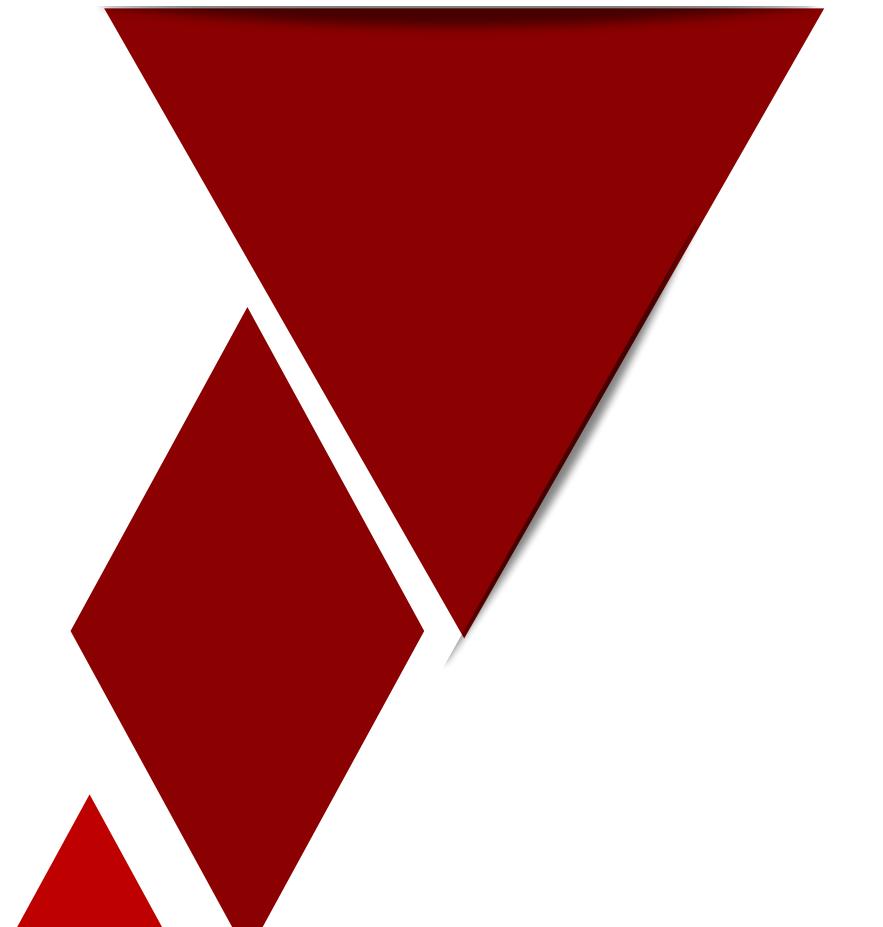


# Intermediate School District 917

# Fiscal Year 2026

# Revised Budget

Feb 3, 2026



FILM NEGATIVE

FILM NEGATIVE

FILM NEGATIVE

# FY26 Revised Budget: Overview

## Stewardship

Managing financial and human resources carefully and responsibly

### Special Education:

- Update all staffing rosters and estimate of student hours
- Student hours are projected to be 17% over FY25 compared to being projected at 22% over FY25 in the Adopted Budget
- Hourly billing rate to member districts decreases vs what was planned in the Adopted Budget

### Secondary:

- DCALS enrollment increases over 30% over last year. The associate revenue increase combined with the staffing alignment performed last year, has DCALS projected to have a small profit in FY26
- CTE enrollment is down 26%. The enrollment decrease combined with lower MSC grant funding is increasing the billing rate

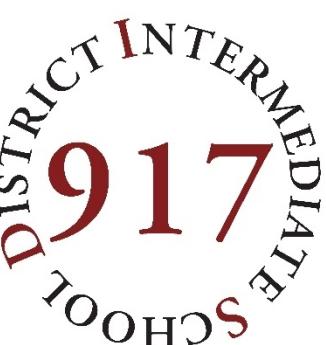
### Unassigned Fund Balance:

