

ADOPTED BUDGET



2018-2019

EDEN PRAIRIE SCHOOLS ISD#272
8100 SCHOOL ROAD
EDEN PRAIRIE, MN 55344

WWW.EDENPR.ORG



Inspiring each student every day!

June 18, 2018

To: Dr. Josh Swanson, Superintendent
From: The Business Office
Re: 2018-19 Adopted Budget

Attached you will find the proposed Adopted Budget for the 2018-19 fiscal year for your review. We appreciate the collaboration with you and the School Board which created the budget assumptions that were foundational to the development of this year's budget.

The bills passed by the state legislature and signed by the governor did not have a significant effect on our preliminary budget. Therefore, there are no changes from the Preliminary Budget that was brought forth on May 21, 2018.

The Business Office incorporated an additional \$1,096,092 of General Education Aid revenue into the budget due to a 2% per Average Pupil Unit (APU) increase in the basic funding formula, along with the projected decrease in enrollment. The staffing contingency stands at \$250,000 and can be used to address class size or other staffing concerns as this fall's enrollment numbers become known.

The major changes in this budget include known increases for settled contracts as well as assumptions for open contracts according to the budget assumptions. Lunch prices were increased to prevent deficit spending in the food service fund. Finally, the Eagle Zone before/after school care program is incorporated in the Community Education budget and is projected to grow fund balance.

Below are some pages to focus on in the document:

- Page 1 – Projected fund balances in all funds
- Pages 3-18 – Executive summary of the budget

We look forward to continued collaboration with you and the School Board in providing for the fiscal health of Eden Prairie Schools.

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PROJECTED FUND BALANCES THROUGH JUNE 30, 2019

FUND DESCRIPTION	6/30/2018 PROJECTED BALANCE	2018-19 PROJECTED REVENUES	TRANSFERS INTO FUNDS	2018-19 PROJECTED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/2019 PROJECTED BALANCE
GENERAL FUND						
A. UNASSIGNED	16,485,386	108,325,092	-	107,675,129	150,000	16,985,349
TRA Pension	-	-	-	-	-	-
B. ASSIGNED						
Site Carryover	453,945	-	-	-	-	453,945
Construction	782,417	-	-	-	-	782,417
Curriculum Adoption	350,000	-	-	350,000	-	-
Student Activities/Fundraising	622,895	2,000,000	-	2,000,000	-	622,895
C. RESTRICTED/RESERVED - Medical Assistance	1,164,287	800,000	-	802,902	-	1,161,385
TOTAL GENERAL FUND	19,858,930	111,125,092	-	110,828,031	150,000	20,005,991
				Total exp including transfers	110,978,031	
CAPITAL						
Operating Capital	631,115	3,419,903	-	3,746,365	-	304,653
Assigned - Cell Tower	100,774	66,000	-	66,000	-	100,774
LTFM - Health & Safety	(16,994)	577,694	-	560,700	-	-
LTFM - Deferred Capital	-	539,787	-	539,787	-	-
Capital Projects Levy	277,262	6,892,060	-	6,876,410	-	292,912
TOTAL CAPITAL OUTLAY	992,157	11,495,444	-	11,789,262	-	698,339
FOOD SERVICE	733,442	5,114,978	-	5,114,258	-	734,162
COMMUNITY SERVICE						
Regular Community Education	329,168	5,878,465	150,000	5,963,056	-	394,577
Local Collaborative Time Study (LCTS)	3,989	171,900	-	171,900	-	3,989
Early Child Family Education	611,486	798,295	-	792,660	-	617,121
School Readiness	(483,345)	1,488,343	-	1,310,720	-	(305,722)
Non Public/Preschool Screening	12,856	45,000	-	39,650	-	18,206
TOTAL COMMUNITY SERVICE	474,154	8,382,003	150,000	8,277,986	-	728,171
		Total rev including transfers	8,532,003			
LONG TERM FACILITIES MAINTENANCE (LTFM)	4,689,448	30,000	-	4,719,448	-	-
DEBT SERVICE						
Principal & Interst	557,993	4,679,812	-	4,755,607	-	482,198
Post-Employment Benefits	672,148	4,127,764	-	3,971,363	-	828,549
TOTAL DEBT SERVICE	1,230,141	8,807,576	-	8,726,970	-	1,310,747
INTERNAL SERVICE FUND						
Self Funded Medical	162,084	12,750,000	-	12,000,000	-	912,084
Self Funded Dental	311,994	1,250,000	-	1,250,000	-	311,994
TOTAL INTERNAL SERVICE FUND	474,078	14,000,000	-	13,250,000	-	1,224,078
TRUST & AGENCY						
Employee Severance	688,076	4,000	-	-	-	692,076
Post-Employment Benefits Irrevocable Trust	16,196,404	750,000	-	750,000	-	16,196,404
Flexible Benefits	199,593	700,000	-	700,000	-	199,593
Trust & Agency	50,542	8,000	-	8,000	-	50,542
TOTAL TRUST & AGENCY	17,134,615	1,462,000	-	1,458,000	-	17,138,615
TOTAL	45,586,965	160,417,093	150,000	164,163,955	150,000	41,840,103
		Total rev including transfers	160,567,093	Total exp including transfers	164,313,955	
General Fund (Unassigned)	16,485,386	108,325,092	-	107,675,129	150,000	16,985,349
General Fund Balance %	15.6%					15.8%

Budget Executive Summary

This budget of Independent School District No. 272, Eden Prairie Schools, is for the fiscal year beginning July 1, 2018 and ending June 30, 2019 (FY19). Prior year data is included for comparative purposes including budgeted amounts for 2017-18 and final audited amounts for fiscal years 2014-15 through 2016-17.

The District anticipates ending the 2018-19 fiscal year with a 15.8% unassigned General Fund balance. This fund balance is in keeping with the School Board's Executive Limitation 2.5.3 which states that *"There will be no financial plan that allows the year-end unassigned general fund balance to fall below 8% of expenditures."*

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model current and has made adjustments in the proposed 2018-19 budget.

Assumptions and Timeline

The School Board's Executive Limitation 2.5.2 reads *"There will be no financial plan that neglects to present, no later than the third quarter of the current fiscal year, the assumptions, any material reinvestment of unbudgeted revenues as savings, and a timeline for the next annual budget."*

For the budget being presented, the **2018-19 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. Estimated Enrollment

- a. Oct. 1, 2018 Kindergarten-12th grade estimated enrollment of 8,619 (includes 570 kindergarten students), which is a decrease of 107 students overall using a two year weighted average model.

2. Classroom Teacher Staffing

- a. Based on estimated enrollment and class size targets across district and by grade:

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	29.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

- b. These class size targets are consistent with FY18

3. District Fees

- a. No increase for 2018-19:

Description	Amount
High School Parking	Lot A&B - \$350/year Lot C - \$200/year
2-Mile Transportation	Kindergarten: Free Grades 1 st – 12 th : \$175/year per student \$295/year family cap
Student Activities	See EPHS Fee Schedule

4. State General Funding

- a. Formula increase of 2.0% for FY19.

5. Fund Balance

- a. Minimum General Fund balance maintained above 8% as directed by the School Board.

Organization Overview

Independent School District No. 272, Eden Prairie Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade. The elected school board is responsible for legislative and fiscal control of Eden Prairie Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

School Board of Directors



Elaine Larabee

Chair
Term Expires
January 2021



Dave Espe

Vice Chair
Term Expires
January 2020



Holly Link

Treasurer
Term Expires
January 2021



Adam Seidel

Clerk
Term Expires
January 2020



Lauren Crandall

Director
Term Expires
January 2019



Greg Lehman

Director
Term Expires
January 2020



Terri Swartout

Director
Term Expires
January 2021

Superintendent's Cabinet

The make-up of the administrative team (Superintendent's Cabinet) at Eden Prairie Schools is outlined as follows:

Position	Name
Superintendent	Dr. Joshua Swanson
Assistant Superintendent of Academics & Innovation	Dr. Stacie Stanley
Executive Director of Business Services	Jason Mutzenberger
Executive Director of Human Resources	Thomas May
Senior Director of Student Support Services	Dr. Christina Bemboom
Senior Director of Personalized Learning	Michelle Ament
Senior Director of Community Education	Dr. Shawn Hoffman-Bram
Director of Communications & Community Relations	Jaclyn Swords

FACILITIES

Students who attend Eden Prairie Schools are served in the following grade level configuration:

- **Elementary School:** Kindergarten through Grade 6
- **Middle School:** Grades 7 and 8
- **High School:** Grades 9 through 12

Name of School	Number of Available Classrooms*	School Type
Cedar Ridge Elementary	35	Boundary
Eden Lake Elementary	35	Boundary
Forest Hills Elementary	27	Boundary
Oak Point Elementary	32	Boundary
Prairie View Elementary	27	Boundary
Eagle Heights Elementary	34	District-Wide Spanish Immersion School
Central Middle School		District-Wide
Eden Prairie High School		District-Wide

***Number of Available Classrooms** is not a fixed number. It will vary based upon, among other things, targeted classroom sizes, grade level of students served in the building and program offerings. Estimates are presented here to provide the reader with an understanding of the relative size of the elementary facilities in comparison to one another. These estimates do not include spaces for music, band/orchestra, art, gym, library/media, computer labs, or for serving the needs of special student populations (gifted, English learners, special education).

The Community Education, Family Education, and Tassel programs are administered from the **Education Center** which the school district leases from the City of Eden Prairie. Early Childhood classes are held at the Administrative Services Center **Lower Campus** as well as Cedar Ridge Elementary School. Adult Community Education classes are held at the Education Center, in district school facilities, and in locations throughout the City of Eden Prairie.

Eden Prairie Schools also owns and operates its transportation program. The program is operated from a district-owned **Transportation Center** which houses 118 vehicles for student transportation, over 100 employees, a mechanics shop and grounds equipment that is utilized district-wide.

Financial Overview

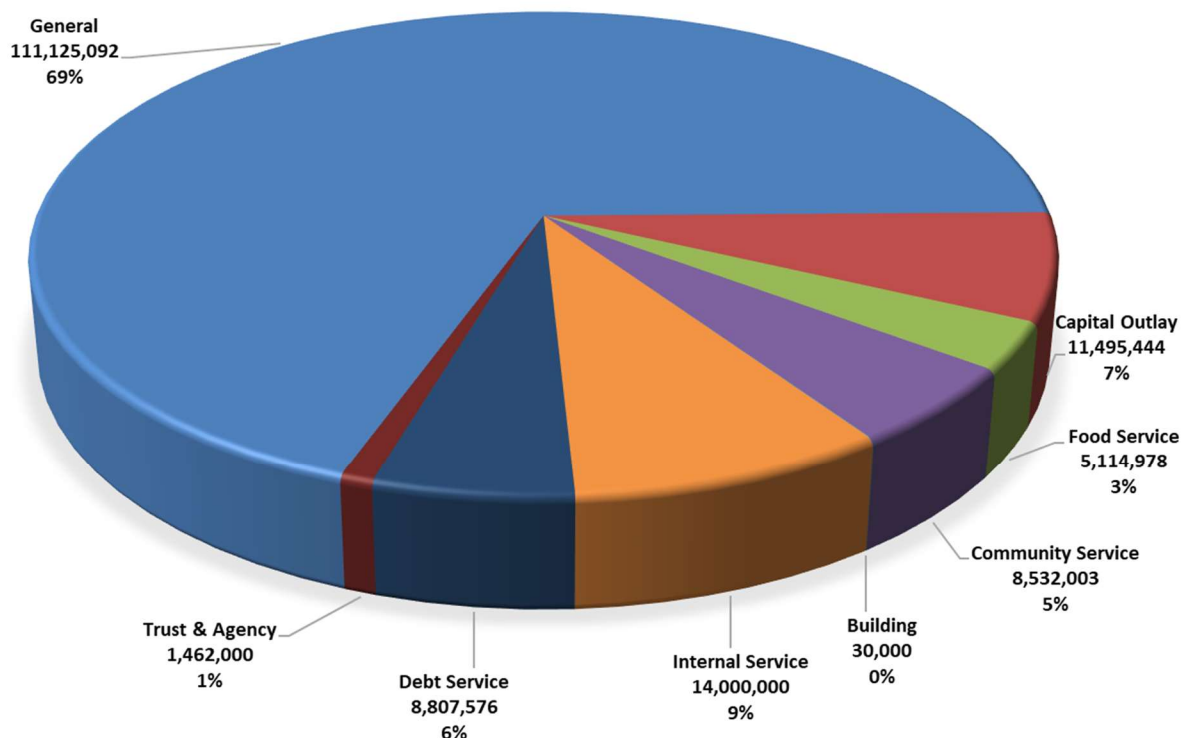
OVERVIEW OF FUNDS

According to State Law, Eden Prairie Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Eden Prairie Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

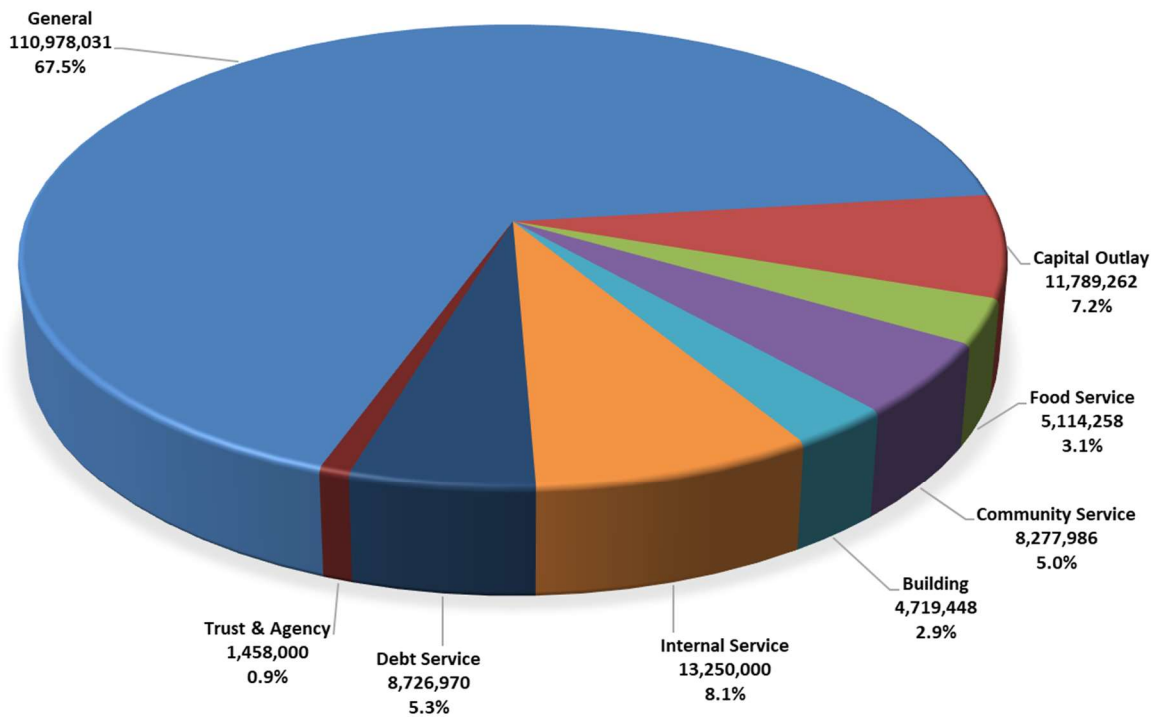
- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes
- Building Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long Term Facilities Maintenance program (including levies)
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded dental and health insurance plans
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits and scholarships)

The following graphs give an illustration of the proportional revenues and expenditures budgeted for each fund in the 2018-19 fiscal year:

2018-19 REVENUE BUDGET - ALL FUNDS



2018-19 EXPENDITURE BUDGET - ALL FUNDS



REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$1,603,139 or 1.46% from 2017-18.

1. **State Basic General Education Aid** serves as the district's primary funding source, comprising 56.9% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$1,096,092 or 1.76% versus 2017-18. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2018-19 include 2.0% increase to the per pupil unit funding formula. This increase is contrasted with a declining enrollment projection, as outlined in the Informational Overview section of this summary. The components of Basic General Education Aid are (1) the Funding Formula multiplied by (2) Pupil Units, as described below.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,312 for 2018-19. The funding formula was recalibrated in 2014-15 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2011-12	\$5,174	0.98% (\$50) increase in funding formula
2012-13	\$5,224	0.97 (\$50) increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15	\$5,831	1.5% increase in funding formula + \$25
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2018-19 budget year to be 8,619 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 8,619 is 107 students lower than the October 1st enrollment count for the 2017-18 school year. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2020 for the 2018-19 fiscal year) through a complex set of data and reporting which includes the following:

- Pupil Units calculate actual “membership time” in Eden Prairie Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.
- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Eden Prairie Schools to or from other Minnesota School districts.
- Pupil Units also include students who leave the district through **tuition agreements** with another district and exclude students who enter the district through these tuition agreements. The state aid is passed along to the enrolling District through tuition payments.
- Eden Prairie Schools has approximately 350 resident students who attend **public charter schools**. Unlike the tuition options noted above, public charter schools receive state aid directly, so are not reported by Eden Prairie Schools. There are also approximately 1,000 resident students who attend **private or religious schools**, which are not reported by Eden Prairie Schools. Neither of these sets of students is included in the Pupil Unit calculations for the district.

2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits.

Property tax revenue in the General Fund is budgeted to increase by \$1,406,297 or 5.9%, mainly due to an increase in equity revenue, and the increase in the referendum revenue due to inflation. This revenue category includes levies for the general operating referendum, alternative teacher compensation (Q-comp), safe schools, integration, and reemployment.

3. Other State Sources

State supported programs are anticipated to decrease by \$743,170 or 4.54%.

- Special education aid accounts for the majority of the revenues in this category, totaling \$10.5 million, based upon district expenditures and state appropriations. The district continues to take a conservative approach in budgeting these revenues as better understanding of the new funding formula is developed.
- The remainder of state supported programs includes other categorical programs such as achievement & integration, desegregation transportation, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

4. Federal Sources

Federal revenue is budgeted to increase slightly by \$39,420 or 1.39%. This decrease is attributable to federal special education flow-through funding, which is determined at the federal department of education. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 59.5% of federal revenue or \$1,712,000 in 2018-19.
- Title I, II, and III funding in 2017-18 totals \$1,125,000, which is 39.1% of the federal revenue budget.

- The remaining 1.4% consists of other grants including the Carl Perkins grant totaling \$40,000.

5. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to decrease by \$195,500 or 8.44% in the coming year. Items included in this category are student parking fees, the 2-mile bus fee (\$175/student & \$295 family cap), facility rentals and admission fees for activities at Eden Prairie High School (EPHS), miscellaneous grants and interest earnings.

6. Student Activities

The district will continue to budget for Student Activities in the 2018-19 fiscal year. Based on current data, the same \$2,000,000 budget will continue. There will be an equal expenditure budget to offset.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund will increase slightly to \$5,114,978 in fiscal 2018-19. This is due to a small increase in meal prices, as well as an increase in federal reimbursements. The following assumptions are included:

1. **Local Revenue** is increasing by \$151,903 for 2018-19. This increase reflects anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected decline in enrollment. Prices included in the budget are listed below with the increase for the 2018-19 school year.

	Breakfast	Lunch
Elementary	\$ 1.80	\$ 3.00
CMS/EPHS	\$ 2.05	\$ 3.35
Adult	\$ 2.25	\$ 4.00
Milk	\$ 0.55	\$ 0.55

2. **Federal and State Revenue** sources are increasing by \$59,175.
3. **Vending and Concession** sales are budgeted to remain the same for the 2018-19 school year.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by \$3,223,182 or 60.71% from 2017-18. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are decreasing slightly by \$5,718 or 0.68%.
2. **State revenue** is increasing in 2018-19 by \$34,132 or 5.46%.
3. **Local tuition and fees** will increase by \$3,198,961 or 86.59%. This change is reflective of the start of the Eagle Zone, before and after school program. This program was previously operated by the YMCA program, using district facilities. The budget increase considers prior enrollment trend data and is conservative based on it being a new program.
4. **Other local revenue** is budgeted to decrease by \$4,193 or 2.72%.

CAPITAL & BUILDING FUNDS (Financial Section)

Total capital and building fund revenue is decreasing by \$442,106 or 3.69% in 2018-19. This decrease is primarily due to a decrease in the LTFM pay as you go process, which is levied. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue which is based upon building age and square footage, which includes **Building Lease Levies**, will decrease slightly by \$82,635 or 2.32% in fiscal 2018-19.

2. State approved **Health and Safety Levy** revenue will decrease by \$65,444 or 10.18%. Health & Safety funding is directly linked to projects approved by the Minnesota Department of Education.
3. The **Capital Projects Levy** is increasing in fiscal year 2018-19 by \$339,436 or 5.18%. Funds available for fiscal 2018-19 technology and capital related items are budgeted at \$6,892,060.
4. The District sold **Long Term Facilities Maintenance (LTFM)** bonds in February 2017 to fund expenditures in fiscal 2017-18 and 2018-19.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to increase by \$891,489 or 11.26%. The budgeted revenue in **Property Tax Levies** will be used to cover the scheduled principal and interest payments per the debt service payment schedule. The Informational Tab contains details from property tax levy effective for the fiscal year 2018-19.

INTERNAL SERVICE FUND

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental and health insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental and health costs as described in the plan. The Internal Service Fund revenue is budgeted to increase to \$14,000,000, mainly due to an increase in health insurance premiums.

TRUST & AGENCY FUND (Financial Section)

Trust and Agency Fund revenues are budgeted to decrease by \$250,000 or 14.6%, due to a decrease in anticipated interest earnings.

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$2,405,045 or 2.22% over 2017-18, for the most part due to changes in employee salaries, wages and benefits.

1. The **salaries & wages and employee benefits** budget of \$97,566,010 include salaries and benefits for all employee groups. This budget represents 87.9% of the total General Fund budget. This budget includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2018-19 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
 - Any changes to staffing levels.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (EPEA)	June 30, 2019	Settled
Bus Drivers	June 30, 2019	Settled
Buildings & Grounds	June 30, 2019	Settled
Superintendent	June 30, 2021	Settled
Superintendent's Cabinet	June 30, 2020	Settled
Principals	June 30, 2018	In Negotiations
Administrators (AST/EPSS)	June 30, 2018	In Negotiations
Clerical (CLASS)	June 30, 2018	In Negotiations
Paraprofessionals (MSEA)	June 30, 2018	In Negotiations
Confidential	June 30, 2018	In Negotiations

Other budget assumptions included within salaries and benefits include class size targets as follows:

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	29.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

* High School staffing levels are also driven by course registrations

- The **purchased services** budget of \$7,086,260 represents a decrease of \$288,091 or 3.91% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
- The **supplies & equipment** budget of \$3,615,938 represents an increase of \$443,780 or 13.99% from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. The majority of administrators' allocation for departmental and site budgets are included in this category. Budget managers have the ability to flex their allocations between categories and mostly do so between supplies and purchased services. The reason for the majority of the variance for FY19 is related to purchases for the math curriculum adoption.
- The **other expenditures** budget of \$709,823 includes replenished contingency budgets, fund transfers, and expenditures for dues & memberships. The primary components include a \$250,000 staffing contingency budget to address classroom needs that may arise in the fall and a \$100,000 contingency to cover other unexpected General Fund needs.

Transfers from the General Fund to Community Service of \$150,000 are as follows:

- \$150,000 to Community Education Building Overhead – to cover overhead costs of the Education Center occupied by General Fund Early Childhood Special Education (ECSE) programs.

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$5,114,258 represents an increase of \$231,468 or 4.74%. This budget includes the following assumptions:

- Salaries & wages and employee benefits** budget of \$2,781,733 include salary and benefits for Food Service employees. This budget represents 54.4% of the total Food Service Budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA, etc.)

