



Intermediate School District 917

# Fiscal Year 2025 Proposed Budget

June 11, 2024

Nicolle Roush  
Executive Director of Business Services



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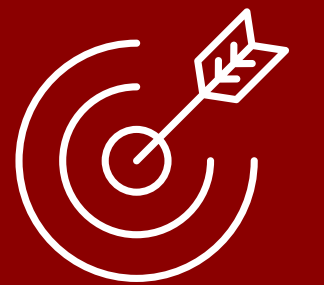
# ISD 917 Vision And Mission

## Vision

Intermediate School District 917 models an innovative culture with diverse pathways serving students and families through equitable practices with highly trained staff.

## Mission

In partnership with member districts, Intermediate School District 917 provides high quality, equitable, and specialized programming to meet the needs of all students.



# Budget Development & Core Values

## Collaboration

Working together to achieve more collectively

## Empathy

Considering and respecting the perspective and needs of member districts, students, families, and staff

## Innovation

Ongoing improvement of programs and services

## Stewardship

Managing financial and human resources carefully and responsibly

## Communication

Multi-dimensional, transparent conversation focused on sharing information and creating a positive learning and working environment

## Integrity

Aligning our actions with our values and beliefs

## Personalization

Building on the strengths and addressing the unique needs of individual students

## Equity

Intentionally providing opportunities while removing barriers at all levels of the organization

## Diversity

Appreciating and valuing everyone's unique selves



# Budget Development & Strategic Directions



Increase student achievement and engagement

Support and lead staff through continuous improvement

Increase social-emotional learning and skills for students and staff

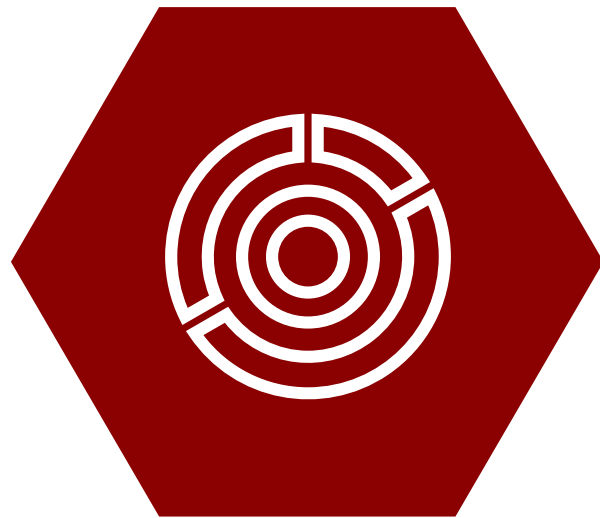
Increase support for ALL through inclusive practices

Deepen engagement of stakeholders through quality, equitable communication practices



# Stewardship & Integrity:

## ISD 917 Budget Development Process



### Proposed Budget Development

January - June

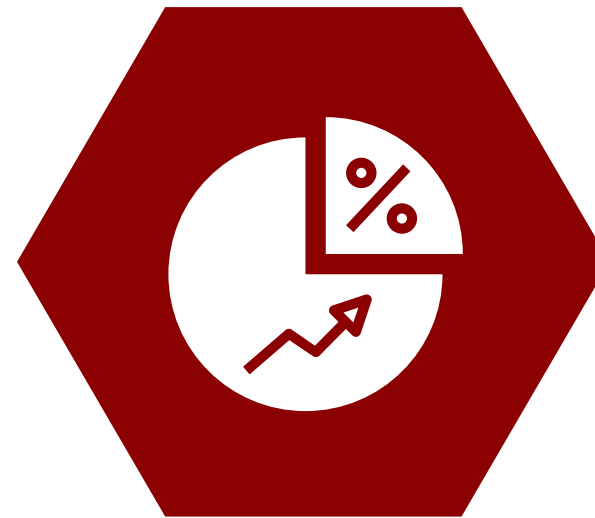
In collaboration with internal and external stakeholders, we develop a proposed budget to support our academic and other programs based on current and projected student enrollments.



