

FINAL BUDGET



2016-2017

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

WWW.EDENPR.ORG



Inspiring Each Student Every Day

June 27, 2016

Dear Dr. Tryggestad,

Attached you will find the 2016-17 Adopted Budget. Following approval by the School Board, we have assembled the adopted budget materials, which are contained within this publication.

We appreciate the collaboration with you and the School Board which created the assumptions that were foundational to the development of this year's budget.

The Business Office incorporated an additional \$765,695 of General Education Aid revenue into the budget projections due to the 2.0% per Average Pupil Unit (APU) increase in the basic funding formula. The staffing contingency stands at \$250,000 and can be used to address class size or other staffing concerns as this fall's enrollments become known.

The major changes in this budget include the addition of Long Term Facility Maintenance, a new program created during the 2015 legislative session to provide funding for facility maintenance. This program replaces the Alternative Facilities and Health & Safety funding programs.

First time additions to the budget include Student Activities and Employee Severance. These were added to present a more accurate picture of the District's revenues and expenditures. Student Activities and Construction revenue and expenditure budgets were added to the Assigned Fund Balances in the General Operating Fund. Employee Severance expenditures were added to the Trust & Agency Fund for the purpose of construction projects.

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

Sincerely,

The Business Office

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PROJECTED FUND BALANCES THROUGH JUNE 30, 2017

FUND DESCRIPTION	6/30/2016 PROJECTED BALANCE	2016-17 PROJECTED REVENUES	TRANSFERS INTO FUNDS	2016-17 PROJECTED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/2017 PROJECTED BALANCE
GENERAL FUND						
A. UNASSIGNED	12,616,492	105,757,935	-	104,427,386	150,000	13,797,041
B. ASSIGNED						
Medical Assistance	660,909	400,000	-	568,137	-	492,772
Student Activities/Fundraising	925,030	2,000,000	-	2,000,000	-	925,030
Site Carryovers	802,413	-	-	200,000	-	602,413
Construction	499,136	774,235	-	175,000	-	1,098,371
TOTAL GENERAL FUND	15,503,980	108,932,170	-	107,370,523	150,000	16,915,627
				Total exp including transfers	107,520,523	
CAPITAL						
Operating Capital	623,271	3,561,888	-	4,041,108	-	144,051
Assigned - Cell Tower	83,793	66,000	-	52,500	-	97,293
Health & Safety	(35,225)	549,747	-	552,150	-	(37,628)
Capital Projects Levy	136,969	7,399,995	-	7,137,586	-	399,378
TOTAL CAPITAL OUTLAY	808,808	11,577,630	-	11,783,344	-	603,094
FOOD SERVICE	776,583	4,800,000	-	4,954,325	-	622,258
COMMUNITY EDUCATION						
Regular Community Ed	1,054,788	2,516,113	150,000	2,661,223	-	1,059,678
Early Childhood Family Ed	549,587	764,901	-	638,414	-	676,074
School Readiness	(139,076)	1,540,063	-	1,316,900	-	84,087
Non Public/Preschool Screening	-	51,500	-	34,595	-	16,905
TOTAL COMMUNITY EDUCATION	1,465,299	4,872,577	150,000	4,651,132	-	1,836,744
		Total rev including transfers	5,022,577			
BUILDING FUNDS						
Long Term Facilities Maintenance	4,875,530	-	-	5,000,000	-	(124,470)
TOTAL BUILDING FUND	4,875,530	-	-	5,000,000	-	(124,470)
DEBT SERVICE						
Principal & Interest	1,140,442	4,037,194	-	4,122,193	-	1,055,443
Post-Emp Benefits	351,747	3,880,830	-	3,733,813	-	498,764
TOTAL DEBT SERVICE	1,492,189	7,918,024	-	7,856,006	-	1,554,207
INTERNAL SERVICE FUND						
Self Funded Dental	192,492	1,150,000	-	1,150,000	-	192,492
TOTAL INTERNAL SERVICE	192,492	1,150,000	-	1,150,000	-	192,492
TRUST & AGENCY						
Employee Severance	774,235	-	-	774,235	-	-
Post-Employment Benefits Irrevocable Trust	15,954,999	200,000	-	1,000,000	-	15,154,999
Flexible Benefits	176,149	800,000	-	800,000	-	176,149
Trust & Agency	43,131	8,000	-	8,000	-	43,131
TOTAL TRUST & AGENCY	16,948,514	1,008,000	-	2,582,235	-	15,374,279
TOTAL	42,063,395	140,258,401	150,000	145,347,565	150,000	36,974,231
		Total rev including transfers	140,408,401	Total exp including transfers	145,497,565	
General Fund (Unassigned)	12,616,492	105,757,935	-	104,427,386	150,000	13,797,041
General Fund Balance %	12.4%					13.2%

Budget Executive Summary

This budget of Independent School District No. 272, Eden Prairie Schools, is for the fiscal year beginning July 1, 2016 and ending June 30, 2017 (fiscal year 2016-17). Prior year data is included for comparative purposes including budgeted amounts for 2015-16 and final audited amounts for fiscal years 2011-12 through 2014-15.