The status of the Food Service Bargaining Agreement is as follows:

Bargaining Unit	Current Contract Expiration	Status
Food Service	June 30, 2019	Settled

- The **purchased services** budget of \$232,500, an increase of \$45,000 or 24.00% includes payments for equipment repairs and maintenance, credit card fees, conferences, etc.
- The **supplies & equipment** budget of \$2,095,025 represents a 3.77% increase from prior year due to continued increasing food costs. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.
- The **other expenditures** budget of \$5,000, unchanged from the prior year, includes the costs of professional dues and memberships, and licenses for food service staff.

COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$8,277,986 reflects an increase of 44.65% from prior year. Each of the expenditure categories increased with the addition of the “Eagle Zone” program in the 2018-19 school year. Expenditure changes by category include the following:

- Salaries & wages and employee benefits** budget of \$5,618,017 or 67.9% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2018-19 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
- The **purchased services** budget of \$1,898,405 represents an increase of \$802,536 or 73.23%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs, transportation and travel. The majority of the increase is related to the new Eagle Zone program.
- The **supplies & equipment** budget of \$587,403 increased by \$422,368.
- The **other expenditures** budget of \$174,161 represents an increase of \$172,561 from the prior year. This category is primarily dues and memberships.

CAPITAL & BUILDING FUNDS (Financial Section)

The expenditures budget of \$16,796,823 represents a decrease of \$1,029,847 or 5.8%. Capital and Building fund expenses are prioritized within funds available or by state approval, as is the case with Health & Safety and Alternative Facilities projects.

- Operating Capital** – Operating Capital projects totaling \$3,812,365 include instructional equipment purchases, textbooks/digital curriculum, school buses, and maintenance projects at each site. This budget also includes a \$100,000 contingency for capital expenses that may emerge throughout the year.
- Health & Safety** – The expenditure budget of \$560,700 includes itemized state-approved Health & Safety projects. These expenditures aim to remove hazardous substances, repair and upgrade fire and life safety codes and improve the management of facilities’ health, safety, environmental and air quality.
- Capital Projects Levy (also known as technology levy)** – Fiscal 2018-19 expenditures are budgeted at \$6,876,410. The anticipated expenditures continue the integration of technology into the classroom in early childhood through 12th grade.

4. The **Long Term Facility Maintenance** program was passed during the 2015 legislative session. It authorizes funds to enable the district to preserve the condition of facilities while allowing for modernizations that fit their current use. The district previously qualified for **Alternative Facilities** funds which was phased out with this new legislation. Projects can include window replacements and mechanical work, roof projects, and district-wide pavement projects. These projects are approved with the Capital Budget in April.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$8,726,970, representing an increase of \$278,819 or 3.30%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved and other bonded projects. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$13,250,000 is increased by \$1,450,000 from the previous year. Expenses include the District's self-funded dental and medical plan. The increase is attributed to a more realistic health claim number that is based on the 2018 fiscal year.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$1,458,000, representing a decrease of \$250,000 or 14.64%. Expenses include scholarships awarded, flexible benefits, severance and other post-employment benefits.

COLLECTING INPUT

School Board Executive Limitation 2.5.4 states *“There will be no financial plan that does not collect appropriate input from various sources.”* The process to build the proposed 2018-19 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2017 tax levy, which occurred on December 11, 2017. This levy includes 22.7% of General Fund revenue. The board also provided guidance and input to the budget development process as follows:
 - January 8, 2018 – Board workshop on 5-year financial model
 - February 12, 2018 – Mid-Year 2017-18 budget update, review budget timeline, discuss preliminary 2018-19 budget assumptions
 - March 26, 2018 – Review final 2018-19 budget assumptions, review proposed 2017-18 preliminary capital budget
 - April 9, 2018 – Review proposed 2018-19 School Board budget
 - April 23, 2018 – Approve 2018-19 preliminary capital budget and the 2018-19 School Board budget
2. Citizen Finance Advisory Committee – This committee of community members and staff reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals and Department Directors – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Community – The district website, email list and publications contain continuous updates regarding the budget development process including timeline, assumptions, and proposed adjustments. Community feedback is an essential part of assessing the final budget recommendation.
5. Superintendent’s Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.

Budget Timeline

The following timeline highlights the steps taken to create the 2018-19 budget with stakeholder input.

Date	Budget Event	Group/Action
September 2017	Preliminary FY 2018-19 Levy Certification	Board - Required Action
	Preliminary FY 2017-18 Enrollment Update	Board - Sup't Incidental
	Preliminary FY 2016-17 Year-End Financial Report	Board - Sup't Incidental
October 2017	October 1 Enrollment	Board - Sup't Incidental
	October 1 Enrollment	Citizen Finance Advisory
	October 1 Enrollment	Leadership Team
	Preliminary FY 2018-19 Levy Certification	Citizen Finance Advisory
	FY 2016-17 Audit Results	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
November 2017	FY 2016-17 Audit Report	Board - Required Action
	Annual Budget Publication	Community
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
December 2017	Final Levy Certification (Payable 2018; FY 2018-19 Revenue)	Board - Required Action
	Truth in Taxation Presentation	Board - TNT Hearing
	Mid-Year Budget Update	Citizen Finance Advisory
	Initial Budget Assumptions	Citizen Finance Advisory
	Budget Timeline	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Audit Results	Leadership Team
January 2018	Preliminary FY 2018-19 Budget Assumptions/Drivers & Budget Timeline	Board - Decision Prep
	Mid-Year Budget Update	Board - Required Action
	FY 2018-19 Capital items which require advance ordering (i.e. school buses)	Board - Required Action
	5-Year Financial Forecast	Board - Workshop Discussion
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Budget Development	Leadership Team
	Requests for FY 2018-19 Capital Funding due to Business Office	Leadership Team
February 2018	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Budget Development	Leadership Team
March 2018	FY 2018-19 Capital Budget - 1st Reading	Board - Decision Prep
	Final FY 2018-19 Budget Assumptions/Drivers	Board - Required Action
	Review Capital Item Requests	Citizen Finance Advisory
	Finalize Budget Assumptions/Drivers	Citizen Finance Advisory
	Review Potential Legislative Impacts	Citizen Finance Advisory
	Review Final FY 2018-19 Budget	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Review FY 2018-19 Capital Budget	Leadership Team
	5 Year Financial Outlook	Leadership Team
April 2018	FY 2018-19 Capital Budget Adoption	Board - Required Action
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
May 2018	FY 2018-19 Budget Presentation - 1st Reading	Board - Decision Prep
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
June 2018	FY 2018-19 Budget Adoption	Board - Required Action
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Fall Enrollment Projections	Leadership Team

Informational Overview

Budget Forecast

School Board Executive Limitation, Financial Planning and Budgeting, states that *“The Superintendent shall not cause or allow financial planning and budgeting for any fiscal year or the remaining part of any fiscal year to deviate materially from the Board’s Ends priorities, risk financial jeopardy, or fail to be derived from a multiyear plan.”*

In cooperation with the district’s Citizen’s Finance Advisory Committee, a financial projection model is used to project future years’ fiscal conditions by incorporating assumptions, including those stated above.

This model currently includes the following assumptions beginning for projection year 2018-19:

1. 2.0% annual increase in state basic funding in 2018-19
2. 1.0% annual increase to state basic funding in each proceeding year
3. Employee salary settlements for upcoming contract negotiations
4. Flat to slightly declining enrollment projections
5. Staffing adjustments in keeping with enrollment and class size ranges
6. Minor adjustments to costs of property and other business insurances along with the cost of fuel and utilities.
7. Teacher retirement savings.

The financial projection model, which is the source of the multiyear plan, currently produces the following financial projections:

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Projected	2018-19 Projected	2019-20 Projected
Revenue	93,014,855	96,692,926	97,500,124	103,452,585	105,094,612	106,721,953	108,325,092	107,451,709
Expenditures	93,448,049	96,756,143	98,351,367	100,603,880	103,295,635	105,609,050	107,825,129	109,078,986
Surplus/Deficit	(433,194)	(63,217)	(851,243)	2,848,705	1,798,977	1,112,903	499,963	(1,627,277)
Unassigned Fund balance (\$)	13,722,290	12,777,237	10,724,801	13,573,506	15,372,483	16,485,386	16,985,348	15,358,071
Unassigned Fund Balance (%)	14.7%	13.5%	11.2%	13.5%	14.9%	15.6%	15.8%	14.1%

	2020-21 Projected	2021-22 Projected	2022-23 Projected
Revenue	108,027,803	108,842,044	109,552,001
Expenditures	110,490,416	112,767,080	114,752,990
Surplus/Deficit	(2,462,613)	(3,925,036)	(5,200,989)
Unassigned Fund balance (\$)	12,895,458	8,970,423	3,769,434
Unassigned Fund Balance (%)	11.7%	8.0%	3.3%

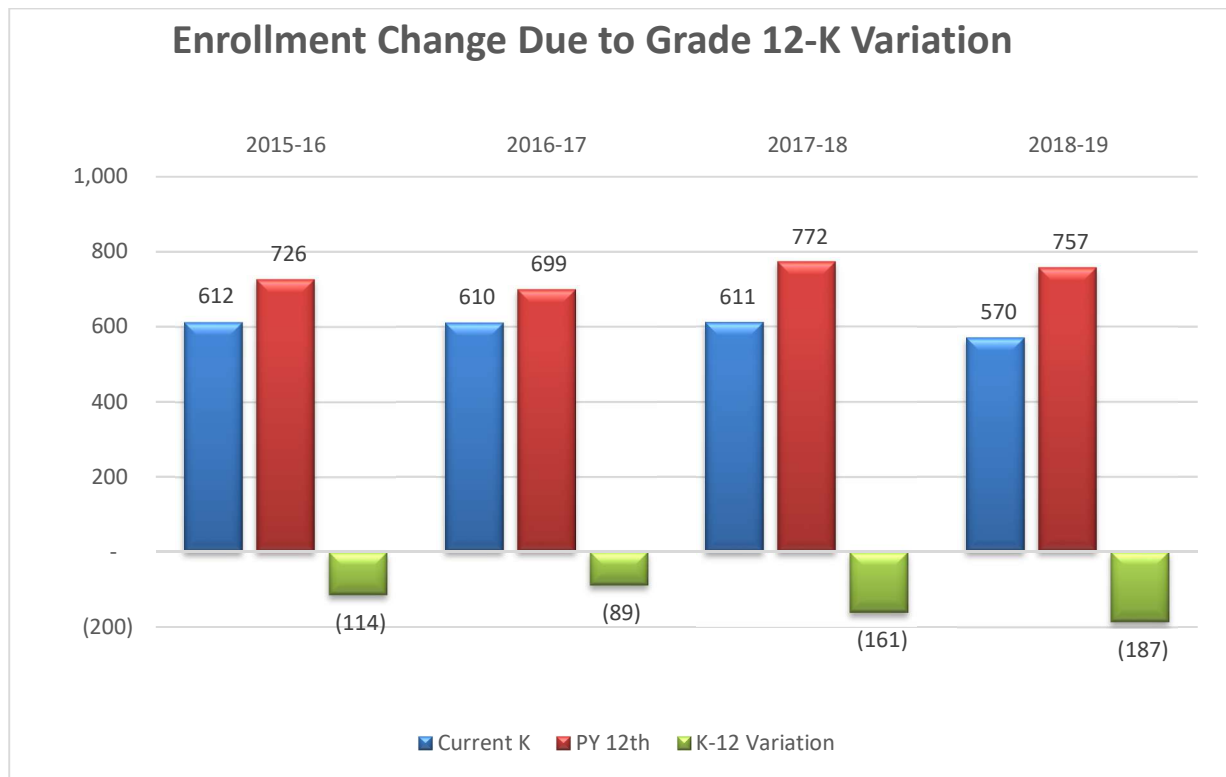
1. One of the District's commitments with the 2014 Referendum was to ensure the revenue received would last at least five years, ending with the 2019-2020 fiscal year. The District must maintain at least an 8.0% unassigned Fund balance during that time period.
2. Please note, the District began budgeting for Student Activities and Employee Severance with the 2016-17 fiscal year. More information will be provided in the financial section under each specific fund affected.

Enrollment Trend/Forecast

	2015-16	2016-17	2017-18	2018-19
Kindergarten	612	610	611	570
1st Grade	661	614	630	624
2nd Grade	611	623	629	625
3rd Grade	666	619	652	645
4th Grade	629	651	610	646
5th Grade	665	633	639	603
6th Grade	662	653	623	631
7th Grade	676	699	645	635
8th Grade	710	672	696	650
9th Grade	767	767	725	730
10th Grade	736	771	755	735
11th Grade	763	751	754	750
12th Grade	699	809	757	775
K-12th Grade Totals	8,857	8,835	8,726	8,619
% Change	-1.4%	-0.2%	-1.2%	-1.2%

Past years show historical enrollment data. Current year is based on October 1 data.

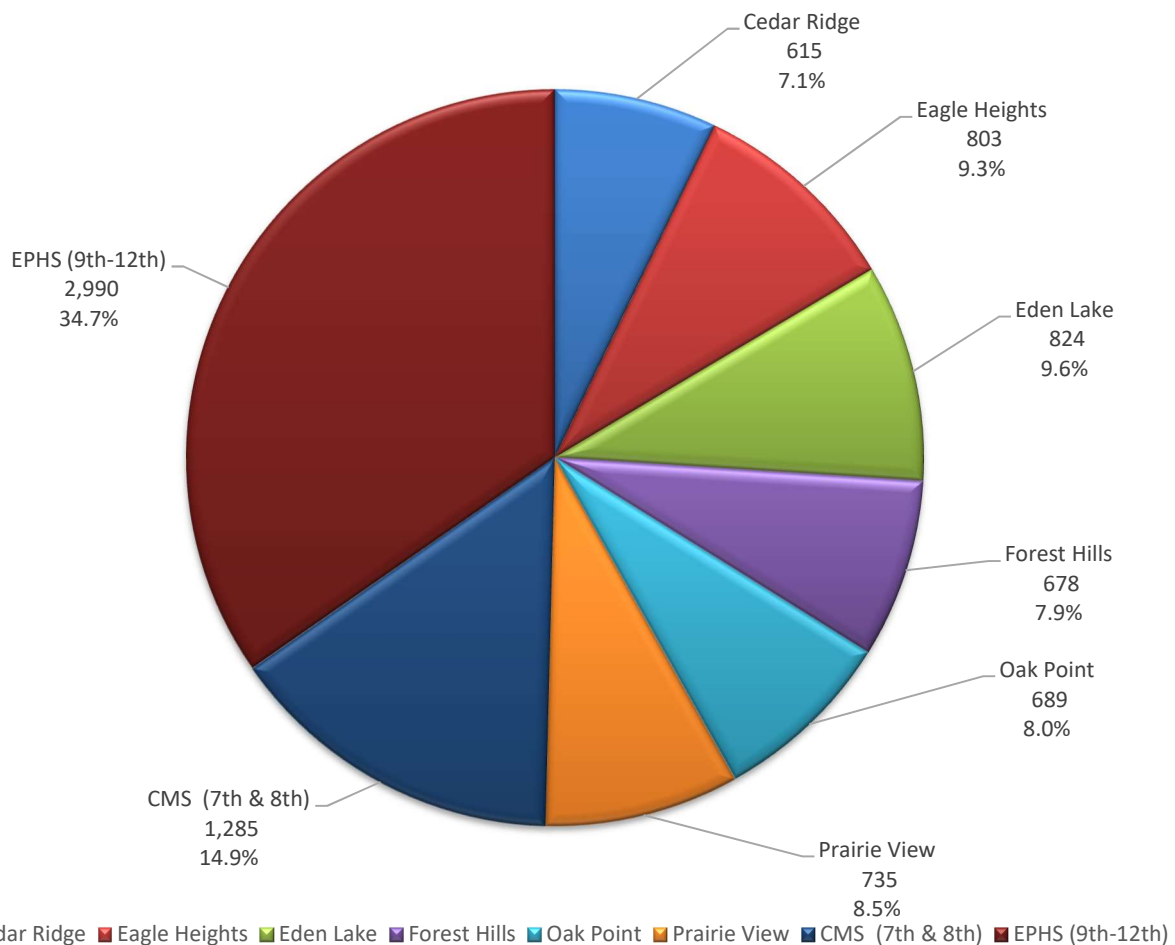
Eden Prairie Schools is largely "built out" for single family housing. As current residents "age in place", the number of school-aged children in the community overall will decline. The major contributor to enrollment decline is the decline in the size of incoming K classes vs. the previous year's graduating 12th grade class.



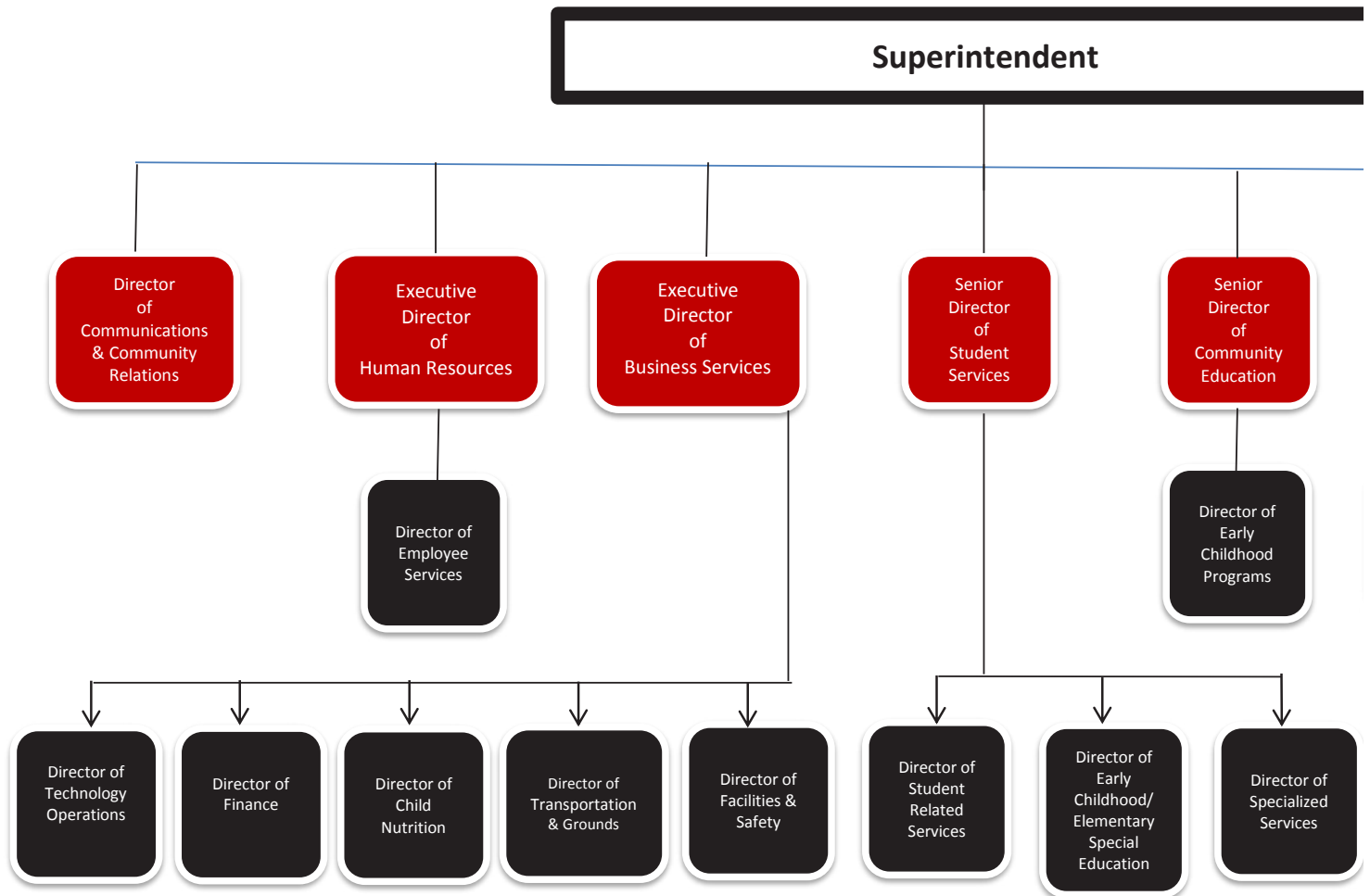
Enrollment History & Projections by School Site

	2014-15	2015-16	2016-17	2017-18	2018-19
Cedar Ridge Elementary	750	726	675	628	615
Eagle Heights Spanish Immersion	814	824	828	831	803
Eden Lake Elementary	804	732	801	827	824
Forest Hills Elementary	774	777	648	657	678
Oak Point Elementary	764	759	742	722	689
Prairie View Elementary	654	688	709	729	735
Total Elementary (K - 6th Grade)	4,560	4,506	4,403	4,394	4,344
Central Middle School (7th & 8th)	1,417	1,386	1,371	1,341	1,285
Eden Prairie High School (9th-12th)	3,007	2,965	3,061	2,991	2,990
Total Secondary (7th-12th Grade)	4,424	4,351	4,432	4,332	4,275
Total K-12th Grade	8,984	8,857	8,835	8,726	8,619

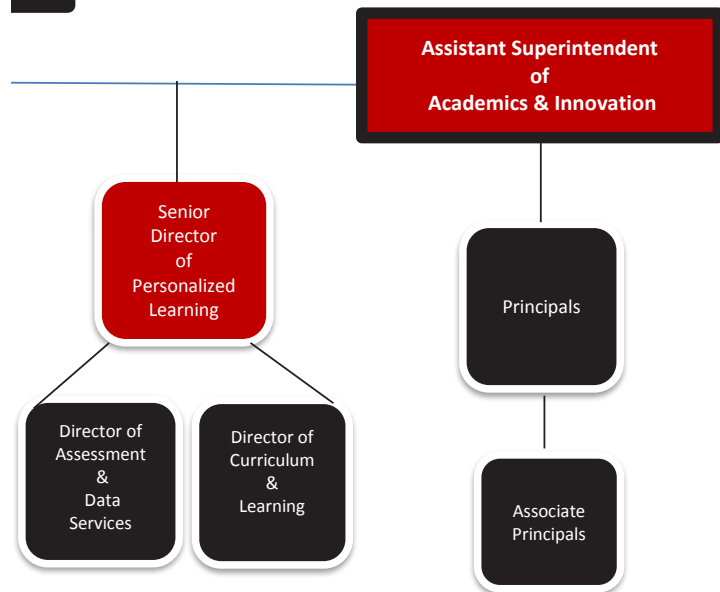
Past years show historical enrollment data. Current year is based on October 1 data.