### School Board Budget Approval

June

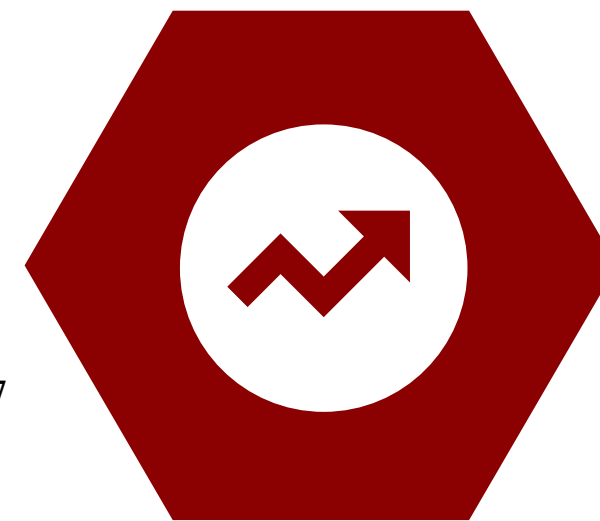
The ISD 917 School Board reviews the proposed budget to ensure it aligns with the district's core values, strategic directions, proposed programming, etc., then discusses and approves it at the June board meeting.



### Adopted Budget

July - June

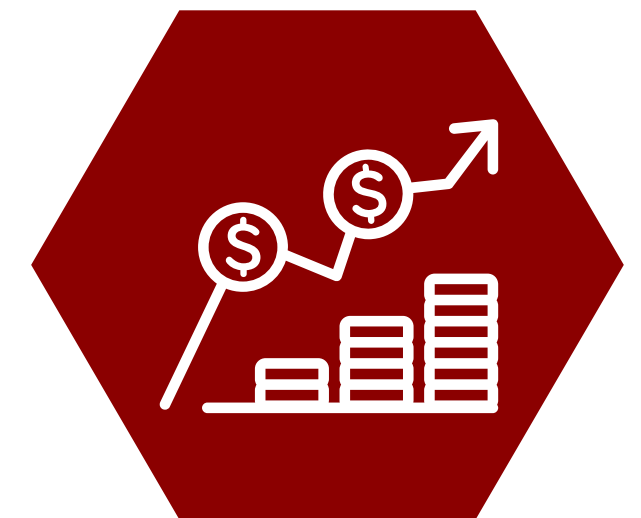
Throughout the school year, ISD 917 makes financial decisions based on the adopted budget.



### Revised Budget Development

October - January

If/ as financial conditions change substantially, district administration may request that the ISD 917 School Board review and pass a revised budget to account for changing contexts.