The District anticipates ending the 2016-17 fiscal year with a 13.2% 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 2016-17 budget.

Assumptions and Timeline

The School Board’s Executive Limitation 2.5.2 reads *“There will be no financial plan that neglects to present the assumptions and timeline for the next annual budget during the third quarter of the current fiscal year.”*

For the budget being presented, the **2016-17 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. Estimated Enrollment

- a. Oct. 1, 2016 Kindergarten-12th grade estimated enrollment of 8,810 (includes 615 kindergarten students) 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	27.0
Grade 4	29.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

- b. * The District will be conducting a one year trial during the 2016-17 school year to lower class sizes in 2nd grade by adding 5.0 FTEs for additional 2nd grade teachers.

3. **District Fees**

- a. No increase for 2016-17:

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

4. **State General Funding**

- a. Formula increase of 2.0% during the 2015 legislative session.

5. **Fund Balance**

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

The **timeline** for the creation of the 2016-17 budget was incorporated into the 2015-16 budget book and reviewed by the school board throughout the year. In the same manner, the timeline for the 2017-18 budget is presented below. Budget development is an ongoing and fluid process. The impact of prior year-end outcomes affects the final results for the current year. At the same time decisions made in the current year, for example budget reductions and hiring freezes, determine the revenue and expenditure levels for future years.

Item #	Date	Budget Event	Action
1	January 2016	Preliminary 2016-17 Budget Assumptions & Budget Timeline	Admin. Rpt.
2		Final Mid-Year 2015-16 Budget Update	Board Approval
3		Requests for 2016-17 Capital Funding due to Business Office	Administrative
4		2016-17 Capital items which require advance ordering (i.e. school buses)	Board Approval
5	March 2016	Final 2016-17 Budget Assumptions	Board Approval
6		2016-17 Capital Budget - 1st Reading	Decision Prep
7	April 2016	Resolution and notice of hearing date to individual tenured teachers recommended for unrequested leave.	Board Approval
8		2016-17 Capital Budget Adoption	Board Approval
9		Resolution placing continuing contract teachers on unrequested leave.	Board Approval
10	May 2016	2016-17 Budget Presentation - 1st Reading	Decision Prep
11	June 2016	2016-17 Budget Adoption	Board Approval
12		Last day for release of probationary teachers	Board Approval
13	September 2016	Preliminary 2015-16 Audit Results	Admin. Rpt.
14		Preliminary 2017-18 Levy Certification	Board Approval
15	November 2016	Final Year 2015-16 Audit Report	Board Approval
16	December 2016	Final Levy Certification (Payable 2017; 2017-18 Revenue)	Board Approval
17		Truth in Taxation Presentation	Admin. Rpt.
18	January 2017	Preliminary 2017-18 Budget Assumptions & Budget Timeline	Admin. Rpt.
19		Mid-Year 2016-17 Budget Update	Board Approval
20		Requests for 2017-18 Capital Funding due to Business Office	Administrative
21		2017-18 Capital items which require advance ordering (i.e. school buses)	Board Approval
22	March 2017	Final 2017-18 Budget Assumptions	Board Approval
23		2017-18 Capital Budget - 1st Reading	Decision Prep
24	April 2017	Resolution and notice of hearing date to individual tenured teachers recommended for unrequested leave.	Board Approval
25		2017-18 Capital Budget Adoption	Board Approval
26		Resolution placing continuing contract teachers on unrequested leave.	Board Approval
27	May 2017	2017-18 Budget Presentation - 1st Reading	Decision Prep
28	June 2017	2017-18 Budget Adoption	Board Approval
29		Last day for release of probationary teachers	Board Approval

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
December 2017



Dave Espe
Vice Chair
Term Expires
December 2019



Holly Link
Treasurer
Term Expires
December 2017



Ranee Jacobus
Clerk
Term Expires
December 2017



John Kohner
Director
Term Expires
December 2019



Greg Lehman
Director
Term Expires
December 2019



Adam Seidel
Director
Term Expires
December 2019

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. Curt Tryggestad
Assistant Superintendent	Dr. Joshua Swanson
Ex. Director of Business Services	Jason Mutzenberger
Ex. Director of Human Resources	Thomas May
Ex. Director of Student Support Services	Patricia Clair
Director of Personalized Learning & Instruction	Randi Anderson
Director of Community Education	Dr. Shawn Hoffman-Bram
Director of Communications	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

Elementary School: Kindergarten through Grade 6		
Name of School	Classroom Capacity*	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
Middle School: Grades 7 and 8		
Central Middle School		District-Wide
High School: Grades 9 through 12		
Eden Prairie High School		District-Wide

***Classroom capacity** 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. Classroom capacity estimates do not include spaces for music, band/orchestra, art, gym, library/media, computer labs, and for serving the needs of special student populations (gifted, English learners, special education).