2018-19 Projected Enrollment Breakdown by School Site

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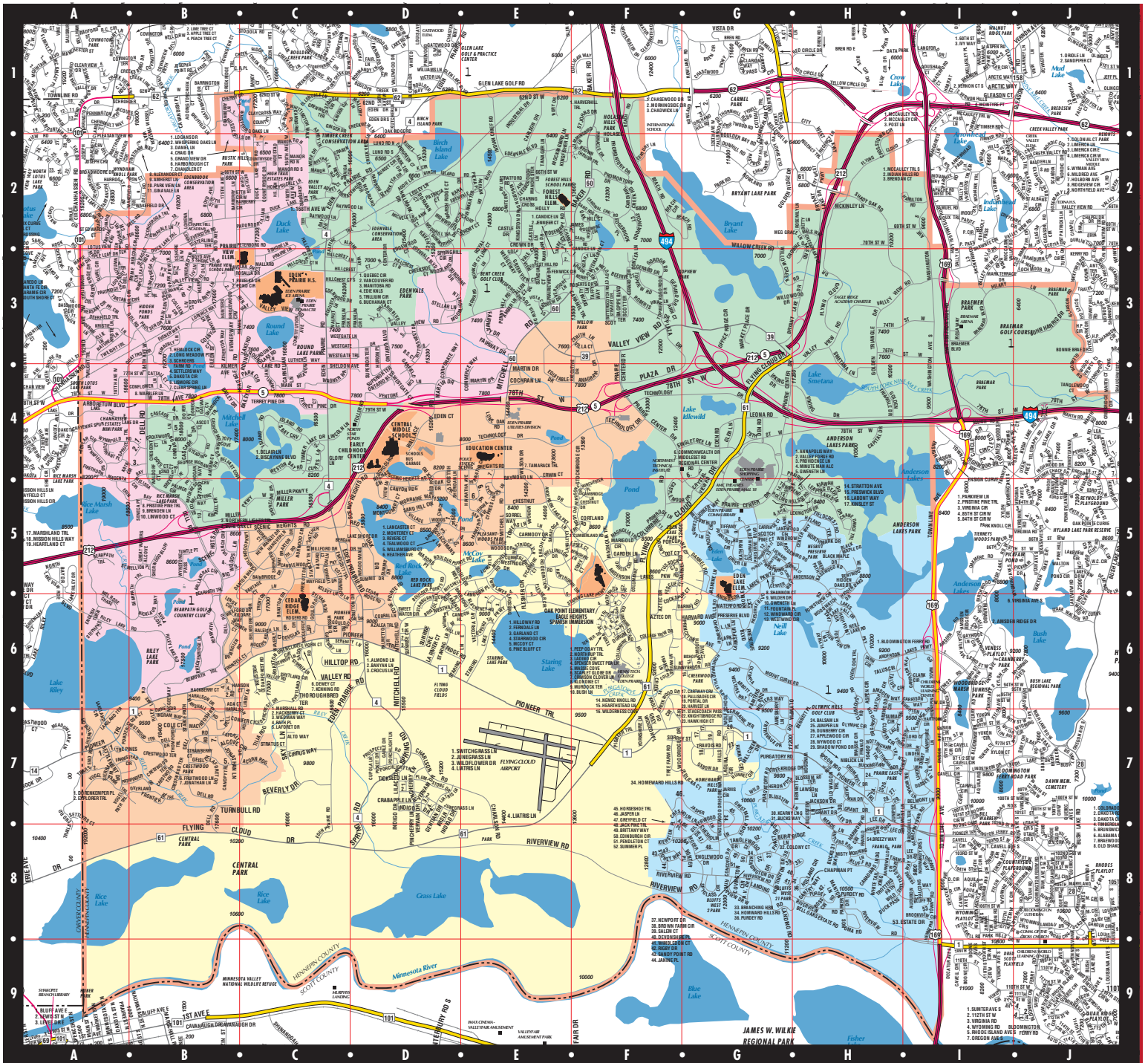


Red = Superintendent's Cabinet



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ELEMENTARY SCHOOL BOUNDARIES

- PRAIRIE VIEW
- FOREST HILLS
- EDEN LAKE
- CEDAR RIDGE
- OAK POINT

www.edenpr.org/boundaries

Eden Prairie Schools Strategic Plan



Inspire EACH Student

The Strategic Plan is designed to be a roadmap for the school district, guiding decisions and development as we move together into the future. The plan was the result of many hours of work by hundreds of people, including parents, community members and district staff. It encompasses all aspects of the district's work, from our youngest learners in Early Childhood, through the K-12 school years, and into lifelong learning provided by Community Education. It touches everyone – parents, staff, and community – but most importantly, is focused on our students.



Our Mission

Inspire each student to learn continuously so they are empowered to reach personal fulfillment and contribute purposefully to our ever-changing world.

Core Values

We believe that:

- ★ Each person has intrinsic value.
- ★ Each person has individual gifts, interests and talents.
- ★ Community benefits when each person contributes.
- ★ Relationships flourish on a foundation of mutual trust and respect.
- ★ Continuous learning is essential for personal fulfillment, opportunity and success.

Mission Outcomes

Each student will enthusiastically and confidently engage in the continual pursuit of personal goals and aspirations.



Each student will achieve personal and district expectations and be inspired to learn continuously.



Each student will proactively engage in actions that contribute to community.

2018-2023 Strategies

Personalized Learning

By 2023, we will personalize learning to achieve our mission.

1. Partnerships are formed between teachers and students which creates learning experiences that are personally relevant and reflective of each student.
2. Teachers consistently use data to design and adjust instruction in response to each student's learning and provide meaningful feedback for goal-setting and progress monitoring.
3. Students will become critical thinkers, communicators, collaborators, and creative problem solvers about the various concepts they explore through our district curriculum.
4. Authentic learning experiences are designed in which students apply their knowledge and skills to performance tasks that reflect real-world purposes, audiences, and resources.
5. Learning environments throughout the district are designed to promote partnerships, responsiveness, rigor, and authenticity.

Achievement Disparities

By 2023, we will eliminate achievement disparities to achieve our mission.

1. Each student experiences personalized learning that result in achievement not predicted by race.
2. Each student experiences a supportive, responsive school environment where their social-emotional and academic needs are met by culturally conscious staff who reflectively respond to each student's voice.
3. Each family served by our schools experiences partnerships with school staff that provide a foundation for working together to ensure students across all racial groups have access to personalized learning.
4. Equitable access is provided for all students to participate in a high-quality early-childhood education.
5. The racial demographics of the staff closely reflect that of the student population.

Engagement

By 2023, we will engage our stakeholders to achieve our mission.

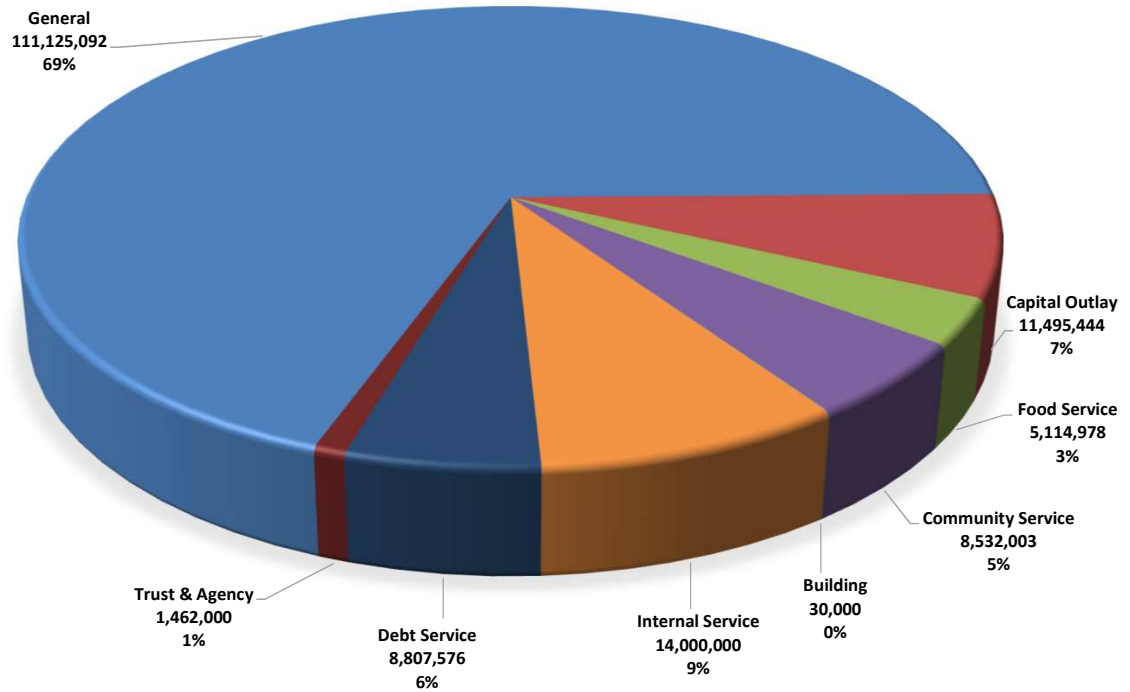
1. Student voice and leadership will be increased and elevated.
2. The beliefs and behavior of staff contribute to the achievement of our mission.
3. A family engagement plan will be developed and implemented.
4. Community partnerships are expanded and aligned to enhance student learning.

Definitions:

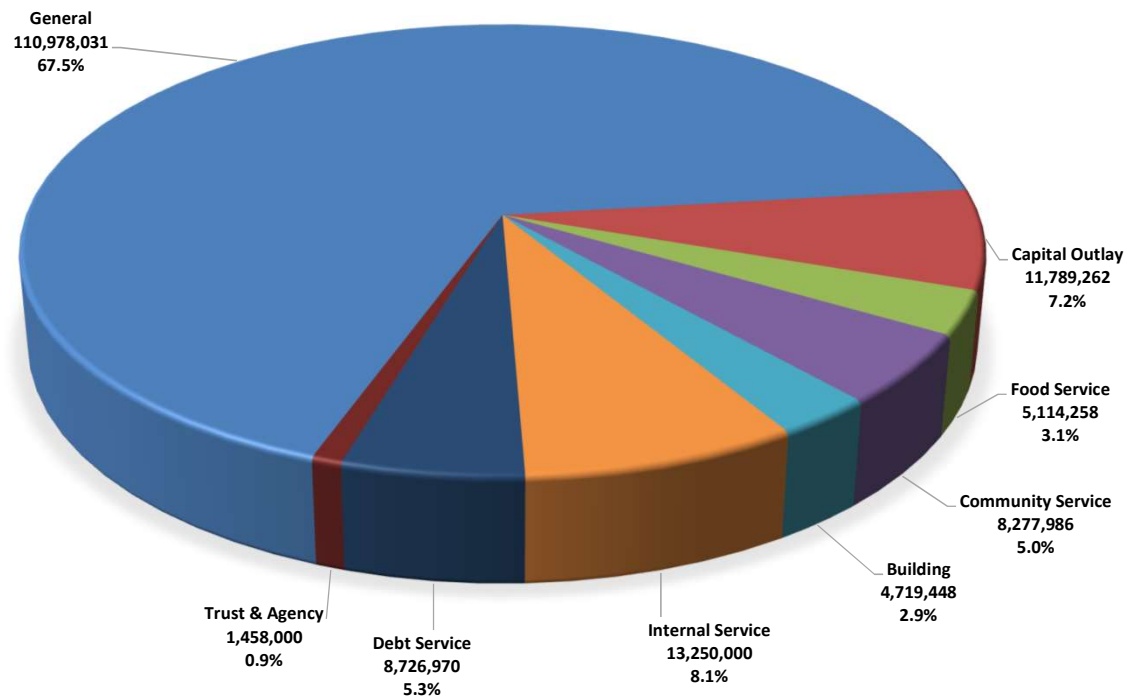
★ **Core Values:** Who are we? ★ **Mission:** Who do we serve? Why do we exist? ★ **Strategic Delimiter:** What will we not do in order to remain focused. ★ **Mission Outcomes:** For what outcomes will the district be held accountable? ★ **Strategic Plan:** A process by which a human system discerns its core purpose, and designs the means to achieve that purpose. ★ **Strategies:** What must we do to achieve our mission and objectives?

ALL FUNDS REVENUES AND EXPENDITURES

2018-19 REVENUE BUDGET - ALL FUNDS

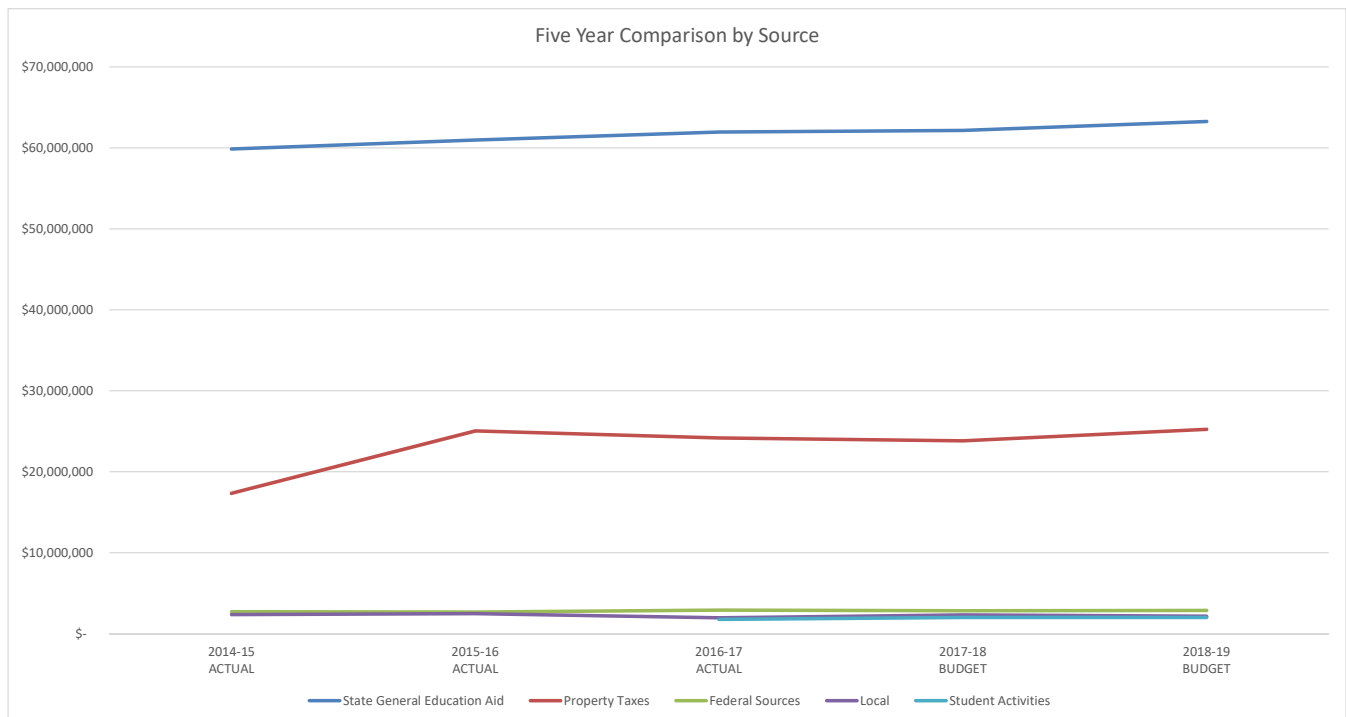
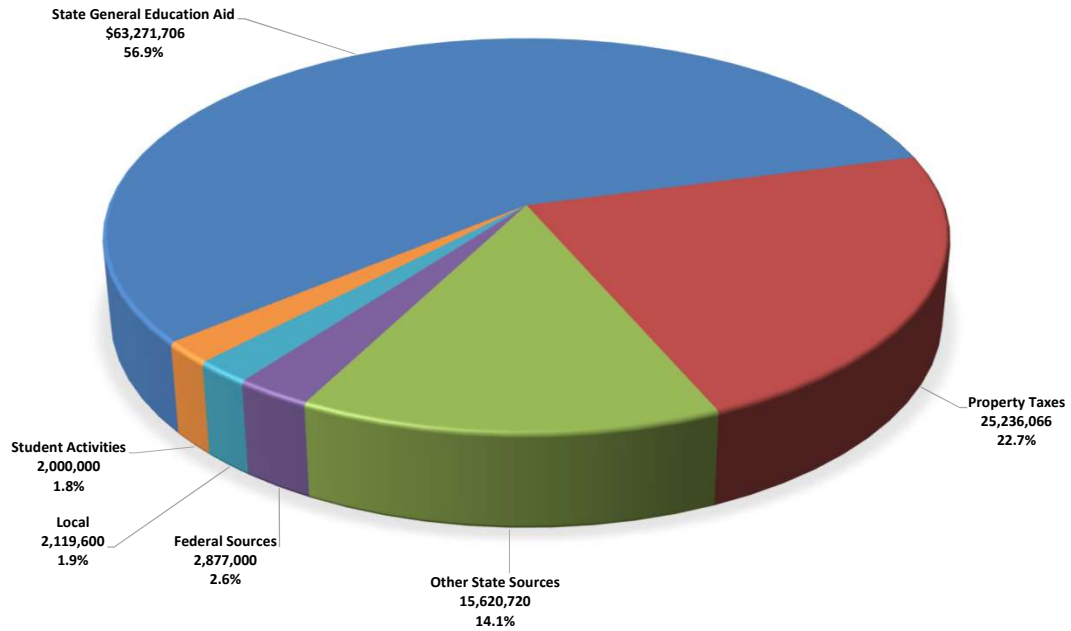


2018-19 EXPENDITURE BUDGET - ALL FUNDS



GENERAL FUND REVENUE

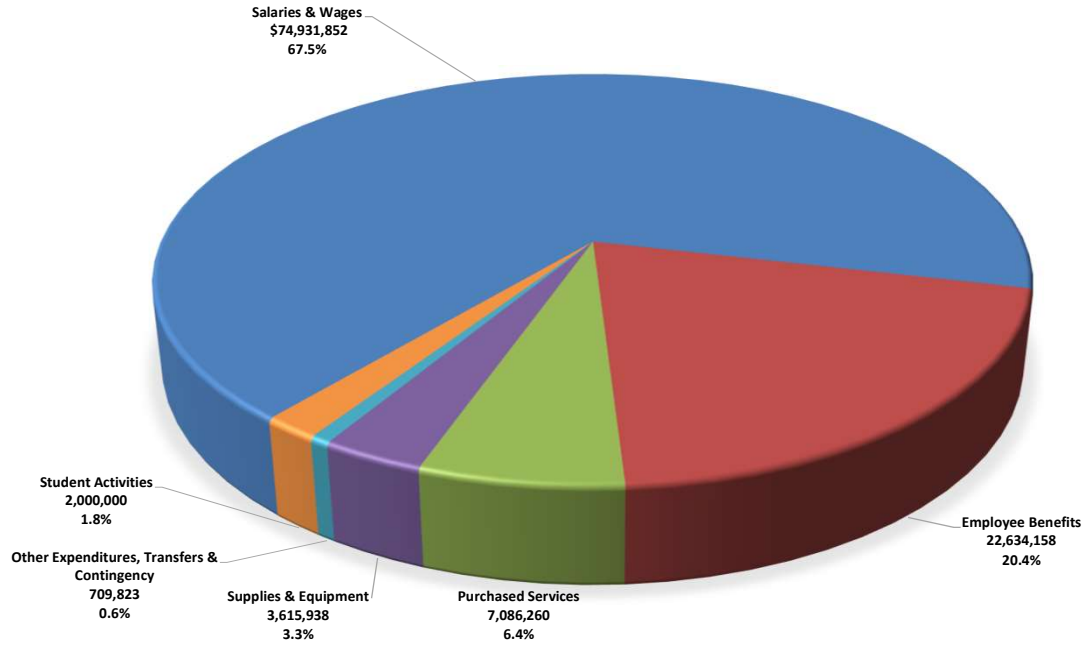
FISCAL 2019 REVENUE



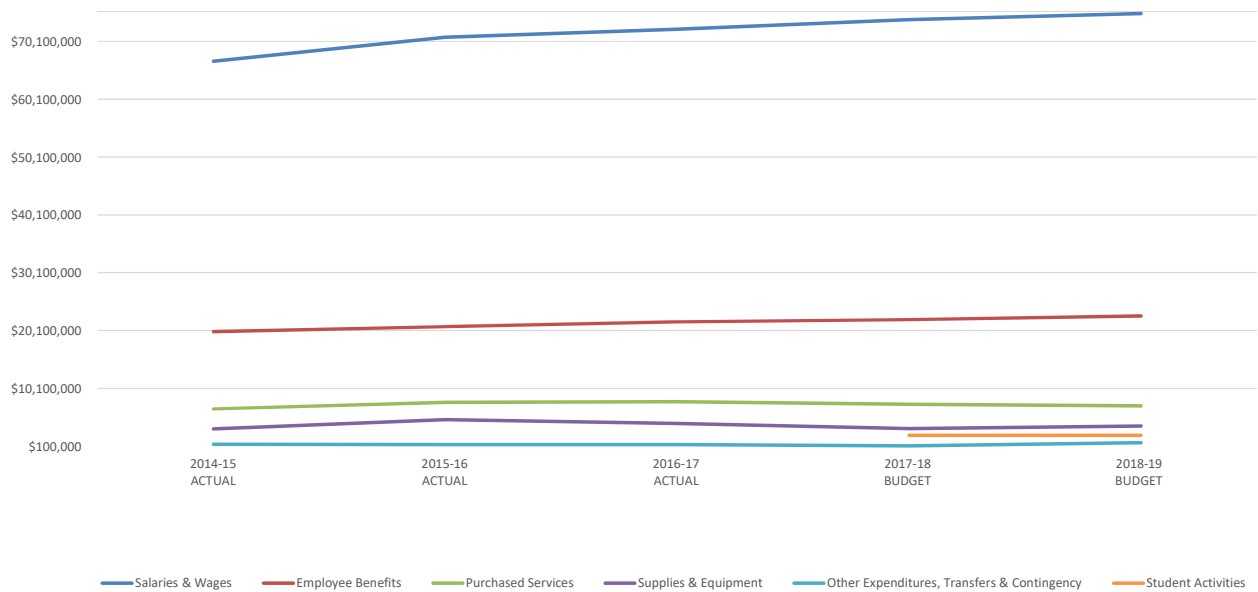
GENERAL OPERATING FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	\$ 59,870,010	\$ 60,965,947	\$ 61,954,278	\$ 62,175,614	\$ 63,271,706	\$ 1,096,092	1.76%
Property Taxes	17,321,679	25,032,923	24,174,549	23,829,769	25,236,066	1,406,297	5.90%
Other State Sources	13,292,229	14,625,256	15,928,632	16,363,890	15,620,720	(743,170)	-4.54%
Federal Sources	2,691,548	2,648,070	2,901,606	2,837,580	2,877,000	39,420	1.39%
Local	2,356,668	2,450,335	1,958,240	2,315,100	2,119,600	(195,500)	-8.44%
Student Activities			1,741,421	2,000,000	2,000,000	-	-
TOTAL	\$ 95,532,135	\$105,722,531	\$ 108,658,726	\$ 109,521,953	\$ 111,125,092	\$ 1,603,139	1.46%

GENERAL FUND EXPENDITURES

FISCAL 2019 EXPENDITURES



Five Year Comparison by Object



GENERAL FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	\$ 66,680,599	\$ 70,794,469	\$ 72,222,390	\$ 73,883,422	\$ 74,931,852	\$ 1,048,430	1.42%
Employee Benefits	19,945,188	20,786,608	21,601,377	21,989,683	22,634,158	644,475	2.93%
Purchased Services	6,559,316	7,692,014	7,788,844	7,374,351	7,086,260	(288,091)	-3.91%
Supplies & Equipment	3,103,712	4,722,795	4,014,489	3,172,158	3,615,938	443,780	13.99%
Other Expenditures, Transfers & Contingency	477,306	403,967	372,049	153,372	709,823	556,451	362.81%
Student Activities	-	-	-	2,000,000	2,000,000	-	0.00%
TOTAL	\$ 96,766,120	\$ 104,399,853	\$ 105,999,148	\$ 108,572,986	\$ 110,978,031	\$ 2,405,045	2.22%

GENERAL FUND EXPENDITURES (by Object)

