

School Board Work Session

Tuesday, June 14, 2022 4:00 PM

917 Board Room, 130 145th Street East, Rosemount, MN 55068

- I. **Review Proposed Budget for FY 2022-2023 -
Nicolle Roush**



Intermediate School District #917

**Proposed Adopted Budget
2022 - 2023**

June 14, 2022

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

Secondary Technical Center Programs:

Secondary Career & Technical Programs Average Rate	2021-22 Est. Hourly Rates 12.31	2022-23 Est. Hourly Rates 13.60	% change 10.48%
Secondary Vocational Student Billable Hours	2021-22 Est. Billable Hours 83,520	2022-23 Est. Billable Hours 83,520	% change 0.00%
DCALS Student Billable Hours (unweighted)	198,360	182,700	-7.89%
DCALS South Student Billable Hours (unweighted)	20,880.00	-	-100.00%
DCALS North Student Billable Hours (unweighted)	78,300.00	79,344.00	1.33%
DCALS Ext. Day Student Billable Hours (unweighted)	51,156.00	51,156.00	0.00%
			(-15 ADM's)
			(-20 ADM's site closed FY23)
			(1 Adm)
			(Est. based on 3 yr avg.)
Total Student Billable Hours	432,216	396,720	-8.21%

Special Education Programs:

Special Education Resource Program Average Rate	2021-22 Est. Hourly Rates 68.18	2022-23 Est. Hourly Rates 69.49	% change 1.92%
Purchase of Services Agreements Average Cost per FTE	107990.44	112850.00	4.50%
Special Education Resource Student Billable Hours	2021-22 Est. Billable Hours 508,256	2022-23 Est. Billable Hours 507,256	% change -0.20%
Special Education Purchase of Service Billable Hrs	45,371	44,244	-2.48%
Total Student Billable Hours	553,627	551,500	-0.38%

Intermediate Rate Comparison

Updated 5-9-22

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
FY17	0.59	\$17,225,860.82	\$10,175,078.03	\$7,050,782.79	414217	\$41.59	\$17.02
FY18	0.59	\$19,066,257.03	\$11,023,392.82	\$8,042,864.21	411310	\$46.35	\$19.55
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	\$26,596,637.00	\$16,346,094.00	\$10,250,542.00	533975	\$49.81	\$19.20

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
FY17	0.55	\$25,287,089.71	\$13,932,241.21	\$11,354,848.50	513878	\$49.21	\$22.10
FY18	0.53	\$30,175,837.89	\$15,963,412.33	\$14,212,425.56	544881	\$55.83	\$26.08
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

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
FY17	0.53	\$38,769,097.33	\$20,498,074.16	\$18,271,023.17	638535	\$60.72	\$28.61
FY18	0.59	\$37,802,164.15	\$22,392,901.35	\$15,409,262.80	595009	\$63.53	\$25.90
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

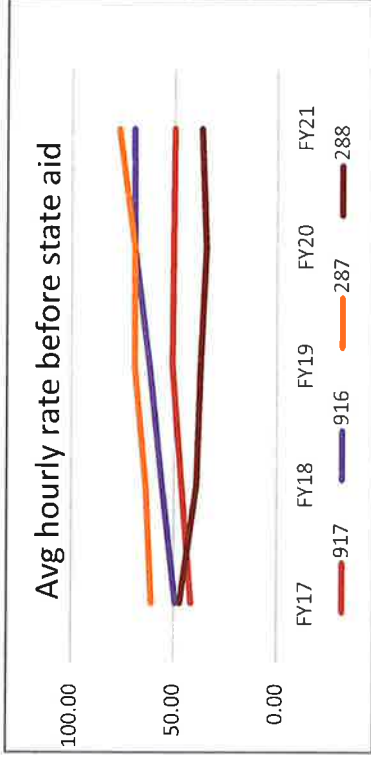
Southwest Metro Intermediate 288

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
FY17	0.6	\$8,272,180.01	\$4,979,576.90	\$3,292,603.11	175906	\$47.03	\$18.72
FY18	0.56	\$7,810,512.17	\$4,352,978.93	\$3,457,533.24	200026	\$39.05	\$17.29
FY19	0.61	\$7,502,698.52	\$4,565,034.33	\$2,937,665.19	201676	\$37.20	\$14.57
FY20	0.52	\$8,585,672.72	\$4,444,266.43	\$4,141,406.29	249345	\$34.43	\$16.61
FY21	0.62	\$9,443,640.07	\$5,902,154.90	\$3,541,485.17	258179	\$36.58	\$13.72

