



Intermediate School District #917

Proposed Revised Budget

2020 - 2021

February 2, 2021

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

Secondary Technical Center Programs:

	2019-20 Final Hrly Rates	2020-21 Est. Hrly Rates (Using fund balance \$307,000)	% change	2020-21 Est. Hrly Rates (not using fund balance)	% change
* Secondary Career and Technical Programs Average Rate	\$ 14.61	\$ 15.05	3.01%	18.98	29.91%
Career Exploration Program Rate	\$ 9.05	\$ 9.32	2.98%	14.68	62.21%
Food Industry Careers Program Rate	\$ 8.20	\$ 8.44	2.93%	14.96	82.44%

	2019-20 Final Billable Hours	2020-21 Est. Billable Hours	% change	
Secondary Vocational Student Billable Hours	97918	75,082	-23.32%	based on Oct 1 counts
DCALS Student Billable Hours (unweighted)	168688	151,548	-10.16%	based on Oct 1 counts
DCALS South Student Billable Hours (unweighted)	17803	12,456.00	-30.03%	based on Oct 1 counts
DCALS North Student Billable Hours (unweighted)	65393	64,356.00	-1.59%	based on Oct 1 counts
DCALS Ext. Day Student Billable Hours (unweighted)	40163	57,090.00	42.15%	(Est. based on 3 yr avg.)
Total Student Billable Hours	389,965	360,532	-7.55%	

Special Education Programs:

	2019-20 Actual Hrly Rates	2020-21 Est. Hrly Rates	% change	
Special Education Resource Program Average Rate	\$ 54.73	\$ 58.20	6.34%	
Purchase of Services Agreements Average Cost per F.T.E.	\$ 102,389.02	\$ 109,295.00	6.74%	
	2019-20 Actual Billable Hours	2020-21 Est. Billable Hours	% change	
Special Education Resource Student Billable Hours	541,986	564,052	4.07%	based on Oct 1 counts
Special Education Purchase of Service Billable Hrs	45,505	44,092	-3.10%	
Total Student Billable Hours	587,490	608,144	3.52%	

Intermediate School District 917

2020-2021

Overview of Proposed Revised Budget

Fund #	Fund Name	Actual Fund Balance 6/30/2020	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2021
1	Secondary	3,606,453	3,959,332	4,442,090	3,123,695
2	Special Education	6,476,733	40,099,850	39,991,881	6,584,702
5	Gen Capital Exp.	14,415	528,800	530,100	13,115
10	Institutional Support	0	37,606	37,606	0
13	Secondary Resale	19,180	10,287	10,287	19,180
14	Special Ed Resale	10,848	6,600	6,100	11,348
15	917 Support Services	671	0	0	671
50	Student Activities	3,820	2,450	2,300	3,970
	Total Operating Fund	10,132,120	44,644,925	45,020,364	9,756,681
3	Food and Nutrition	0	116,310	116,310	0
20	Internal Service Fund	-718,957	155,000	142,500	-706,457
21	Self Funded Dental Ins. Plan	381,792	503,000	485,000	399,792
22	Self Funded Health Ins. Plan	1,968,062	4,764,100	4,114,560	2,617,602
	Total Funds	11,763,017	50,183,335	49,878,734	12,067,618

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

Preliminary operating fund balance

\$ 9,756,681

Preliminary operating fund balance as a percentage of expenditures

21.67%

Excluding restricted fund balance (Fund 5)