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	\$ 2,413,366	\$ 2,666,247	\$ 2,730,276	\$ 2,738,665	\$ 2,794,452
DISTRICT SUPPORT SERVICES	1,969,420	2,107,329	2,092,920	2,043,790	2,355,038
REGULAR INSTRUCTION	35,611,283	38,337,001	39,469,634	40,225,595	40,697,514
VOCATIONAL EDUCATION	1,123,620	1,084,916	1,141,556	1,132,660	1,086,620
SPECIAL EDUCATION INSTRUCT	13,439,210	13,977,171	13,610,437	14,161,911	14,119,751
INSTRUCTIONAL SUPPORT	3,412,594	3,290,316	3,444,619	3,530,491	3,780,024
PUPIL SUPPORT	4,979,094	5,137,497	5,545,203	5,607,264	5,692,576
SITE AND BUILDING	3,732,011	4,193,991	4,187,743	4,443,046	4,405,877
TOTAL SALARIES AND WAGES	\$ 66,680,599	\$ 70,794,469	\$ 72,222,390	\$ 73,883,422	\$ 74,931,852
EMPLOYEE BENEFITS					
ADMINISTRATION	\$ 825,521	\$ 792,659	\$ 838,453	\$ 882,712	\$ 869,351
DISTRICT SUPPORT SERVICES	795,813	717,100	716,850	706,302	772,078
REGULAR INSTRUCTION	9,506,189	10,505,886	10,878,888	11,006,203	11,319,714
VOCATIONAL EDUCATION	314,216	288,170	323,397	312,062	312,042
SPECIAL EDUCATION INSTRUCT	3,985,515	4,200,471	4,238,297	4,348,881	4,389,929
INSTRUCTIONAL SUPPORT	1,175,610	870,189	954,574	997,252	1,024,373
PUPIL SUPPORT	2,117,989	2,078,465	2,309,861	2,437,679	2,479,432
SITE AND BUILDING	1,224,335	1,333,668	1,341,057	1,431,377	1,383,029
FISCAL & FIXED COSTS	-	-	-	(132,785)	84,210
TOTAL EMPLOYEE BENEFITS	\$ 19,945,188	\$ 20,786,608	\$ 21,601,377	\$ 21,989,683	\$ 22,634,158
PURCHASED SERVICES					
ADMINISTRATION	\$ 48,104	\$ 33,200	\$ 47,540	\$ 72,200	\$ 70,900
DISTRICT SUPPORT SERVICES	949,993	1,128,773	996,377	1,190,634	1,160,534
REGULAR INSTRUCTION	829,127	2,113,887	1,993,194	1,027,081	1,024,710
VOCATIONAL EDUCATION	285,827	477,463	640,304	543,600	502,000
SPECIAL EDUCATION INSTRUCT	900,811	845,293	1,079,161	1,245,050	1,243,313
INSTRUCTIONAL SUPPORT	1,271,309	961,249	758,389	877,081	719,568
PUPIL SUPPORT	299,028	172,951	233,221	262,950	155,680
SITE AND BUILDING	1,645,451	1,706,603	1,728,306	1,805,755	1,859,555
FISCAL & FIXED COSTS	329,667	252,595	312,351	350,000	350,000
TOTAL PURCHASED SERVICES	\$ 6,559,316	\$ 7,692,014	\$ 7,788,844	\$ 7,374,351	\$ 7,086,260
STUDENT ACTIVITIES					
TOTAL STUDENT ACTIVITIES				2,000,000	2,000,000
SUPPLIES & EQUIPMENT					
ADMINISTRATION	\$ 5,804	\$ 3,776	\$ 8,278	\$ 3,350	\$ 3,850
DISTRICT SUPPORT SERVICES	4,998	115,261	195,631	166,900	166,100
REGULAR INSTRUCTION	993,850	1,473,981	1,590,973	857,193	925,068
VOCATIONAL EDUCATION	46,494	64,947	69,504	29,200	9,300
SPECIAL EDUCATION INSTRUCT	104,978	119,608	269,830	336,600	329,110
INSTRUCTIONAL SUPPORT	75,202	175,235	102,612	(16,069)	429,505
PUPIL SUPPORT	912,501	799,347	746,222	844,355	844,505
SITE AND BUILDING	959,883	1,970,640	1,031,439	950,629	908,500
TOTAL SUPPLIES & EQUIPMENT	\$ 3,103,712	\$ 4,722,795	\$ 4,014,489	\$ 3,172,158	\$ 3,615,938
OTHER EXPENDITURES					
ADMINISTRATION	\$ 46,495	\$ 55,341	\$ 48,720	\$ 67,400	\$ 66,500
DISTRICT SUPPORT SERVICES	43,046	49,005	17,230	21,600	22,500
REGULAR INSTRUCTION	32,639	73,816	79,531	61,062	61,898
SPECIAL EDUCATION INSTRUCT	8,024	13,091	23,306	25,300	25,300
INSTRUCTIONAL SUPPORT	25,559	14,387	15,928	15,925	15,925
PUPIL SUPPORT	6,139	1,746	3,658	4,400	4,400
SITE AND BUILDING	3,143	7,233	4,826	13,300	13,300
TOTAL OTHER EXPENDITURES	\$ 165,303	\$ 216,284	\$ 209,626	\$ 209,501	\$ 209,823
OTHER FINANCING USES					
GENERAL FUND CONTINGENCY	\$ -	\$ -	\$ -	\$ 62,650	\$ 100,000
OTHER CONTINGENCY, TRANSFERS, RESERVE	312,003	187,683	162,423	(118,779)	400,000
TOTAL OTHER FINANCING USES	\$ 312,003	\$ 187,683	\$ 162,423	\$ (56,129)	\$ 500,000
GENERAL FUND TOTAL	\$ 96,766,120	\$ 104,399,853	\$ 105,999,148	\$ 108,572,986	\$ 110,978,031

GENERAL FUND EXPENDITURES (by Program)

	2014-15		2015-16		2016-17		2017-18		2018-19	
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET	
District & School Administration										
School Board	\$	61,207	\$	62,592	\$	64,774	\$	79,163	\$	78,485
Office of the Superintendent		471,470		474,935		467,570		478,758		475,877
Instructional Administration		262,744		256,921		297,986		277,580		282,848
School Administration		2,543,868		2,756,775		2,842,936		2,928,826		2,967,843
Total District & School Administration	\$	3,339,289	\$	3,551,223	\$	3,673,266	\$	3,764,327	\$	3,805,053
District Support Services										
General Administrative Support	\$	1,326,592	\$	1,484,527	\$	1,298,301	\$	1,409,765	\$	1,418,975
Other Administrative Support		1,009,516		1,004,894		1,226,557		991,801		1,244,228
Business Support Services		1,418,226		1,619,160		1,485,352		1,717,660		1,803,047
Cooperative Purchasing & Services		8,937		8,887		8,799		10,000		10,000
Total District Support Services	\$	3,763,271	\$	4,117,469	\$	4,019,009	\$	4,129,226	\$	4,476,250
Regular Instruction										
Kindergarten Education	\$	2,933,098	\$	3,448,316	\$	3,471,576	\$	3,293,841	\$	3,683,713
Elementary Education		15,812,231		17,926,160		18,338,202		5,215,675		4,738,963
Title II, Part A - Improve Teacher Quality		206,098		154,829		160,985		2,025,211		2,189,309
Title III, Part A - English Language Acquisition		72,778		88,313		99,113		2,026,940		1,970,625
Secondary Education		2,467,565		2,726,697		3,009,941		7,869,398		8,465,219
Visual Art		1,150,907		1,132,703		1,062,171		1,101,396		1,021,525
Business		379,245		386,100		295,350		296,481		304,572
Title I - Educationally Disadvantaged		1,185,608		1,122,340		1,205,187		664,396		775,000
Basic Skills		77,215		83,168		14,297		15,304		1,000
Gifted and Talented		1,582,199		1,870,475		1,985,804		2,029,061		1,899,867
Limited English Proficiency		1,892,960		2,020,746		2,148,130		2,199,486		2,234,387
English (Language Art)		2,995,550		3,201,642		3,361,953		6,145,950		6,632,980
Foreign/Native language		2,116,304		2,126,475		2,176,009		2,240,975		2,283,772
Health & Physical Education		1,922,567		1,936,574		1,911,747		1,944,441		1,939,199
Family Living Science		2,646		907		1,259		1,000		1,000
Industrial Education		285,830		263,976		243,906		257,123		236,510
Mathematics		2,759,352		2,945,854		3,345,545		3,402,915		3,317,438
Computer Science/Technology Education		5,939		-		1,345		-		-
Music		1,935,118		2,042,623		2,129,670		2,192,291		2,275,696
Natural Sciences		2,625,650		2,653,407		2,815,316		2,914,027		2,843,945
Social Studies		2,582,508		2,720,582		2,689,770		2,790,737		2,823,658
Total Regular Instruction	\$	44,991,366	\$	48,851,888	\$	50,467,276	\$	50,700,877	\$	51,704,645
Co-Curricular & Extra-Curricular										
Co-curricular Activities		240,030	\$	778,787	\$	658,503	\$	239,918	\$	241,478
Boys & Girls Athletics		1,183,197		1,537,964		1,509,059		3,289,922		3,345,726
Boys Athletics		306,244		673,885		739,438		398,309		432,922
Girls Athletics		252,250		662,048		637,945		279,329		304,133
Total Co-Curricular & Extra-Curricular	\$	1,981,722	\$	3,652,683	\$	3,544,944	\$	4,207,478	\$	4,324,259
Vocational Education										
Distributive Education	\$	161,238	\$	134,611	\$	95,406	\$	70,154	\$	83,204
Home Economics/ Consumer Ed.		292,008		225,181		266,986		275,725		282,461
Business & Office		572,473		672,306		730,295		613,537		611,099
Trade & Industry		167,477		125,466		140,706		135,531		102,792
Special Needs		348,913		385,618		369,287		354,085		324,430
Vocational-General		228,307		373,977		588,510		569,004		505,976
Total Vocational Education	\$	1,770,416	\$	1,917,159	\$	2,191,189	\$	2,018,036	\$	1,909,962

GENERAL FUND EXPENDITURES (by Program)

	2014-15		2015-16		2016-17		2017-18		2018-19
	ACTUAL		ACTUAL		ACTUAL		BUDGET		BUDGET
Special Education Instruction									
Speech/Language Impaired	1,654,454	\$	1,803,909	\$	1,642,180	\$	1,797,984	\$	1,608,957
Mild-Moderate Impaired	1,939,954		2,292,006		2,459,137		2,545,955		2,248,996
Moderate-Severe Impaired	763,359		844,307		500,829		555,027		662,706
Physically Impaired	1,111,647		1,098,930		840,413		889,983		914,198
Deaf-Hard of Hearing	292,932		308,218		288,685		286,797		255,304
Visually Impaired	59,152		33,649		30,438		41,758		57,369
Specific Learning Disability	2,396,533		2,140,880		2,215,615		2,326,976		2,635,362
Emotional/Behavioral Disorder	2,420,822		2,802,359		3,391,000		3,351,844		2,957,062
Other Health Impaired	221,527		339,894		280,142		316,399		383,747
Autistic	2,561,634		2,557,496		2,133,005		2,253,297		2,628,970
ECSE	1,581,738		1,573,950		1,619,982		1,754,291		1,809,057
Traumatic Brain Injury	21,756		30,620		117		3,072		25,796
Severely Multiple Impaired	413,472		160,085		69,733		89,272		73,562
Spec Educ-General	2,605,258		2,930,856		3,356,772		3,523,234		3,429,049
Care and Treatment	232,411		238,477		392,983		381,853		417,268
Total Special Education Instruction	\$ 18,276,649	\$	19,155,634	\$	19,221,031	\$	20,117,742	\$	20,107,403
Instructional Support									
General Instructional Support	4,222,344	\$	3,126,607	\$	2,959,011	\$	3,376,998	\$	3,179,875
Curriculum Consult/Development	497,620		540,242		425,291		445,655		799,468
Educational Media	666,120		618,429		532,971		611,261		624,554
Staff Development	574,190		1,026,100		1,358,850		1,239,545		1,365,498
Total Instructional Support	\$ 5,960,274	\$	5,311,377	\$	5,276,122	\$	5,673,459	\$	5,969,395
Pupil Support									
Counseling & Guidance	1,076,638	\$	1,056,598	\$	1,137,991	\$	1,185,527	\$	1,185,385
Health Services	485,215		494,152		551,306		575,569		590,364
Psychological Services	108,051		115,519		126,483		133,153		142,402
Attend/Soc Work	497,410		527,000		613,364		644,269		632,723
Pupil Transportation Regular	6,144,886		5,994,152		6,404,397		6,605,677		6,617,719
Other Pupil Support Services	2,551		2,586		4,624		12,453		8,000
Total Pupil Support	\$ 8,314,751	\$	8,190,006	\$	8,838,165	\$	9,156,648	\$	9,176,593
Site & Building									
Operations & Maintenance	7,564,823	\$	9,212,135	\$	8,293,372	\$	8,644,107	\$	8,570,261
Total Site and Building	\$ 7,564,823	\$	9,212,135	\$	8,293,372	\$	8,644,107	\$	8,570,261
Fiscal & Other									
Worker's Compensation	\$ -	\$	-	\$	-	\$	(132,785)	\$	84,210
Property & Other Insurance	\$ 329,667		252,595		312,351		350,000		350,000
Contingencies & Reserves	\$ 213,684		187,683		162,423		(56,129)		500,000
Total Fiscal & Other	\$ 543,351	\$	440,278	\$	474,774	\$	161,086	\$	934,210
Total General Fund Expenditures	\$ 96,505,912	\$	104,399,853	\$	105,999,148	\$	108,572,986	\$	110,978,031

CEDAR RIDGE ELEMENTARY

8905 Braxton Drive, Eden Prairie, MN 55347

Principal: Amy Kettunen Jahnke
Assoc Principal: Stephanie Baker

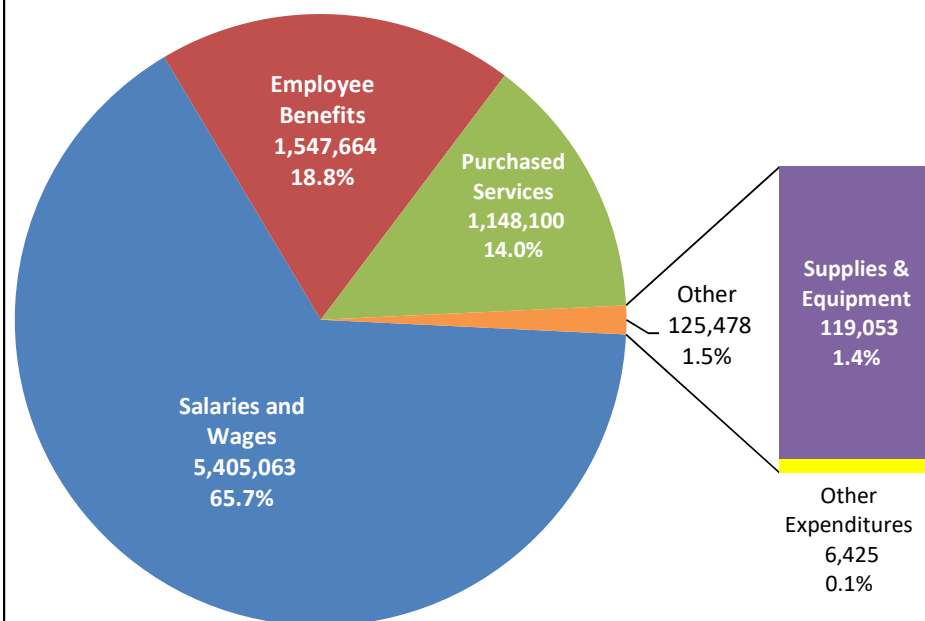
Cedar Ridge Elementary School's enrollment decreased from 779 students October 1, 2013 to 628 on October 1, 2017. The projected student count for the 2018-19 school year is 615 students. This is a decrease of 21.1% over the six year period. The percentage of students eligible for free or reduced meals decreased slightly from 19.8% in 2013-14 to a projected 18.7% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	103	85	88	93	67	72
1	115	107	89	92	97	71
2	86	113	111	90	85	97
3	124	96	110	99	89	84
4	119	115	90	104	101	91
5	108	122	117	88	101	100
6	124	112	121	109	88	100
TOTAL	779	750	726	675	628	615

F/R	19.8%	19.5%	20.5%	17.2%	18.9%	18.7%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	5,252,509	5,322,512	5,532,003	5,472,320	5,570,878	5,405,063
Employee Benefits	1,442,661	1,509,226	1,607,674	1,574,889	1,533,714	1,547,664
Purchased Services	72,064	119,393	168,387	1,769,288	587,550	1,148,100
Supplies & Equipment	149,462	177,482	174,315	248,006	175,607	119,053
Other Expenditures	2,720	1,438	2,351	4,860	6,319	6,425
TOTAL EXPENDITURES	6,919,416	7,130,052	7,484,730	9,069,362	7,874,068	8,226,305
TOTAL STUDENTS	779	750	726	675	628	615



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 83.5% of the total budget. Purchased Services account for the next largest share of the budget at 14.0%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment at 1.4%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

EAGLE HEIGHTS SPANISH IMMERSION ELEMENTARY

13400 Staring Lake Parkway, Eden Prairie, MN 55347

Principal:

Hernan Moncada

Assoc Principal:

Mitch Heglund

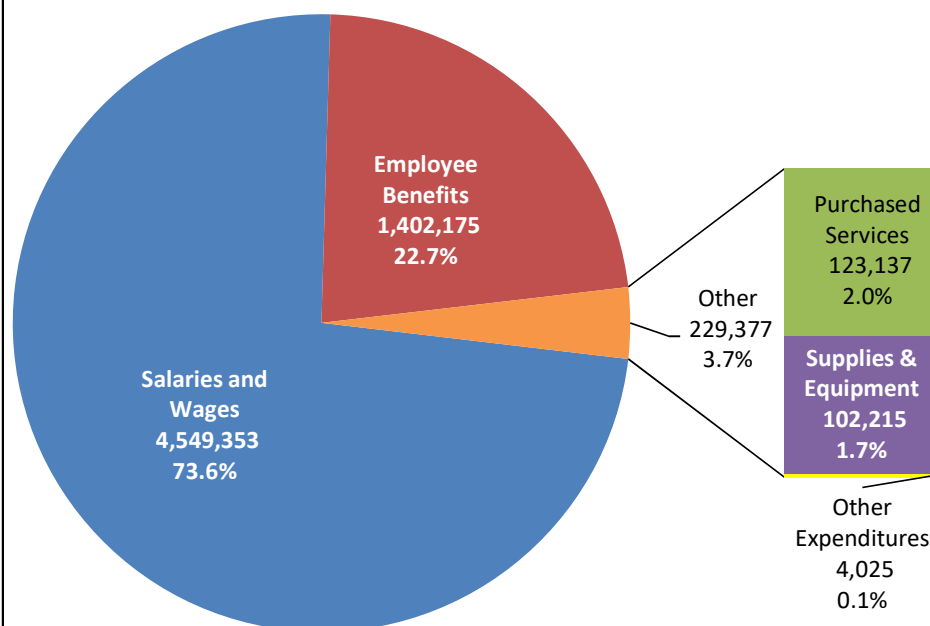
Eagle Heights Spanish Immersion School's enrollment increased slightly from 825 students October 1, 2013 to 831 on October 1, 2017. The projected student count for the 2018-19 school year is 803 students. This is a decrease of 2.7% over the six year period. The percentage of students eligible for free or reduced meals decreased from 8.4% in 2013-14 to a projected 7.5% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	131	148	130	131	131	132
1	124	119	139	123	130	122
2	133	114	115	136	125	122
3	135	124	103	111	129	119
4	104	123	123	97	107	119
5	97	99	118	121	94	101
6	101	87	96	109	115	88
TOTAL	825	814	824	828	831	803

F/R	8.4%	8.9%	9.1%	6.6%	7.7%	7.5%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	3,342,981	3,823,258	4,090,541	4,240,705	4,528,590	4,549,353
Employee Benefits	1,023,504	1,141,104	1,233,530	1,265,076	1,363,964	1,402,175
Purchased Services	28,711	77,773	55,164	137,548	122,917	123,137
Supplies & Equipment	56,210	114,617	98,147	142,450	139,578	102,215
Other Expenditures	2,387	1,821	2,306	4,234	5,819	4,025
TOTAL EXPENDITURES	4,453,792	5,158,573	5,479,688	5,790,013	6,160,868	6,180,905
TOTAL STUDENTS	825	814	824	828	831	803



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.3% of the total budget. Supplies and Materials, at 1.7%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 2.0%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

EDEN LAKE ELEMENTARY

12000 Anderson Lakes Parkway, Eden Prairie, MN 55344

Principal:

Tim Beekmann

Assoc Principal:

Tom Walters

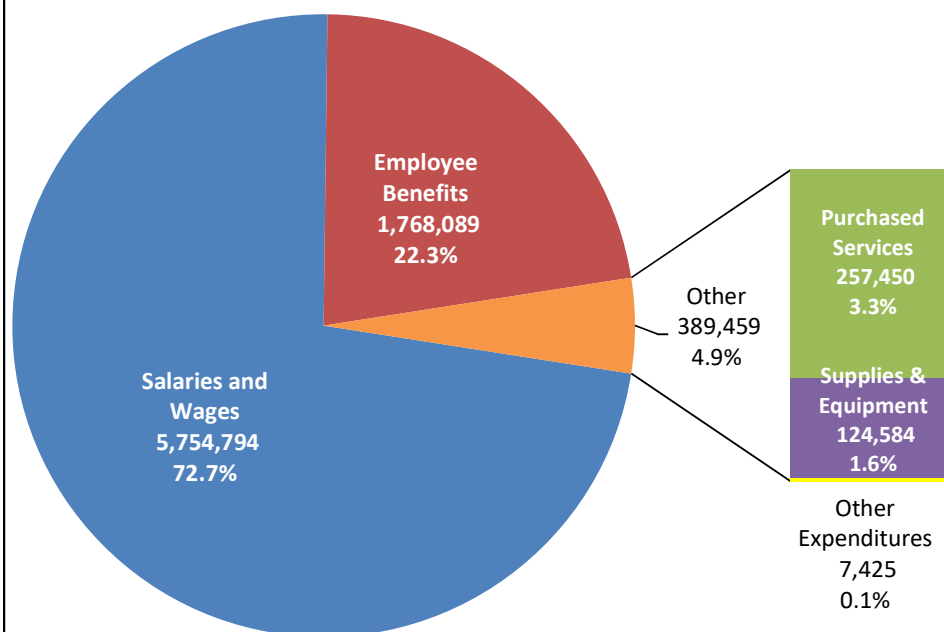
Eden Lake Elementary School's enrollment decreased from 841 students October 1, 2013 to 827 on October 1, 2017. The projected student count for the 2018-19 school year is 824 students. This is a decrease of 2.0% over the six year period. Due to facility constraints at Forest Hills, the Mosaic program was moved to Eden Lake starting in 2016-17. The percentage of students eligible for free or reduced meals decreased from 36.5% in 2013-14 to a projected 34.3% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	97	106	88	86	116	97
1	136	102	105	90	96	122
2	111	130	102	97	97	99
3	130	104	122	115	119	113
4	119	124	93	146	114	120
5	130	116	114	121	162	115
6	118	122	108	146	123	158
TOTAL	841	804	732	801	827	824

F/R	36.5%	39.9%	40.2%	31.5%	34.7%	34.3%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	5,120,258	5,150,793	5,336,694	5,701,109	5,692,450	5,754,794
Employee Benefits	1,401,588	1,487,771	1,573,006	1,686,626	1,719,089	1,768,089
Purchased Services	93,343	137,501	139,164	806,889	143,250	257,450
Supplies & Equipment	120,239	146,590	180,572	207,878	235,839	124,584
Other Expenditures	1,791	1,778	4,402	7,309	7,319	7,425
TOTAL EXPENDITURES	6,737,220	6,924,433	7,233,838	8,409,811	7,797,947	7,912,342
TOTAL STUDENTS	841	804	732	801	827	824



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 95.0% of the total budget. Purchased services, at 3.3%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 1.6%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

FOREST HILLS ELEMENTARY

13708 Holly Road, Eden Prairie, MN 55346

Principal:

Connie Hytjan

Assoc Principal:

Brett Lobben

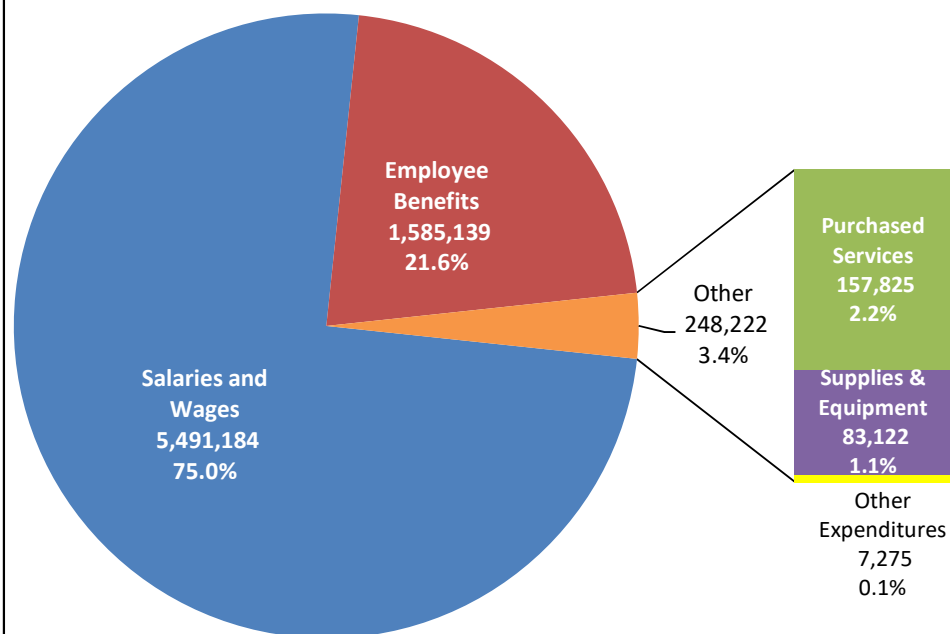
Forest Hills Elementary School's enrollment decreased from 732 students October 1, 2013 to 657 on October 1, 2017. The projected student count for the 2018-19 school year is 678 students. This is a decrease of 7.4% over the six year period. Due to facility constraints, the Mosaic program was moved from Forest Hills to Eden Lake in 2016-17. The percentage of students eligible for free or reduced meals decreased from 30.1% in 2013-14 to a projected 23.5% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1						
Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	105	105	112	107	97	88
1	111	110	108	96	105	96
2	99	113	106	97	111	109
3	110	99	123	99	98	112
4	115	109	101	103	92	96
5	100	119	108	67	87	91
6	92	107	119	79	67	86
TOTAL	732	762	777	648	657	678

F/R	30.1%	26.6%	29.0%	27.5%	24.8%	23.5%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	4,520,414	5,363,996	5,725,213	5,434,437	5,507,943	5,491,184
Employee Benefits	1,252,658	1,510,055	1,623,134	1,615,708	1,563,991	1,585,139
Purchased Services	99,781	151,024	170,313	197,090	131,625	157,825
Supplies & Equipment	118,864	131,151	152,199	166,272	130,363	83,122
Other Expenditures	1,635	2,165	1,842	8,342	7,169	7,275
TOTAL EXPENDITURES	5,993,351	7,158,390	7,672,701	7,421,849	7,341,091	7,324,545

TOTAL STUDENTS	732	762	777	648	657	678
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The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.6% of the total budget. Supplies and Equipment, at 1.1%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 2.2%, including professional fees, utilities, postage, communication, etc. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

OAK POINT ELEMENTARY

13400 Staring Lake Parkway, Eden Prairie, MN 55347

Principal: **Joel Knorr**
Assoc Principal: **Gretchen Kleinsasser**

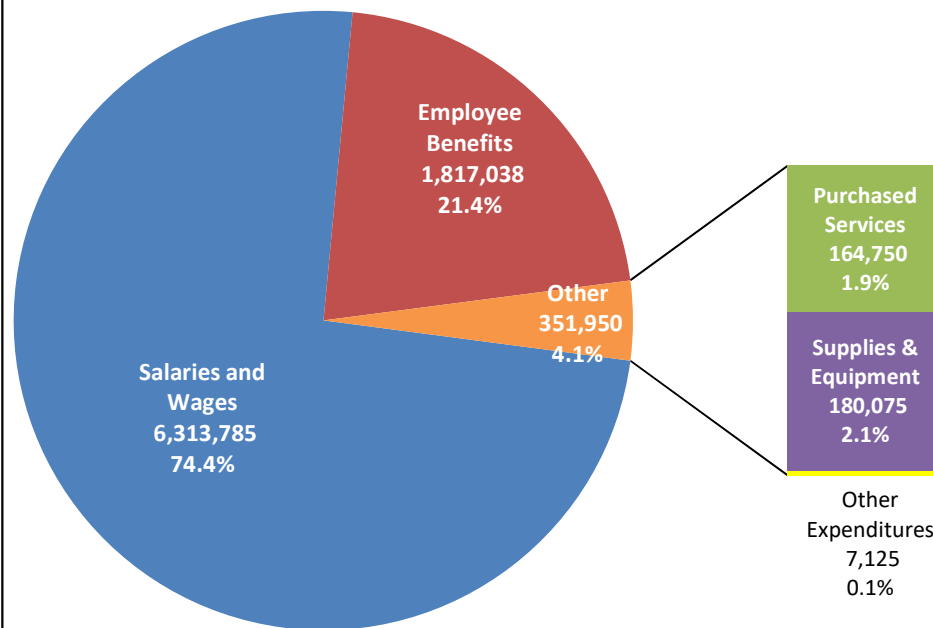
Oak Point Elementary School's enrollment decreased from 794 students October 1, 2013 to 722 on October 1, 2017. The projected student count for the 2018-19 school year is to decrease to 689 students. This is a decrease of 13.2% over the six year period. The percentage of students eligible for free or reduced meals decreased from 26.8% in 2013-14 to a projected 24.3% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	109	115	106	105	86	84
1	118	110	118	115	111	94
2	121	111	103	105	112	109
3	114	125	107	96	105	108
4	105	104	116	94	98	103
5	94	104	100	125	89	97
6	133	95	109	102	121	94
TOTAL	794	764	759	742	722	689

F/R	26.8%	25.0%	26.1%	24.1%	24.8%	24.3%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	5,666,992	5,570,494	6,177,486	6,052,890	5,893,220	6,313,785
Employee Benefits	1,457,996	1,628,864	1,836,945	1,781,315	1,732,917	1,817,038
Purchased Services	227,248	278,350	288,783	343,402	159,450	164,750
Supplies & Equipment	191,778	255,361	378,135	340,234	227,272	180,075
Other Expenditures	2,968	-	5,415	6,416	7,019	7,125
TOTAL EXPENDITURES	7,546,983	7,733,069	8,686,764	8,524,257	8,019,878	8,482,773
TOTAL STUDENTS	794	764	759	742	722	689



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 95.8% of the total budget. Supplies and Equipment, at 2.1%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 1.9%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

PRAIRIE VIEW ELEMENTARY

17255 Peterborg Road, Eden Prairie, MN 55346

Principal:

Felicia Thames

Assoc Principal:

David Freeburg

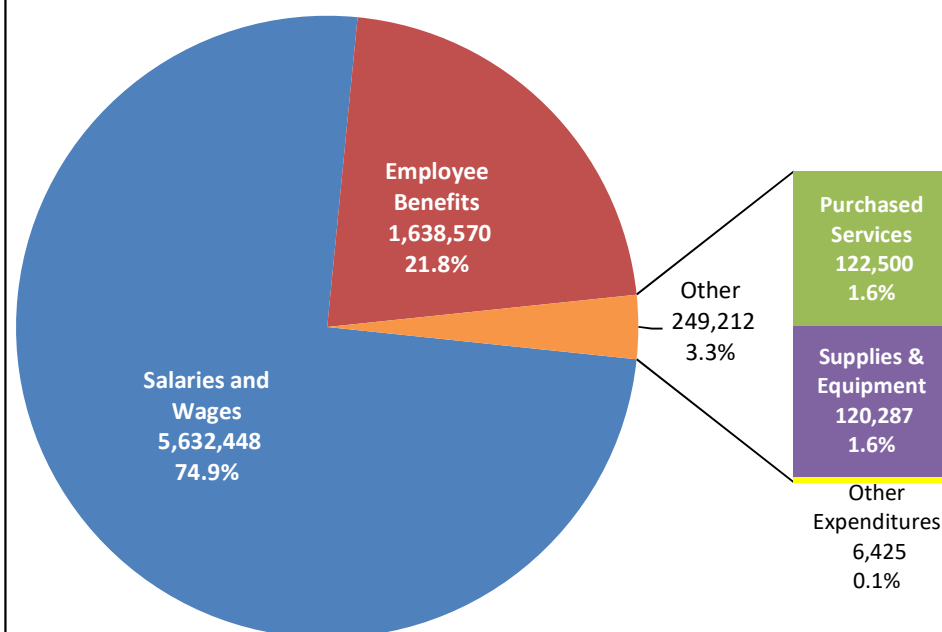
Prairie View Elementary School's enrollment increased from 664 students October 1, 2013 to 729 on October 1, 2017. The projected student count for the 2018-19 school year is 735 students. This is an increase of 10.7% over the six year period. The percentage of students eligible for free or reduced meals increased from 22.4% in 2013-14 to a projected 26.5% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
K	80	89	88	88	114	97
1	79	77	102	98	91	119
2	74	75	74	98	99	88
3	87	81	101	99	112	109
4	110	99	106	107	98	118
5	129	104	108	111	106	97
6	105	129	109	108	109	107
TOTAL	664	654	688	709	729	735

F/R	22.4%	21.7%	23.5%	25.2%	25.7%	26.5%
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	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
EXPENDITURES						
Salaries & Wages	4,570,742	4,904,137	5,111,889	5,272,766	5,276,265	5,632,448
Employee Benefits	1,302,913	1,369,929	1,512,216	1,723,124	1,600,767	1,638,570
Purchased Services	91,353	154,561	145,408	347,472	119,500	122,500
Supplies & Equipment	101,963	117,696	170,367	174,242	155,765	120,287
Other Expenditures	2,019	-	1,457	7,060	5,319	6,425
TOTAL EXPENDITURES	6,068,990	6,546,323	6,941,336	7,524,664	7,157,616	7,520,230
TOTAL STUDENTS	664	654	688	709	729	735



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.7% of the total budget. Supplies and Equipment, at 1.6%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 1.6%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

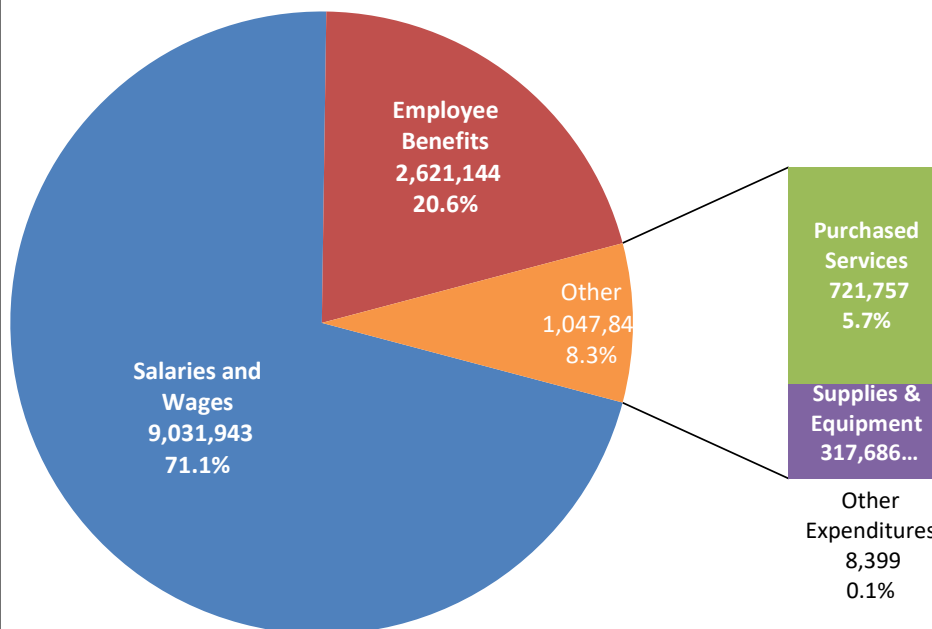
Central Middle School's enrollment decreased from 1,426 students October 1, 2013 to 1,341 on October 1, 2017. The projected student count for the 2018-19 school year is 1,285 students. This is a decrease of 9.9% over the six year period. The percentage of students eligible for free or reduced meals increased from 18.1% in 2013-14 to a projected 21.6% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
7	706	698	676	699	645	635
8	720	719	710	672	696	650
TOTAL	1426	1417	1386	1371	1341	1285

F/R	18.1%	19.7%	21.5%	20.5%	20.9%	21.6%
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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	8,157,111	8,378,938	8,866,513	8,967,560	9,390,377	9,031,943
Employee Benefits	2,445,549	2,475,137	2,647,274	2,762,956	2,655,706	2,621,144
Purchased Services	214,918	415,048	430,550	1,905,159	739,241	721,757
Supplies & Equipment	291,484	588,961	343,391	404,833	494,372	317,686
Other Expenditures	2,639	2,438	6,455	10,938	8,299	8,399
TOTAL EXPENDITURES	11,111,702	11,860,522	12,294,182	14,051,446	13,287,995	12,700,929
TOTAL STUDENTS	1,426	1,417	1,386	1,371	1,341	1,285



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 91.7% of the total budget. Purchased Services account for 5.7%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment, at 2.5%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

EDEN PRAIRIE HIGH SCHOOL

17185 Valley View Road, Eden Prairie, MN 55346

Principal:

Robb Virgin

Assoc Principal:

Timothy Quick

Assoc Principal:

Molly Hollenbeck

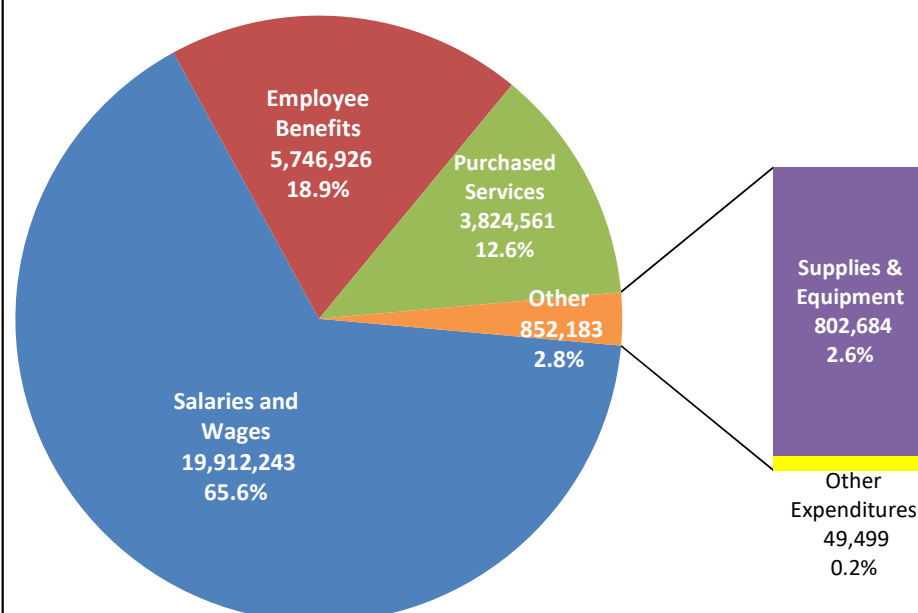
Eden Prairie High School's enrollment increased from 2989 students October 1, 2013 to 2991 on October 1, 2017. The projected student count for the 2018-19 school year is 2990 students. This represents balanced enrollment over the six year period. The percentage of students eligible for free or reduced meals increased from 14.8% in 2013-14 to a projected 19.6% in 2018-19. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	13-14	14-15	15-16	16-17	17-18	18-19
9	756	746	767	767	725	730
10	718	760	736	771	755	735
11	810	708	763	751	754	750
12	705	793	699	772	757	775
TOTAL	2989	3007	2965	3061	2991	2990

F/R	14.8%	17.4%	18.5%	17.8%	18.6%	19.6%
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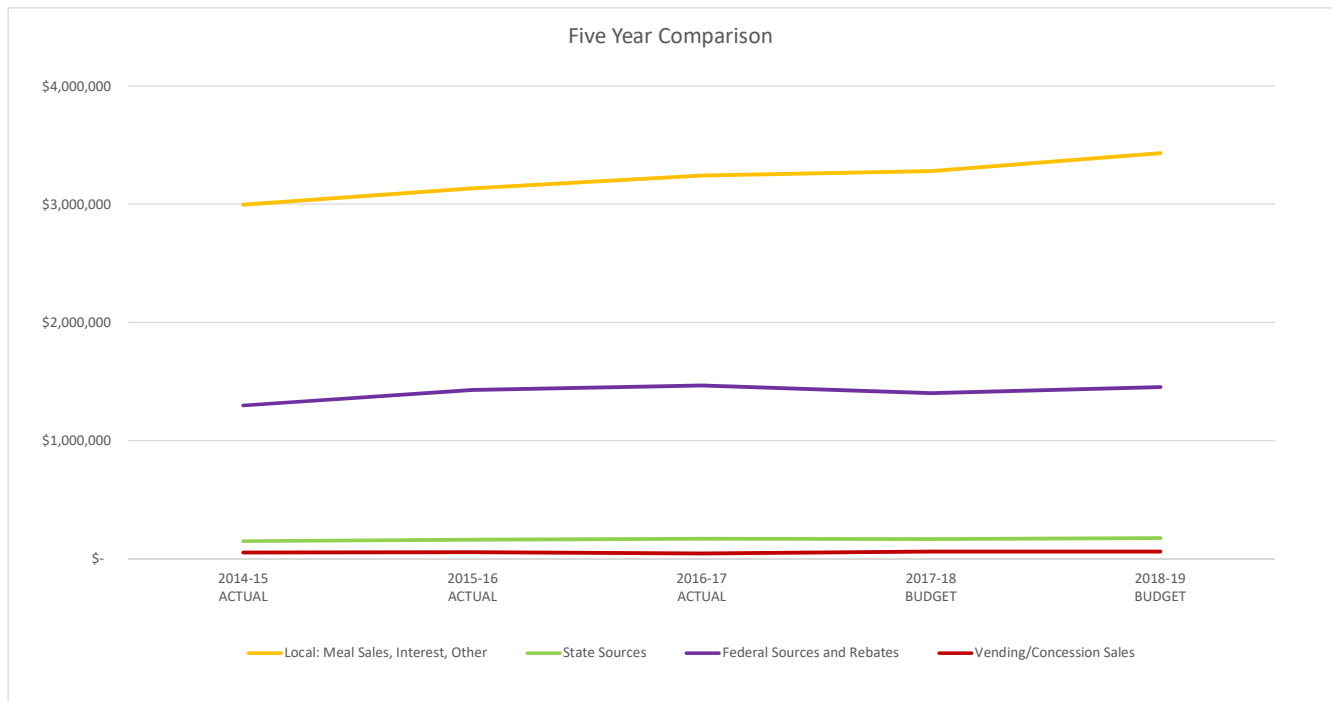
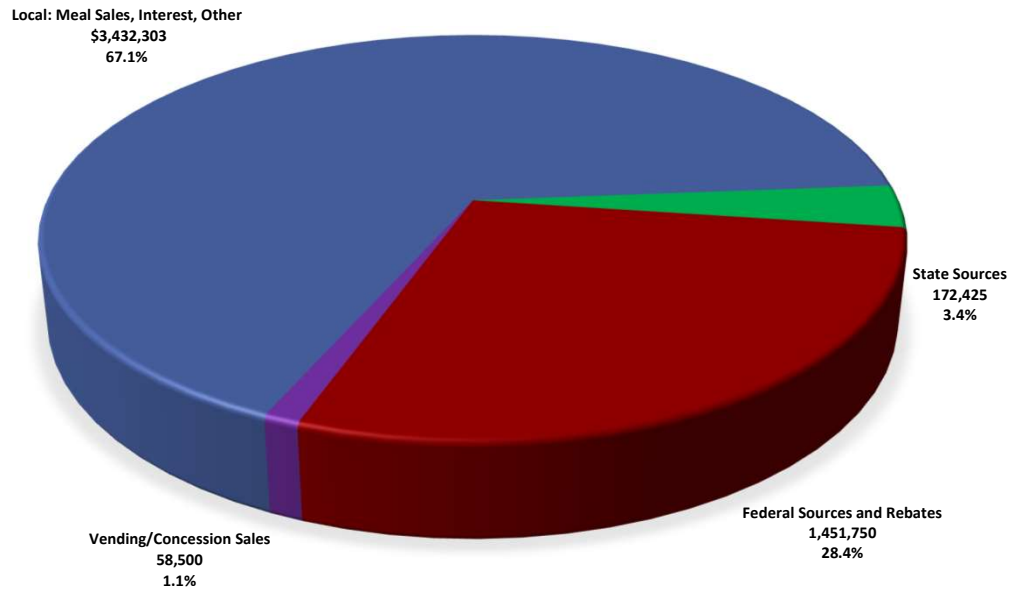
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	17,168,259	17,918,699	18,622,509	19,348,757	19,736,047	19,912,243
Employee Benefits	4,951,162	5,136,518	5,337,047	5,601,822	5,609,919	5,746,926
Purchased Services	1,404,480	2,137,900	2,471,291	3,556,995	5,056,891	3,824,561
Supplies & Equipment	949,970	3,618,407	2,262,615	1,643,129	1,089,434	802,684
Other Expenditures	26,193	42,481	54,714	73,594	49,913	49,499
TOTAL EXPENDITURES	24,500,064	28,854,006	28,748,175	30,224,297	31,542,204	30,335,913
TOTAL STUDENTS	2,989	3,007	2,965	3,061	2,991	2,990



The pie chart at left shows the school's 2018-19 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 84.5% of the total budget. Purchased services at 12.6% make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 2.6%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining portion is planned for other expenditures, such as equipment, dues, membership and license fees.