Intermediate Rate Comparison

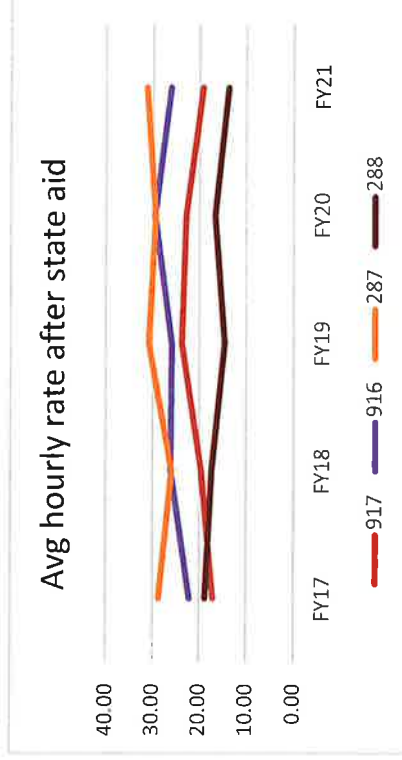
Hourly Rate Before State Aid

	FY17	FY18	FY19	FY20	FY21
917	41.59	46.35	50.84	50.40	49.81
916	49.21	55.83	61.83	68.95	69.40
287	60.72	63.53	69.00	69.00	76.91
288	47.03	39.05	37.13	34.43	36.58



Hourly Rate After State Aid

	FY17	FY18	FY19	FY20	FY21
917	17.02	19.55	23.73	22.84	19.20
916	22.10	26.08	25.89	29.51	26.08
287	28.61	25.90	30.87	29.45	31.32
288	18.72	17.29	14.54	16.61	13.72



Intermediate School District 917

2022 - 2023

Overview of Proposed Adopted Budget

Fund #	Fund Name	Projected Fund Balance 6/30/2022	Projected Revenues	Projected Expenditures	Projected Fund Balance 6/30/2023
1	Secondary	3,624,135	4,154,587	4,285,773	3,492,949
2	Special Education	6,344,119	42,331,389	42,904,824	5,770,684
5	Gen Capital Exp.	8,171	524,500	528,500	4,171
10	Institutional Support	5,843	388,852	388,852	5,843
13	Secondary Resale	19,753	15,000	15,000	19,753
14	Special Ed Resale	11,467	7,000	7,300	11,167
15	917 Support Services	671	0	0	671
50	Student Activities	6,073	2,700	2,700	6,073
	Total Operating Fund	10,020,232	47,424,028	48,132,949	9,311,311
3	Food and Nutrition	0	163,000	163,000	0
20	Internal Service Fund	-803,989	144,000	159,000	-818,989
21	Self Funded Dental Ins. Plan	545,625	515,000	505,500	555,125
22	Self Funded Health Ins. Plan	5,097,936	5,208,109	4,679,430	5,626,615
	Total Funds	14,859,804	53,454,137	53,639,879	14,674,062

The general funds projected reserved/unassigned fund balance as of 6/30/2023

Preliminary operating fund balance \$ 9,311,311

Preliminary operating fund balance as a percentage of expenditures 19.34%

Excluding restricted fund balance (Fund 5) 19.55%

FY22 projected unassigned fund balance 21.32%

Intermediate School District 917													
Balance Sheet - GASB 54 Fund Balances													
Governmental Funds as of June 30, 2022													
	Fund 1	Fund 2	Fund 5	General Fund			Fund 14	Fund 15	Fund 20	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 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			4,171										4,171
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	3,492,949	5,770,684	0	0	19,753	11,167	671	-818,989	555,125	5,626,615	6,073	14,664,048	
22-23 Projected Fund Balance	3,492,949	5,770,684	4,171	0	19,753	11,167	671	-818,989	555,125	5,626,615	6,073	14,668,219	
21-22 Final Fund Balance	3,624,135	6,344,119	8,171	0	19,753	11,467	671	-803,989	545,625	5,097,936	6,073	14,847,888	
Change	-131,186	-573,435	-4,000	0	0	-300	0	-15,000	9,500	528,679	0	-185,742	

