



Intermediate School District 917

Proposed Budget
2024 - 2025

June 11, 2024

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

Secondary Technical Center Programs:

Secondary Career & Technical Programs Average Rate	2023-24 Est. Hourly Rates 17.25	2024-25 Est. Hourly Rates 21.46	% change 24.41%
Secondary Vocational Student Billable Hours	2023-24 Est. Billable Hours 70,584.00	2024-25 Est. Billable Hours 43,250.00	% change -38.73%
DCALS Student Billable Hours (unweighted)	105,876.00	241,854.00	128.43%
DCALS North Student Billable Hours (unweighted)	78,888.00	0.00	-100.00%
DCALS Ext. Day Student Billable Hours (unweighted)	23,510.70	23,510.70	0.00%
Total Student Billable Hours	\$278,858.70	\$308,614.70	10.67%

(26.33) ADM's
131 ADM's DCALS and North
combined in FY25
(76) ADM's

Special Education Programs:

Special Education Resource Program Average Rate	2023-24 Est. Hourly Rates 77.91	2024-25 Est. Hourly Rates 79.90	% change 2.55%
Purchase of Services Agreements Average Cost per FTE	125,070.34	131,008.00	4.75%
Special Education Resource Student Billable Hours	2023-24 Est. Billable Hours 393,245	2024-25 Est. Billable Hours 444,492	% change 13.03%
Special Education Purchase of Service Billable Hrs	40,129	41,609	3.69%
Total Student Billable Hours	\$433,374.00	\$486,101.12	12.17%

49 ADM's
1 FTE

Intermediate Rate Comparison

Intermediate School District 917

Fiscal Year	Ratio of Exp to Aid	Total Exp	Total Aid	Exp After Aid Applied	Billable Hours (sped only)	Hourly Rate Before Aid	Hourly Rate After Aid
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
FY21	0.61	\$26,596,636.72	\$16,346,094.47	\$10,250,542.25	533975	\$49.81	\$19.20
FY22	0.62	\$26,613,636.99	\$16,533,281.34	\$10,080,355.65	443179	\$60.05	\$22.75
FY23	0.65	\$25,327,313.00	\$16,542,487.00	\$8,784,826.00	375862	\$67.38	\$23.37

Run Date 4/10/24

Northeast Metro 916

Fiscal Year	Ratio of Exp to Aid	Total Exp	Total Aid	Exp After Aid Applied	Billable Hours (sped only)	Hourly Rate Before Aid	Hourly Rate After Aid
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
FY21	0.62	\$35,570,000.37	\$22,204,397.66	\$13,365,602.71	512567	\$69.40	\$26.08
FY22	0.66	\$32,538,566.76	\$21,347,635.50	\$11,190,931.26	467539	\$69.60	\$23.94
FY23	0.6	\$33,963,183.00	\$20,515,817.00	\$13,447,365.00	440506	\$77.10	\$30.53

Intermediate School District 287

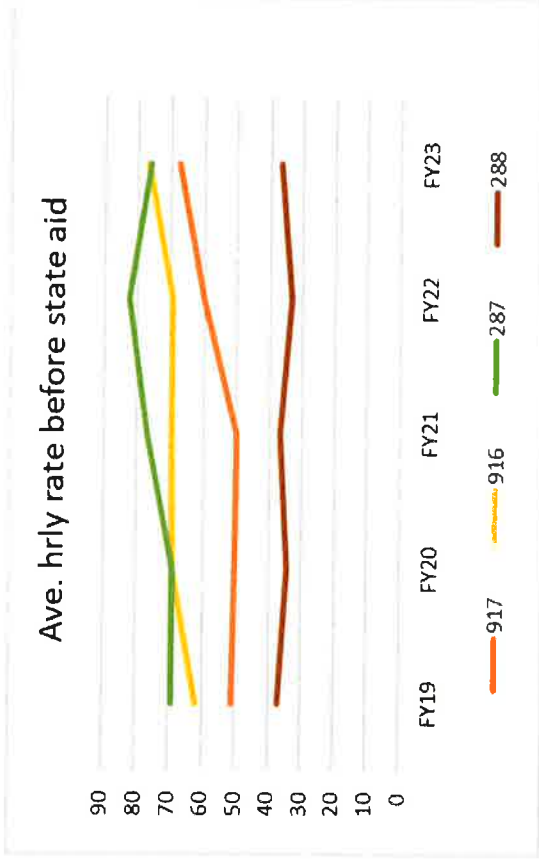
Fiscal Year	Ratio of Exp to Aid	Total Exp	Total Aid	Exp After Aid Applied	Billable Hours (sped only)	Hourly Rate Before Aid	Hourly Rate After Aid
FY19	0.55	\$39,985,087.36	\$22,093,865.99	\$17,891,221.38	579524	\$69.00	\$30.87
FY20	0.57	\$40,342,871.43	\$23,138,895.82	\$17,203,975.61	583679	\$69.12	\$29.48
FY21	0.59	\$41,275,184.14	\$24,467,392.79	\$16,807,791.35	536687	\$76.91	\$31.32
FY22	0.60	\$39,818,855.90	\$23,679,209.61	\$16,139,646.29	482956	\$82.45	\$33.42
FY23	0.59	\$39,056,509.00	\$23,236,997.00	\$15,819,512.00	511320	\$76.38	\$30.94