21.90%

FY20 unassigned fund balance actuals per final audit

22.70%

						Intermediate School District 917								1/13/2021
						Balance Sheet - GASB 54 Fund Balances								
						Governmental Funds as of June 30, 2021								
				General Fund					Food Service	Internal Service Fund	Self Funded Dental	Self Funded Medical	Student Activities	
			<u>Fund 1</u>	<u>Fund 2</u>	<u>Fund 5</u>	<u>Fund 10</u>	<u>Fund 13</u>	<u>Fund 14</u>	<u>Fund 15</u>	<u>Fund 3</u>	<u>Fund 20</u>	<u>Fund 21</u>	<u>Fund 22</u>	<u>Fund 50</u>
Nonspendable:														
	Inventories													
	Prepaid Expenses													
Restricted for:														
	Health and Safety													
	Basic Skills Compensatory													
	Deferred Maintenance Projects													
	Operating Capitol/Bond Payment			13,115										
	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		3,123,695	6,584,702	0	0	19,180	11,348	671		-706,457	399,792	2,617,602	3,970
	20-21 Projected Fund Balance	\$	3,123,695	6,584,702	13,115	0	19,180	11,348	671	0	-706,457	399,792	2,617,602	3,970 12,067,618
	19-20 Actual Fund Balance	\$	3,606,453	6,476,733	14,415	0	19,180	10,848	671	0	-718,957	381,792	1,968,062	3,820 11,763,017
	Change		-482,758	107,969	-1,300	0	0	500	0	0	12,500	18,000	649,540	150 304,601

Intermediate School District 917

Expenditure Comparison

2020-21 Adopted Budget and 2020-21 Revised Budget

Fund #	Description	FY 20-21 Adopted Expenditures	FY 20-21 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,687,098	4,442,090	-245,008	-5.23%
2	Special Ed.	43,879,811	39,991,881	-3,887,930	-8.86%
5	Capital Improvements	529,800	530,100	300	0.06%
10	Institutional Support	37,565	37,606	41	0.11%
13	Secondary Resale	17,464	10,287	-7,177	-41.10%
14	Special Ed Resale	11,800	6,100	-5,700	-48.31%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	2,700	2,300	-400	0.00%
	Total Operating Fund	49,166,238	45,020,364	-4,145,874	-8.43%
3	Food and Nutrition	191,370	116,310	-75,060	-39.22%
20	Internal Service Fund	142,500	142,500	0	0.00%
21	Self Funded Dental Ins. Plan	460,000	485,000	25,000	5.43%
22	Self Funded Health Ins. Plan	3,894,775	4,114,560	219,785	5.64%
	Total Funds	53,854,883	49,878,734	-3,976,149	-7.38%

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

- Fund 1 Decrease .75 license teacher, .25 guidance counselor, .25 licensed mechatronics and promise fellows total (\$145,000). Decrease supplies, staff development activities (\$25,000), overhead costs for DCTC and 917 (\$29,000), health benefit estimates (\$50,000). and increase in Carl Perkins funds \$9,600.
- Fund 2 Increase contracted nursing \$157,700, overhead costs \$91,300, GEERS and CARES funds \$370,400, Basic Skills Compensatory \$161,400, and Unemployment \$95,000. Decrease salary and benefits of 90 non-licensed and 10 licensed staff open compliments unfilled (\$3.95) million, subs (\$149,500), mileage (\$93,000), supplies and technology equip. (\$234,600) and Medical Assistant/Third Party Billing (\$314,700).
- Funds 13 & 14 Decrease due to Distance Learning and Hybrid education resulting in less resale activities.
- Fund 3 Decrease due to not expanding Concord by 4 classrooms as anticipated and overall estimate of meals ordered during Covid this year.
- Funds 21 & 22 Anticipating an increase in claims due to participation and estimating employees seeking services with improvement of Covid situation.

Intermediate School District 917

Expenditure Comparison

2019-20 Actuals vs. 2020-21 Revised Budget

Fund #	Description	FY 19-20 Actual Expenditures	FY 20-21 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,101,077	4,442,090	341,013	8.32%
2	Special Ed.	37,119,354	39,991,881	2,872,527	7.74%
5	Capital Improvements	524,900	530,100	5,200	0.99%
10	Institutional Support	25,781	37,606	11,825	45.87%
13	Secondary Resale	18,400	10,287	-8,113	-44.09%
14	Special Ed Resale	6,301	6,100	-201	-3.20%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	2,520	2,300	-220	0.00%
	Total Operating Fund	41,798,333	45,020,364	3,222,031	7.71%
3	Food and Nutrition	114,598	116,310	1,712	1.49%
20	Internal Service Fund	139,516	142,500	2,984	2.14%
21	Self Funded Dental Ins. Plan	400,882	485,000	84,118	20.98%
22	Self Funded Health Ins. Plan	3,291,125	4,114,560	823,435	25.02%
	Total Funds	45,744,453	49,878,734	4,134,281	9.04%

