



Intermediate School District 917

Purposeful. Personalized. Partners.

1300 145th Street East, Rosemount, MN 55068

(651) 423-8229 * <http://www.isd917.org>

To: ISD 917 School Board Members
Michael Favor Superintendent

From: Mark Johns Director of Business Services

Date: November 11, 2025

Re: District Revenue and Expenditures for your approval

Information:

- Enclosed for your review and approval are the fiscal year 2025 and 2026 revenue and expenditure budgets to be published in the board approved St. Paul Pioneer Press and will be posted to our ISD 917 website per Minn. Stat. section 123B.10.
- The information provided is based on the audited information for FY25 which will be presented to the board during the December 9th, 2025, board meeting. FY26 information is based on the adopted revenues and expenditures approved by the board on June 10, 2025.
- **FY25 unassigned fund balances** came in higher than anticipated compared to the revised budget projection. FY25 ended the year with an unassigned fund balance of \$9.7M compared to the revised budget of \$8.6M. The improvement in the operating fund balance by an additional \$1.1M resulted from a combination of factors:
 - o Special education revenues were lower by \$1,734,450 and non-reimbursable operational costs were lower by \$2,348,814 resulting in a net increase in fund balance of \$748,542 instead of the anticipated increase of \$134,178.
 - o Secondary Alternative Learning Center expenses were lower by \$755,497 due to being able to assign more expense to Basic Skills and Safe Schools and a heightened scrutiny on expense control
- **Internal Service Fund balances** (medical & dental) came in flat to the FY25 revised budget.
- **FY25 vs FY24:** Total FY25 operating revenues were \$48.7M and operating expenditures were \$48.2M. This created a FY 25 fund balance surplus of \$468,286. FY24 had a fund balance shortfall of (\$620,259).
- **FY25 total ADM's** served reporting as of 10/13/25 increased 97.6 ADM's or 13.1% in comparison to FY24. Special Education increased 17%, Targeted Services ADM's increased 24% and Alternative Learning Center's ADM's decreased 7%

ISD 917 Core Values

Collaboration * Empathy * Innovation * Stewardship * Communication * Integrity * Personalization * Equity * Diversity

- **FY25 total operating cost per ADM** decreased by \$1,003 or 1.2% to \$58,292 as reported on MDE revenues and expenditures report which is due to the increase in ADM