



# Intermediate School District #917

## Revised Budget

### 2010 – 2011

### February 2011

Intermediate School District 917  
 Rate Comparison Secondary Education & Special Education Programs

**Secondary Technical Center Programs:**

	2009-10 Act. Hrly Rates	2010-11 Est. Hrly Rates	% change
Secondary Career and Technical Programs Average Rate	\$ 11.99	\$ 11.42	-4.75%
Career Exploration Program Rate	\$ 15.00	\$ 11.61	-22.60%
Food Industry Careers Program Rate	\$ 18.24	\$ 16.83	-7.73%
** Total Student Billable Hours	126,380	128,576	1.74%

**Special Education Programs:**

Special Education Resource Program Average Rate	\$ 33.48	\$ 34.51	3.08%
Purchase of Services Agreements Average Cost per F.T.E.	\$ 93,614.00	\$ 98,701.20	5.43%
** Total Student Billable Hours (excludes purchase of services)	391,928	398,040	1.56%

**Assumptions:** \*\* Student enrollment based on est. October 2010 enrollment and FY11 projections from member districts.

**Intermediate School District 917**

**2010-2011**

**Revised Fund Balances**

<b>Fund #</b>	<b>Description</b>	<b>Actual Fund Balance 7/1/2010</b>	<b>Projected Revenues</b>	<b>Projected Expenditures</b>	<b>Projected Fund Balance 6/30/2011</b>
1	Secondary	1,951,403	4,006,736	4,163,661	1,794,478
2	Special Education	2,161,370	18,458,032	18,516,649	2,102,753
5	Gen Capital Exp.	1,645,067	566,202	735,863	1,475,406
10	Institutional Support	0	366,500	366,500	0
13	Secondary Resale	17,405	122,600	120,817	19,188
14	Special Ed Resale	12,007	22,500	20,500	14,007
15	917 Support Services	24,348	115,557	115,557	24,348
	<b>Total Operating Fund</b>	<b>5,811,600</b>	<b>23,658,127</b>	<b>24,039,547</b>	<b>5,430,180</b>
3	Food and Nutrition	0	76,595	76,595	0
6	Capital Projects (Bldg)	691,945	2,000	0	693,945
7	Debt Service	0	0	0	0
8	Trust Fund	1,845	500	1,550	795
9	Agency Funds	0	0	0	0
*20	Internal Service Fund	-799,016	233,500	102,500	-668,016
21	Self Funded Dental Ins. Plan	84,642	320,000	320,000	84,642
	<b>Total Funds</b>	<b>5,791,016</b>	<b>24,290,722</b>	<b>24,540,192</b>	<b>5,541,546</b>

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

◆Projected Net Operating Fund Balance \$ 5,430,180

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

If you exclude fund 05 balance which includes bond reserves and proceeds from sale of Thompson Heights **16.97%**

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

**Intermediate School District 917**

**Revised Expenditure Comparison**

**2010-2011 Adopted vs. Revised Expenditure Budget**

<b>Fund #</b>	<b>Fund Name</b>	<b>FY 10-11 Adopted Exp. Budget</b>	<b>FY 10-11 Revised Exp. Budget</b>	<b>Difference</b>	<b>Percent Change</b>
1	Secondary	4,033,429	4,163,661	130,232	3.23%
2	Special Ed.	18,673,352	18,516,649	-156,703	-0.84%
5	Capital Improvements	698,201	735,863	37,662	5.39%
10	Institutional Support	81,664	366,500	284,836	348.79%
13	Secondary Resale	117,922	120,817	2,895	2.46%
14	Special Ed Resale	20,500	20,500	0	0.00%
15	917 Support Services	98,979	115,557	16,578	16.75%
	<b>Total Operating Fund</b>	<b>23,724,047</b>	<b>24,039,547</b>	<b>315,500</b>	<b>1.33%</b>
3	Food and Nutrition	73,300	76,595	3,295	4.50%
6	Building Fund	0	0	0	0.00%
7	Debt Redemption	0	0	0	0.00%
8	Trust Fund	750	1,550	800	106.67%
9	Agency Funds	0	0	0	0.00%
20	Internal Service Fund	102,500	102,500	0	0.00%
21	Self Funded Dental Ins. Plan	320,000	320,000	0	0.00%
	<b>Total Funds</b>	<b>24,220,597</b>	<b>24,540,192</b>	<b>319,595</b>	<b>1.32%</b>

Fund 1 Salary and benefit increases built in for actual contract settlements, Increase Education Jobs funds rec'd for 34,800, WHAL .65 fte lic employee 30,000, Targeted services 15,000, and transportation for TRIO 21,245.

Fund 2 Salary and benefit increases built in for actual contract settlements, Decreased open compliments and change over of senior staff from adopted budget (590,000), Increase Education Jobs funds rec'd for 100,200, Part C carryover funds 155,300, Title I funds 34,000; CIMP grant 5,000; Equipment and service contracts 43,000; Workers Compensation insurance increase 101,700 missed in original adopted budget.

Fund 5 Addt'l van purchase in Special Ed and purchase price on vans higher than anticipated.