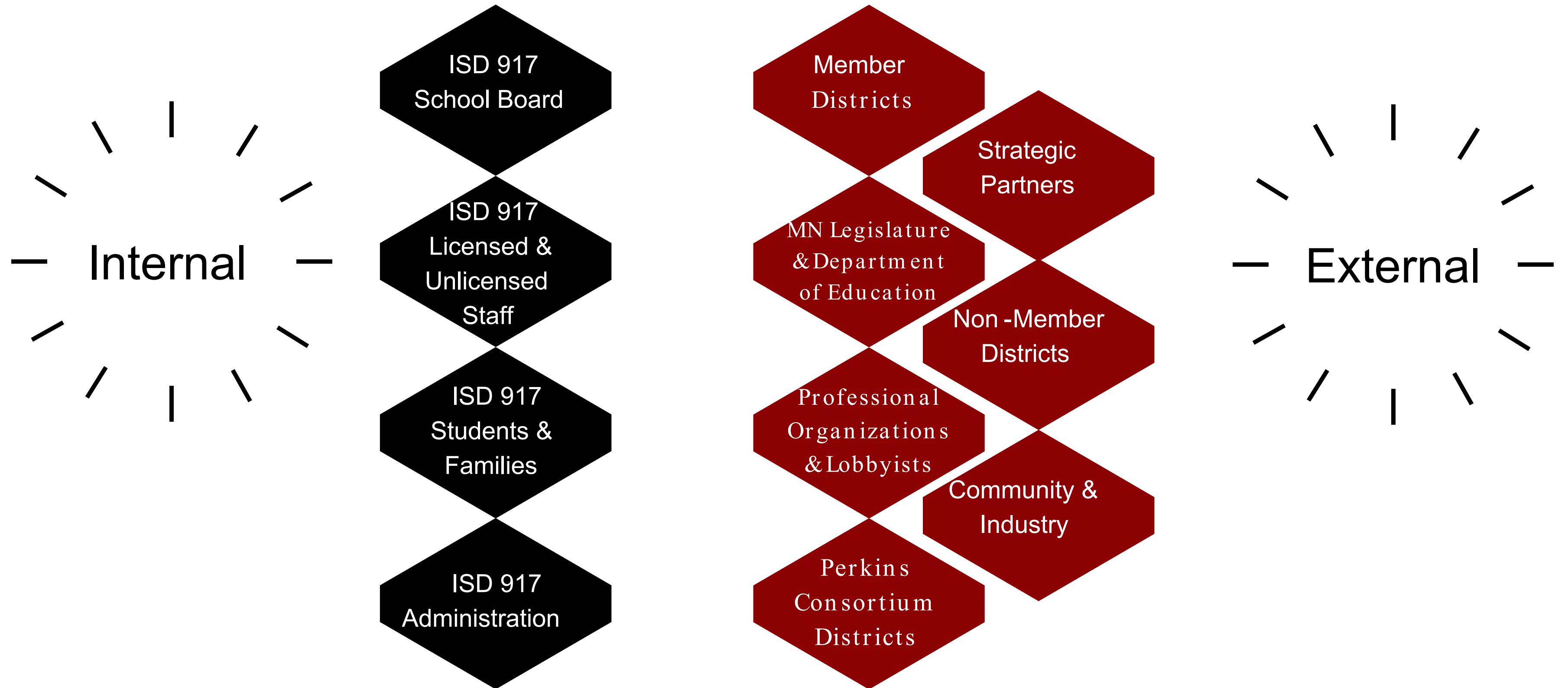
### Annual Financial Audit

July - December

An objective review of ISD 917 financial statements by an independent auditor who conducts a thorough review to ensure "financial statements as a whole are free from material misstatement, whether due to fraud or error."



