



# Intermediate School District #917

## Final Adopted Budget

2011 - 2012

June, 2011

Revised 6/7/2011

FY12 ISD 917 ENROLLMENT PROJECTIONS

Special Education Program

Program	Oct 1, 2010 Actual Headcount		Oct 1, 2011 Estimated Projection	
	Special Education	General Education	Special Education	General Education
DASH	38	0	32	0
DCALS/WHALC	30	0	30	0
DHH	36	0	23	0
IDEA	77	0	82	0
JSC	35	35	35	35
PACES	20	0	20	0
SUN	54	0	51	0
TEA	5	0	37	0
TESA	88	0	76	0
<b>YTP</b>	<b>65</b>	<b>20</b>	<b>0</b>	<b>0</b>
<b>Total Student Headcount</b>	<b>448</b>	<b>55</b>	<b>386</b>	<b>35</b>
				<b>421</b>

Secondary Vocational Programs

PROGRAM	Oct 1, 10 Actual Headcount	Oct 1, 11 Est. based on school projections
Career Exploration	28	28
Computer Networking	46	46
Computer Repair	0	0
Construction Trades	22	30
Food Industry Careers	25	25
Fundamental Chef	55	60
Graphics	40	40
Heavy Duty Truck	36	40
Medical Careers	59	65
Nanoscience Technology	0	15
Vehicle Service	67	75
Adjustment factor - school projections		-20
*DCALS, IDEA and TESA est. projections	93	95
<b>Total Student Headcount</b>	<b>471</b>	<b>499</b>

Alternative programs

PROGRAM	2010-11 est ADM's	2011-12 Est. ADM's
DCALS	169	169
WHALC	43	43
Ext Year On-line	21.4	21

Rate Comparison Secondary Education & Special Education Programs

Secondary Technical Center Programs:

	2010-11 Est. Hrly Rates	2011-12 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 11.42	\$ 10.63	-6.91%
Career Exploration Program Rate	\$ 11.61	\$ 13.71	18.08%
Food Industry Careers Program Rate	\$ 16.83	\$ 19.50	15.86%
** Total Student Billable Hours	128,576	138,991	8.10%

Special Education Programs:

	2010-11 Est. Hrly Rates	2011-12 Est. Hrly Rates	% change
Special Education Resource Program Average Rate	\$ 34.51	\$ 36.35	5.33%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 93,175.00	\$ 94,870.00	1.82%
** Total Student Billable Hours (excludes purchase of services)	398,040	391,700	-1.59%

Assumpt \*\* Student enrollment based on est. October 2010 enrollment and FY12 projections from member districts.

# Intermediate School District 917

2011-2012

## Overview of Adopted Budget as of 6/7/11

Fund #	Fund Name	Projected Fund Balance 6/30/2011	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2012
1	Secondary	1,738,751	4,100,155	4,111,131	1,727,775
2	Special Education	2,054,353	18,336,371	18,234,065	2,156,659
5	Gen Capital Exp.	1,579,533	477,245	681,405	1,375,373
10	Institutional Support	0	368,134	368,134	0
13	Secondary Resale	19,188	36,900	36,900	19,188
14	Special Ed Resale	14,007	21,500	21,500	14,007
15	917 Support Services	24,348	96,000	94,104	26,244
	<b>Total Operating Fund</b>	<b>5,430,180</b>	<b>23,436,305</b>	<b>23,547,239</b>	<b>5,319,246</b>
3	Food and Nutrition	0	122,900	122,900	0
6	Capital Projects (Bldg)	674,345	1,500	4,900	670,945
7	Debt Service	0	0	0	0
8	Trust Fund	795	750	1,250	295
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-668,016	200,500	109,500	-577,016
21	Self Funded Dental Ins. Plan	84,642	320,000	300,000	104,642
	<b>Total Funds</b>	<b>5,521,946</b>	<b>24,081,955</b>	<b>24,085,789</b>	<b>5,518,112</b>

The general funds projected reserved/unassigned fund balance as of 6/30/11

◆Projected Net Operating Fund Balance \$ 5,319,246

Preliminary fund balance as a percentage of expenditures **22.59%**

If you exclude reserved fund 05 balance which includes bond reserves and proc sale of Thompson Heights **17.25%**

\*Separation and Severance Long Term Debit transferred to fund 20.

