



Intermediate School District #917

Proposed Adopted Budget
2021 - 2022

June 15, 2021

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

Secondary Technical Center Programs:

	2020-21 Est. Hrly Rates	2021-22 Est. Hrly Rates	% change	
Secondary Career and Technical Programs				
Average Rate	15.05	16.22	7.77%	FY21 used fund balance to reduce rate
Career Exploration Program Rate	9.32		-100.00%	Discontinued program
Food Industry Careers Program Rate	8.44		-100.00%	Discontinued program
	2020-21 Est. Billable Hours	2021-22 Est. Billable Hours	% change	
Secondary Vocational Student Billable Hours	75,082	68,508	-8.76%	(6 ADM's)
DCALS Student Billable Hours (unweighted)	151,548	151,548	0.00%	
DCALS South Student Billable Hours (unweighted)	12,456.00	24,912.00	100.00%	12 ADM's
DCALS North Student Billable Hours (unweighted)	64,356.00	64,356.00	0.00%	
DCALS Ext. Day Student Billable Hours (unweighted)	57,090.00	57,090.00	0.00%	(Est. based on 3 yr avg.)
Total Student Billable Hours	360,532	366,414	1.63%	

Special Education Programs:

	2020-21 Est. Hrly Rates	2021-22 Est. Hrly Rates	% change	
Special Education Resource Program Average Rate	58.20	61.51	5.69%	
Purchase of Services Agreements Average Cost per FTE	116032.00	118953.00	2.52%	
	2020-21 Est. Billable Hours	2021-22 Est. Billable Hours	% change	
Special Education Resource Student Billable Hours	564,071	639,581	13.39%	
Special Education Purchase of Service Billable Hrs	45,788	45,788	0.00%	
Total Student Billable Hours	609,859	685,369	12.38%	

Intermediate Rate Comparison

Intermediate School District 917

<u>Fiscal year</u>	<u>Ratio of Exp to Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>Exp after aid applied</u>	<u>Billable hours (sped only)</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
FY16	0.58	\$16,026,004.38	\$9,338,232.88	\$6,687,771.50	388492	\$41.25	\$17.21
FY17	0.59	\$17,225,860.82	\$10,175,078.03	\$7,050,782.79	414217	\$41.59	\$17.02
FY18	0.59	\$19,066,257.03	\$11,023,392.82	\$8,042,864.21	411310	\$46.35	\$19.55
FY19	0.53	\$22,340,890.73	\$11,914,173.81	\$10,426,716.92	439413	\$50.84	\$23.73
FY20	0.55	\$25,425,613.49	\$13,906,025.17	\$11,519,588.32	504435	\$50.40	\$22.84 Run date 4/20/21

Northeast Metro 916

<u>Fiscal year</u>	<u>Ratio of Exp to Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>Exp after aid applied</u>	<u>Billable hours (sped only)</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
FY16	0.57	\$23,086,129.40	\$13,172,869.51	\$9,913,259.89	470927	\$49.02	\$21.05
FY17	0.55	\$25,287,089.71	\$13,932,241.21	\$11,354,848.50	513878	\$49.21	\$22.10
FY18	0.53	\$30,175,837.89	\$15,963,412.33	\$14,212,425.56	544881	\$55.83	\$26.08
FY19	0.58	\$31,767,389.21	\$18,467,206.95	\$13,300,182.26	513811	\$61.83	\$25.89
FY20	0.57	\$34,523,229.57	\$19,746,894.91	\$14,776,334.66	500704	\$68.95	\$29.51 Run date 4/20/21

Intermediate School District 287

<u>Fiscal year</u>	<u>Ratio of Exp to Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>Exp after aid applied</u>	<u>Billable hours (sped only)</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
FY16	0.57	\$35,612,589.65	\$20,447,166.65	\$15,165,423.00	627476	\$56.76	\$24.17
FY17	0.53	\$38,769,097.33	\$20,498,074.16	\$18,271,023.17	638535	\$60.72	\$28.61
FY18	0.59	\$37,802,164.15	\$22,392,901.35	\$15,409,262.80	595009	\$63.53	\$25.90
FY19	0.55	\$39,985,087.36	\$22,093,865.99	\$17,891,221.38	579524	\$69.00	\$30.87
FY20	0.57	\$40,342,871.43	\$23,138,895.82	\$17,203,975.61	583679	\$69.12	\$29.48 Run date 4/20/21