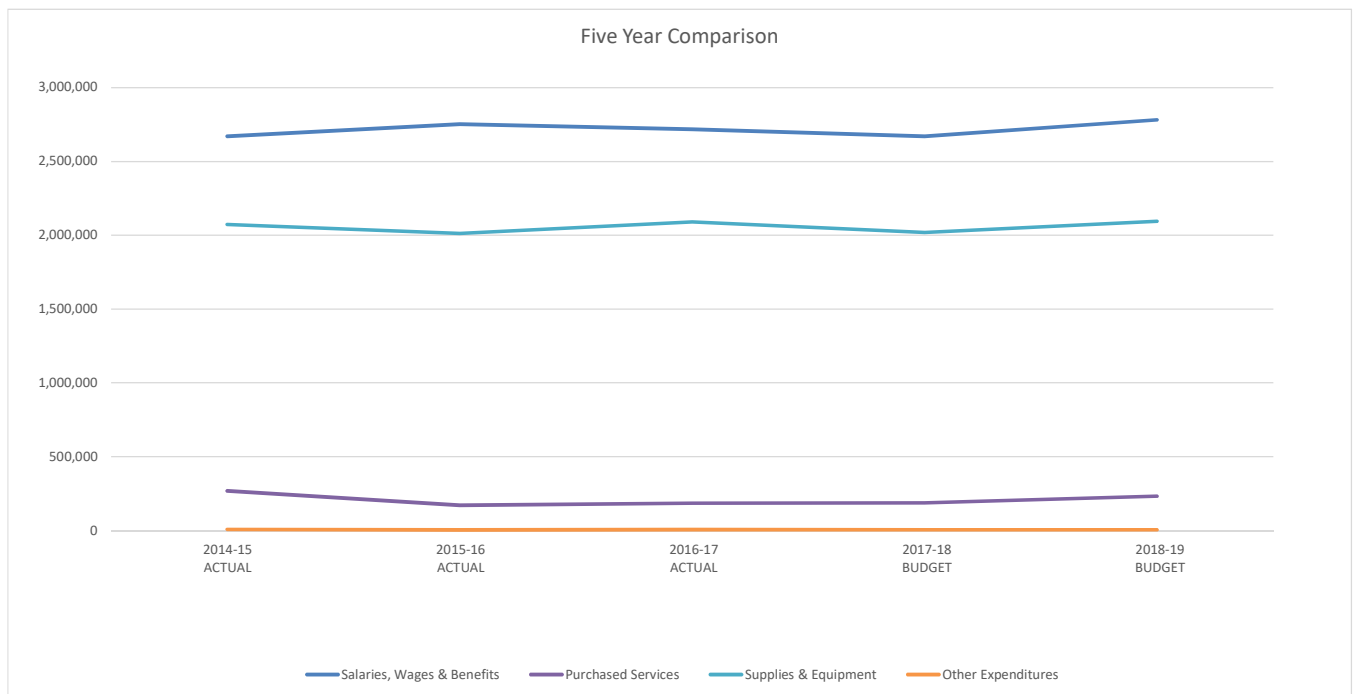
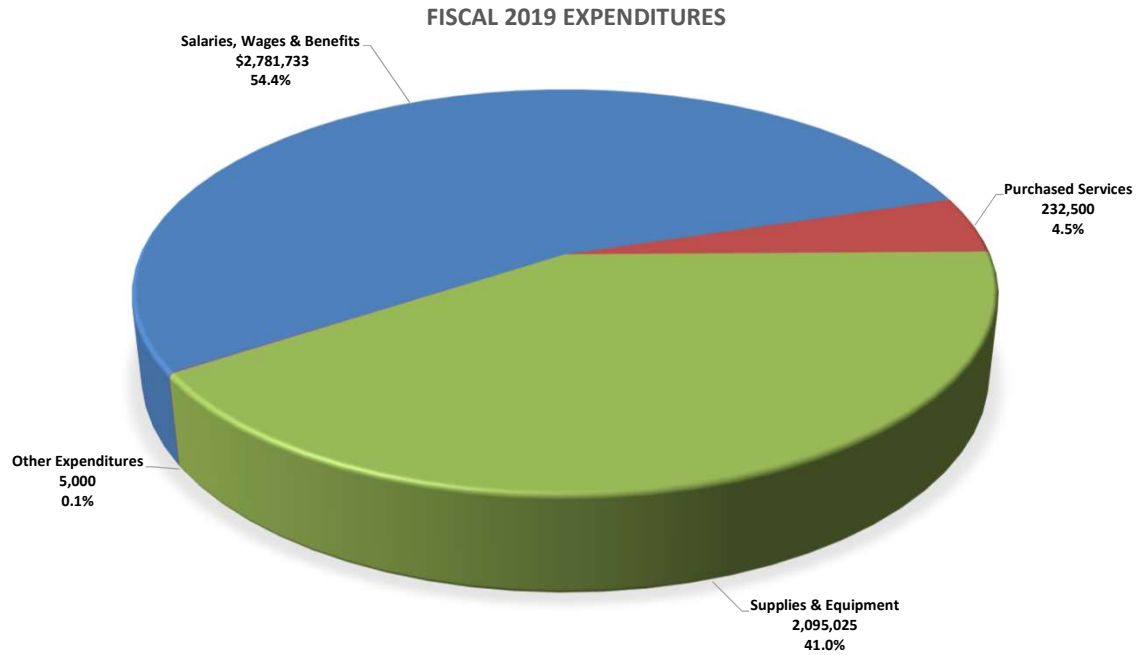
FOOD SERVICE FUND REVENUE

FISCAL 2019 REVENUE SOURCES



FOOD SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	\$ 2,995,567	\$ 3,132,193	\$ 3,242,881	\$ 3,280,400	\$ 3,432,303	\$ 151,903	4.63%
State Sources	147,100	160,684	166,010	165,000	172,425	7,425	4.50%
Federal Sources and Rebates	1,295,533	1,427,114	1,464,431	1,400,000	1,451,750	51,750	3.70%
Vending/Concession Sales	51,427	53,662	43,072	58,500	58,500	0	0.00%
TOTAL	\$ 4,489,627	\$ 4,773,653	\$ 4,916,394	\$ 4,903,900	\$ 5,114,978	\$ 211,078	4.30%

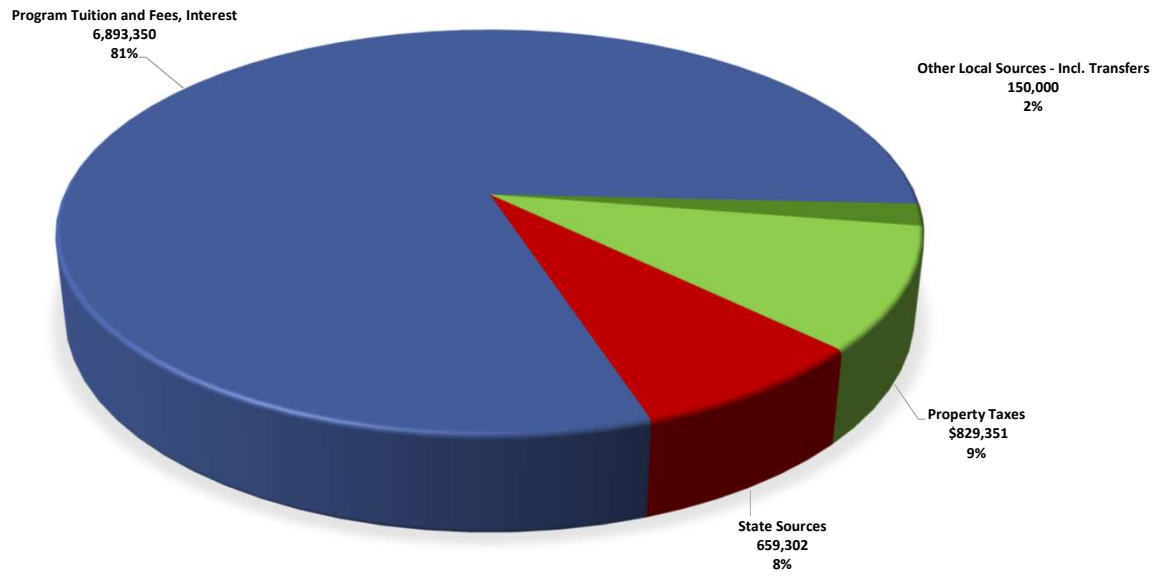
FOOD SERVICE FUND EXPENDITURES



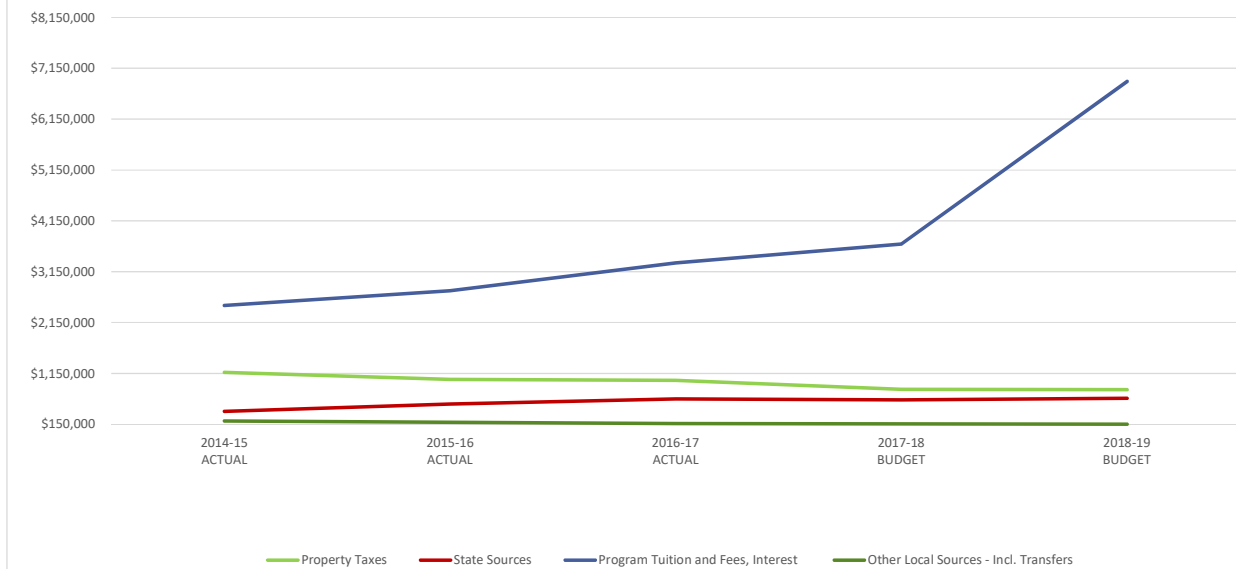
FOOD SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 2,670,680	\$ 2,752,438	\$ 2,718,059	\$ 2,671,290	\$ 2,781,733	\$ 110,443	4.13%
Purchased Services	268,297	171,255	184,453	187,500	232,500	45,000	24.00%
Supplies & Equipment	2,073,569	2,012,729	2,090,246	2,019,000	2,095,025	76,025	3.77%
Other Expenditures	7,749	4,044	6,253	5,000	5,000	0	0.00%
TOTAL	\$ 5,020,295	\$ 4,940,466	\$ 4,999,011	\$ 4,882,790	\$ 5,114,258	\$ 231,468	4.74%

COMMUNITY SERVICE FUND REVENUE

FISCAL 2019 REVENUE



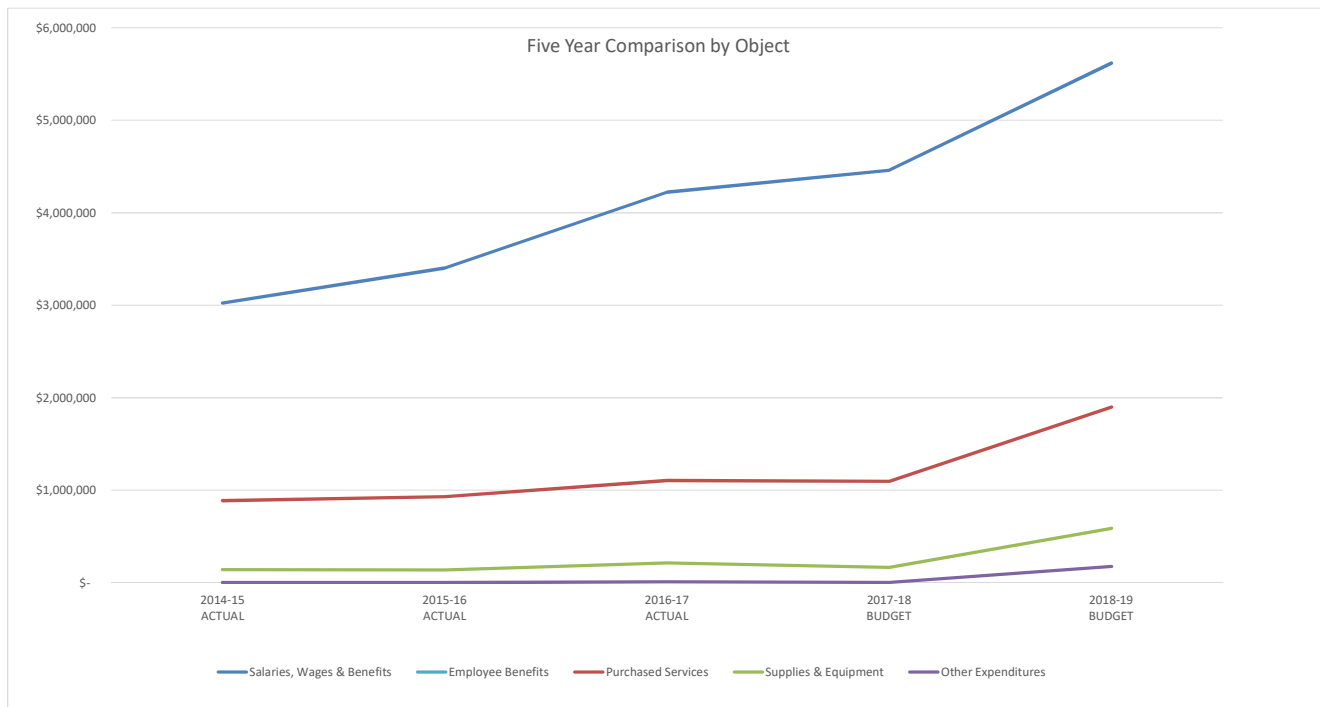
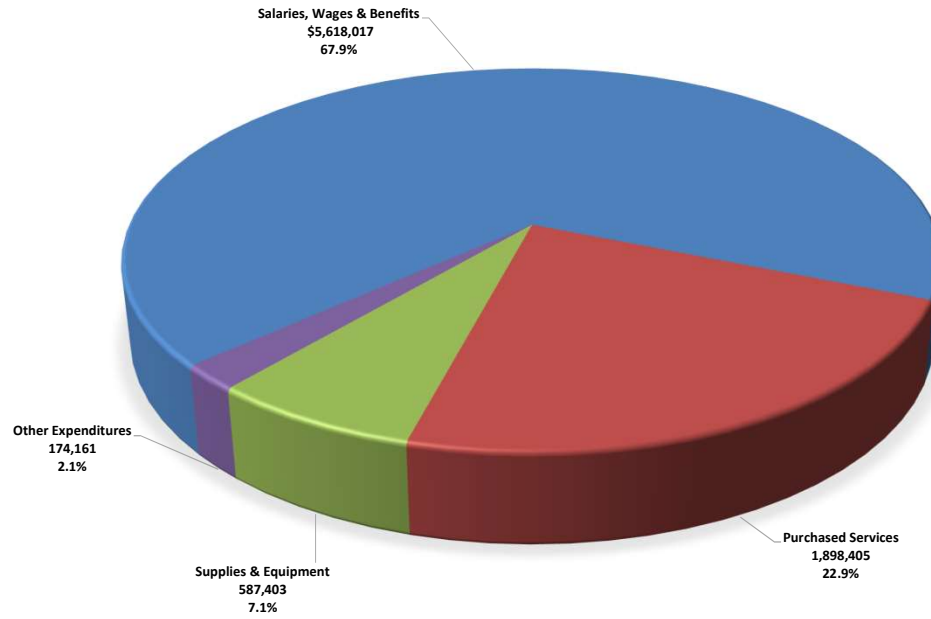
Five Year Comparison by Source



COMMUNITY SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 1,168,408	\$ 1,029,981	\$ 1,012,447	\$ 835,069	\$ 829,351	\$ (5,718)	-0.68%
State Sources	403,692	547,701	646,999	625,170	659,302	34,132	5.46%
Program Tuition and Fees, Interest	2,484,723	2,777,228	3,322,399	3,694,389	6,893,350	3,198,961	86.59%
Other Local Sources - Incl. Transfers	213,684	187,683	162,423	154,193	150,000	(4,193)	-2.72%
TOTAL	\$ 4,270,507	\$ 4,542,593	\$ 5,144,268	\$ 5,308,821	\$ 8,532,003	\$ 3,223,182	60.71%

COMMUNITY SERVICE FUND EXPENDITURES

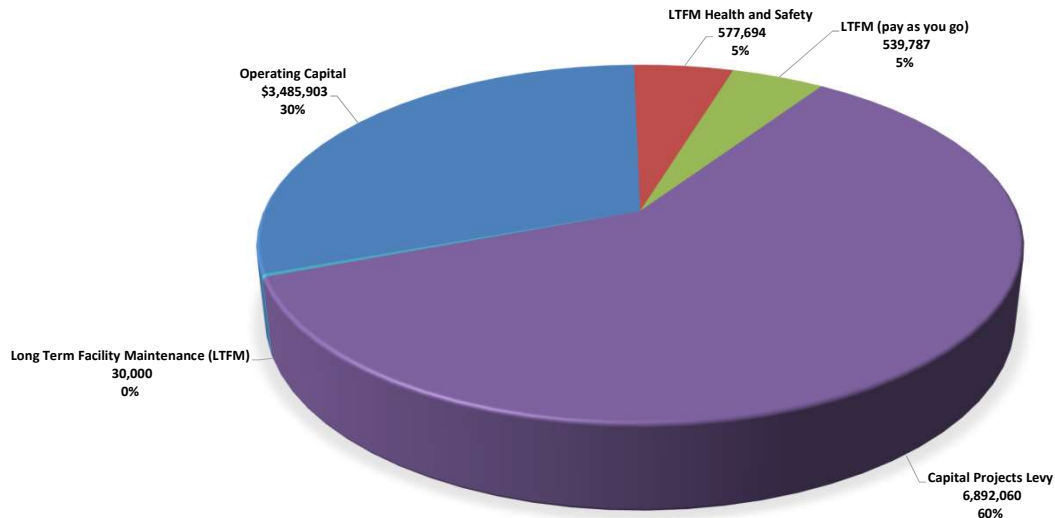
FISCAL 2019 EXPENDITURES



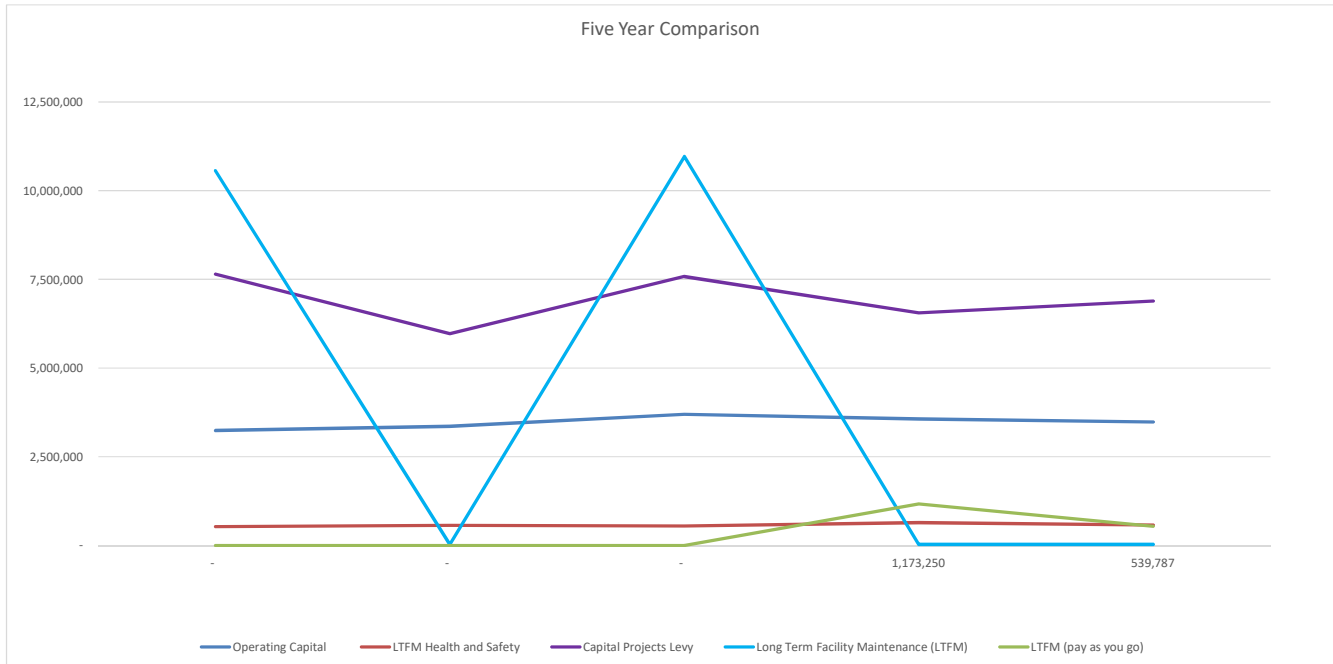
COMMUNITY SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 3,024,016	\$ 3,401,173	\$ 4,221,965	\$ 4,460,393	\$ 5,618,017	\$ 1,157,624	25.95%
Purchased Services	886,825	928,894	1,104,554	1,095,869	1,898,405	802,536	73.23%
Supplies & Equipment	140,350	137,857	212,921	165,035	587,403	422,368	255.93%
Other Expenditures	1,615	1,854	7,969	1,600	174,161	172,561	10785.06%
TOTAL	\$ 4,052,805	\$ 4,469,778	\$ 5,547,409	\$ 5,722,897	\$ 8,277,986	\$ 2,555,089	44.65%

CAPITAL AND BUILDING FUNDS REVENUES

FISCAL 2019 REVENUE SOURCES



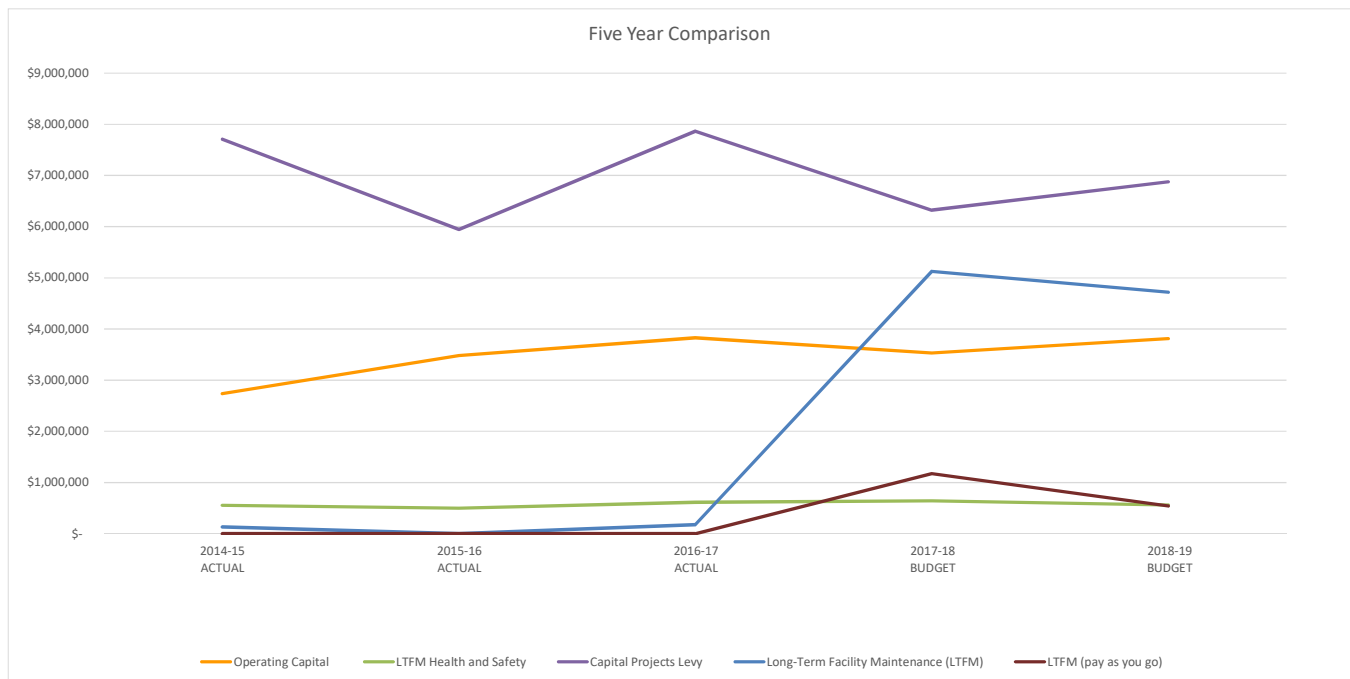
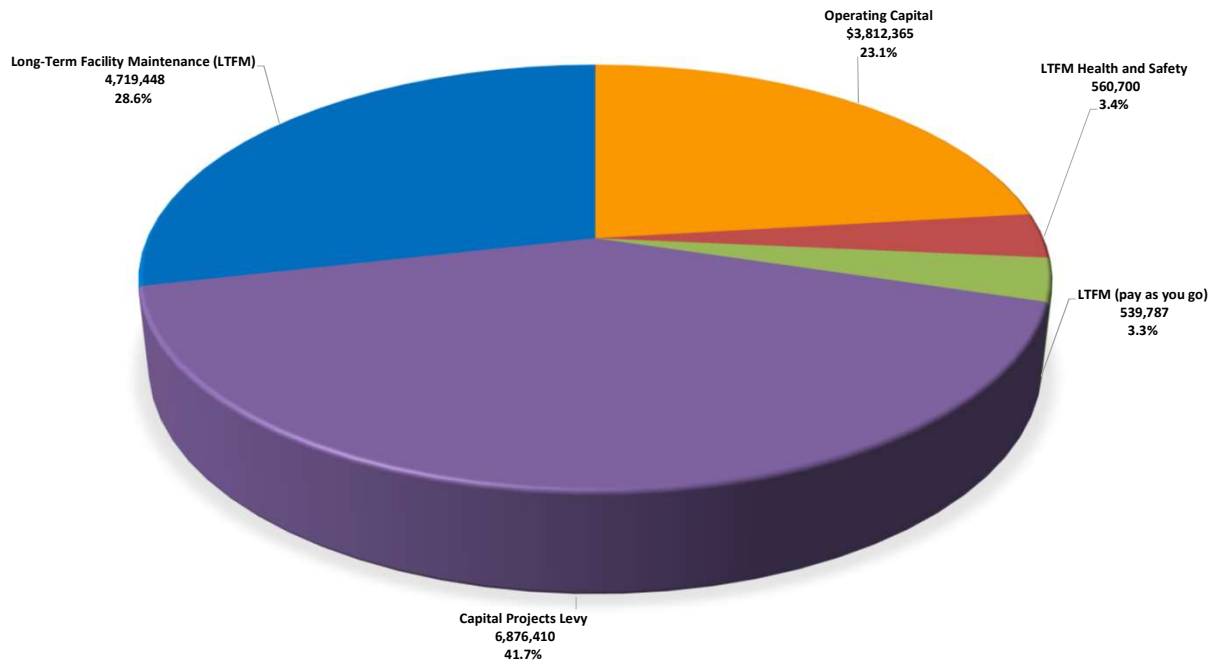
Five Year Comparison