The Community Education and Family Education 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**. 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 117 vehicles for student transportation, over 100 employees, a mechanics shop and grounds equipment that is utilized district-wide.

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 2016-17 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 2016 tax levy, which occurred on December 15, 2015. This levy includes 26.1% of General Fund revenue. The board also provided guidance and input to the budget development process as follows:
 - February 10, 2016 – Mid-Year 2015-16 budget update, review budget timeline, discuss preliminary 2016-17 budget assumptions
 - March 28, 2016 – Approve final 2016-17 budget assumptions, review proposed 2016-17 preliminary capital budget
 - April 11, 2016 – Review proposed 2016-17 School Board budget
 - April 25, 2016 – Approve 2016-17 preliminary capital budget and the 2016-17 School Board budget
2. 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 – 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.

Financial Overview

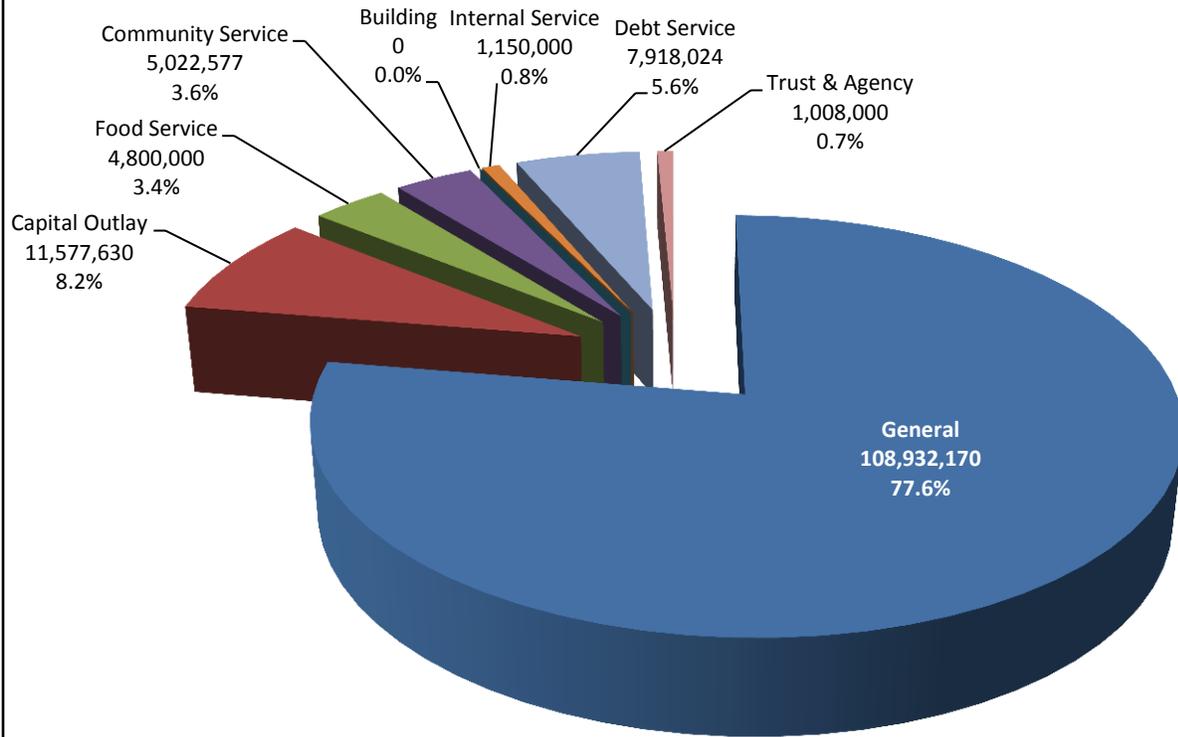
OVERVIEW OF FUNDS

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:

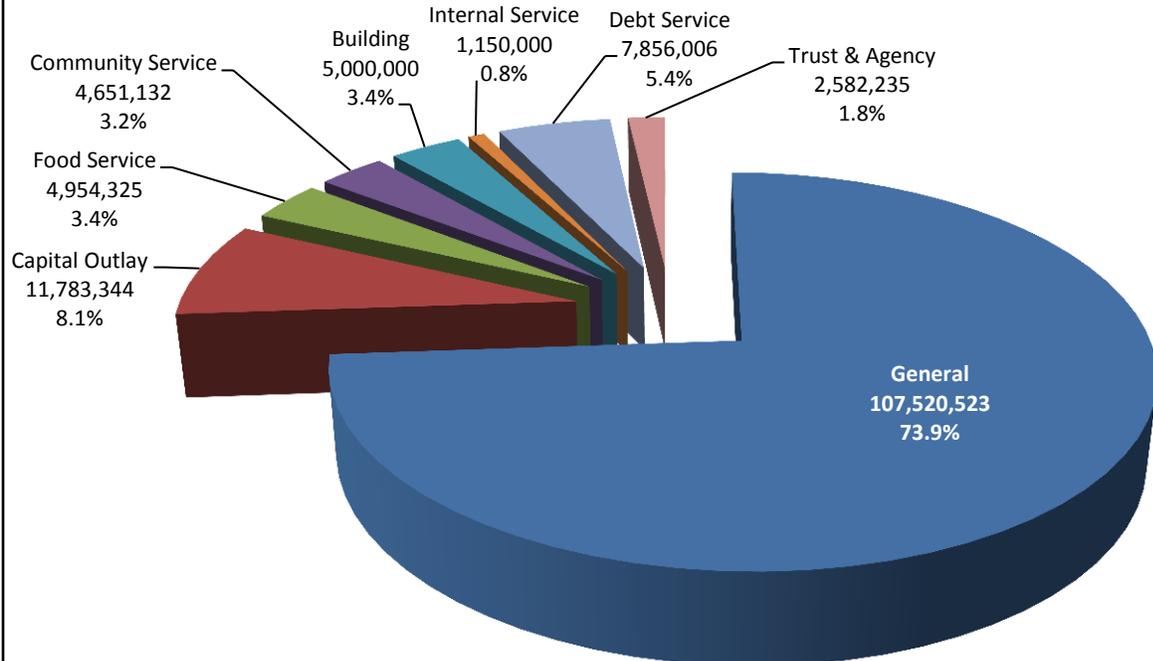
- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool 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 Alternative Bonding 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 plan
- 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 2016-17 fiscal year:

2016-17 Revenue Budget - All Funds



2016-17 Expenditure Budget - All Funds



REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$4,799,010 or 4.6% from 2015-16.

1. **State Basic General Education Aid** serves as the district’s primary funding source, comprising 65.5% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$765,695 or 1.3% versus 2015-16. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2016-17 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. Alternative Teacher Compensation (Q-Comp) is no longer a component of General Education aid. 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 \$6,067 for 2016-17. The funding formula was recalibrated in 2014 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
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
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	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 2016-17 budget year to be 8,810 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 8,810 represents a decrease of 22 students from the comparable 2015-16 enrollment estimate. This is a result of graduating a large 12th grade class in June 2016 and bringing in a smaller kindergarten class. 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 2018 for the 2016-17 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 (see Informational Tab for details from property tax levy effective for the fiscal year 2016-17).

Property tax revenue in the General Fund is budgeted to decrease by \$131,071 or -0.5%, mainly due to the valuation of property owned by the Eden Prairie taxpayers. This revenue category also includes levies for the general operating referendum, Q-comp (alternative teacher compensation), safe schools, integration, and reemployment.

3. Other State Sources

State supported programs are anticipated to increase by \$1,317,171 or 9.4%.

- Special education aid accounts for 68.7% of the revenues in this category, totaling \$10.5 million, based upon district expenditures and state appropriations. The state made significant changes to the funding formula for Special education for the 2016-17 school year. The district has taken a conservative approach in budgeting this category.
- 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 by \$160,556 or 5.8%. This increase 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 58.4% of federal revenue or \$1,720,000 in 2016-17.
- Title I, II, and III funding in 2016-17 totals \$1,185,000, which is 40.2% of the federal revenue budget.
- The remaining 1.4% is 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 increase by \$686,659 or 31.2% 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. Also included are funds assigned for the purpose of construction projects with funding coming from the Trust Fund (employee severance.)

6. Student Activities

The 2016-17 year will mark the first time the District has budgeted for Student Activities. An initial revenue budget of \$2,000,000 was created, based on historical data. There will be an equal expenditure budget to offset.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund is budgeted to remain flat at \$4,800,000 in fiscal 2016-17. The following assumptions are included:

1. **Local Revenue** is increasing by \$10,000 for 2016-17. 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 and represent no change in prices from the 2015-16 school year.

	Breakfast	Lunch
Elementary	\$ 1.80	\$ 2.70
CMS/EPHS	\$ 2.05	\$ 3.05
Adult	\$ 2.25	\$ 3.95
Milk	N/A	\$ 0.55

2. **Federal and State Revenue** sources are decreasing by a combined \$10,000.
3. **Vending and Concession** sales are budgeted to remain flat at 50,000 in 2016-17.

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 \$413,359 or 9.0% from 2015-16 due to the expansion of the Little Eagles preschool and EPIC summer programs. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$7,408 or 0.7%. This aid is received from the state for a calculated percentage of the net revenue loss in prior years due to county abatements of property tax levies.
2. **State revenue** is increasing in 2016-17 by \$95,185 or 17.5, mainly in the areas of early childhood/preschool screening and revenue from the 2015 legislative session for preschool programs.