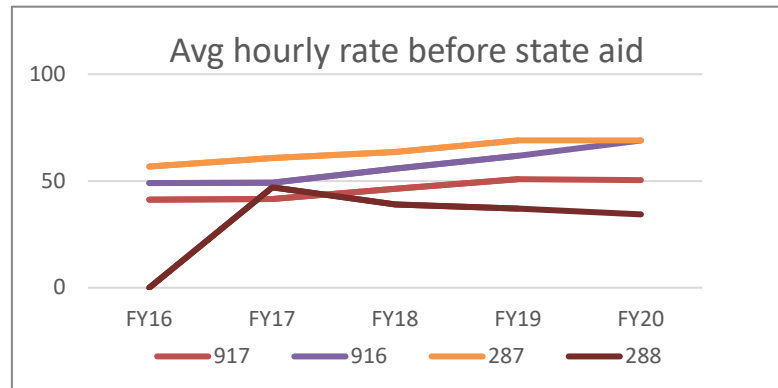
Southwest Metro Intermediate 288

<u>Fiscal year</u>	<u>Ratio of Exp to Aid</u>	<u>Total exp</u>	<u>Total aid</u>	<u>Exp after aid applied</u>	<u>Billable hours (sped only)</u>	<u>Hrly rate before aid</u>	<u>Hrly rate after aid</u>
FY16	0	\$0.00	\$0.00	\$0.00	0	\$0.00	\$0.00
FY17	0.6	\$8,272,180.01	\$4,979,576.90	\$3,292,603.11	175906	\$47.03	\$18.72
FY18	0.56	\$7,810,512.17	\$4,352,978.93	\$3,457,533.24	200026	\$39.05	\$17.29
FY19	0.61	\$7,502,698.52	\$4,565,034.33	\$2,937,665.19	201676	\$37.20	\$14.57
FY20	0.52	\$8,585,672.72	\$4,444,266.43	\$4,141,406.29	249345	\$34.43	\$16.61 Run date 4/20/21

Intermediate Rate Comparison

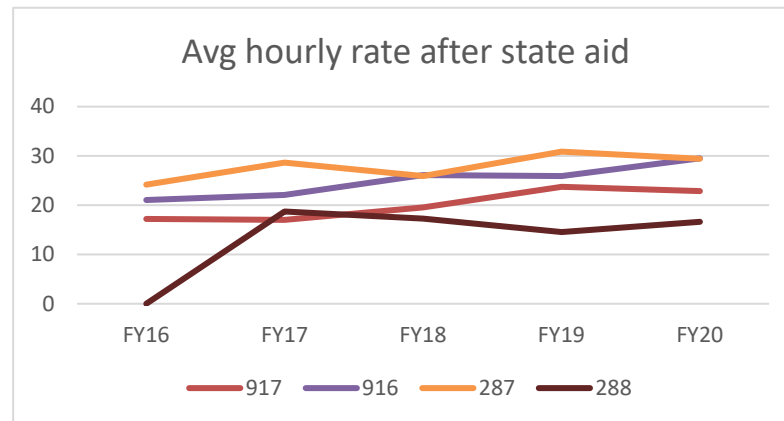
Hourly Rate Before State Aid

	FY16	FY17	FY18	FY19	FY20
917	41.25	41.59	46.35	50.84	50.40
916	49.02	49.21	55.83	61.83	68.95
287	56.76	60.72	63.53	69.00	69.00
288	0	47.03	39.05	37.13	34.43



Hourly Rate After State Aid

	FY16	FY17	FY18	FY19	FY20
917	17.21	17.02	19.55	23.73	22.84
916	21.05	22.10	26.08	25.89	29.51
287	24.17	28.61	25.90	30.87	29.45
288	0	18.72	17.29	14.54	16.61



Intermediate School District 917

2021-2022

Overview of Proposed Adopted Budget

Fund #	Fund Name	Projected Fund Balance 6/30/2021	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2022
1	Secondary	3,123,695	3,819,077	3,946,188	2,996,584
2	Special Education	6,584,702	45,943,456	45,764,617	6,763,541
5	Gen Capital Exp.	13,115	526,700	527,900	11,915
10	Institutional Support	0	32,225	32,225	0
13	Secondary Resale	19,180	18,670	24,388	13,462
14	Special Ed Resale	11,348	7,550	7,050	11,848
15	917 Support Services	671	0	0	671
50	Student Activities	3,970	3,600	3,600	3,970
	Total Operating Fund	9,756,681	50,351,278	50,305,968	9,801,991
3	Food and Nutrition	0	202,270	202,270	0
20	Internal Service Fund	-706,457	135,000	115,000	-686,457
21	Self Funded Dental Ins. Plan	399,792	520,250	485,000	435,042
22	Self Funded Health Ins. Plan	2,617,602	5,438,450	4,654,660	3,401,392
	Total Funds	12,067,618	56,647,248	55,762,898	12,951,968