Southwest Metro Intermediate 288

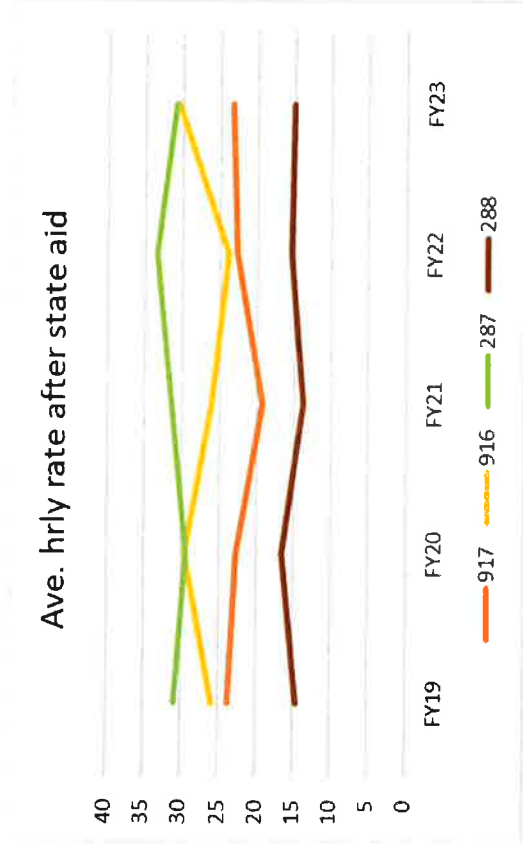
Fiscal Year	Ratio of Exp to Aid	Total Exp	Total Aid	Exp After Aid Applied	Billable Hours (sped only)	Hourly Rate Before Aid	Hourly Rate After Aid
FY19	0.61	\$7,502,699	\$4,565,034	\$2,937,665	201676	\$37.20	\$14.57
FY20	0.52	\$8,585,673	\$4,444,266	\$4,141,406	249345	\$34.43	\$16.61
FY21	0.62	\$9,443,640	\$5,902,155	\$3,541,485	258179	\$36.58	\$13.72
FY22	0.54	\$10,852,399	\$5,839,016	\$5,013,383	324095	\$33.49	\$15.47
FY23	0.59	\$12,100,660	\$7,130,853	\$4,969,807	329872	\$36.68	\$15.07

Intermediate Rate Comparison

Hourly rate before aid	FY19	FY20	FY21	FY22	FY23
917	50.84	50.40	49.81	60.05	67.38
916	61.83	68.95	69.40	69.60	77.10
287	69.00	69.12	76.91	82.45	76.38
288	37.20	34.43	36.58	33.49	36.68



Hourly rate after aid	FY19	FY20	FY21	FY22	FY23
917	23.73	22.84	19.20	22.75	23.37
916	25.89	29.51	26.08	23.94	30.53
287	30.87	29.48	31.32	33.42	30.94
288	14.57	16.61	13.72	15.47	15.07