3. **Local tuition and fees** will increase by \$358,532 or 12.6%. This is mainly due to the offering of additional programming and the expansion of the Little Eagles preschool program.
4. **Other local revenue** is budgeted to decrease by \$47,766 or -24.2%, to account for the decreased cost of the mandatory permanent fund transfers from the General Fund (see expenditure section for details regarding General Fund transfers).

CAPITAL & BUILDING FUNDS (Financial Section)

Total capital and building fund revenue is increasing by \$1,842,123 or 18.9% in 2016-17. This increase is primarily due to the increase in Anticipated Net Tax Capacity (ANTC), which affects the Capital Projects (technology) levy. Details from property tax levy effective for the fiscal year 2016-17 can be found in the Informational Section. 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 increase slightly by \$312,081 or 9.4% in fiscal 2016-17.
2. State approved **Health and Safety Levy** revenue will decrease by \$16,708 or -3.0%. 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 2016-17 by \$1,546,750 or 26.4%. Funds available for fiscal 2016-17 technology and capital related items are budgeted at \$7,399,995.
4. The District sold **Alternative Facilities** bonds in April 2015 to fund expenditures in fiscal 2015-16 and 2016-17.
5. No additional revenue is budgeted for the **Capital Facilities Fund**. There are no expenditures planned at this time.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to increase by \$97,750 or 1.3%. 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 2016-17.

INTERNAL SERVICE FUND

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental costs as described in the plan. The Internal Service Fund revenue is budgeted to remain flat at \$1,150,000.

TRUST & AGENCY FUND (Financial Section)

Trust and Agency Fund revenues are budgeted to decrease by \$200,000 or -49.0%, due to a more accurate reflection of the flexible benefits revenue received.

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$5,146,167 or 5.03% over 2015-16, for the most part due to changes in employee salaries, wages and benefits, and the addition of a \$2,000,000 Student Activities expenditure budget. For comparison, the budgeted increase without including Student Activities is 3,146,167 or 3.1% over 2015-16.

1. The **salaries & wages and employee benefits** budget of \$94,098,021 include salaries and benefits for all employee groups. This budget represents 86.9% 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 2016-17 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, 2017	Settled
Bus Drivers	June 30, 2017	Settled
Buildings & Grounds	June 30, 2017	Settled
Superintendent	June 30, 2018	Settled
Superintendent's Cabinet	June 30, 2017	Settled
Principals	June 30, 2016	In Negotiations
Administrators (AST/EPSS)	June 30, 2016	In Negotiations
Clerical (CLASS)	June 30, 2016	In Negotiations
Paraprofessionals (MSEA)	June 30, 2016	In Negotiations

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

Grade	Range
Kindergarten	16.0 – 22.0
Grade 1	16.0 – 22.0
Grade 2	23.0 – 25.0*
Grade 3	26.0 – 28.0
Grade 4	28.0 – 30.0
Grades 5 & 6	29.0 – 31.0
Grades 7 & 8	30.0 – 32.0
Grades 9-12 **	29.0 – 34.0

* One year trial for 2016-2017 increases FTEs by 5.0 in 2nd grade

** High School staffing levels are also driven by course registrations

2. The **purchased services** budget of \$9,215,451 represents an increase of \$1,963,608 or 27.1% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs. It also includes the addition of the Student Activities expenditure budget of \$2,000,000, which was not previously included in the budget.
3. The **supplies & equipment** budget of \$3,358,483 represents an increase of \$146,228 or 4.5% 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.
4. The **other expenditures** budget of \$848,568 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, a \$100,000 contingency to cover other unexpected General Fund needs, and a reserve of \$182,500 for benefit changes due to contract settlements. This is an increase of 13.3% over the 2015-16 adopted budget.

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 \$4,954,325 represents a decrease of \$31,000 or -0.6%. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$2,939,230 include salary and benefits for Food Service employees. This budget represents 56.6% 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, 2017	Settled

2. The **purchased services** budget of \$133,000, a decrease of \$100,000 or -42.9% includes payments for equipment repairs and maintenance, conferences, etc. The current budget reflects planned use of fund balance to maintain and replace the equipment used in the food service program. The portion of utilities that was previously charged to food service has been removed.
3. The **supplies & equipment** budget of \$2,005,095 represents a -0.5% decrease from prior year due to anticipated reduction in meals served as a result of declining enrollment and adjustment for historical

spending trends. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.

4. The **other expenditures** budget of \$10,000, 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 \$4,651,132 reflects an increase of 6.6% from prior year primarily due to the expansion of the Little Eagles preschool and summer programs and the YMCA school-age childcare program. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$3,635,312 or 78.2% 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 2016-17 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
2. The **purchased services** budget of \$884,520 represents a decrease of \$68,282 or -7.2%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs.
3. The **supplies & equipment** budget of \$129,000 increased by \$15,100 or 13.3% mainly due to the increase in program offerings.
4. The **other expenditures** budget of \$2,300 represents a decrease of \$300 or -11.5% from the prior year. This category is primarily dues and memberships.