- Board target is a ratio of fund balance to annual expense of 15.0%
- Revised Budget projects the Unassigned Fund Balance will remain at **20.2%** which is where it ended in FY25
- FY26 would be the first year the fund balance has increased since FY21

# FY26 Adopted Budget: Key Metrics

## Stewardship

Managing financial and human resources carefully and responsibly



### ISD 917 Hours and Rate Comparison

	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY26 Revised Budget	% Change
<b>Special Education Programs:</b>					
Special Education Resource Program Average Rate	\$76.25	\$84.20	\$86.15	\$85.30	1.3%
Special Education Resource Student Billable Hours	379,981	393,126	483,427	458,094	16.5%
Special Education Purchase of Service Billable Hours	40,292	40,052	43,500	46,544	16.2%
Total Student Billable Hours	420,273	433,178	526,927	504,638	16.5%
<b>Secondary Technical Center Programs:</b>					
Career & Technical Programs Average Hourly Rate	\$18.66	\$13.47	\$12.47	\$19.82	47.1%
CTE Billable Hours	68,488	53,820	45,000	39,738	-26.2%
DCALS Main Student Billable Hours	74,831	63,508	54,062	77,850	22.6%
DCALS North Student Billable Hours	60,169	62,726	54,062	93,420	48.9%
DCALS Ext. Day Student Billable Hours	6,856	13,753	6,488	15,288	11.2%
Total DCALS Hours	141,856	139,987	114,612	186,558	33.3%
DCALS Avg Cost per Hour	\$ 14.93	\$ 13.66	\$ 14.70	\$ 9.72	-28.8%

#### Special Education:

- Student hours increase 16.5% vs FY25 which is lower than the 22% increase projected in the Adopted Budget
- Average billing rate is held to 1.3% increase

#### Secondary:

- CTE student hours are decreasing which is increasing the hourly billing rate
- DCALS enrollment increases and staff restructuring is resulting in lower cost per hour

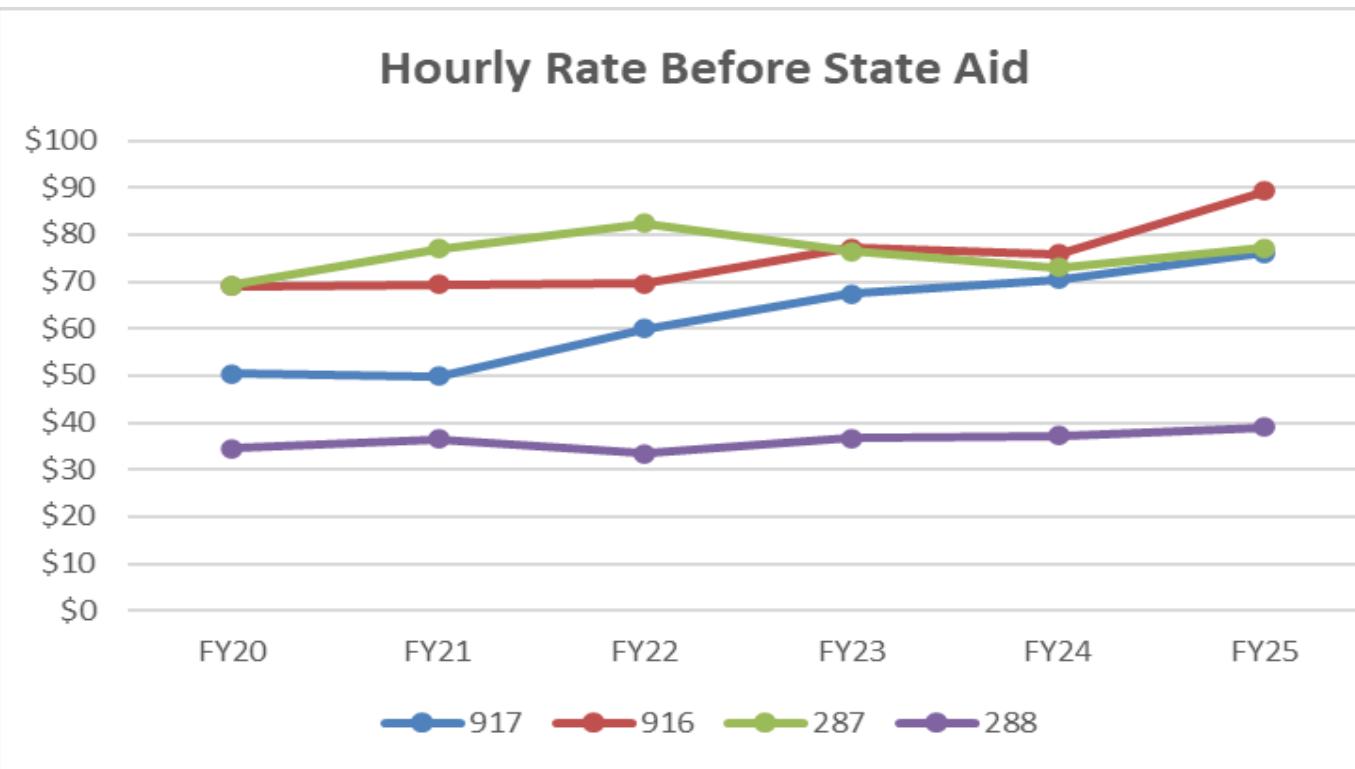
# Intermediate Special Ed Rate Comparison

## Stewardship

Managing financial and human resources carefully and responsibly

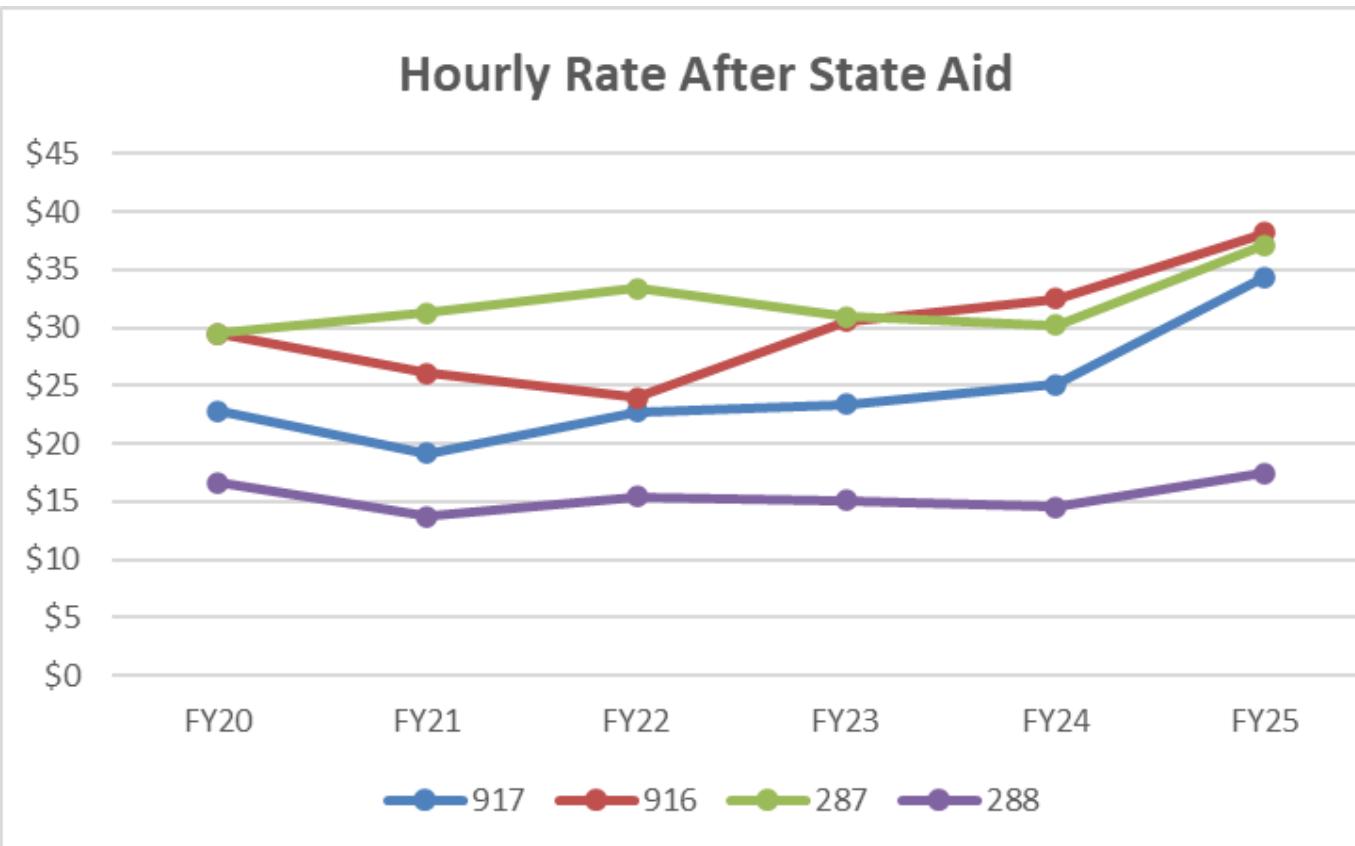
DISTRICT 917  
INTERMEDIATE SCHOOLS

### Hourly Rate Before State Aid



- Difficult to compare different program mix across the Intermediates
- 917, 916 and 287 have remained in a similar cost trend
- Hourly Rate After State Aid is the rate that Member Districts fund

### Hourly Rate After State Aid



# Unassigned Fund Balance Roll-Forward

## Stewardship

Managing financial and human resources carefully and responsibly

Fund #	Fund Name	Actual Fund Balance 6/30/2024	Actual Fund Balance 6/30/2025
1	Secondary	3,054,578	2,774,623
2	Special Education	6,570,606	7,319,148
5	Gen Capital Exp.	23,467	23,927
10	Institutional Support		0
13	Secondary Resale	6,680	4,301
14	Special Ed Resale	18,746	20,623
15	917 Support Services		0
50	Student Activities	6,108	5,849
	<b>Total Operating Fund</b>	<b>9,680,185</b>	<b>10,148,471</b>
3	Food and Nutrition	16,826	4,180
20	Internal Service Fund	-443,021	-345,050
21	Self Funded Dental Ins. Plan	609,938	620,134
22	Self Funded Health Ins. Plan	6,484,106	7,128,145
	<b>Total All Funds</b>	<b>16,348,034</b>	<b>17,555,880</b>

	FY24 Actual	FY25 Actual
Total Operating Fund	9,680,185	10,148,471
Restricted/Assigned/Nonspendable	619,030	427,375
Unassigned Fund Balance	9,061,155	9,721,096
Total General Fund Expenditures	42,967,646	48,241,381
Unassigned Fund Balance Ratio	21.1%	20.2%

FY26 Projected Revenues	FY26 Projected Expenditures	FY26 Net Income / (Loss)	Actual Fund Balance 6/30/2026
3,671,327	3,607,813	63,514	2,838,137
51,419,831	50,280,369	1,139,462	8,458,610
526,250	532,400	-6,150	17,777
33,534	34,038	-504	-504
5,000	10,614	-5,614	-1,313
21,650	25,050	-3,400	17,223
			0
3,500	6,099	-2,599	3,250
55,681,092	54,496,383	1,184,709	11,333,180
281,625	281,445	180	4,360
80,000	107,500	-27,500	-372,550
468,810	515,756	-46,946	573,188
4,996,417	4,660,777	335,640	7,463,785
61,507,944	60,061,861	1,446,083	19,001,963

- FY25 ended with an Unassigned fund balance of **\$9,721,096** or **20.2%**
- FY26 projects the balance increasing to **\$11,033,180** or **20.2%**
  - Operating expense increase from \$48.2M to \$54.5M impacts the Fund Balance Ratio
  - Includes Appeal rate of \$1.75M versus \$1.5M in FY25
  - DCALS projected at a small profit

FY26 Revised Bud
11,333,180
300,000
11,033,180
54,496,383
20.2%

# Expenditures: FY26 Revised vs Adopted

## Stewardship

Managing financial and human resources carefully and responsibly

Fund #	Description	FY 25 Actual	FY26 Adopted	FY26 Revised	Difference vs Adopted	Percent Change
1	Secondary	3,811,780	3,622,544	3,607,813	-14,731	-0.39%
2	Special Ed.	43,685,062	50,310,828	50,280,369	-30,459	-0.07%
5	Capital Improvements	527,400	477,400	532,400	55,000	10.43%
10	Institutional Support	196,680	47,252	34,038	-13,214	-6.72%
13	Secondary Resale	3,219	9,250	10,614	1,364	42.37%
14	Special Ed Resale	14,345	16,250	25,050	8,800	61.35%
15	917 Support Services			0		
50	Student Activities	2,895	4,750	6,099	1,349	46.60%
	Total Operating Fund Exp.	48,241,381	54,488,274	54,496,383	8,109	0.02%
3	Food and Nutrition	236,878	256,125	281,445	25,320	10.69%
20	Internal Service Fund	73,375	86,000	107,500	21,500	29.30%
21	Self Funded Dental Ins. Plan	490,176	540,756	515,756	-25,000	-5.10%
22	Self Funded Health Ins. Plan	4,008,196	4,616,777	4,660,777	44,000	1.10%
	Total Expense: All Funds	53,050,006	59,987,932	60,061,861	73,929	0.14%

Total FY26 Expenditures are \$73K higher than Adopted Budget

### Highlight of Significant Variances:

#### Fund 1 Secondary \$14k Lower:

- Added one new Liaison position in mid-year
- Offset by lower benefit cost and grant spending

#### Fund 2 Special Education - \$30K Lower:

- Have 525 positions in the Revised Budget vs 528 in Adopted.
- Revised Budget includes 39 open positions (8 direct hires and 31 contracted staff) that are primarily ESP positions

Fund 20: Severance liability assumptions

Fund 21: Dental Claims cost assumptions

Fund 22: Medical Claims cost assumptions

# Expenditures: FY26 Revised vs FY25

## Stewardship

Managing financial and human resources carefully and responsibly

Fund #	Description	FY24 Actual	FY25 Actual	FY26 Revised Budget	Difference vs FY25	Percent Change
1	Secondary	4,308,944	3,811,780	3,607,813	-203,967	-4.73%
2	Special Ed	37,881,913	43,685,062	50,280,369	6,595,307	17.41%
5	Capital Improvements	529,025	527,400	532,400	5,000	0.95%
10	Institutional Support	246,590	196,680	34,038	-162,642	-65.96%
13	Secondary Resale	16,154	3,219	10,614	7,395	45.78%
14	Special Ed Resale	8,898	14,345	25,050	10,705	120.31%
15	917 Support Services	0	0		0	
50	Student Activities	2,453	2,895	6,099	3,204	130.62%
	Total Operating Fund	42,993,977	48,241,381	54,496,383	6,255,002	14.55%
3	Food and Nutrition	208,338	236,878	281,445	44,567	21.39%
20	Internal Service Fund	15,223	73,375	107,500	34,125	224.17%
21	Self Funded Dental Ins. Plan	504,132	490,176	515,756	25,580	5.07%
22	Self Funded Health Ins Plan	3,839,717	4,008,196	4,660,777	652,581	17.00%
	Total Expense: All Funds	47,561,388	53,050,006	60,061,861	7,011,855	14.74%

Total FY26 Expenditures are \$7M or 14.7% higher than FY25

### Highlight of Significant Variances:

#### Fund 1 Secondary \$204k Lower:

- Lower staffing cost

#### Fund 2 Special Education - \$6.6M Higher:

- Higher cost for staffing (\$3.7M) and staff contractors (\$2.5M) associated with the 17% increase in student hours

#### Fund 10 \$163K Lower:

- Primarily due to staffing (Director Communications)

#### Fund 20: Severance liability assumptions

#### Fund 21: Dental Claims cost assumptions

Fund 22: Medical Claims cost assumptions. Increase driven primarily by increase enrollment. Medical plan is currently running at 89% of expected full year claims cost