Fund 10 Increase 293,475 added 360 community contract for member district social workers.

**Intermediate School District 917**

**Expenditure Comparison**

**2009-2010 Actual and 2010-11 Revised Budget**

<b>Fund #</b>	<b>Description</b>	<b>FY 09-10 Actual Expense</b>	<b>FY 10-11 Revised Exp. Budget</b>	<b>Difference</b>	<b>Percent Change</b>
1	Secondary	3,807,382	4,163,661	356,279	9.36%
2	Special Education	17,271,862	18,516,649	1,244,787	7.21%
5	Gen Capital Exp.	593,951	735,863	141,912	23.89%
10	Institutional Support	38,155	366,500	328,345	860.55%
13	Secondary Resale	157,500	120,817	-36,683	-23.29%
14	Special Ed Resale	20,729	20,500	-229	-1.10%
15	917 Support Services	86,673	115,557	28,884	33.33%
	<b>Total Operating Fund</b>	<b>21,976,252</b>	<b>24,039,547</b>	<b>2,063,295</b>	<b>9.39%</b>
3	Food and Nutrition	71,375	76,595	5,220	7.31%
6	Capital Projects (Bldg)	0	0	0	0.00%
7	Debt Service	0	0	0	#DIV/0!
8	Trust Fund	1,437	1,550	113	7.88%
9	Agency Funds	11,323	0	-11,323	-100.00%
*20	Internal Service Fund	289,597	102,500	-187,097	-64.61%
21	Self Funded Dental Ins. Plan	302,286	320,000	17,714	5.86%
	<b>Total Funds</b>	<b>22,652,271</b>	<b>24,540,192</b>	<b>1,887,921</b>	<b>8.33%</b>

**Planning assumptions for 2010-2011 revised budget**

- Fund 1 Salary and benefit increases built in for actual contract settlements, and additional budget adjustments enclosed on the 5th page of this document.
- Fund 2 Salary and benefit increases built in for actual contract settlements, and additional budget adjustments enclosed on the 5th page of this document.
- Fund 10 Salary and benefit increases built in for actual contract settlements, increase added 360 community contract for member school district social workers in the amount of \$293,475.
- Fund 15 Est. increase in legal services and supplemental education services.
- Fund 9 Discontinuance of Alliance Building Expenditures running through agency funds.
- Fund 20 Decrease in severance obligations for retirees and health and life insurance expenditures discontinued for two ineligible retirees.

**Intermediate School District #917 Revised Budget Adjustments for FY11  
as of 1-5-11**

**Fund 01 Budget Adjustments:**

WHALC Program	English teacher salary adjustments due to change over of staff	\$	(14,415.00)
	Reduction in Ext Year Program	\$	(16,000.00)
Targeted Services	ISD 192 2010-11 running full year program	\$	268,000.00
DCALS Program	Supplies	\$	(10,000.00)
	Increase in Ext Year Program	\$	10,000.00
Secondary Technical Center	Discontinued the Animal Science Program	\$	(100,272.00)
	Discontinued Teen Age Pregnancy Program (TAPP)	\$	(83,381.00)
	Change over of Senior Staff	\$	(20,000.00)
	Transporation for TRiO program	\$	21,245.00
District Wide	Increase in remployment compensation	\$	38,000.00
Grant funding	Educational Jobs funds	\$	34,800.00
	Carl Perkins grant	\$	23,800.00
	<b>Total Adjustments</b>	<b>\$</b>	<b>151,777.00</b>

**Fund 2 Budget Adjustments:**

Program Expansions	T.E.A Program at West St Paul (includes 2.0 non-lic classroom support)	\$	36,000.00
	Sun Works at Apple Valley Location (includes 1.0 teacher, 5 non-lic classroom support) and Behavioral Assessment Team BAT)	\$	220,000.00
	Dash at Lakeville North High school (2 non-lic classroom support and maintenance)	\$	53,000.00
	JSC .4 FTE for new program for sex offenders	\$	21,200.00
Shifting of programs	Classroom converted from IDEA to Sun at Alliance (includes 6.0 non-lic classroom support)	\$	144,000.00
	Classroom converted from DASH to PACES (includes 1.0 teacher and 2 non-lic classroom support)	\$	96,000.00
Reductions to Programs	Vision 1 FTE teacher	\$	(89,850.00)
	WHALC .2 FTE teacher	\$	(9,500.00)
	TESA 2 non-lic classroom support	\$	(48,000.00)
	TESA 1 lic classroom support and change over of senior staff	\$	(90,079.00)
	PT 1 FTE teacher	\$	(95,000.00)
	DHOH .5 teacher and .75 interpreter	\$	(66,200.00)
District Wide	Workers compensation insurance	\$	40,000.00
	OPEB obligations (pay as you go)	\$	131,000.00
Grant funding	Increase in Title I grant	\$	34,000.00
	Educational Jobs funds	\$	100,200.00
	Increase in Part C funds due to carry over funds from FY09 and FY10	\$	87,742.00
	Decrease in MA/third Party Revenue - FY10 had addt'l carryover funds	\$	(188,217.00)
	CSPD grant discontinued	\$	(8,879.00)
	Basic Skills Compensatory aid	\$	35,700.00
	<b>Total Adjustments</b>	<b>\$</b>	<b>403,117.00</b>

