



Intermediate School District #917

Proposed Revised Budget

2021 - 2022

February 01, 2022

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

### Secondary Technical Center Programs:

	2020-21 Final Hrly Rates	2021-22 Est. Hrly Rates	% change	
* Secondary Career and Technical Programs Average Rate	\$ 15.05	\$ 14.67	-2.52%	
Career Exploration Program Rate	\$ 9.32	\$ -	-100.00%	Discontinued
Food Industry Careers Program Rate	\$ 8.44	\$ -	-100.00%	Discontinued
	2020-21 Final Billable Hours	2021-22 Est. Billable Hours	% change	
Secondary Vocational Student Billable Hours	75,082	68,508	-8.76%	(Est. based on 3 yr avg.)
DCALS Student Billable Hours (unweighted)	193,764.50	198,360	2.37%	(Est. based on 3 yr avg.)
DCALS South Student Billable Hours (unweighted)	19,088.82	20,880.00	9.38%	(Est. based on 3 yr avg.)
DCALS North Student Billable Hours (unweighted)	82,365.30	78,300.00	-4.94%	(Est. based on 3 yr avg.)
DCALS Ext. Day Student Billable Hours (unweighted)	56,404.92	51,156.00	-9.31%	(Est. based on 3 yr avg.)
<b>Total Student Billable Hours</b>	<b>426,706</b>	<b>417,204</b>	<b>-2.23%</b>	

### Special Education Programs:

	2020-21 Actual Hrly Rates	2021-22 Est. Hrly Rates	% change	
Special Education Resource Program Average Rate	\$ 54.72	\$ 68.18	24.60%	
Purchase of Services Agreements Average Cost per F.T.E.	\$ 106,215.35	\$ 108,397.00	2.05%	
	2020-21 Actual Billable Hours	2021-22 Est. Billable Hours	% change	
Special Education Resource Student Billable Hours	567,432	508,256	-10.43%	based on Oct 1 counts
Special Education Purchase of Service Billable Hrs	44,173	45,032	1.94%	
<b>Total Student Billable Hours</b>	<b>611,605</b>	<b>553,287</b>	<b>-9.54%</b>	

# Intermediate School District 917

	Ratio of						
	Exp to			Exp after aid	Billable hours	Hrly rate	Hrly rate after
Fiscal year	Aid	Total exp	Total aid	applied	(sped only)	before aid	aid
FY17	0.59	\$17,225,861	\$10,175,078	\$7,050,783	414217	\$41.59	\$17.02
FY18	0.59	\$19,066,257	\$11,023,393	\$8,042,864	411310	\$46.35	\$19.55
FY19	0.53	\$22,340,891	\$11,914,174	\$10,426,717	439413	\$50.84	\$23.73
FY20	0.55	\$25,425,613	\$13,906,025	\$11,519,588	504435	\$50.40	\$22.84 as of 4/20/21
FY21	0.61	\$26,603,914	\$16,356,606	\$10,247,308	533975	\$49.82	\$19.19 as of 10/12/21

# Northeast Metro 916

	Ratio of						
	Exp to			Exp after aid	Billable hours	Hrly rate	Hrly rate after
Fiscal year	Aid	Total exp	Total aid	applied	(sped only)	before aid	aid
FY17	0.55	\$25,287,090	\$13,932,241	\$11,354,849	513878	\$49.21	\$22.10
FY18	0.53	\$30,175,838	\$15,963,412	\$14,212,426	544881	\$55.83	\$26.08
FY19	0.58	\$31,767,389	\$18,467,207	\$13,300,182	513811	\$61.83	\$25.89
FY20	0.57	\$34,523,230	\$19,746,895	\$14,776,335	500704	\$68.95	\$29.51 as of 4/20/21
FY21	0.63	\$35,830,020	\$22,702,443	\$13,127,577	510645	\$70.17	\$25.71 as of 10/12/21