CAPITAL & BUILDING FUNDS (Financial Section)

The expenditures budget of \$16,783,344 represents an increase of \$333,615 or 2.0%. 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.

1. **Operating Capital** – Operating Capital projects totaling \$4,093,608 include instructional equipment purchases, textbooks, school buses, and maintenance projects at each site. This budget also includes a \$47,021 contingency for capital expenses that may emerge throughout the year.
2. **Health & Safety** – The expenditure budget of \$552,150 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.

3. **Capital Projects Levy (also known as technology levy)** – Fiscal 2016-17 expenditures are budgeted at \$7,137,586. 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 will be phased out with this new legislation. Fiscal year 2016-17 projects include window replacements and mechanical work at Central Middle School, roof projects at Cedar Ridge and Eden Lake, replacement of the bus wash at transportation and district-wide pavement projects.
5. **Other Building Projects** have exhausted remaining funds from the **2005 Bond Issue** and **Capital Facilities Bond Issue** and **Insurance Recovery Proceeds** during the 2015-16 school year.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$7,852,856, representing a decrease of \$194,071 or -2.4%. The primary cause for the decrease is the reduction of principal and interest due on the district's current bonds. 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 \$1,150,000 is unchanged from the prior year. Expenses include the District's self-funded dental plan.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$2,582,235, representing an increase of \$774,000 or 42.8%. The primary cause for the increase is the addition of a budgeted expense for employee severance. Expenses include scholarships awarded, flexible benefits, severance and other post-employment benefits.

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 2016-17:

1. 2.0% annual increase in state basic funding
2. Employee salary settlements for upcoming contract negotiations
3. Flat to slightly declining enrollment projections
4. Staffing adjustments in keeping with enrollment and class size ranges
5. Minor adjustments to costs of property and other business insurances along with the cost of fuel and utilities.

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual
Revenue	94,326,723	93,014,855	96,692,926	97,500,124
Expenditures	94,459,838	93,448,049	96,756,143	98,351,367
Surplus/Deficit	(133,115)	(433,194)	(63,217)	(851,243)
Unassigned Fund Balance (\$)	13,967,269	13,722,290	12,777,237	10,724,801
Unassigned Fund Balance (%)	14.8%	14.7%	13.5%	11.2%

	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	2020-21 Projected
Revenue	104,133,160	108,932,170	110,029,889	111,237,422	111,863,369	112,467,292
Expenditures	102,374,356	107,520,523	109,693,672	112,109,174	114,524,289	117,088,406
Surplus/Deficit	1,758,804	1,411,647	336,217	(871,753)	(2,660,920)	(4,621,114)
Unassigned Fund Balance (\$)	12,616,492	13,797,041	14,500,505	13,645,396	11,000,536	6,394,921
Unassigned Fund Balance (%)	12.4%	13.2%	13.5%	12.5%	9.8%	5.6%

