .20 OT, .5 speech lang. path, 1 school pysch., 1 BCBA, and .4 PT	3.50	FTE	\$300,000
	Decrease overall in grant funds (MA, Title I, DHS, level VI staff development, Compensatory and Safe Schools)			-\$647,500
	Decrease overall remodeling in FY21 due to not having the build out expense from Concord in FY20			-\$245,500
Total Changes in Fund 2		50.91		\$2,866,063
Net Changes		53.29		\$3,069,790

ISD 917 Levies FY20 vs. FY21

District	FY20 Lease Levy payable 2020	FY21 Lease Levy payable 2021	FY21 AEC Levy payable 2020	FY22 AEC Levy payable 2021	FY20 Safe School Levy payable 2020	FY21 Safe School Levy payable 2021	FY21 LTFM payable 2020	FY22 LTFM payable 2021	\$ change from prior year levies	% Change from prior year levies
6	\$77,316.49	\$84,279.79	\$34,910.18	\$36,870.76	\$54,078.00	\$50,535.00	\$1,213.44	\$1,249.85	\$5,417.29	3.23%
191	\$163,695.58	\$174,616.72	\$75,540.01	\$65,004.43	\$138,585.00	\$126,105.00	\$4,147.24	\$4,212.15	(\$12,029.53)	-3.15%
192	\$190,002.19	\$211,445.11	\$68,982.99	\$73,268.54	\$118,347.00	\$117,480.00	\$2,637.01	\$2,705.30	\$24,929.76	6.56%
194	\$235,008.31	\$257,584.79	\$89,218.83	\$90,060.33	\$189,090.00	\$185,835.00	\$4,853.77	\$5,085.96	\$20,395.17	3.94%
195	\$11,045.57	\$14,285.59	\$4,197.36	\$4,202.54	\$11,322.00	\$10,830.00	\$309.93	\$305.70	\$2,748.97	10.23%
197	\$149,490.38	\$158,667.33	\$54,838.91	\$56,486.03	\$82,965.00	\$84,345.00	\$3,067.75	\$3,205.78	\$12,342.10	4.25%
199	\$115,404.67	\$122,095.69	\$44,291.06	\$47,630.30	\$57,420.00	\$58,095.00	\$1,680.96	\$1,774.68	\$10,798.98	4.94%
200	\$156,860.86	\$131,961.09	\$58,431.83	\$56,744.09	\$71,295.00	\$70,350.00	\$2,009.27	\$2,053.32	(\$27,488.46)	-9.52%
271	\$254,407.79	\$253,264.98	\$96,388.83	\$95,432.98	\$166,422.00	\$166,770.00	\$6,345.63	\$6,460.26	(\$1,636.03)	-0.31%
Totals	\$1,353,231.84	\$1,408,201.09	\$526,800.00	\$525,700.00	\$889,524.00	\$870,345.00	\$26,265.00	\$27,053.00	\$35,478.25	1.27%

* 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 2020-21 Maintenance Projects by building location:

Alliance Education Center:

Masonnite in classrooms	\$1,200	Fund 2
General repairs/maintenance	\$40,000	Fund 2

Concord Education Center

General repairs/maintenance	\$20,000	Fund 2
Delayed egress	\$10,000	Fund 2
Furniture for expansion of 4 classrooms	\$55,000	Fund 2

Lebanon Education Center:

General repairs/maintenance	\$20,000	Fund 2
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Grand Total	\$146,200	
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