# Empathy, Collaboration, & Communication: Internal & External Stakeholders



# Innovation, Personalization, Equity, & Diversity:

## MN K12 2023 Education Finance Bill

**CURRENTLY** Included in  
ISD 917 FY25 Proposed Budget

**NOT** Included in  
ISD 917 FY25 Proposed Budget

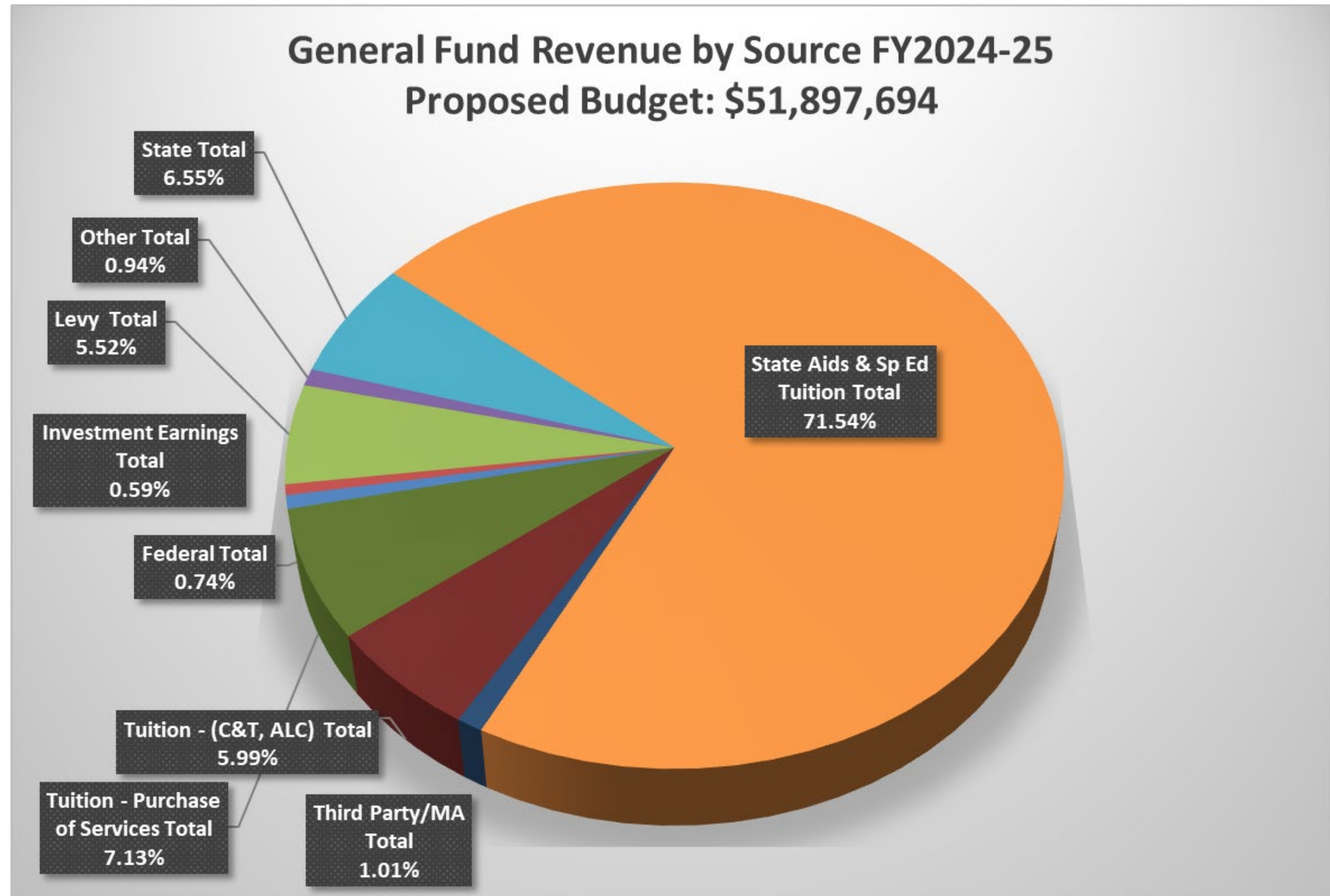
- 2% General Education formula increase - *Approximately \$83,800*
- Innovation grant through State Appropriation - *\$892,910*
- PELSB Grant - *\$169,063*
- School Unemployment Insurance Aid - *\$250,000*
- Special Ed. Teacher Pipeline grant - *\$237,437*
- Drive for 5 Five Deeds grant - *\$550,000*
- Career & Technical Education grant - *\$439,875*
- Come Teach in Minnesota grant - *\$30,000*
- Special Ed Separate Site Aids - *\$305,981*
- Universal Free Breakfast & Lunch

- Teacher Staff Shortage & Diversity grants
- Student Support Personnel Aid
- READ Act - *\$40,964*
- Special Ed. Teacher Registered Apprenticeship Program - *\$250,000*
- EL Cross-Subsidy
- Pupil Transportation Aid
- Special Education Cross Subsidy assists member districts



# Stewardship & Integrity: Funding Sources for ISD 917 FY25

- Proposed FY25 General Fund Revenues = **\$51,897,694**
- The largest revenue source for ISD 917 is from **special education tuition** from school districts
- 84.7% of funding (approximately \$43.9 million) comes from tuition billing
- Most funding for Intermediate School Districts is filtered through member school districts