The general funds projected reserved/unassigned fund balance as of 6/30/2022

Preliminary operating fund balance

\$ 9,801,991

Preliminary operating fund balance as a percentage of expenditures

19.48%

Excluding restricted fund balance (Fund 5)

19.67%

FY21 projected unassigned fund balance

21.90%

Intermediate School District 917														
Balance Sheet - GASB 54 Fund Balances														
Governmental Funds as of June 30, 2022														
				General Fund					Food Service	Internal Service Fund	Self Funded Dental	Self Funded Medical	Student Activities	Total Fund Balance
		<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				11,915										11,915
safe schools levy														
OPEB														
other fund activities														
Committed for:														
fund balance for next year														
Assigned for:														
next year severance pay														
next year retiree health insurance														
school carryover budgets														
scholarships														
encumbrances														
Unassigned for:														
unassigned		2,996,584	6,763,541	0	0	13,462	11,848	671		-686,457	435,042	3,401,392	3,970	12,940,053
21-22 Projected Fund Balance		2,996,584	6,763,541	11,915	0	13,462	11,848	671	0	-686,457	435,042	3,401,392	3,970	12,951,968
20-21 Final 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	12,063,648
Change		-127,111	178,839	-1,200	0	-5,718	500	0	0	20,000	35,250	783,790	0	884,350

Intermediate School District 917

Expenditure Comparison

2020-21 Revised Budget and 2021-22 Adopted Budget

Fund #	Description	FY 20-21 Revised Exp. Budget	FY 21-22 Adopted Exp. Budget	Difference	Percent Change
1	Secondary	4,442,090	3,946,188	-495,902	-11.16%
2	Special Ed.	39,991,881	45,764,617	5,772,736	14.43%
5	Capital Improvements	530,100	527,900	-2,200	-0.42%
10	Institutional Support	37,606	32,225	-5,381	-14.31%
13	Secondary Resale	10,287	24,388	14,101	137.08%
14	Special Ed Resale	6,100	7,050	950	15.57%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	2,300	3,600	1,300	56.52%
	Total Operating Fund	45,020,364	50,305,968	5,285,604	11.74%
3	Food and Nutrition	116,310	202,270	85,960	73.91%
20	Internal Service Fund	142,500	115,000	-27,500	-19.30%
21	Self Funded Dental Ins. Plan	485,000	485,000	0	0.00%
22	Self Funded Health Ins. Plan	4,114,560	4,654,660	540,100	13.13%
	Total Funds	49,878,734	55,762,898	5,884,164	11.80%

Highlight of significant changes between 2020-21 revised exp vs 2021-22 adopted exp:

Fund 1 Salary and benefit increases built in for estimated and actual contract settlements.
Additional budget adjustment detail enclosed on page 7 and 8.

Fund 2 Salary and benefit increases built in for estimated and actual contract settlements.
Additional budget adjustment detail enclosed on page 7 and 8.

Funds

13&14 Projecting increase in amount of resale activities with assumption in person education.

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

Fund 20 Reduction with updated actuarial evaluation of GASB 75.

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 prtry administrative fees.

FY22 Intermediate School District 917 Revised Budget Assumptions

1% increase in General Ed formula per ADM

2021-23 Contracts unsettled:

Teachers	3.00%	Estimate
Administrators (includes Bus. Manager, Sp. Ed Director, Asst Directors/Principals and IT)		

2020-22 Contracts settled:

BCBA's Mental Health	3.47%	Average
----------------------	-------	---------

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 Programs	Enrollment decreasing	-6	ADMs
DCALS South	Enrollment increasing	12	ADMs
DCALS	Enrollment	0	ADMs
DCALS North	Enrollment	0	ADMs
Ext Year On-line	Enrollment	0	ADMs
Special Education	Enrollment increasing	72	ADMs

Total ADM Changes 78

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN
2020-21 REVISED EXPENSES VS 2021-22 ADOPTED EXPENSES**