Highlight of significant changes between 2019-20 actuals vs 2020-21 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 Increase due to Health and Safety expenditures and telecommunication aid expenditures and did not spend health and wellness funds in FY20 so moved into FY21 budget.
- Fund 13 Decrease due to Distance Learning and Hybrid education resulting in less resale activities.
- Funds 21 & 22 Anticipating an increase in participation with increase in staff resulting in a increase in fees to administer program and claims.

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 settled:

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 Progra	Enrollment decrease	-65	ADMs
DCALS South	Enrollment decrease	-5	ADMs
DCALS	Enrollment decrease	-16	ADMs
DCALS North	Enrollment decrease	-1	ADMs
Ext Year On-line	Enrollment increase	16	ADMs
Special Education	Enrollment increasing	21	ADMs

Total ADM Changes -50

FY20 vs. FY21 staffing and budget comparison

Fund 1				
DCALS	Replace 1 science teacher, senior staff moving into dean position			(\$31,314)
DCALS North	Increase .75 math teacher hired spring of FY20 (37,000 reported below under basic skills)	0.75	FTE	\$18,866
DCALS South	Decrease in supplies and equipment FY20 we had start up costs for opening new site			(\$37,700)
	Decrease in salaries and benefits .50 licensed FTE reported below under basic skills			(\$32,100)
Secondary Vocational Program	Reduction .25 Mechatronics early retirement in FY21	0.25	FTE	(\$17,200)
District Wide	Increase .08 director of teaching and learning	0.08	FTE	\$15,600
	Increase 1.0 dean	1.00	FTE	\$133,649
	Increase in workers compensation and reemployment			\$6,500
	Increase Safe Schools Levy			\$55,388
	Increase in Carl Perkins Grant			\$71,440
	Increase in basic skills compensatory			\$69,126
	Decrease two vans purchased in FY20			(\$54,755)
	Decrease in DCTC and 917 Overhead			(\$12,472)
Total Changes in Fund 1		2.08		\$185,028
Fund 2				
SUN program	Increase 2 teachers, 9 paras, (three classes total - two of three classes opened mid-year)	8.00	FTE	\$466,000
TEA Program	Increase .5 teachers 1.0 mental health professional, 1.0 mental health coordinator	-2.50	FTE	\$107,000
	decrease of 5 paraprofessionals			
	increase to program costs for salary and benefits due to loss of DHS grant			\$290,317
TESA Program	3 teachers, 1.0 para, 1.0 social worker and .50 lead teacher	4.50	FTE	\$399,000
District Wide Increases	Increase in overhead allocation			\$262,900
	Increase in Workers Compensation due to staffing growth and new mod. factor			\$135,450
	Increase in leases			\$64,100
	increase in para hours at Alliance Education Center			\$82,000
	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	\$89,200
	increase .40 DAPE, 1.0 speech lang. path, 1 school psych and 1 BCBA	3.40	FTE	\$274,000
	Increase subs, travel, supplies and equipment combined			\$55,800
	Increase in reemployment			\$39,000
	Increase overall in grant funds (ESSER, GEER, CRF grants, Grow Your Own grant, Title grant)			\$406,200
	Decrease in overall paraprofessional compliments outside of notations above	-23	FTE	-\$782,000
	Decrease overall in grant funds (MA, DHS, level VI staff development, L.C.T.S and Safe Schools)			-\$769,040
	Decrease overall remodeling in FY21 due to not having the build out expense from Concord in FY20			-\$245,500
Total Changes in Fund 2		-6.69		\$1,169,267
Net Changes		-4.61		\$1,354,295

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:

Masonnrite 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 2 classrooms	\$13,750	Fund 2

Lebanon Education Center:

General repairs/maintenance	\$20,000	Fund 2
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Grand Total	\$104,950	
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