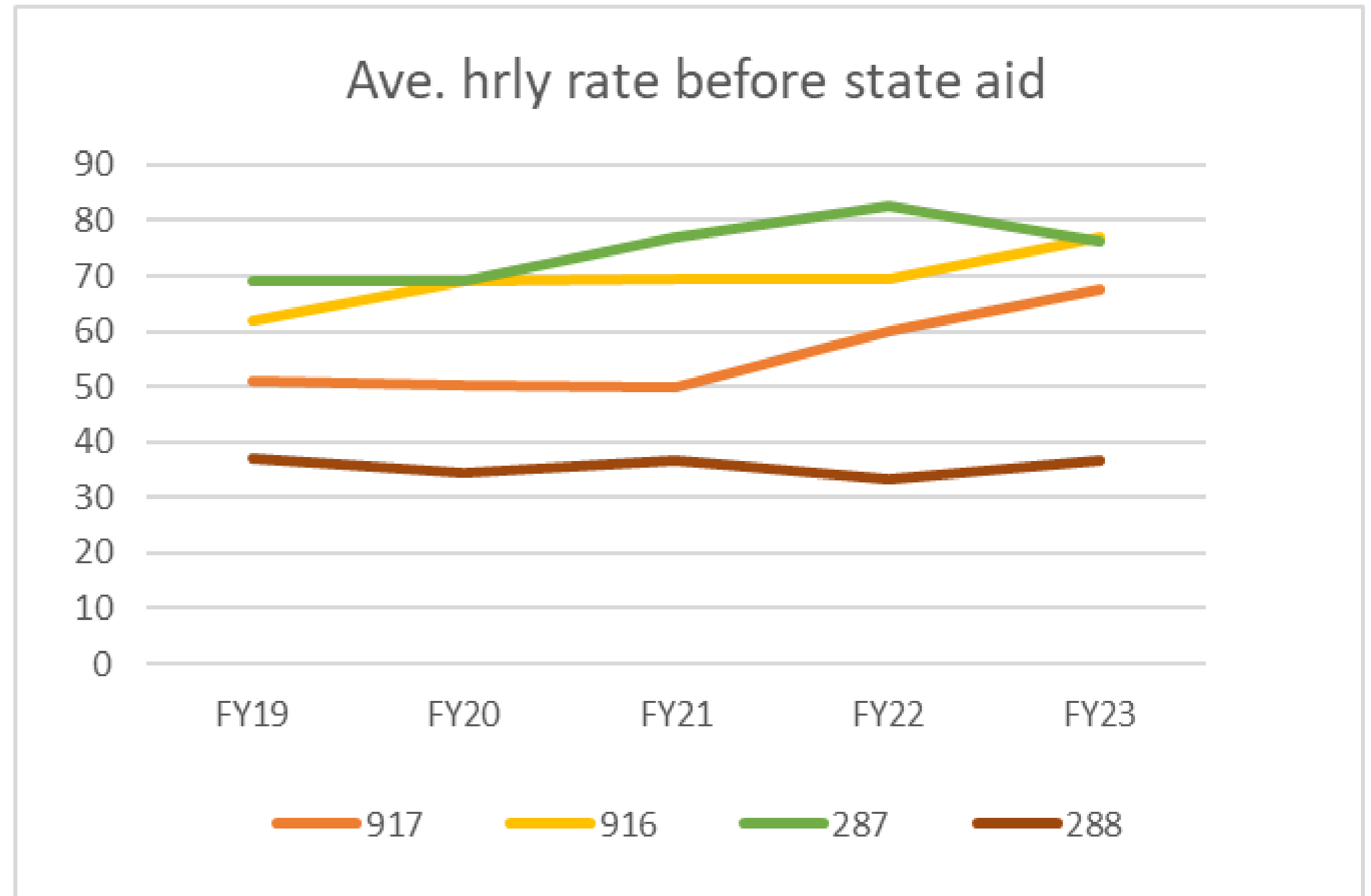




	Special Education	Career & Technical Education (CTE)	Alternative Learning (DCALS)
FY25 Tuition Hourly Rate	\$79.90	\$21.46	N/ A
FY25 Tuition Hourly Rate Change	+2.55%	+24.41%	N/ A
FY25 Expenditure Budget Change	+15.91%	-23.79%	+5.59%
Impact on Member Districts for FY25	Due to anticipated student hours increase of +13.03% (49 ADMs), est. rate will increase compared to FY24	Due to anticipated student hours decrease of -38.73% (26.33 ADMs), est. rate will increase compared to FY24	DCALS anticipates an increase in enrollment of +27.41% (55 ADMs) and a tuition revenue increase of 26.04%