Intermediate School District 917

2024 - 2025

Overview of Proposed Adopted Budget

Fund #	Fund Name	Projected Fund Balance 6/30/2024	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2025
1	Secondary	3,271,026	4,727,040	4,705,074	3,292,992
2	Special Education	5,898,192	46,399,603	46,553,325	5,744,470
5	Gen Capital Exp.	18,497	536,250	527,400	27,347
10	Institutional Support	19,481	216,814	216,822	19,473
13	Secondary Resale	13,097	8,500	9,250	12,347
14	Special Ed Resale	18,509	8,500	7,700	19,309
15	917 Support Services	0	0	0	0
50	Student Activities	3,169	987	6,231	-2,075
	Total Operating Fund	9,241,971	51,897,694	52,025,802	9,113,863
3	Food and Nutrition	0	224,600	224,600	0
20	Internal Service Fund	-473,118	190,348	-1,500	-281,270
21	Self Funded Dental Ins. Plan	600,395	485,500	529,140	556,755
22	Self Funded Health Ins. Plan	6,290,005	5,176,000	4,292,400	7,173,605
	Total Funds	15,659,253	57,974,142	57,070,442	16,562,953

The general funds projected reserved/unassigned fund balance as of 6/30/2024	
Preliminary operating fund balance	\$ 9,113,863
Preliminary operating fund balance as a percentage of expenditures	17.52%
Excluding restricted fund balance (Fund 5)	17.64%
FY24 revised projected unassigned fund balance	20.26%

**Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2025**

	Fund 1	Fund 2	Fund 5	General Fund				Food Service	Internal Service	Self Funded Dental	Self Funded Medical	Student Activities	Total Fund Balance
	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			27,347										27,347
safe schools levy													
OPEB													
other fund activities													
Committed for:													
fund balance for next year													
Assigned for:													
next year severance pay													
next year retiree health													
school carryover budgets													
scholarships													
encumbrances													
Unassigned for:													
unassigned	3,292,992	5,744,470	0	19,473	12,347	19,309	0		-281,270	556,755	7,173,605	-2,075	16,535,606
24-25 Projected Fund Balance	3,292,992	5,744,470	27,347	19,473	12,347	19,309	0	0	-281,270	556,755	7,173,605	-2,075	16,562,953
23-24 Est. Fund Balance	3,271,026	5,898,192	18,497	19,481	13,097	18,509	0	0	-473,118	600,395	6,290,005	3,169	15,659,253
Change	21,966	-153,722	8,850	-8	-750	800	0	0	191,848	-43,640	883,600	-5,244	908,944

Intermediate School District 917

Expenditure Comparison

2023-24 Revised Budget and 2024-25 Proposed Adopted Budget

Fund #	Description	FY 23-24 Revised Exp. Budget	FY 24-25 Adopted Exp. Budget	Difference	Percent Change
1	Secondary	4,497,951	4,705,074	207,123	4.60%
2	Special Ed.	40,774,142	46,553,325	5,779,183	14.17%
5	Capital Improvements	529,025	527,400	-1,625	-0.31%
10	Institutional Support	247,134	216,822	-30,312	-12.27%
13	Secondary Resale	11,655	9,250	-2,405	-20.63%
14	Special Ed Resale	5,500	7,700	2,200	40.00%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	4,001	6,231	2,230	55.74%
	Total Operating Fund	46,069,408	52,025,802	5,956,394	12.93%
3	Food and Nutrition	213,813	224,600	10,787	5.05%
20	Internal Service Fund	9,900	-1,500	-11,400	-115.15%
21	Self Funded Dental Ins. Plan	497,600	529,140	31,540	6.34%
22	Self Funded Health Ins. Plan	4,171,200	4,292,400	121,200	2.91%
	Total Funds	50,961,921	57,070,442	6,108,521	11.99%

Highlight of significant changes between 2023-24 revised expenses vs 2024-25 adopted expenses:

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements. Additional budget adjustment detail enclosed on page 8 and 9.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements. Additional budget adjustment detail enclosed on page 8 and 9.
- Fund 10 Decrease in grant funding from Expanded Summer Learning F164 (\$83,691). Increase in Expanded Summer Learning F169 \$44,697.
- Fund 3 Increase assumptions on meals served from anticipated student growth and participation with universal free meals provided.
- Fund 20 Anticipate slight decrease in severance obligations with retirements.
- Fund 22 Decreased assumptions on projected medical claims.