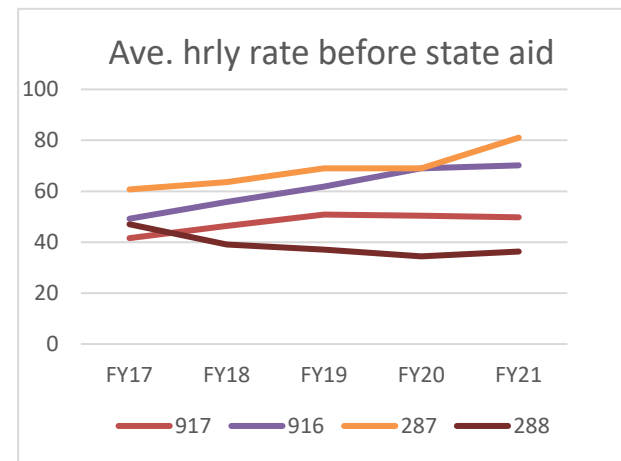
# Intermediate School District 287

	Ratio of						
	Exp to			Exp after aid	Billable hours	Hrly rate	Hrly rate after
Fiscal year	Aid	Total exp	Total aid	applied	(sped only)	before aid	aid
FY17	0.53	\$38,769,097	\$20,498,074	\$18,271,023	638535	\$60.72	\$28.61
FY18	0.59	\$37,802,164	\$22,392,901	\$15,409,263	595009	\$63.53	\$25.90
FY19	0.55	\$39,985,087	\$22,093,866	\$17,891,221	579524	\$69.00	\$30.87
FY20	0.57	\$40,342,871	\$23,138,896	\$17,203,976	583679	\$69.12	\$29.48 as of 4/20/21
FY21	0.62	\$43,487,404	\$26,965,199	\$16,522,205	536678	\$81.03	\$30.79 as of 10/12/21

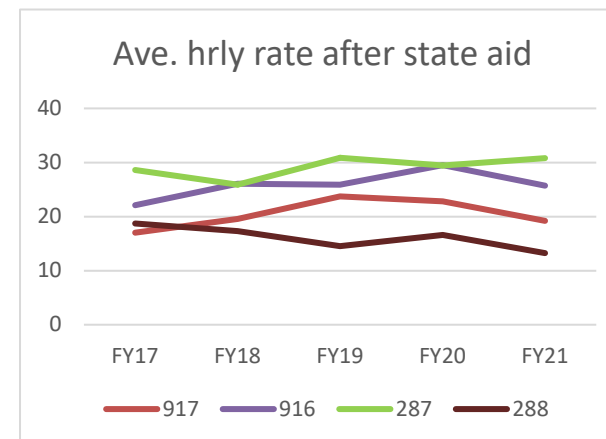
# Southwest Metro Intermediate 288

	Ratio of						
	Exp to			Exp after aid	Billable hours	Hrly rate	Hrly rate after
Fiscal year	Aid	Total exp	Total aid	applied	(sped only)	before aid	aid
FY17	0.6	\$8,272,180	\$4,979,577	\$3,292,603	175906	\$47.03	\$18.72
FY18	0.56	\$7,810,512	\$4,352,979	\$3,457,533	200026	\$39.05	\$17.29
FY19	0.61	\$7,502,699	\$4,565,034	\$2,937,665	201676	\$37.20	\$14.57
FY20	0.52	\$8,585,673	\$4,444,266	\$4,141,406	249345	\$34.43	\$16.61 as of 4/20/21
FY21	0.63	\$9,325,758	\$5,919,118	\$3,406,640	257208	\$36.26	\$13.24 as of 10/12/21

Hourly rate before aid	FY17	FY18	FY19	FY20	FY21
917	41.59	46.35	50.84	50.40	49.82
916	49.21	55.83	61.83	68.95	70.17
287	60.72	63.53	69.00	69.00	81.03
288	47.03	39.05	37.13	34.43	36.26



Hourly rate after aid	FY17	FY18	FY19	FY20	FY21
917	17.02	19.55	23.73	22.84	19.19
916	22.10	26.08	25.89	29.51	25.71
287	28.61	25.90	30.87	29.45	30.79
288	18.72	17.29	14.54	16.61	13.24



# Intermediate School District 917

2021-2022

## Overview of Proposed Revised Budget

Fund #	Fund Name	Actual Fund Balance 6/30/2021	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2022
1	Secondary	3,558,614	4,186,118	4,120,597	3,624,135
2	Special Education	6,722,281	41,871,129	42,249,291	6,344,119
5	Gen Capital Exp.	10,871	526,700	529,400	8,171
10	Institutional Support	6,398	62,225	62,780	5,843
13	Secondary Resale	21,471	18,670	20,388	19,753
14	Special Ed Resale	11,167	7,550	7,250	11,467
15	917 Support Services	671	0	0	671
50	Student Activities	5,573	3,600	3,100	6,073
	Total Operating Fund	10,337,046	46,675,992	46,992,806	10,020,232
3	Food and Nutrition	0	184,970	184,970	0
20	Internal Service Fund	-774,489	135,000	164,500	-803,989
21	Self Funded Dental Ins. Plan	540,945	510,350	505,670	545,625
22	Self Funded Health Ins. Plan	4,149,206	5,776,450	4,827,720	5,097,936
	Total Funds	14,252,708	53,282,762	52,675,666	14,859,804

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

Preliminary operating fund balance

\$ 10,020,232

Preliminary operating fund balance as a percentage of expenditures

21.32%

Excluding restricted fund balance (Fund 5)