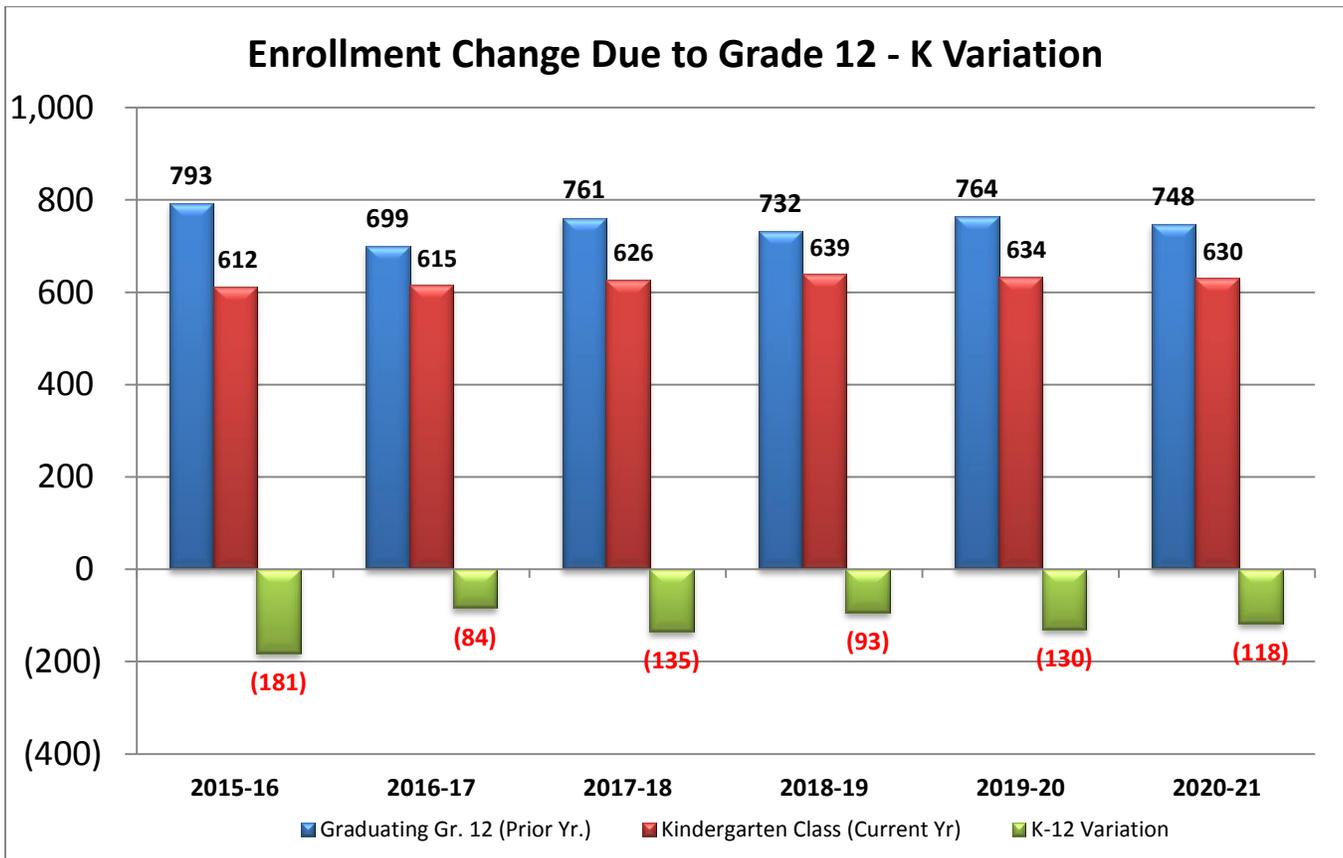
1. One of the District's commitments with the 2014 Referendum was to ensure the revenue received would last at least five years, ending with the 2019-2020 fiscal year. The District must maintain at least an 8.0% unassigned Fund balance during that time period.
2. Please note, the District began budgeting for Student Activities and Employee Severance with the 16-17 fiscal year. More information will be provided in the financial section under each specific fund affected.

Enrollment Trend/Forecast

	2013-14	2014-15	2015-16	2016-17
Kindergarten	619	649	612	615
1 st Grade	677	628	661	617
2 nd Grade	621	659	611	641
3 rd Grade	693	630	666	625
4 th Grade	669	675	629	644
5 th Grade	655	663	665	618
6 th Grade	673	656	662	663
7 th Grade	704	698	676	690
8 th Grade	714	719	710	694
9 th Grade	748	746	767	751
10 th Grade	714	760	736	755
11 th Grade	809	708	763	736
12 th Grade	726	793	699	761
K-12th Grade Totals	9,022	8,984	8,857	8,810
% Change	-1.4%	-0.4%	-1.4%	-0.5%