CAPITAL & BUILDING FUND REVENUES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	\$ 3,240,907	\$ 3,359,468	\$ 3,696,941	\$ 3,568,538	\$ 3,485,903	\$ (82,635)	-2.32%
LTFM Health and Safety	532,568	566,455	549,747	643,138	577,694	(65,444)	-10.18%
LTFM (pay as you go)	-	-	-	1,173,250	539,787	(633,463)	-53.99%
Capital Projects Levy	7,649,527	5,972,516	7,580,360	6,552,624	6,892,060	339,436	5.18%
Long Term Facility Maintenance (LTFM)	10,564,711	27,937	10,962,984	30,000	30,000	-	0.00%
Capital Facilities	327	26,251	-	-	-	-	-
TOTAL	\$ 21,988,040	\$ 9,952,627	\$ 22,790,032	\$ 11,967,550	\$ 11,525,444	\$ (442,106)	-3.69%

CAPITAL AND BUILDING FUNDS EXPENDITURES

FISCAL 2019 EXPENDITURES



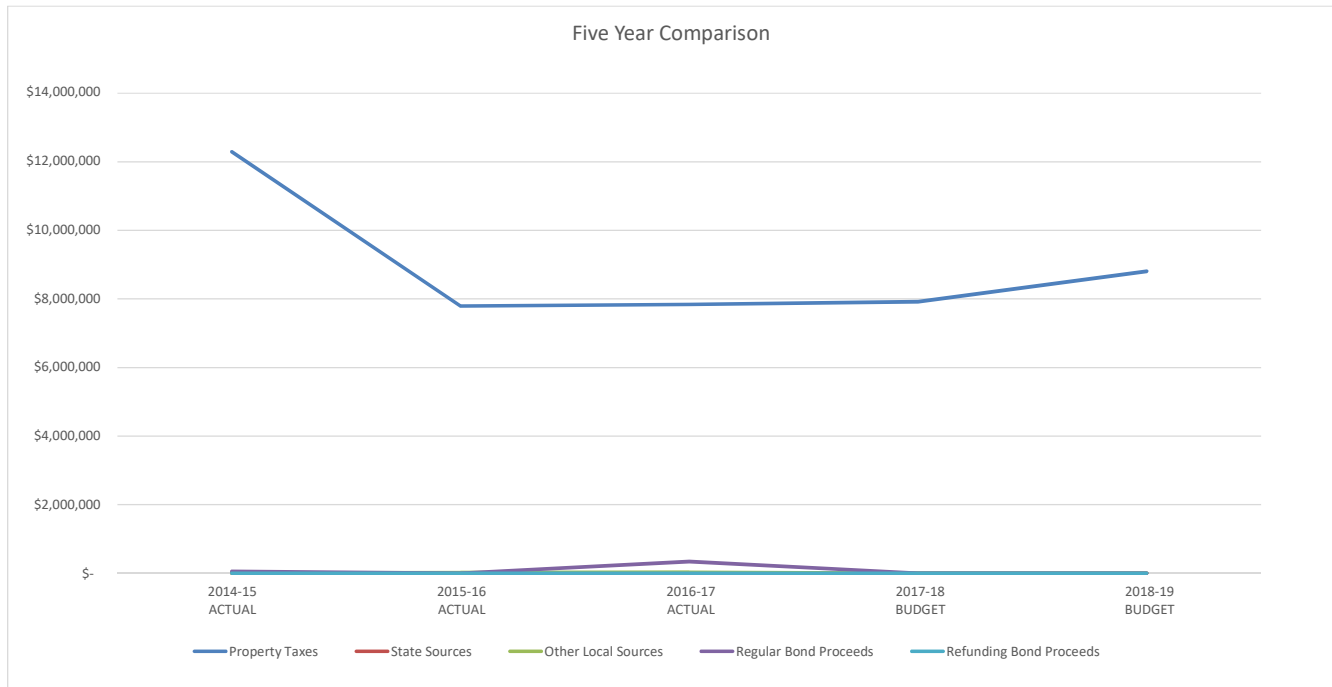
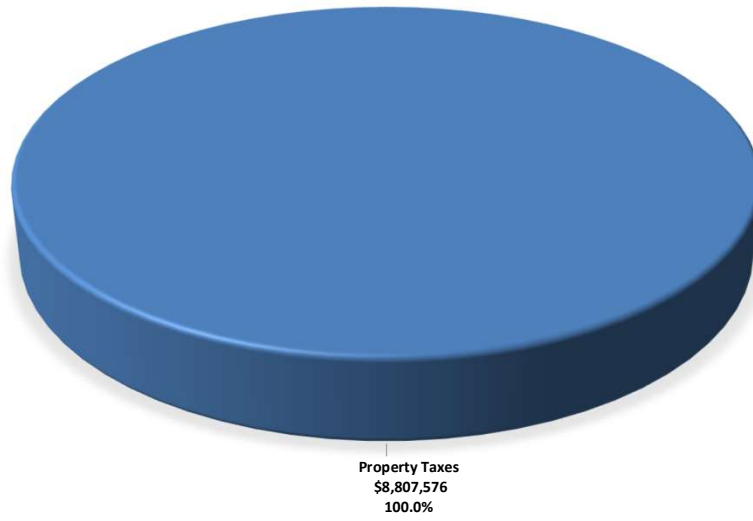
CAPITAL & BUILDING FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	\$ 2,736,232	\$ 3,482,844	\$ 3,828,401	\$ 3,532,028	\$ 3,812,365	\$ 280,337	7.9%
LTFM Health and Safety	553,466	498,640	615,591	641,250	560,700	(80,550)	-12.6%
LTFM (pay as you go)	-	-	-	1,173,250	539,787	(633,463)	-54.0%
Capital Projects Levy	7,708,066	5,945,574	7,865,822	6,323,545	6,876,410	552,865	8.7%
Long-Term Facility Maintenance (LTFM)	131,391	-	176,394	5,126,750	4,719,448	(407,302)	-7.9%
Capital Facilities	23,591	105,093	-	-	-	-	0.0%
Insurance Recovery	550,020	340,873	-	-	-	-	0.0%
Deferred Maintenance	5,150,572	5,186,338	6,558,521	-	-	-	0.0%
TOTAL	\$ 16,853,339	\$ 15,559,362	\$ 19,044,729	\$ 16,796,823	\$ 16,508,710	\$ (288,113)	-1.7%

Capital and Building Funds
Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2018-19

Description	(A)	(B)	(C)	(D)	(E)	Capital and Building Fund Totals
	Operating Capital	Cell Tower	Long-Term Facilities Maintenance (LTFM)		Capital Projects	
			Health & Safety	Deferred Capital		
6/30/18 Fund Balance	\$ 631,115	\$ 100,774	\$ (16,994)	\$ 4,689,448	\$ 277,262	\$ 5,681,605
Revenues						
Local Levy	\$ 978,015	\$ -	\$ 560,700	\$ 539,787	\$ 6,592,060	\$ 8,670,562
Local Levy (Intermediate District #287 Projects)	-	-	84,378	-	-	84,378
Building Lease Levy	1,327,164	-	-	-	-	1,327,164
Operating Capital (2018 Adjustment)	(27,825)	-	-	-	-	(27,825)
Operating Capital (2016 Adjustment)	7,009	-	-	-	-	7,009
Health&Safety (2017 Adjustment)	-	-	(80,070)	-	-	(80,070)
Building Lease Levy (Pay15 Adjustment)	(18,750)	-	-	-	-	(18,750)
Capital Facilities Bonds (Adjustment)	(122,798)	-	-	-	-	(122,798)
State Aid	1,138,870	-	-	-	-	1,138,870
Cell Tower Lease Revenue	24,000	66,000	-	-	-	90,000
Insurance Checks FY18 - Bus Fire & Accident	126,904	-	-	-	-	126,904
LTFM - Building Fund Interest	-	-	-	30,000	-	30,000
H&S Fund Balance Offset	(12,686)	-	12,686	-	-	-
Misc Revenue for lost/broken equipment	-	-	-	-	50,000	50,000
E-rate	-	-	-	-	250,000	250,000
Subtotal Revenue	\$ 3,419,903	\$ 66,000	\$ 577,694	\$ 569,787	\$ 6,892,060	\$ 11,525,444
Funds Available	\$ 4,051,018	\$ 166,774	\$ 560,700	\$ 5,259,235	\$ 7,169,322	\$ 17,207,049
Expenditures						
High School	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
High School Activities	-	66,000	-	-	-	66,000
Central Middle School	50,000	-	68,500	-	-	118,500
EHSI/Oak Point Elementary	54,000	-	3,500	-	-	57,500
Cedar Ridge Elementary	20,000	-	2,000	-	-	22,000
Eden Lake Elementary	5,000	-	2,000	-	-	7,000
Forest Hills Elementary	-	-	2,000	-	-	2,000
Prairie View Elementary	21,000	-	2,000	-	-	23,000
Administrative Services Center	5,000	-	-	-	-	5,000
Lower Campus	6,000	-	-	-	-	6,000
Education Center	34,200	-	-	-	-	34,200
Transportation/Grounds	198,000	-	-	-	-	198,000
District Wide	495,000	-	472,700	5,259,235	-	6,226,935
Transportation - School Buses	654,000	-	-	-	-	654,000
Personalized Learning & Instruction	777,000	-	-	-	-	777,000
Subtotal Expenditures	\$ 2,319,200	\$ 66,000	\$ 560,700	\$ 5,259,235	\$ -	\$ 8,205,135
Lease Levy Expenditures						
Intermediate District #287 Programs	\$ 586,714	\$ -	\$ -	\$ -	\$ -	\$ 586,714
University of MN - Graduation Venue	12,500	-	-	-	-	12,500
Golf Program Green Fees	3,000	-	-	-	-	3,000
Alpine Ski Fees	8,000	-	-	-	-	8,000
City of EP Community Center- Pool and Ice Arena	125,000	-	-	-	-	125,000
TIES Building Lease	18,754	-	-	-	-	18,754
City of Eden Prairie - Com Ed & Transition Program	486,318	-	-	-	-	486,318
Hennepin Technical College - Transition Program	2,500	-	-	-	-	2,500
Metro South Collaborative - Formerly Shape	80,621	-	-	-	-	80,621
Hopkins Schools - Other Community Education Programs	3,757	-	-	-	-	3,757
Subtotal Expenditures	\$ 1,327,164	\$ -	\$ -	\$ -	\$ -	\$ 1,327,164
District-Wide Contingency	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Capital Projects (also known as Technology) Levy	\$ -	\$ -	\$ -	\$ -	\$ 6,876,410	\$ 6,876,410
Total 2018-19 Capital Expenditures	\$ 3,746,364	\$ 66,000	\$ 560,700	\$ 5,259,235	\$ 6,876,410	\$ 16,508,709
Restricted Fund Balance Estimate @ 6/30/19	\$ 304,654	\$ 100,774	\$ -	\$ -	\$ 292,912	\$ 698,340
Fund Balance as a Percentage of Expenditures	8.13%	152.69%	0.00%	0.00%	4.26%	4.23%

DEBT SERVICE FUND REVENUE

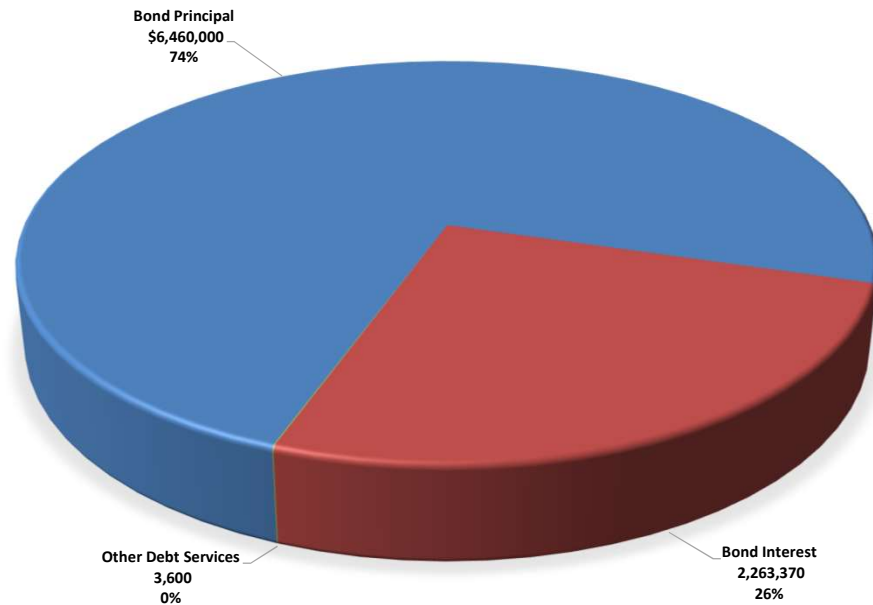
FISCAL 2019 REVENUE SOURCES



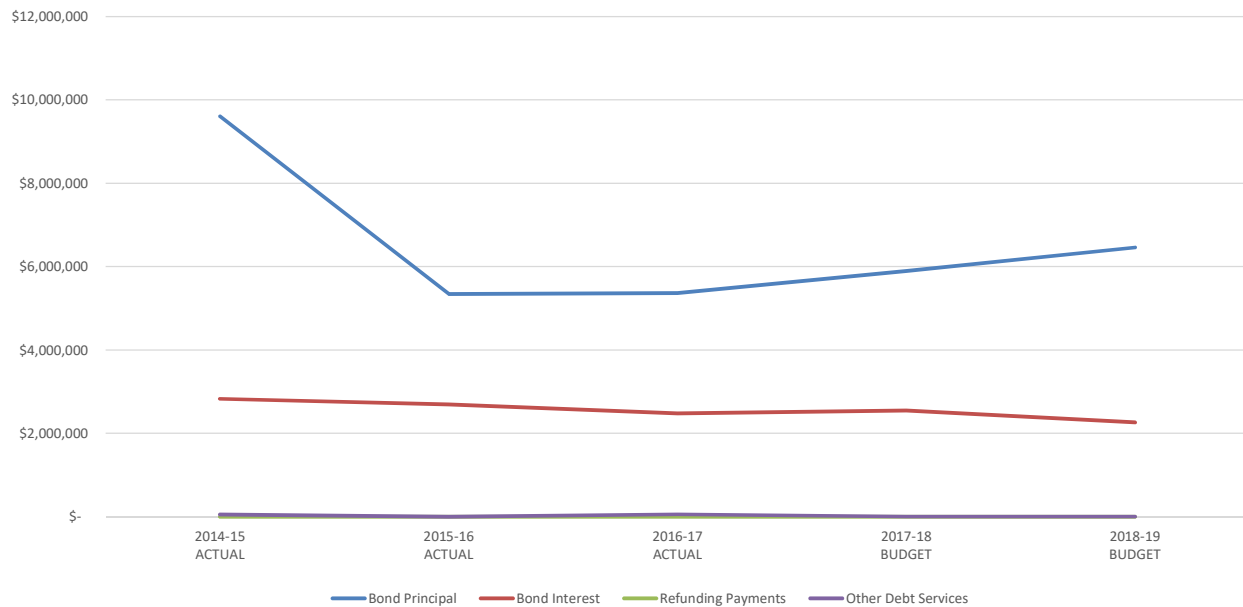
DEBT SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 12,293,275	\$ 7,793,690	\$ 7,838,022	\$ 7,916,087	\$ 8,807,576	\$ 891,489	11.26%
State Sources	180	98	96	-	-	-	0.00%
Other Local Sources	1,797	10,050	22,222	-	-	-	0.00%
Regular Bond Proceeds	52,980	-	337,481	-	-	-	0.00%
Refunding Bond Proceeds	-	-	-	-	-	-	0.00%
TOTAL	\$ 12,348,231	\$ 7,803,839	\$ 8,197,820	\$ 7,916,087	\$ 8,807,576	\$ 891,489	11.26%

DEBT SERVICE FUND EXPENDITURES

FISCAL 2019 EXPENDITURES

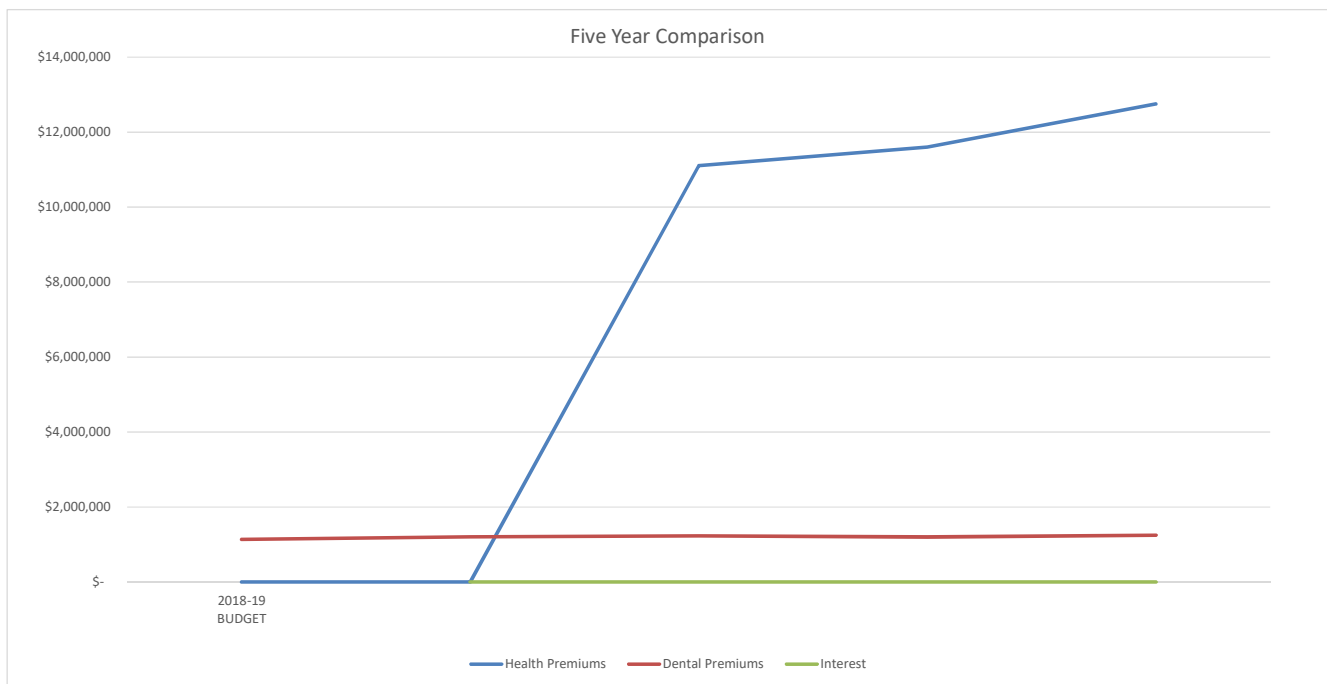
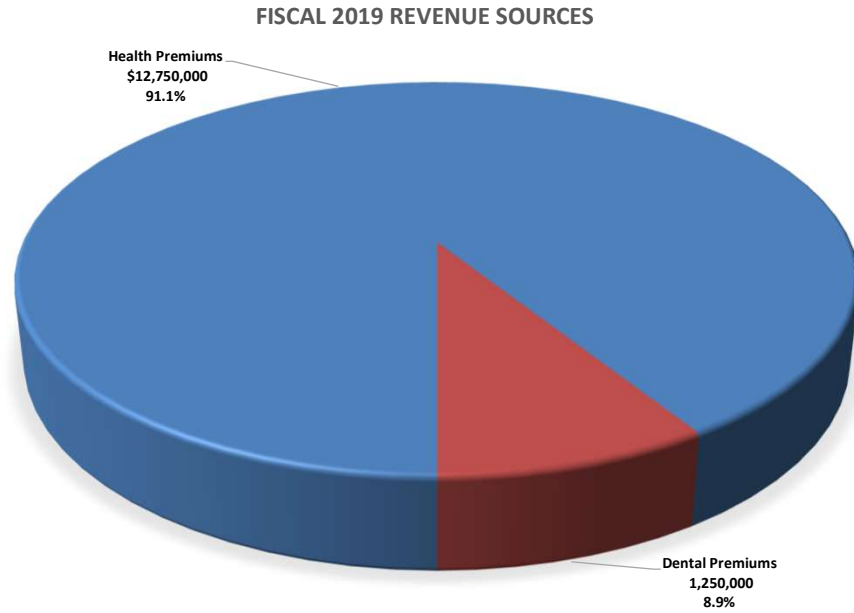


Five Year Comparison



DEBT SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	\$ 9,605,000	\$ 5,345,000	\$ 5,370,000	\$ 5,895,000	\$ 6,460,000	\$ 565,000	9.58%
Bond Interest	2,828,831	2,699,226	2,482,856	2,549,551	2,263,370	(286,181)	-11.22%
Refunding Payments	-	-	-	-	-	-	0.00%
Other Debt Services	55,135	3,150	58,062	3,600	3,600	-	0.00%
TOTAL	\$ 12,488,966	\$ 8,047,376	\$ 7,910,918	\$ 8,448,151	\$ 8,726,970	\$ 278,819	3.30%