Intermediate School District 917

Expenditure Comparison

2021-22 Revised Budget and 2022-23 Adopted Budget

updated 5 9 22

Fund #	Description	FY 21-22 Revised Exp. Budget	FY 22-23 Adopted Exp. Budget	Difference	Percent Change
1	Secondary	4,120,597	4,285,773	165,176	4.01%
2	Special Ed.	42,249,291	42,904,824	655,533	1.55%
5	Capital Improvements	529,400	528,500	-900	-0.17%
10	Institutional Support	62,780	388,852	326,072	519.39%
13	Secondary Resale	20,388	15,000	-5,388	-26.43%
14	Special Ed Resale	7,250	7,300	50	0.69%
15	917 Support Services	0	0	0	0.00%
50	Student Activities	3,100	2,700	-400	-12.90%
	Total Operating Fund	46,992,806	48,132,949	1,140,143	2.43%
3	Food and Nutrition	184,970	163,000	-21,970	-11.88%
20	Internal Service Fund	164,500	159,000	-5,500	-3.34%
21	Self Funded Dental Ins. Plan	505,670	505,500	-170	-0.03%
22	Self Funded Health Ins. Plan	4,827,720	4,679,430	-148,290	-3.07%
	Total Funds	52,675,666	53,639,879	964,213	1.83%

Highlight of significant changes between 2021-22 revised exp vs 2022-23 adopted exp:

- Fund 1 Salary and benefit increases built in for estimated and actual contract settlements. Additional budget adjustment detail enclosed on page 7 and 8.
- Fund 2 Salary and benefit increases built in for estimated and actual contract settlements. Additional budget adjustment detail enclosed on page 7 and 8.
- Fund 10 Increase new grant funding from Expanded Summer Learning F164 and and Learning Recovery F169 in the amount of \$360,987 and decrease in Dakota County funding \$30,000.
- Fund 3 Decrease assumptions on meals served until staffing increases and students served increases.
- Fund 22 Decreased assumptions on participation until staffing increases.

FY23 Intermediate School District 917 Revised Budget Assumptions

0% increase in General Ed formula per ADM

2022-24 Contracts unsettled:

Paraprofessionals contract	4.30%	Estimate
Health Associate contract		
Interpreters contract		
Classified School Year contract		

2021-23 Contracts settled:

Assistant Director/Principal contract	3.18%	Actuals for 22-23
Coordinator contract	3.54%	Actuals for 22-23
Dean contract	3.96%	Actuals for 22-23
Executive Director contract	2.63%	Actuals for 22-23
Teachers	3.57%	Actuals for 22-23

2022-24 Contracts settled:

Classified Full Year contract	3.97%	Actuals for 22-23
Clerical contract	4.37%	Actuals for 22-23
Custodians contract	3.82%	Actuals for 22-23
Executive Assistant costs for salary and benefits	3.68%	Actuals for 22-23
BCBA & MHPC	4.64%	Actuals for 22-23
Licensed Psych & Centralized Intake Coordinator	4.64%	Actuals for 22-23

Enrollment Assumptions:

Secondary Vocational Programs	Enrollment	0	ADM's
DCALS South	Enrollment decrease	-20	ADM's
DCALS	Enrollment decrease	-15	ADM's
DCALS North	Enrollment increase	1	ADM's
Ext Year On-line	Enrollment	0	ADM's
Special Education	Enrollment decrease	-1	ADM's

Total ADM Changes -35

**HIGHLIGHT OF SIGNIFICANT CHANGES BETWEEN
2021-22 REVISED EXPENSES VS 2022-23 ADOPTED EXPENSES**

Fund 1					
DCALS South	Closing of DCALS South campus resulted in decrease 1.0 FTE Administrative assistant and 1.0 FTE math teacher, supplies, equipment and facility maintenance costs	-2	FTE		(\$183,200)
Secondary Vocational	Decrease FY23 did not have any vacation payouts due to resignations as in FY22				(\$46,715)
District Wide	Increase in Safe Schools Levy, ESSER III, Exp. Summer Prog., and ARP fed funds				\$148,462
	Decrease Basic Skills Compensatory				(\$14,690)
	Increase due to purchasing a van in FY23				\$32,000
	Increase in sq footage occupied with DCTC for due to change in Dakota County Technical College joint powers agreement				\$126,493
	(Cost basis in FY23 will be sq. footage occupied instead of actual costs)				
	Total Changes in Fund 1	-2	FTE		\$62,350
Fund 2					
Open compliments	Decrease of 30 open compliments compared to FY22 revised budgets (overall district wide open compliments reflected on organizational charts are 152 FTE)	-30	FTE		(\$1,213,000)
District Wide	Increase in overhead allocation-communication specialist full compliment this year (no offsetting with county funds)				\$133,000
	Increase in sq footage occupied with DCTC for due to change in Dakota County Technical College joint powers agreement				\$37,500
	Increase in leases				\$31,000
	Increase in maintenance budget- 4 HVAC units replaces at Alliance Education Center				\$165,000
	Increase in ESSER III, Exp. Summer Prog., and ARP fed funds				\$329,697
	Increase paraprofessional level 4 sites daily hours to 7.5 hours a days				\$248,000
	Decrease in Safe Schools, Basic Skills Comp., COVID prog., and ESSER II funds				(\$342,174)
	Decrease in sub costs, contracted services and out of state travel				(\$173,500)
	Decrease in workers compensation due to improved mod. factor of 1.64 and unfilled positions				(\$143,981)
	Total Changes in Fund 2	-30	FTE		-\$928,458
	Net Changes	-32	FTE		-\$866,108