How Rates Are Calculated	MDE determination: (FY25 special education eligible costs + FY24 state aid + FY25 general education revenue)/ student estimated hours	ISD 917 determination of actual expenditures and student estimated hours	MDE determination: MDE's prescribed general education formula per student weighted ADM

# Stewardship: Comparison of Intermediate School Districts

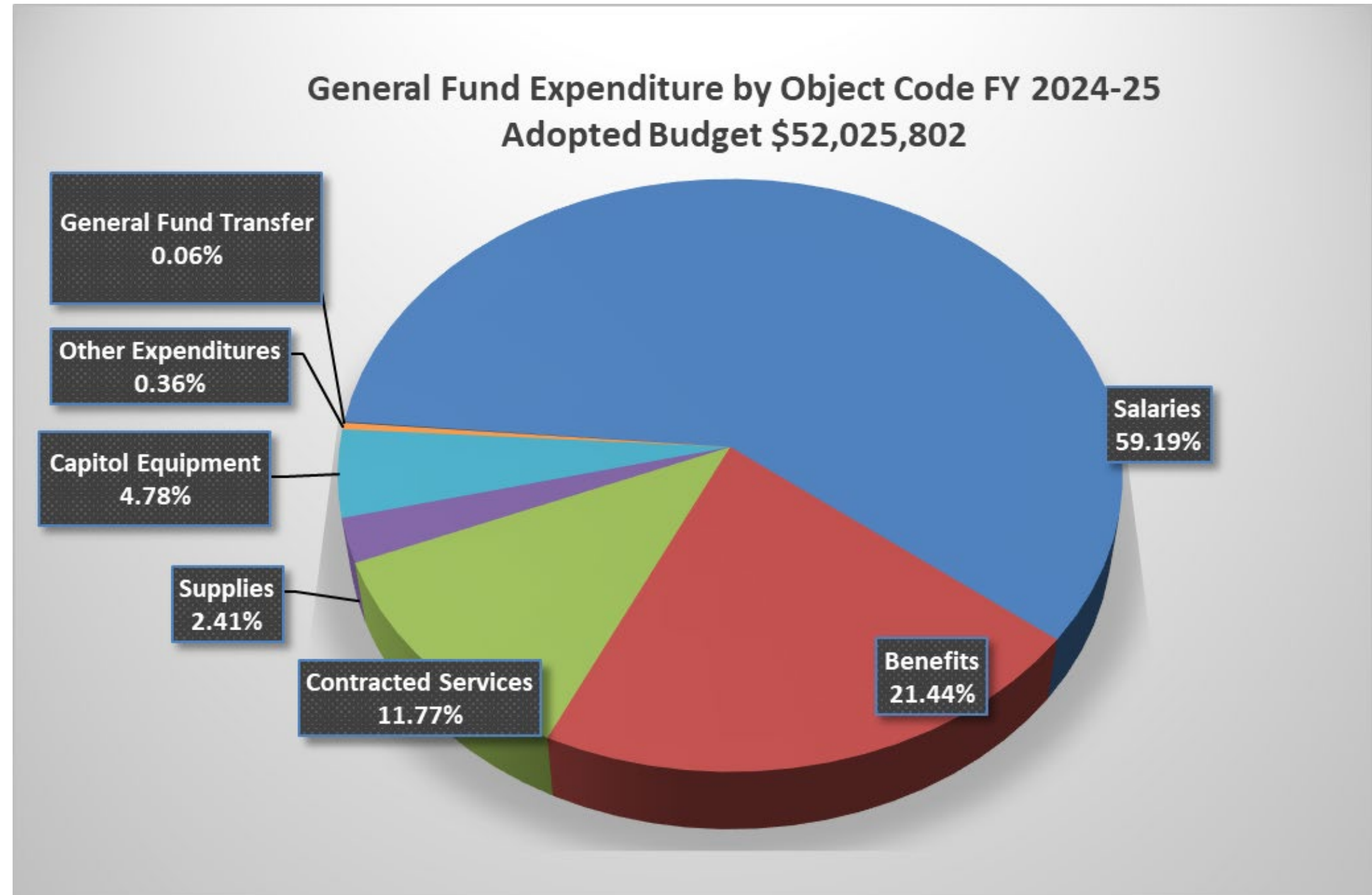
- For the past five years for which we have data, ISD 917 has ranked **2nd** in cost-effectiveness among the four Intermediate School Districts
- Average hourly rates *before* state aid at ISD 917 ranged from \$49.81 to \$67.38 over the past five years for which we have data
- Average hourly rates among the Intermediate School Districts ranged from \$36.68 to \$77.10 in FY 2023