FY25 Intermediate School District 917 Revised Budget Assumptions

2% increase in General Ed formula per ADM: DCALS generates \$38,200 and Special Education \$45,600

2023-25 Contracts settled:

Assistant Director/Principal contract	3.84%	24-25 school year
Assistant Principal/Liaison contract	5.87%	24-25 school year
Coordinator contract	4.44%	24-25 school year
Executive Director and Director contract	3.48%	24-25 school year
Teacher contract	6.29%	24-25 school year

2024-25 Contracts unsettled:

BCBA	10.80%	24-25 school year
Mental Health & Centralized Intake Coordinator	7.08%	24-25 school year

2024-26 Contracts unsettled:

Classified Full Year contract	3.88%	Estimate
Classified School Year contract	5.00%	Estimate
Clerical contract	5.00%	Estimate
Custodian contract	3.97%	Estimate
Executive Assistant costs for salary and benefits	4.00%	Estimate
Health Associate contract	5.00%	Estimate
Interpreter contract	5.00%	Estimate
Paraprofessional contract	7.50%	Estimate

2024-27 Contracts settled:

Superintendent	2.40%
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Enrollment Assumptions:

Secondary Vocational Programs	-26.33	ADMs
DCALS and DCALS North	55	ADMs
Special Education	49	ADMs

Total ADM Changes 77.67

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN
2023-24 REVISED EXPENSES VS 2024-25 ADOPTED EXPENSES**

Fund 1					
DCALS	Principal shift FTE to provide supervision to JSC and New Chance sites under fund 02	-0.20	FTE	(\$37,260)	
	School Counselor to provide student supports to JSC and New Chance sites under fund 02	-0.20	FTE	(\$26,940)	
	Decrease Academic Liaison	-1.00	FTE	(\$101,332)	
	Decrease result in shift of Senior Licensed Teacher			(\$38,000)	
Secondary Vocational	Decrease Medical Careers Lic Teacher, Non-Licensed Tech Tutor, Supplies and equipment	-2.00	FTE	(\$149,138)	
	Decrease Fundamental Chef Licensed Teacher	-0.26	FTE	(\$24,986)	
	Decrease Non-licensed Tech Tutor Automotive Program	-1.00	FTE	(\$49,215)	
	Increase in Carl Perkins funds			\$17,350	
District Wide	Increase MSC CTE Brightworks grant			\$439,875	
	Total Changes in Fund 1 in comparison to FY24	-4.66	FTE	\$30,354	

Note: If these differences were added back to budget would be 3.93% increase over FY24

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN
2023-24 REVISED EXPENSES VS 2024-25 ADOPTED EXPENSES**

Fund 2		3.00	FTE	\$153,030
Non-Licensed staff changes	Increase Interpreters FTE's		FTE	
	Increase in Non-licensed Paraprofessional staff	28.00	FTE	\$1,204,000
	Increase in Non-licensed Paraprofessional staff daily hours to 7.5 hours			\$134,000
Licensed staff changes	Increase Licensed Teachers	16.75	FTE	\$1,335,000
	Increase Licensed support staff	2.20	FTE	\$286,000
	Increase Licensed related support staff OT, Speech Pathologist, Social Worker, School Psych.	7.20	FTE	\$937,000
	Increase Principal	0.20	FTE	\$37,260
	Increase School Counselor for JSC and New Chance	0.20	FTE	\$26,940
District Wide	Decrease in Innovative Mental Health funds from state			(\$88,000)
	Decrease in sub costs			(\$140,000)
	Decrease in contracted staff costs comparing FY24 budget is coming in much lower			(\$1,164,295)
	Decrease due to closing of PACES and expansion of TESA programs net change			(\$689,809)
	Increase in Levies (includes Lease, Safe Schools and LTFM Levies)			\$46,448
	Increase in workers compensation insurance, property insurance and food service fund transfer			\$129,600
	Increase in overhead costs (IT department replacement of phone system and transition plan business office)			\$221,000
	Increase in due to replacement of 4 HVAC units anticipated costs higher than FY25			\$18,000
	Increase in MA funds and Title 1 funds			\$152,478
	Increase in new state grants Special Pipeline Funds and Drive for 5 DEEDS			\$787,437
	Total Changes in Fund 2	57.55	FTE	\$3,386,089

Note: If these differences were added back the budget increase would be 5.87% over FY24

ISD 917 Levies FY24 vs. FY25

District	FY24 Lease Levy payable 2024	FY25 Lease Levy payable 2025	FY25 AEC Levy payable 2024	FY26 AEC Levy payable 2025	FY24 Safe School Levy payable 2024	FY25 Safe School Levy payable 2025	FY25 LTFM payable 2024	FY26 LTFM payable 2025	\$ change from prior year levies	% Change from prior year levies
6	\$91,746.08	\$101,266.10	\$28,906.78	\$29,425.16	\$43,615.95	\$42,770.10	\$7,690.48	\$11,318.65	\$12,820.72	7.46%
191	\$175,221.40	\$187,654.01	\$78,830.68	\$78,767.08	\$119,544.60	\$121,956.00	\$26,126.80	\$38,452.75	\$27,106.36	6.78%
192	\$221,333.18	\$242,187.79	\$70,767.07	\$67,717.65	\$108,246.90	\$109,740.00	\$17,672.48	\$26,009.90	\$27,635.71	6.61%
194	\$296,023.13	\$264,116.64	\$95,302.03	\$93,103.78	\$197,412.75	\$206,358.00	\$34,338.08	\$50,537.90	(\$8,959.67)	-1.44%
195	\$15,164.93	\$15,351.12	\$5,310.71	\$7,134.47	\$16,040.10	\$14,028.00	\$2,256.80	\$3,321.50	\$1,062.55	2.74%
197	\$147,855.62	\$158,103.93	\$61,273.04	\$57,452.33	\$80,069.85	\$83,082.00	\$21,040.32	\$30,966.60	\$19,366.03	6.24%
199	\$113,116.01	\$126,173.99	\$50,159.01	\$53,166.58	\$54,714.00	\$50,961.00	\$11,336.08	\$16,684.15	\$17,660.62	7.70%
200	\$147,797.41	\$140,022.11	\$44,486.18	\$47,580.31	\$63,533.40	\$63,810.00	\$13,245.68	\$19,494.65	\$1,844.40	0.69%
271	\$238,155.66	\$248,798.01	\$88,464.50	\$90,902.64	\$163,899.75	\$161,933.40	\$39,893.28	\$58,713.90	\$29,934.76	5.64%
Totals	\$1,446,413.42	\$1,483,673.70	\$523,500.00	\$525,250.00	\$847,077.30	\$854,638.50	\$173,600.00	\$255,500.00	\$128,471.48	4.30%

*Lease Levy allocated based on 4 variables: TNTC, APU's, Five Year Average Special Education Tuition Costs, and 20-21 Student Utilization.

*Safe School Levy allocated based on member district APU's

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

Nicolle Roush updated 4.12.24 brought to board May 7th, 2024 for approval

**Proposed Adopted Revenue Budget
5/22/2024**

Fund	Sum of FY24 Revised Budget	Sum of FY25 Next Year Budget
01	4,161,636	4,727,040
02	40,254,046	46,399,603
03	213,813	224,600
05	536,125	536,250
10	266,615	216,814
13	3,000	8,500
14	9,050	8,500
20	187,066	190,348
21	480,000	485,500
22	4,600,500	5,176,000
50	1,450	987
Grand Total	\$ 50,713,301.00	\$ 57,974,142.00

**Proposed Adopted Expenditure Budget
5/21/2024**

Fund	Sum of FY24 Revised Budget	Sum of FY25 Next Year Budget
01	4,497,951	4,705,074
02	40,773,904	46,553,325
03	213,813	224,600
05	529,025	527,400
10	247,134	216,822
13	16,155	9,250
14	10,000	7,700
15	0	0
20	9,900	(1,500)
21	497,600	529,140
22	4,171,200	4,292,400
50	4,001	6,231
Grand Total	\$50,970,683.00	\$57,070,442.00