ISD 917 Levies FY22 vs. FY23

District	FY22 Lease Levy payable 2022	FY23 Lease Levy payable 2023	FY23 AEC Levy payable 2022	FY24 AEC Levy payable 2023	FY22 Safe School Levy payable 2022	FY23 Safe School Levy payable 2023	FY23 LTFM payable 2022	FY24 LTFM payable 2023	\$ change from prior year levies	% Change from prior year levies
6	\$87,131.78	\$93,656.65	\$36,084.25	\$36,015.23	\$49,455.93	\$46,131.00	\$5,664.41	\$8,359.39	\$5,825.90	3.27%
191	\$173,569.82	\$174,036.76	\$68,255.20	\$71,195.41	\$106,050.60	\$109,950.00	\$19,473.84	\$28,739.02	\$16,571.73	4.51%
192	\$214,588.19	\$218,430.30	\$66,173.86	\$70,417.65	\$119,769.34	\$100,875.00	\$12,863.22	\$18,983.23	(\$4,688.43)	-1.13%
194	\$255,505.90	\$273,917.67	\$92,891.10	\$96,328.58	\$210,477.04	\$198,519.00	\$24,383.86	\$35,985.09	\$21,492.44	3.68%
195	\$14,578.62	\$16,657.43	\$4,593.52	\$5,035.66	\$12,254.52	\$12,729.00	\$1,508.81	\$2,226.66	\$3,713.28	11.27%
197	\$161,112.57	\$150,822.96	\$58,055.44	\$61,334.61	\$76,549.82	\$82,110.00	\$15,305.44	\$22,587.39	\$5,831.69	1.88%
199	\$109,186.88	\$106,905.09	\$51,784.36	\$49,382.80	\$52,917.55	\$52,953.00	\$8,311.23	\$12,265.50	(\$693.63)	-0.31%
200	\$128,570.16	\$139,531.41	\$52,430.17	\$42,939.62	\$66,588.75	\$67,581.00	\$9,756.10	\$14,397.81	\$7,104.66	2.76%
271	\$250,361.14	\$249,809.44	\$94,232.10	\$93,975.44	\$175,392.54	\$157,878.00	\$30,598.09	\$45,155.91	(\$3,765.08)	-0.68%
Totals	\$1,394,605.06	\$1,423,767.71	\$524,500.00	\$526,625.00	\$869,456.09	\$828,726.00	\$127,865.00	\$188,700.00	\$51,392.56	1.76%

*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

FY23 Proposed REVENUE Budget
14-Jun-22

Fund	Sum of FY21 Previous Year Budget Rev	Sum of FY22 Adopted Budget	Sum of FY22 Revised Budget	Sum of FY23 Next Year Budget
01	3,959,332	3,819,077	4,186,118	4,154,587
02	40,099,850	45,943,456	41,871,129	42,331,389
03	116,310	202,270	184,970	163,000
05	528,800	526,700	526,700	524,500
10	37,606	32,225	62,225	388,852
13	10,287	18,670	18,670	15,000
14	6,600	7,550	7,550	7,000
20	155,000	135,000	135,000	144,000
21	503,000	520,250	510,350	515,000
22	4,764,100	5,438,450	5,776,450	5,208,109
50	2,450	3,600	3,600	2,700
Grand Total	\$50,183,335	\$56,647,248	\$53,282,762	\$53,454,137

**FY23 Proposed EXPENDITURE Budget
14-Jun-22**

Fund	Sum of FY21 Prior Year Budget	Sum of FY22 Adopted Budget	Sum of FY22 Revised Budget	Sum of FY23 Next Year Budget
01	4,442,090	3,946,188	4,120,597	4,285,773
02	39,991,881	45,764,617	42,249,291	42,904,824
03	116,310	202,270	184,970	163,000
05	530,100	527,900	529,400	528,500
10	37,606	32,225	62,780	388,852
13	10,287	24,388	20,388	15,000
14	6,100	7,050	7,250	7,300
20	142,500	115,000	164,500	159,000
21	485,000	485,000	505,670	505,500
22	4,114,560	4,654,660	4,827,720	4,679,430
50	2,300	3,600	3,100	2,700
Grand Total	\$49,878,734	\$55,762,898	\$52,675,666	\$53,639,879