Source: MDE Data Center - Special Education Tuition Billing  
MDE Minnesota Funding Reports

# Stewardship, Integrity, Equity, Diversity, & Personalization: Revised Expenditures for ISD 917 FY25

- Proposed FY25 General Fund Expenditures = **\$52,025,802**
- The largest expenditures for ISD 917 are **salaries** (59.19%) and **benefits** (21.44%) for ISD 917 staff
- 80.63% of funding (approximately \$41.95 million) goes to salaries and benefits





# Stewardship: Fund Balance

- ISD 917 FY25 Proposed Adopted Budget includes a 17.52% operating fund balance, \$9,113,863.
- ISD 917 Policy 714: Fund Balance states ISD 917 will strive to maintain a minimum unassigned general fund balance of 15% of the annual budget
- The proposed adopted fund balance reflects a -2.55% decrease from FY24 revised projected operating Fund Balance due to less general education revenue than overhead and facilities expenditures
- Our plan to address this decrease is to recruit additional teachers and paraprofessionals to increase student enrollment and eliminate a waiting list for special education programs (approximately 108 students, currently)
- Refer to the FY25 Proposed Adopted Budget for additional information on all funds.



# Stewardship & Integrity: FY25 Budget Actions

## During FY25:

- Negotiate competitive contracts to retain and recruit unfilled teaching positions
- Support innovation to hire highly qualified teachers
- Utilize Listening Circles to inform development of retention plan
- Monitor tuition rates for special education and CTE
- Continue seeking federal, state, and other grant opportunities (currently 5.5% of revenue in ISD 917 FY25 budget)
- Adjust staffing and operations costs accordingly with enrollment changes while supporting strategic directions and implementation of core values
- Evaluate program models for DCALS and CTE to design relevant and financially viable programming

# Summary of FY25 Proposed Adopted Expenditure Budget vs. ISD 917 FY24 Revised Budget



- Overall **operating fund** proposal includes an increase in expenditures of 12.93%, \$5.96 million -
- Total of **all** district funds proposal is an increase of 11.99%, \$6.11 million
- Proposal incorporates:
  - Estimated and actual salaries and benefits for employees
  - Increase in staff compliments of 33 non-licensed FTEs and 24.15 licensed FTEs (Current FY24 districtwide staffing compliments include 432 FTEs, FY25 adopted budget plans for 529 FTEs)
  - Program enhancements
  - Closure of Medical Careers, Fundamental Chef and PACES programs
  - Increase in levies, Federal, State and other grand funding opportunities



# Thank You!

## Questions?

Learn more about ISD 917 at:

[www.isd917.org](http://www.isd917.org)

<https://www.facebook.com/intermediate917>

<https://www.instagram.com/intermediate917>

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