Intermediate School District 917  
Program Expenditure Comparison

Program Description	2009-10 Actual Expenditures	2010-11 Revised Budget	\$ change	% Change	Reason
010 - School Board	75211.1	77357	2145.9	2.85%	
020 - Superintendent	277931.48	304595	26663.52	9.59%	
022 - Personnel	66492.49	89369	22876.51	34.40%	Job description contract
030 - Line Administration	180240.33	194589	14348.67	7.96%	
050 - School Administration	245743.72	267759	22015.28	8.96%	
110 - Business Services	599660.85	667222	67561.15	11.27%	Legal services ISD 287 agreement for members
140 - IT Department	217285.05	233060	15774.95	7.26%	add'l server for e-mail
211 - General Education	1976942.95	2327701	350758.05	17.74%	TRIO equip and targeted services
215 - Business Education	26497.18	30400	3902.82	14.73%	
216 - Title I grant	24041.06	78978	54936.94	228.51%	
301 - Agricultural Ed/Animal Science	101272.77	0	-101272.77	-100.00%	Discontinued
311 - Distributive Ed/computer Networking					
Total	73037.64	80748	7710.36	10.56%	Cisco conference and insurance
321 - Health Occupations	86729.06	88578	1848.94	2.13%	
331 - Home Economics/Parenting	83381.79	0	-83381.79	-100.00%	Discontinued
361 - trade & Industry (Auto, Veh, Constr. Graphics)	513738.19	501009	-12729.19	-2.48%	Construction trade adj inventory in 09-10 for 08-09 house sold in 09-10.
365 - Service Occupations/Fund Chef	140066.94	139565	-501.94	-0.36%	
380 - Spec. Needs (Carl Perkins, Career Exp, Tutors & Food Ind.)	582502.5	623407	40904.5	7.02%	
399 - Career Tech. Gen.	85182.12	142304	57121.88	67.06%	Increase employment comp. and workers comp.
400 - Special Ed. Gen.	337508.53	476535	139026.47	41.19%	2 Vans, remodel TEA prog
401 - Speech Pathologist	182.86	1600	1417.14	774.99%	
402 - D.C.D.M.M.	1340138.07	1342784	2645.93	0.20%	
403 - D.C.D.S.P.	1560262.47	1443441	-116821.47	-7.49%	
404 - Physically Impaired	600058.9	478923	-121135.9	-20.19%	Reduction of 1.0 PSA and 1.0 lic. Teacher
405 - D.H.O.H	1874806.46	1816799	-58007.46	-3.09%	
406 - Visually Impaired	460130.87	399877	-60253.87	-13.09%	Reduction of 1.0 lic
407 - S.L.D. Specific Learning Disability	128769.44	108065	-20704.44	-16.08%	Reallocation of staff serving ALC programs
408 - E.B.D. Emotional Behavior Disorder	2526409.39	2636732	110322.61	4.37%	
409 - D.B. Deaf Blind	57704.43	62217	4512.57	7.82%	
410 - O. H.D. Other Health Disabilities	481224.67	513709	32484.33	6.75%	
411 - Autism	1773068.89	2439944	666875.11	37.61%	Increase in SUN program and reallocation of staff
412 - D.D.E.C. Devel. Delayed Early Childhood	523132.79	619315	96182.21	18.39%	
414 - T.B.I. Traumatic Brain Impaired	0	4236	4236	100.00%	
416 - S.M.I. Severe Moderate Impaired	557060.49	684415	127354.51	22.86%	Exp of DASH program
420 - Special Ed Aggregate	2366725.07	2593588	226862.93	9.59%	Increase reflecting OPEB liabilities
605 - Gen. Instructional Support	84674.88	89977	5302.12	6.26%	
610 - Curriculum Development	23073.48	17637	-5436.48	-23.56%	
640 - Staff Development	56659.33	167731	111071.67	196.03%	Increase Educational Jobs funds and Basic Comp.
740 - Social Work Services	0	293475	293475	100.00%	360 Community social worker contract
760 - Pupil Transportation	0	21245	21245	100.00%	Trans for Food Ind Careers TRIO
790 - Other Pupil Support Services	27575.44	20557	-7018.44	-25.45%	Est. SES services provided
810 - Operations and Maintenance	1193086.87	1274827	81740.13	6.85%	
840 - Capitol Improvements	0	3758	3758	100.00%	
850 - Capitol Facilities/Health and Safety	592073.71	621201	29127.29	4.92%	
920 - Retirement of Nonobligation Bonds	0	1000	1000	100.00%	Interest on line of credit
940 - Property & Liability Insurance	38041.78	42938	4896.22	12.87%	Increase in insurance
950 - Transfers	17925.93	16380	-1545.93	-8.62%	
<b>Grand Total</b>	<b>21976251.97</b>	<b>24039547</b>	<b>2063295.03</b>	<b>9.39%</b>	