21.55%

FY21 unassigned fund balance actuals per final audit

23.60%

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	
		Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Fund 3	Fund 20	Fund 21	Fund 22	Fund 50	
Nonspendable:														
	Inventories													
	Prepaid Expenses													
Restricted for:														
	Health and Safety													
	Basic Skills Compensatory													
	Deferred Maintenance Projects													
	Operating Capitol/Bond Payment			8,171										
	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	3,624,135	6,344,119	0	0	19,753	11,467	671		-803,989	545,625	5,097,936	6,073	
	21-22 Projected Fund Balance	\$ 3,624,135	6,344,119	8,171	5,843	19,753	11,467	671	0	-803,989	545,625	5,097,936	6,073	14,859,804
	20-21 Actual Fund Balance	\$ 3,558,614	6,722,281	10,871	6,398	21,471	11,167	671	0	-774,489	540,945	4,149,206	5,573	14,252,708
	Change	65,521	-378,162	-2,700	-555	-1,718	300	0	0	-29,500	4,680	948,730	500	607,096

# Intermediate School District 917

## Expenditure Comparison

### 2021-22 Adopted Budget and 2021-22 Revised Budget

Fund #	Description	FY 21-22 Adopted Expenditures	FY 21-22 Revised Exp. Budget	Difference	Percent Change
1	Secondary	3,946,188	4,120,597	174,409	4.42%
2	Special Ed.	45,764,617	42,249,291	-3,515,326	-7.68%
5	Capital Improvements	527,900	529,400	1,500	0.28%
10	Institutional Support	32,225	62,780	30,555	94.82%
13	Secondary Resale	24,388	20,388	-4,000	-16.40%
14	Special Ed Resale	7,050	7,250	200	2.84%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	3,600	3,100	-500	0.00%
	<b>Total Operating Fund</b>	<b>50,305,968</b>	<b>46,992,806</b>	<b>-3,313,162</b>	<b>-6.59%</b>
3	Food and Nutrition	202,270	184,970	-17,300	-8.55%
20	Internal Service Fund	115,000	164,500	49,500	43.04%
21	Self Funded Dental Ins. Plan	485,000	505,670	20,670	4.26%
22	Self Funded Health Ins. Plan	4,654,660	4,827,720	173,060	3.72%
	<b>Total Funds</b>	<b>55,762,898</b>	<b>52,675,666</b>	<b>-3,087,232</b>	<b>-5.54%</b>

#### Highlight of significant changes between 2021-22 adopted exp vs. revised exp:

- Fund 1      Shift in Safe Schools Revenue from fund 02 \$49,650 to cover .50 counselor, increase in Basic Skills Revenue \$2,614, vacation payoffs for early retirees \$46,715, adding open Academic Liaison position .50 FTE \$68,820, salaries and benefits with staff replacements and final teacher contract settlements \$41,427, and decrease with change in Principal (\$34,817).
- Fund 2      Increase in Basic Skills Compensatory \$63,930, MA \$45,491, Sub contracts \$62,750, repairs \$21,962, contracted services for nurses \$213,626, TWA 's \$250,000 and covid grant \$40,000. Decrease Safe Schools Revenue (\$49,650), supplies and equipment (\$12,775), fees for services (\$35,000), overhead (\$16,100) salary and benefits for 85 non-licensed and 8 licensed (\$4.05 million).
- Fund 10      Increase estimated support of \$30,000 from Dakota County who will pay for portion of shared services for Communications, Innovation and Public Relations Coordinator.
- Funds 13      Decrease anticipated due to anticipated reduction in sales.
- Fund 3      Decrease assumption meal order will decrease with inability to bring back students on wait list.
- Funds 21 & 22      Increase in participation, expected claims and stop loss insurance rates services with improvement of Covid situation.

# Intermediate School District 917

## Expenditure Comparison

### 2020-21 Actuals vs. 2021-22 Revised Budget

Fund #	Description	FY 20-21 Actual Expenditures	FY 21-22 Revised Exp. Budget	Difference	Percent Change
1	Secondary	4,258,341	4,120,597	-137,744	-3.23%
2	Special Ed.	37,529,096	42,249,291	4,720,195	12.58%
5	Capital Improvements	530,500	529,400	-1,100	-0.21%
10	Institutional Support	26,955	62,780	35,825	132.91%
13	Secondary Resale	988	20,388	19,400	1963.56%
14	Special Ed Resale	1,069	7,250	6,181	578.20%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	1,620	3,100	1,480	0.00%
	<b>Total Operating Fund</b>	<b>42,348,569</b>	<b>46,992,806</b>	<b>4,644,237</b>	<b>10.97%</b>
3	Food and Nutrition	91,491	184,970	93,479	102.17%
20	Internal Service Fund	206,445	164,500	-41,945	-20.32%
21	Self Funded Dental Ins. Plan	501,630	505,670	4,040	0.81%
22	Self Funded Health Ins. Plan	4,033,999	4,827,720	793,721	19.68%
	<b>Total Funds</b>	<b>47,182,134</b>	<b>52,675,666</b>	<b>5,493,532</b>	<b>11.64%</b>

#### Highlight of significant changes between 2020-21 actuals vs. 2021-22 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 and wellness exp \$5,730 and Dakota County contract \$30,000.
- Fund 13 Increase anticipated with in-person learning model back in place.
- Funds 21 & 22 Anticipating an increase in participation with increase in staff resulting in a increase in fees to administer program and claims.