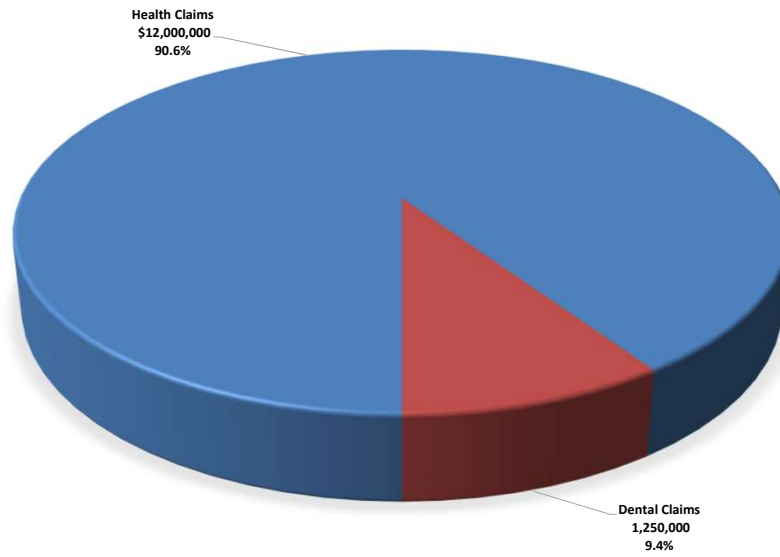
INTERNAL SERVICE FUND REVENUE



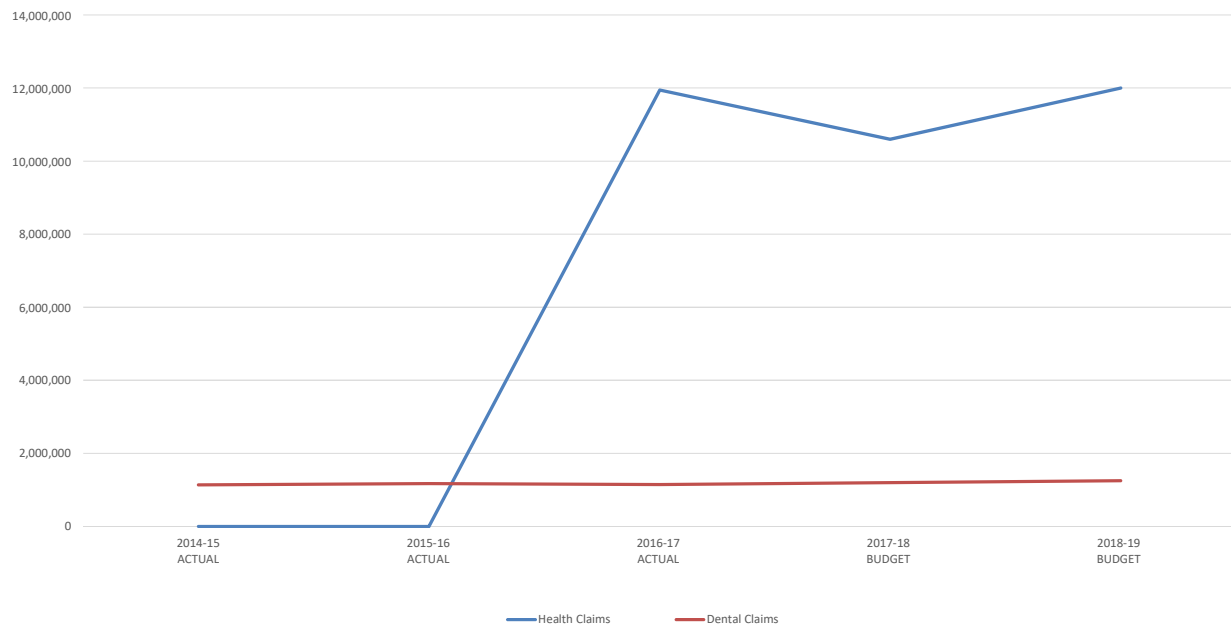
INTERNAL SERVICE FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Premiums	\$ -	\$ -	\$ 11,104,567	\$ 11,600,000	\$ 12,750,000	\$ 1,150,000	9.91%
Dental Premiums	1,135,497	1,204,920	1,230,846	1,200,000	1,250,000	50,000	4.17%
Interest		262	5,044	-	-	-	0.00%
TOTAL	\$ 1,135,497	\$ 1,205,182	\$ 12,340,457	\$ 12,800,000	\$ 14,000,000	\$ 1,200,000	9.38%

INTERNAL SERVICE FUND EXPENDITURES

FISCAL 2019 EXPENDITURES



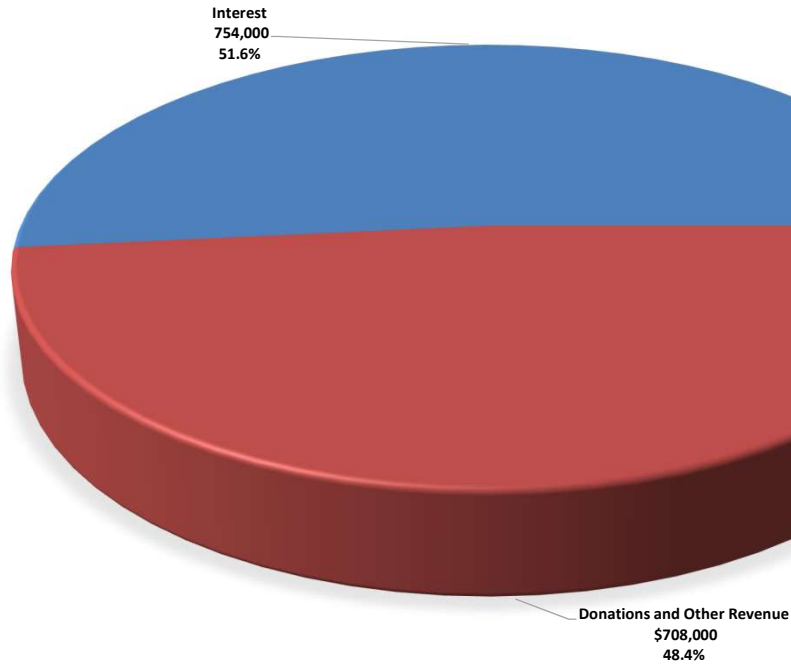
Five Year Comparison



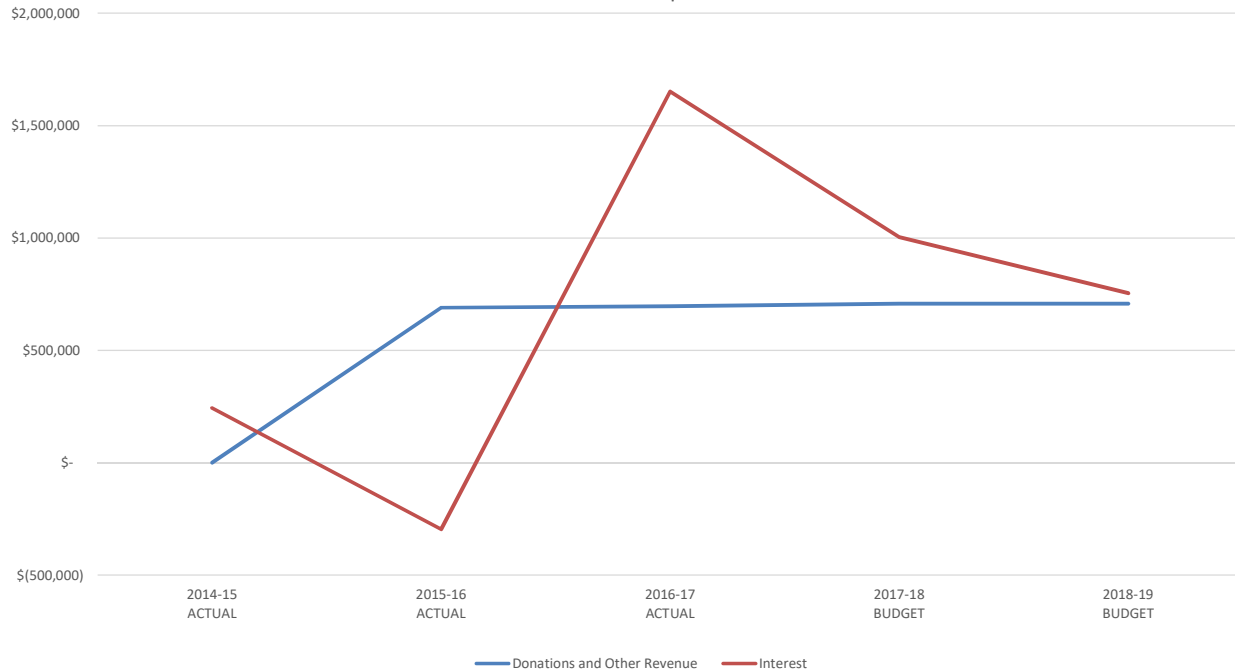
INTERNAL SERVICE FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Claims	\$ -	\$ -	\$ 11,945,983	\$ 10,600,000	\$ 12,000,000	\$ 1,400,000	13.21%
Dental Claims	1,134,908	1,172,312	1,145,759	1,200,000	1,250,000	50,000	4.17%
TOTAL	\$ 1,134,908	\$ 1,172,312	\$ 13,091,742	\$ 11,800,000	\$ 13,250,000	\$ 1,450,000	12.29%

TRUST AND AGENCY FUND REVENUE

FISCAL 2019 REVENUE SOURCES



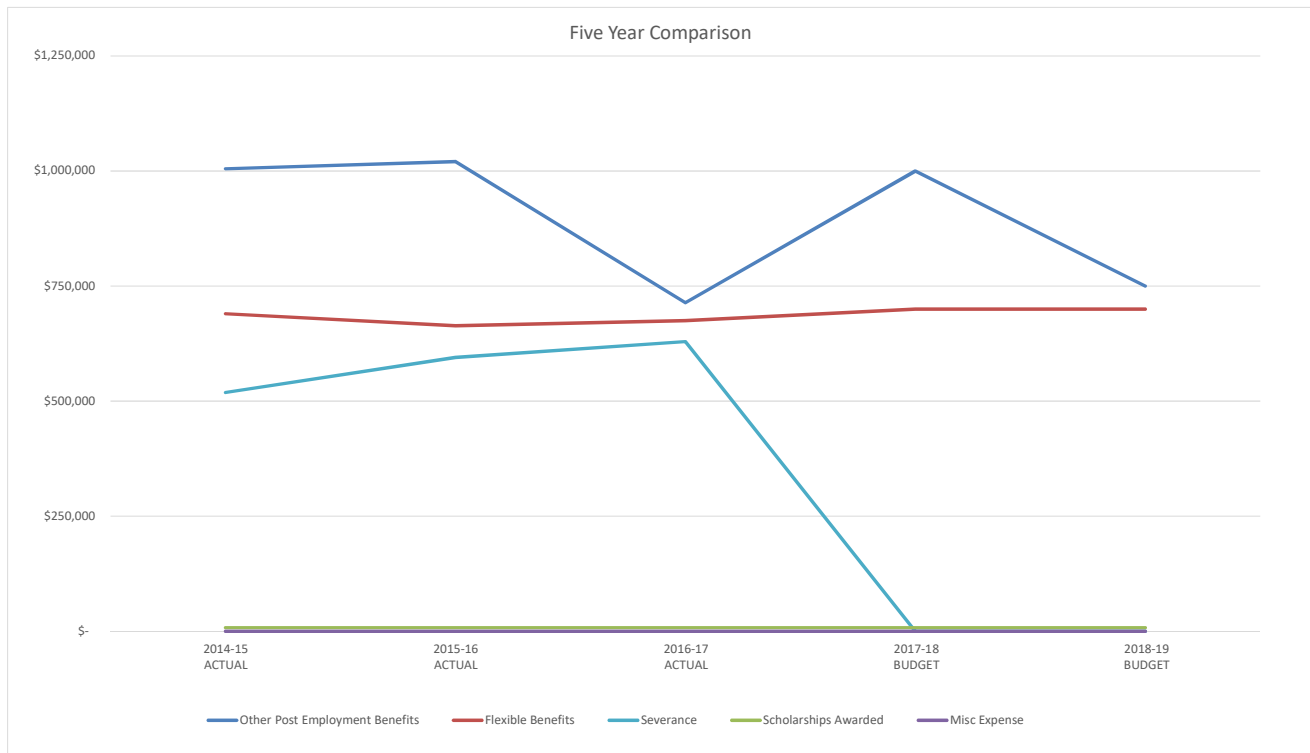
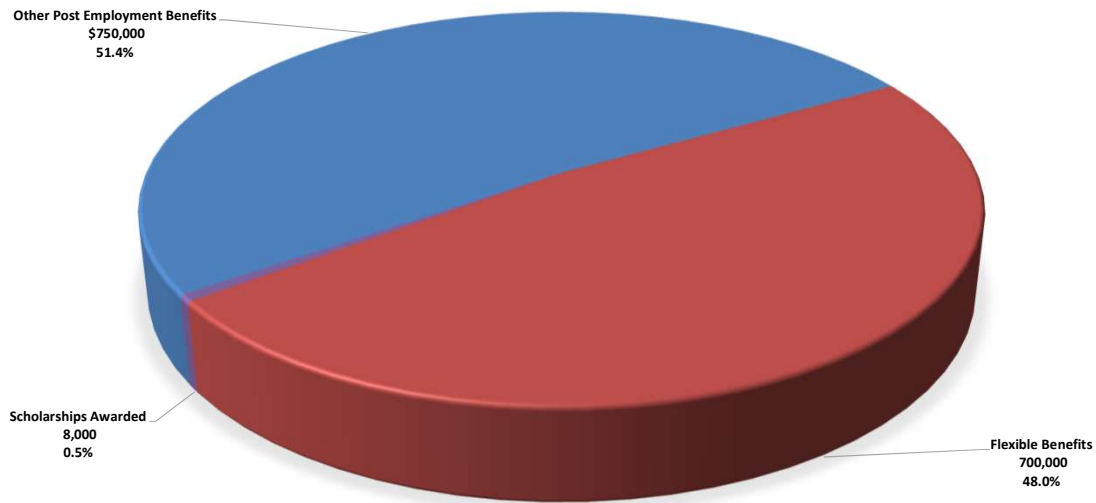
Five Year Comparison



TRUST & AGENCY FUND REVENUE	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Donations and Other Revenue	\$ -	\$ 689,683	\$ 695,734	\$ 708,000	\$ 708,000	\$ -	0.00%
Interest	243,643	(295,718)	1,651,708	1,004,000	754,000	(250,000)	-24.90%
TOTAL	\$ 243,643	\$ 393,965	\$ 2,347,441	\$ 1,712,000	\$ 1,462,000	\$ (250,000)	-14.60%

TRUST AND AGENCY FUND EXPENDITURES

FISCAL 2019 EXPENDITURES



TRUST & AGENCY FUND EXPENDITURES	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Other Post Employment Benefits	\$ 1,005,109	\$ 1,020,644	\$ 714,186	\$ 1,000,000	\$ 750,000	\$ (250,000)	-25.00%
Flexible Benefits	690,175	663,971	675,002	700,000	700,000	-	0.00%
Severance	518,606	595,172	629,383	-	-	-	NA
Scholarships Awarded	8,000	8,000	8,000	8,000	8,000	-	0.00%
Misc Expense	-	-	-	-	-	-	0.00%
TOTAL	\$ 2,221,890	\$ 2,287,787	\$ 2,026,571	\$ 1,708,000	\$ 1,458,000	\$ (250,000)	-14.64%

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INDEPENDENT SCHOOL DISTRICT NO. 272 (EDEN PRAIRIE), MINNESOTA

Schedule of Bonded Indebtedness

General Obligation Debt Being Paid From Taxes

(As of 3/1/18)

FISCAL YEAR BASIS

	Alternative Facilities Series 2009A		OPEB Series 2009B		Alternative Facilities Series 2011A		Capital Facilities Series 2011B		Refunding * Series 2011C	
Dated Amount	1/14/2009 \$10,985,000		1/14/2009 \$15,000,000		2/17/2011 \$11,000,000		2/17/2011 \$1,070,000		9/27/2011 \$11,520,000	
Maturity	2/01		2/01		2/01		2/01		2/01	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	590,000	474,550	3,755,000	215,913	0	447,369	105,000	11,950	2,010,000	205,750
2020	1,300,000	448,000			385,000	447,369	110,000	8,800	2,105,000	105,250
2021	3,750,000	383,000			330,000	431,969	110,000	4,400		
2022	3,910,000	195,500			355,000	418,769				
2023					1,800,000	404,569				
2024					1,865,000	332,569				
2025					1,940,000	257,969				
2026					2,020,000	177,944				
2027					2,105,000	92,094				
2028										
2029										
2030										
2031										
2032										
	9,550,000	1,501,050	3,755,000	215,913	10,800,000	3,010,619	325,000	25,150	4,115,000	311,000

* This issue refunded the 2014 through 2020 maturities of the \$20,000,000 General Obligation School Building Bonds, Series 2005A, dated January 1, 2005.

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INDEPENDENT SCHOOL DISTRICT NO. 272 (EDEN PRAIRIE), MINNESOTA

Schedule of Bonded Indebtedness

General Obligation Debt Being Paid From Taxes

(As of 3/1/18)

FISCAL YEAR BASIS

	Alternative Facilities Series 2013A		Alternative Facilities Series 2015A		Facilities Maintenance Series 2017A							
Dated Amount	2/27/2013 \$11,000,000		4/07/2015 \$10,310,000		02/22/2017 \$10,940,000							
Maturity	2/01		2/01		2/01							
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
2019	0	230,500	0	309,300	0	368,038	6,460,000	2,263,369	8,723,369	54,185,000	10.65%	2019
2020	1,975,000	230,500	0	309,300	0	368,038	5,875,000	1,917,257	7,792,257	48,310,000	20.34%	2020
2021	2,050,000	191,000	0	309,300	0	368,038	6,240,000	1,687,707	7,927,707	42,070,000	30.63%	2021
2022	1,425,000	150,000	0	309,300	0	368,038	5,690,000	1,441,607	7,131,607	36,380,000	40.01%	2022
2023	2,715,000	121,500	0	309,300	0	368,038	4,515,000	1,203,407	5,718,407	31,865,000	47.46%	2023
2024	2,685,000	60,413	0	309,300	0	368,038	4,550,000	1,070,319	5,620,319	27,315,000	54.96%	2024
2025			2,680,000	309,300		368,038	4,620,000	935,307	5,555,307	22,695,000	62.58%	2025
2026			2,655,000	228,900		368,037	4,675,000	774,881	5,449,881	18,020,000	70.29%	2026
2027			2,735,000	149,250		368,037	4,840,000	609,381	5,449,381	13,180,000	78.27%	2027
2028			2,240,000	67,200	945,000	368,037	3,185,000	435,237	3,620,237	9,995,000	83.52%	2028
2029					2,830,000	330,237	2,830,000	330,237	3,160,237	7,165,000	88.19%	2029
2030					2,785,000	217,037	2,785,000	217,037	3,002,037	4,380,000	92.78%	2030
2031					2,710,000	133,487	2,710,000	133,487	2,843,487	1,670,000	97.25%	2031
2032					1,670,000	52,187	1,670,000	52,187	1,722,187	0	100.00%	2032
	10,850,000	983,913	10,310,000	2,610,450	10,940,000	4,413,325	60,645,000	13,071,419	62,988,471			

Eden Prairie Schools
Final Levy Certification Payable 2018

	Categories	2016 Pay 17 FY 18	2017 Pay 18 FY 19	Dollar Change	Comments
1	GENERAL FUND				
2	Equity	\$ 381,390	\$ 1,159,669	\$ 778,279	Equity revenue kicked back in plus additional from prior year
3	Student Achievement	149,118	-	(149,118)	Legislature eliminated levy
4	Local Optional Revenue	4,003,493	4,159,690	156,197	Based on adjusted pupil units plus prior year adjustments
5	Achievement & Integration	352,914	367,674	14,759	Similar
6	Alternative Teacher Compensation	809,385	815,888	6,503	Based on adjusted pupil units plus prior year adjustments
7	Referendum	16,975,821	17,780,184	804,362	Based on adjusted pupil units plus prior year adjustments
8	Transition	52,383	54,841	2,458	Based on adjusted pupil units plus prior year adjustments
9	Re-employment Ins.	(5,370)	23,507	28,877	Unemployment costs higher than prior year's
10	Safe Schools	507,993	488,498	(19,495)	Based on adjusted pupil units plus prior year adjustments
11	Career Technical	375,355	367,434	(7,921)	35% of estimated expenditures
12	Abatement/Other Adjustments	273,676	179,583	(94,093)	Underlevied abatement activity
13	Building/ Lease	1,531,590	1,308,414	(223,177)	10 year turf lease paid off
14	Operating Capital	1,090,494	957,199	(133,295)	Change in equalization, declining adjusted pupil units
15	Capital Projects	6,442,624	6,592,060	149,436	Technology levy, increase in adjusted net tax capacity
16	Long Term Facility Maintenance (LTFM)	1,816,388	1,020,417	(795,971)	Pay-as-you-go versus bond
17	Capital Facilities Bonds Adjustment	(118,311)	(122,798)	(4,487)	Offset in debt service fund
18	GENERAL FUND LEVY TOTAL	\$ 34,638,943	\$ 35,152,258	\$ 513,315	1.48%
33	COMMUNITY EDUCATION FUND				
34	Basic Levy	\$ 451,675	\$ 451,675	\$ -	\$5.42 per population (2012 census)
35	Early Child & Family Education	348,942	334,274	(14,668)	Slightly smaller student population
36	Home Visiting	8,718	8,539	(179)	0-4 year old
37	Disabled Adults	6,365	6,365	-	50% of approved expenditures
38	School-Aged Care	26,079	24,349	(1,729)	Similar
39	Abatement Adjustment	9,704	12,424	2,721	Abatement activity
40	COMMUNITY EDUCATION LEVY TOTAL	\$ 851,483	\$ 837,627	\$ (13,856)	-1.63%
46	DEBT SERVICE FUND				
47	Debt Levy	\$ 2,316,300	\$ 2,326,538	\$ 10,238	Scheduled principal & interest payments
48	Alternative Facilities (LTFM) Bond	2,154,753	2,663,544	508,791	Scheduled principal & interest payments
49	OPEB Bond	4,031,830	4,169,459	137,629	Scheduled principal & interest payments
50	Debt Excess	(506,835)	(262,999)	243,835	Calculated using fund balance & projected costs
51	Abatement Adjustment	-	-	-	Abatement activity-Not traditionally levied in Final Levy
52	DEBT SERVICE LEVY TOTAL	\$ 7,996,048	\$ 8,896,542	\$ 900,493	11.26%
55	LEVY GRAND TOTAL	\$ 43,486,474	\$ 44,886,427	\$ 1,399,953	3.22%

OTHER HISTORICAL DATA

Basic General Education Funding Formula – The per-pupil-unit allocation used in this budget is \$6,312 for 2018-19. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
1997-98	\$3,581	\$76 increase in funding formula
1998-99	\$3,530	\$79 increase in funding formula, roll out of \$130 for training & experience.
1999-00	\$3,740	\$210 increase in funding formula
2000-01	\$3,964	\$244 increase in funding formula
2001-02	\$4,068	\$104 increase in funding formula
2002-03	\$4,601	\$533 increase in funding formula
2003-04	\$4,601	No increase in funding formula
2004-05	\$4,601	No increase in funding formula
2005-06	\$4,783	4% increase in funding formula
2006-07	\$4,974	4% increase in funding formula
2007-08	\$5,074	2% increase in funding formula
2008-09	\$5,124	1% increase in funding formula
2009-10	\$5,124	No increase in funding formula
2010-11	\$5,124	No increase in funding formula
2011-12	\$5,174	\$50 increase in funding formula
2012-13	\$5,224	\$50 increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15 *	\$5,831	1.5% increase in funding formula + \$25/pupil in the 2014 session
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula