



Intermediate School District #917

Adopted Budget

2013 - 2014

June, 2013

Rate Comparison Secondary Education & Special Education Programs

Secondary Technical Center Programs:

	2012-13 Est. Hrly Rates	2013-14 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 12.54	\$ 12.41	-1.04%
Career Exploration Program Rate	\$ 14.29	\$ 15.61	9.24%
Food Industry Careers Program Rate	\$ 18.00	\$ 19.70	9.44%
** Total Student Billable Hours	117,958	122,844	4.14%

Special Education Programs:

	2012-13 Est. Hrly Rates	2013-14 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 42.88	\$ 42.21	-1.56%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 90,365.12	\$ 92,677.60	2.56%
** Total Student Billable Hours (excludes purchase of services)	364,857	376,050	3.07%

Assumptions: ** Student enrollment based on est. October 2012 enrollment and FY14 projections from member districts.

FY13 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2012 Actual Headcount		Oct 1, 2013 Estimated Projection		Total
	Special Education	General Education	Special Education	General Education	
Anthony Lewis	1	8	1	8	9
DASH	36	0	34	0	34
DCALS/WHALC	38	0	35	0	35
DHH	32	0	37	0	37
IDEA	77	0	75-76	0	75-76
JSC	19	14	0	35	35
Options	10	14	10	14	24
PACES	20	0	20-26	0	20-26
SUN	60	0	72	0	72
TEA	13	0	16	0	16
TESA	79	0	81	0	81
Total Student Headcount	385	36	381-388	57	438-445

Secondary Vocational Programs

PROGRAM	Oct 1, 12 Actual Headcount	Oct 1, 13 Est. based on school projections
Career Exploration	35	22
Computer Networking	12	8
Computer Repair	11	12
Computer Gaming	29	30
Construction Trades	25	20
Food Industry Careers	23	18
TRIO	0	0
Fundamental Chef	50	58
Graphics	28	24
Heavy Duty Truck	35	38
Medical Careers	39	50
Nanoscience Technology	5	15
Vehicle Service	54	58
Adjustment factor - school projections	0	0
*DCALS, IDEA and TESA est. projections	0	0
Total Student Headcount	346	353

Alternative programs

PROGRAM	2012-13 est. ADM'S	2013-14 Est. ADM'S
DCALS	154	141
WHALC	52	50
Ext Year On-line	20	18

Intermediate School District 917

2013-2014

Overview of Adopted Budget as of 6/5/13

Fund #	Fund Name	Projected Fund Balance 6/30/2013	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2014
1	Secondary	1,921,113	3,445,488	3,556,149	1,810,452
2	Special Education	2,481,009	20,184,095	20,173,985	2,491,119
5	Gen Capital Exp.	1,367,410	577,095	669,095	1,275,410
10	Institutional Support	0	505,674	505,674	0
13	Secondary Resale	29,756	59,820	57,820	31,756
14	Special Ed Resale	22,204	17,100	17,100	22,204
15	917 Support Services	19,051	50,000	50,000	19,051
	Total Operating Fund	5,840,543	24,839,272	25,029,823	5,649,992
3	Food and Nutrition	0	94,275	94,275	0
6	Capital Projects (Bldg)	471,121	0	232,879	238,242
7	Debt Service	0	0	0	0
8	Trust Fund	0	2,779	2,779	0
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-709,147	205,000	182,300	-686,447
21	Self Funded Dental Ins. Plan	233,311	300,000	300,000	233,311
	Total Funds	5,835,828	25,441,326	25,842,056	5,435,098

The general funds projected reserved/unassigned fund balance as of 6/30/14

Preliminary operating fund balance \$ 5,649,992

Preliminary operating fund balance as a percentage of expenditures 22.57%

Excluding restricted fund balance (fund 5) 17.96%

Intermediate School District 917
Balance Sheet - GASB 54 Fund Balances
Governmental Funds as of June 30, 2014

	Fund 1	Fund 2	Fund 5	General Fund				Food Service	Capital Projects	Debt Service	Trust Fund	Agency Fund	Internal Service Fund	Self Funded Dental
	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Fund 3	Fund 6	Fund 7	Fund 8	Fund 9	Fund 20	Fund 21
Nonspendable:														
Inventories														
Prepaid Expenses														
Restricted for:														
health and safety														
basic skills														
compensatory														
deferred maintenance projects														
operating capitol			1,275,410						238,242					
safe schools levy														
self funded dental plan														
OPFB														
other fund activities														233,311
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	1,810,452	2,491,119	0	0	31,756	22,204	19,051							
13-14 Adopted Fund Balance	\$ 1,810,452	2,491,119	1,275,410	0	31,756	22,204	19,051	0	238,242	0	0	0	-686,447	233,311
														5,435,098
12-13 Revised Fund Balance	\$ 1,921,113	2,481,009	1,367,410	0	29,756	22,204	19,051	0	471,121	0	0	0	-709,147	233,311
														5,835,828
Change	-110,661	10,110	-92,000	0	2,000	0	0	0	-232,879	0	0	0	22,700	0
														-400,730

Intermediate School District 917

Expenditure Comparison

2012-13 Revised Budget and 2013-14 Adopted Budget

Fund #	Description	FY 12-13 Exp. Budget	FY 13-14 Exp. Budget	Difference	Percent Change
1	Secondary	4,260,681	3,556,149	-704,532	-16.54%
2	Special Ed.	19,720,942	20,173,985	453,043	2.30%
5	Capital Improvements	666,976	669,095	2,119	0.32%
10	Institutional Support	512,143	505,674	-6,469	-1.26%
13	Secondary Resale	104,920	57,820	-47,100	-44.89%
14	Special Ed Resale	17,600	17,100	-500	-2.84%
15	917 Support Services	50,000	50,000	0	0.00%
	Total Operating Fund	25,333,262	25,029,823	-303,439	-1.20%
3	Food and Nutrition	101,000	94,275	-6,725	-6.66%
6	Building Fund	110,115	232,879	122,764	111.49%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	1,696	2,779	1,083	63.86%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	187,718	182,300	-5,418	-2.89%
21	Self Funded Dental Ins. Plan	300,000	300,000	0	0.00%
	Total Funds	26,033,791	25,842,056	-191,735	-0.74%

Planning assumptions for 2013-2014 adopted budget

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements, additional budget adjustments enclosed on the 3rd page of this document.
- Fund 13 Construction trades program will not be building the house in FY14. The program will be working with Dakota County on a cabin project.
- Fund 6 Increase majority of the expenditures of the Cedar School built occurring in FY14.

FY14 Intermediate School District 917 Adopted Budget Assumptions

1.5% increase in General Ed formula

Contracts Settled: FY14 actual cost

Classified Full year costs for salary and benefits 2.42%
 Classified School year costs for salary and benefits 2.62%
 Executive Assistant costs for salary and benefits 1.88%
 Health Assoc. costs for salary and benefits 2.17%
 Clerical costs for salary and benefits 2.95%
 Custodians costs for salary and benefits 2.52%
 Program Assistant cost for salary and benefits 3.56%
 Interpreters cost for salary and benefits 2.11%

Average increase 3%

Contracts Unsettled: FY14 assumptions

Administrators cost salary and benefit 1% (includes Superintendent,, Bus. Mgmt, Sped Director, Asst Directors and IT)
 Teachers costs for salary and benefits 2.5%

Average increase 2.25%

Enrollment Assumptions: See Detailed attachment

Secondary vocational Programs	Enrollment increasing	7	ADM's
DCALS South	Enrollment decreasing	-13	ADM's
DCALS North	Enrollment no change	-2	ADM's
Ext Year On-line	Enrollment decreasing	-7	ADM's
Special Education	Enrollment increasing	17-36	ADM's
Total ADM Changes			2 - 21

Classified School year costs for salary and benefits 2.62%
 FY13 vs. FY14 staffing and budget comparison

Fund 1				
Dcals North and South	Reduction 1.20 FTE English teacher, .34 FTE Clerical, .80 Social Studies teachers, .67 tech tutors increase .20 enrollment coordinator	-2.81	FTE's	-\$176,500
Secondary Vocational Targeted Services	Reduction 1.33 FTE Technical Tutor Discontinued ISD 192 and 197 targeted services approx 9 FTE teachers, 3 FTE Paraprofessionals and supplies Discontinued Sobriety High summer school ext year programs and reduced ALC ext year programs	-1.33 -12	FTE's FTE's	-\$45,000 -\$469,700
Extended Year Programs	Discontinued Sobriety High summer school ext year programs and reduced ALC ext year programs			-\$36,500
District Wide	Increase in basic skills compensatory revenue Decrease in Carl Perkins funds from carryover from Fy12 Additional savings in Administration area w Interim situation FY13			\$47,900 -\$11,500 -\$31,000
Total Changes in Fund 1				-\$722,300
Fund 2				
TESA Program	Reduction 2.0 FTE Teacher and 1.0 FTE Paraprofessional	-3	FTE's	-\$201,000
PACES Program	Increase 1.0 FTE Teacher, 1.0 FTE Paraprofessional and 3.0 FTE open Classroom Assistant positions	5	FTE's	\$178,000
DASH Program	Increase 3.0 FTE open Classroom Assistant positions	3	FTE's	\$72,000
D/HH Program	Increase 2.28 FTE Teachers	2.28	FTE's	\$223,000
Vision Program	Increase 1.2 FTE Teachers	1.2	FTE's	\$75,000
Anthony Lewis/Options	Increase .10 FTE Clerical	0.1	FTE	\$3,500
IDEA Satellites	Decrease 3.0 FTE Teachers and 4.0 FTE Paraprofessional	-7	FTE's	-\$372,000
Sun Programs	Increase 1.0 FTE Teacher and 3.0 FTE Paraprofessionals	4	FTE's	\$155,000
District Wide	Increase .6 FTE Speech Language Pathology, 1.0 Student Assistant, 1.0 FTE Behavior Analyst Reduced contract for Speech Language Pathologist and Friendly Hills Reduction in overall Lease obligations with closing of PD works and Friendly Hills Increase in Workers Compensation Insurance Reduction in remodeling in TEA Program FY13	2.6	FTE's	\$149,000 -\$16,000 -\$72,000 \$39,900 -\$21,800
Total Changes in Fund 2				\$212,600
Total Changes in Fund 1				-\$509,700