# Revenue: FY26 Revised vs Adopted

## Stewardship

Managing financial and human resources carefully and responsibly

Fund #	Description	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY26 Revised Budget	Difference (Revised vs Adopted)	Percent Change
1	Secondary	3,756,181	3,473,513	3,289,439	3,671,327	381,888	5.69%
2	Special Ed	38,034,231	44,331,034	51,519,001	51,419,831	-99,170	15.99%
5	Capital Improvements	541,095	527,860	475,050	526,250	51,200	-0.31%
10	Institutional Support	246,589	54,800	45,800	33,534	-12,266	-38.81%
13	Secondary Resale	1,082	400	3,500	5,000	1,500	1150.00%
14	Special Ed Resale	12,686	16,222	17,450	21,650	4,200	33.46%
15	917 Support Services	0	0	0	0	0	
50	Student Activities	2,841	2,306	4,750	3,500	-1,250	51.78%
Total Operating Revenue		42,594,706	48,406,135	55,354,990	55,681,092	326,102	15.03%
3	Food and Nutrition	225,164	224,335	256,125	281,625	25,500	25.54%
20	Internal Service Fund	222,487	171,345	80,000	80,000	0	-53.31%
21	Self Funded Dental Ins. Plan	496,075	500,372	468,810	468,810	0	-6.31%
22	Self Funded Health Ins Plan	4,463,117	4,652,236	4,996,417	4,996,417	0	7.40%
Total Revenue: All Funds		48,001,549	53,954,423	61,156,342	61,507,944	351,602	14.00%

### Interest Income:

FY26 has incorporated two Fed. rate reductions. Total Interest Income:

FY26 Adopted \$470k

FY25 Revised \$610k

FY24 Actual \$705k

Total Revenue in FY26 is projected to be \$351K higher

### Highlight of Significant Variances:

#### Fund 1 Secondary:

- DCALS enrollment is tracking 30% over Adopted budget
- CTE revenue is impacted by lower MSC grant funding \$280k which is offset by a higher billing rate

#### Fund 2 Special Ed:

- Lower tuition billing revenue, due to lower enrollment growth (Revised Budget

17% vs 22% in Adopted Budget) is mostly offset by higher MA revenue of

\$1.0M

#### Fund 21 & 22 Dental & Health Plans:

- No expected changes. Increase is driven by higher enrollment

# Funding Sources: FY26 Revised vs Adopted Budget

## Stewardship

Managing financial and human resources carefully and responsibly

	FY25 Actual	FY26 Adopted Budget	FY26 Revised Budget	Variance
Safe Schools	889,456	838,107	863,113	25,006
Compensatory	996,449	997,516	1,030,170	32,654
MDE Innovation Grant	1,126,482	444,754	474,179	29,425
Medical Assistance	558,105	504,646	1,551,902	1,047,256
Student Aid	280,000	177,119	79,580	(97,539)
Separate Sites	310,784	273,790	286,923	13,133
CTIC Dakota County Grant	15,646	17,000	17,000	-
LCTS Dakota County	25,219	25,009	24,882	(127)
Title I Hasting Funds for JSC	130,000	124,708	80,562	(44,146)
DEED Drive for Five	159,251	225,000	191,702	(33,298)
SPED Pipeline	150,008	210,297	166,948	(43,349)
MDE Apprentice	60,000	120,000	206,273	86,273
Grow Your Own	-	-	46,027	46,027
SPED Apprenticeship	-	-	36,425	36,425
MSC Grant	455,000	439,708	155,800	(283,908)
Perkins	177,075	213,659	236,767	23,108
<b>Total Revenue</b>	<b>5,333,475</b>	<b>4,611,313</b>	<b>5,448,253</b>	<b>836,940</b>

## Highlight of Significant Variances:

- Approximately \$5.5M of funding that does not come from Member Districts. Allows 917 to cover some Special Ed. staffing and programs without charging Member Districts
- MA funding is increasing over \$1.0M due to billing for services that previously we did not bill
- MSC & Perkins are for CTE. MSC funding is down \$300K from last year and \$283K from budget

# Thank You!

## Questions?