Intermediate School District 917  
Balance Sheet - GASB 54 Fund Balances  
Governmental Funds as of June 30, 2012

	Fund 1	Fund 2	Fund 5	Fund 10	Fund 13	Fund 14	Fund 15	Fund 3	Capitol Projects Fund 6	Debt Service Fund 7	Trust Fund Fund 8	Agency Fund Fund 9	Internal Service Fund Fund 20	Self Funded Dental Fund 21
<b>Nonspendable:</b>														
Inventories														
Prepaid Expenses														
<b>Restricted for:</b>														
health and safety														
basic skills compensatory														
deferred maintenance														
projects									670,945					
operating capitol (464)			1,374,149											
safe schools levy														
self funded dental plan (464)														104,642
OPEB														
other fund activities														
<b>Committed for:</b>														
fund balance for next year														
operations														
<b>Assigned for:</b>														
next year severance pay														
next year retiree health														
insurance														
school carryover budgets											295			
scholarships (462)														
encumbrances														
<b>Unassigned for:</b>														
OPEB and Severance (422)														
unassigned (422)	1,727,775	2,156,659	1,224	19,188	14,007	26,244							-577,016	
<b>11-12 adopted fund balances</b>	\$ 1,727,775	2,156,659	1,375,373	0	19,188	14,007	26,244	0	670,945	0	295	0	-577,016	104,642
<b>10-11 revised fund balances</b>	\$ 1,738,751	2,054,353	1,579,533	0	19,188	14,007	24,348	0	674,345	0	795	0	-668,016	84,642
<b>Change</b>	-10,976	102,306	-204,160	0	0	0	1,896	0	-3,400	0	-500	0	91,000	20,000
Note: Fund 3 food service positive fund balance (464) and negative balance (463)														

## Intermediate School District 917

### Preliminary Expenditure Comparison

#### 2010-11 Revised Budget and 2011-12 Adopted Budget

Fund #	Description	FY 10-11 Exp. Budget	FY 11-12 Exp. Budget	Difference	Percent Change
1	Secondary	4,219,388	4,111,131	-108,257	-2.57%
2	Special Ed.	18,569,649	18,234,065	-335,584	-1.81%
5	Capital Improvements	631,736	681,405	49,669	0.00%
10	Institutional Support	366,500	368,134	1,634	0.45%
13	Secondary Resale	120,817	36,900	-83,917	-69.46%
14	Special Ed Resale	20,500	21,500	1,000	4.88%
15	917 Support Services	115,557	94,104	-21,453	-18.56%
	<b>Total Operating Fund</b>	<b>24,044,147</b>	<b>23,547,239</b>	<b>-496,908</b>	<b>-2.07%</b>
3	Food and Nutrition	76,595	122,900	46,305	60.45%
6	Building Fund	0	4,900	4,900	100.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	1,550	1,250	-300	-19.35%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	102,500	109,500	7,000	6.83%
21	Self Funded Dental Ins. Plan	320,000	300,000	-20,000	-6.25%
	<b>Total Funds</b>	<b>24,544,792</b>	<b>24,085,789</b>	<b>-459,003</b>	<b>-1.87%</b>

#### Planning assumptions for 2011-2012 revised 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 3 Increase in meal costs ISD 917 is required to provide a breakfast component at Alliance, AV IDEA and TESA programs. In addition, ISD 917 will be adding a 4th site Farmington IDEA.
- Fund 13 Discontinue print center and construction trade student built house for FY12.
- Fund 15 Decrease in legal services utilization based on current year activity in FY11.
- Fund 20 Anticipating slight increase in severance obligations based on higher salary rates in FY12

**Intermediate School District #917 Preliminary Budget Adjustments for FY12  
as of 6-07-11**

**Fund 01 Budget Adjustments:**

Targeted Services	Reduction in targeted Services based on FY11 estimates	\$ (99,000.00)
DCALS/WHALC	Decrease in salary benefits for employees covered by grant	\$ (28,500.00)
Secondary Technical Center:	Reduction in equipment budgets in FY11 TRIO start up funds	\$ (30,000.00)
	Reduction in Dakota County Technical College Overhead	\$ (13,585.00)
	Reduction in supplies and equipment across programs	\$ (16,000.00)
	Decrease in re-employment expenditures	\$ (20,800.00)
Grant Funding	Increase in educational jobs funds to cover ALC employees	\$ 28,500.00
	Increase receiving medical careers grant	\$ 13,185.00
	Increase in basic skills compensatory revenue due to carryover funds from FY11	\$ 13,800.00
	Decrease in carl perkins grant and carryover funds unknown	\$ (18,604.00)
<b>Total Adjustments</b>		<b>\$ (171,004.00)</b>

**Fund 2 Budget Adjustments:**

Reductions to Programs	3 student assistants providing one to one services to member districts	\$ (80,000.00)
	7 classroom assistants open compliments in SUN, IDEA and DASH programs	\$ (182,000.00)
District Wide	Reduction in OPEB contributions	\$ (40,000.00)
	Reduction in supplies and equipment across programs	\$ (30,800.00)
Grant funding	Decrease in MA/third party revenue	\$ 14,800.00
	Discontinued hosting part c grant	\$ (615,500.00)
	Decrease in educational jobs funds	\$ (20,800.00)
	Decrease in local collaborative time study funds	\$ (6,100.00)
	Discontinued building capacity grant funds unknown	\$ (17,900.00)
	Increase in basic skills compensatory revenues due to carryover from FY11	\$ 266,565.00
<b>Total Adjustments</b>		<b>\$ (711,735.00)</b>