## FY22 Intermediate School District 917 Revised Budget Assumptions

### 2.45% increase in General Ed formula per ADM

#### 2021-23 Contracts unsettled:

Administrators (includes Directors, Asst  
Directors/Principals, and Deans,)

3.00% Average

#### 2021-23 Contracts settled:

Teachers

4.87% Actual

Coordinators

#### 2020-22 Contracts settled:

BCBA's Mental Health

3.47% Average

#### 2020-22 Contracts settled:

Classified School Year costs for salary and benefits

4.00% Average

Classified Full Year costs for salary and benefits

Clerical costs for salary and benefits

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

Teachers

#### Enrollment Assumptions:

Secondary Vocational Programs	Enrollment decrease	-6.33	ADMs
DCALS South	Enrollment increase	1.72	ADMs
DCALS	Enrollment increase	4.42	ADMs
DCALS North	Enrollment decrease	-3.91	ADMs
Ext Year On-line	Enrollment decrease	-5.06	ADMs
Special Education	Enrollment decrease	-57	ADMs
<b>Total ADM Changes</b>		<b>-66</b>	

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN  
2020-21 ACTUAL VS 2021-22 REVISED EXPENDITURES**

**Fund 1**

DCALS	Decrease 1.0 FTE guidance counselor adding .50 FTE Academic Liaison anticipating hiring mid year.	-0.5		(\$43,980)
	Increase .5 counselor	0.50		\$49,650
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	-2.64	FTE	(\$317,066)
District Wide	Increase due to vacation payoffs mid year			\$46,715
	Increase operating leases			\$13,635
	Increase in Carl Perkins Grant			\$51,926
	Increase in overhead			\$16,337
	Decrease in workers compensation insurance			(\$7,308)
	Decrease in basic skills compensatory			(\$31,816)
	Decrease Safe Schools Levy			(\$3,395)
<b>Total Changes in Fund 1</b>		<b>-2.64</b>		<b>(\$225,302)</b>

**Fund 2**

IDEA Program	Increase 1 FTE teacher, 1 FTE non-licensed staff	2.00	FTE	\$108,500 x
Sun Program	Increase 1 FTE teacher and 6 FTE non-licensed staff	7.00	FTE	\$313,500 x
TESA Program	Increase 1 FTE teacher and 6 FTE non-licensed at BTC location and -9 non-licensed staff DCTC	-2.00	FTE	(\$55,500) x
DHH Program	Increase 1 FTE assistant director and decrease 1 FTE dean			\$20,000 x
DCALS Program	Decrease .5 FTE teacher	-0.50		(\$33,750) x
Extended Day Programming				\$191,960 x
Across All Programs	Overall increase in non-licensed built in compared to FY21 and additional TWA's for training	43.30		\$1,732,684 x

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN  
2020-21 ACTUAL VS 2021-22 REVISED EXPENDITURES**

District Wide	Increase in overhead allocation			\$212,766
	Increase in leases			\$74,814
	Increase in fees for services, sub cost, legal fees, custodial services, utilities, maintenance repairs. Travel, student field tr			\$749,264
	Increase in contracted staff (PT, OT and nursing)			\$116,798
	Increase in instructional supplies and curriculum			\$305,334
	Increase in equipment and technology			\$111,164
	Net change in basic skills, safe schools, MA funds, Title and LCTS			\$97,111
	Increase in ESSER II and Covid funds			\$143,106
	Decrease in ESSER I, GEER, and CRF funds			-\$370,436
	Decrease in Grow Your Own Grant			-\$72,852
	<b>Total Changes in Fund 2</b>	<b>49.8</b>		<b>\$3,644,463</b>
	<b>Net Changes</b>	<b>47.16</b>		<b>\$3,419,161</b>

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

**ISD 917 2021-22 Maintenance Projects by building location:**

Alliance Education Center:

General repairs/maintenance	\$36,000	Fund 2
Fire panels	\$33,000	Fund 2

Concord Education Center

General repairs/maintenance	\$35,000	Fund 2
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Cedar:

General repairs/maintenance	\$22,000	Fund 2
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Lebanon Education Center:

General repairs/maintenance/hvac unit	\$63,000	Fund 2
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<b>Grand Total</b>	<b>\$189,000</b>	
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