Fund 1				
DCALS	Decrease 1.0 FTE guidance counselor	-1	FTE	(\$112,800)
Secondary Vocational	Decrease 1.0 FTE career exploration teacher, .33 work exp. teacher, .33 FTE food industry career teacher, .25 FTE medical careers teacher, .40 mechatronics teacher and .33 FTE fund chef teacher	-2.65	FTE	(\$339,893)
District Wide	Decrease Safe Schools Levy			(\$49,850)
	Decrease basic skills compensatory			(\$94,912)
Total Changes in Fund 1		-3.65		-\$597,455
Fund 2				
SUN program	Increase 1 FTE teacher, 3 non-licensed staff and classroom supplies & equipment	4.00	FTE	\$210,000
TESA Program	Increase 1 FTE lead teacher, 1 teacher, 3 non-licensed staff, classroom supplies & equip	5.00	FTE	\$267,200
DASH Program	Increase 1 FTE teacher, 1 health assoc., 2 non-licensed staff, classroom supplies & equip	4.00	FTE	\$205,650
	Decrease 1 FTE teacher and 1 non-licensed staff (LNHS classroom closed)	-2.00	FTE	(\$107,000)
DHH Program	Increase 1 FTE assistant director and decrease 1 FTE dean			\$20,000
FY21 adopted budget staffing	Built back staffing compliments that were unfilled during FY21 revised budgets (90 FTE Non licensed paras went unfilled and 10 licensed teachers unfilled)	100.00	FTE	\$3,950,000
District Wide	Increase in overhead allocation			\$152,562
	Increase in leases			\$26,500
	Increase in Safe Schools Levy, medical assistance third party funds, ESSER II federal funds			\$340,893
	Decrease in workers compensation due to improved mod. factor of 2.64			(\$117,085)
	Decrease in maintenance budgets			(\$59,000)
	Decrease in Basic Skills Compensatory, Grow your Own, CARES, GEERS and ESSER federal funds.			(\$610,092)
Total Changes in Fund 2		111		\$4,279,628
Net Changes		107.35		\$3,682,173

ISD 917 Levies FY21 vs. FY22

District	FY21 Lease Levy payable 2021	FY22 Lease Levy payable 2022	FY22 AEC Levy payable 2021	FY23 AEC Levy payable 2022	FY21 Safe School Levy payable 2021	FY22 Safe School Levy payable 2022	FY22 LTFM payable 2021	FY23 LTFM payable 2022	\$ change from prior year levies	% Change from prior year levies
6	\$83,128.71	\$87,244.97	\$36,870.76	\$36,084.25	\$49,005.17	\$49,395.00	\$1,249.85	\$5,664.41	\$8,134.14	4.78%
191	\$171,801.29	\$173,842.55	\$65,004.43	\$68,255.20	\$124,966.52	\$119,967.00	\$4,212.15	\$19,473.84	\$15,554.20	4.25%
192	\$208,559.41	\$214,918.68	\$73,268.54	\$66,173.86	\$117,963.01	\$115,374.00	\$2,705.30	\$12,863.22	\$6,833.50	1.70%
194	\$254,092.02	\$255,864.66	\$90,060.33	\$92,891.10	\$187,154.40	\$194,985.00	\$5,085.96	\$24,383.86	\$31,731.91	5.92%
195	\$14,103.00	\$14,607.12	\$4,202.54	\$4,593.52	\$11,074.68	\$11,466.00	\$305.70	\$1,508.81	\$2,489.53	8.39%
197	\$156,569.77	\$161,324.26	\$56,486.03	\$58,055.44	\$83,537.23	\$85,605.00	\$3,205.78	\$15,305.44	\$20,491.33	6.84%
199	\$120,471.67	\$109,385.92	\$47,630.30	\$51,784.36	\$56,233.13	\$54,135.00	\$1,774.68	\$8,311.23	(\$2,493.27)	-1.10%
200	\$130,111.38	\$128,767.96	\$56,744.09	\$52,430.17	\$69,552.95	\$69,279.00	\$2,053.32	\$9,756.10	\$1,771.49	0.69%
271	\$249,838.84	\$250,735.46	\$95,432.98	\$94,232.10	\$163,508.62	\$165,255.00	\$6,460.26	\$30,598.09	\$25,579.95	4.96%
Totals	\$1,388,676.09	\$1,396,691.58	\$525,700.00	\$524,500.00	\$862,995.71	\$865,461.00	\$27,053.00	\$127,865.00	\$110,092.78	3.93%

*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 member district APU's

*LTFM levy allocated based on 2 variables: TNTC and APU's

*May board meeting safe schools was reported as a decrease of \$2,465.28 and is an increase resulting in a total levy increase of \$110,092.77