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

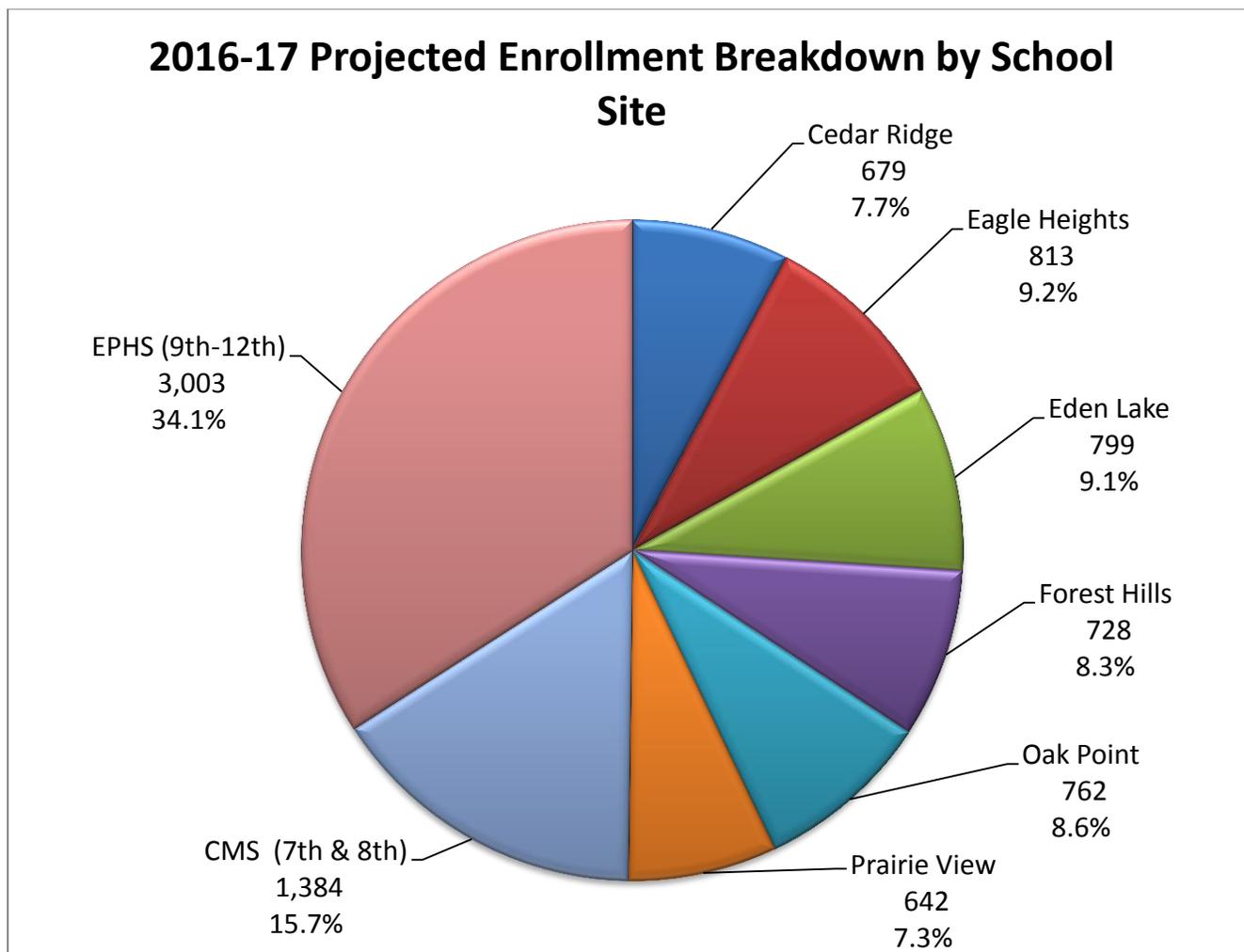
Eden Prairie Schools is largely "built out" for single family housing. As current residents "age in place", the number of school-aged children in the community overall will decline. The major contributor to enrollment decline is the decline in the size of incoming K classes vs. the previous year's graduating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



Enrollment History & Projections by School Site

	2012-13	2013-14	2014-15	2015-16	2016-17
Cedar Ridge Elementary	833	778	750	726	679
Eagle Heights Spanish Immersion	839	820	814	824	813
Eden Lake Elementary	940	832	804	732	799
Forest Hills Elementary	650	730	774	777	728
Oak Point Elementary	787	786	764	759	762
Prairie View Elementary	652	661	654	688	642
Total Elementary (K - 6th Grade)	4,701	4,607	4,560	4,506	4,423
Central Middel School (7th & 8th)	1,420	1,418	1,417	1,386	1,384
Eden Prairie High School (9th-12th)	3,023	2,997	3,007	2,965	3,003
Total Secondary (7th-12th th Grade)	4,443	4,415	4,424	4,351	4,387
Total K-12th Grade	9,144	9,022	8,984	8,857	8,810

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



Property Tax History & Estimated Changes

Eden Prairie Schools Independent School District No. 272

Estimated Changes in School Property Taxes, 2013 to 2016

Based on 8.7% Cumulative Changes in Property Value from 2013 to 2016 Taxes

Type of Property	Taxable Market Value for 2013 Taxes	Actual Taxes Payable in 2013	Taxable Market Value for 2014 Taxes	Actual Taxes Payable in 2014	Estimated Market Value for 2015 Taxes	Actual Taxes Payable in 2015
Residential Homestead	\$183,996	\$778	\$184,916	\$766	\$191,388	\$845
	229,994	1,000	231,144	983	239,234	1,077
	275,993	1,222	277,373	1,200	287,081	1,308
	298,993	1,333	300,488	1,309	311,005	1,424
	344,992	1,554	346,717	1,526	358,852	1,656
	413,990	1,887	416,060	1,852	430,622	2,000
	459,989	2,096	462,289	2,057	478,469	2,223
	528,987	2,432	531,632	2,388	550,239	2,584
	597,986	2,796	600,975	2,745	622,010	2,956
	689,983	3,282	693,433	3,220	717,703	3,454

<u>Tax Rates</u>			
Tax Capacity Rate	29.067	27.765	22.030
Referendum Market Value Rate	0.16505	0.16737	0.24421

General Notes

1. The figures in the table are based on school district taxes only, and do not include taxes for the city or township, county, state, or other taxing jurisdictions.
2. All estimates for 2016 taxes are preliminary estimates, based on the best data available as of the date above.
3. For all examples of properties, taxes are based on changes in taxable market value of 0.5% from 2013 to 2014 taxes, 3.5% from 2014 to 2015, and 4.5% from 2015 to 2016.

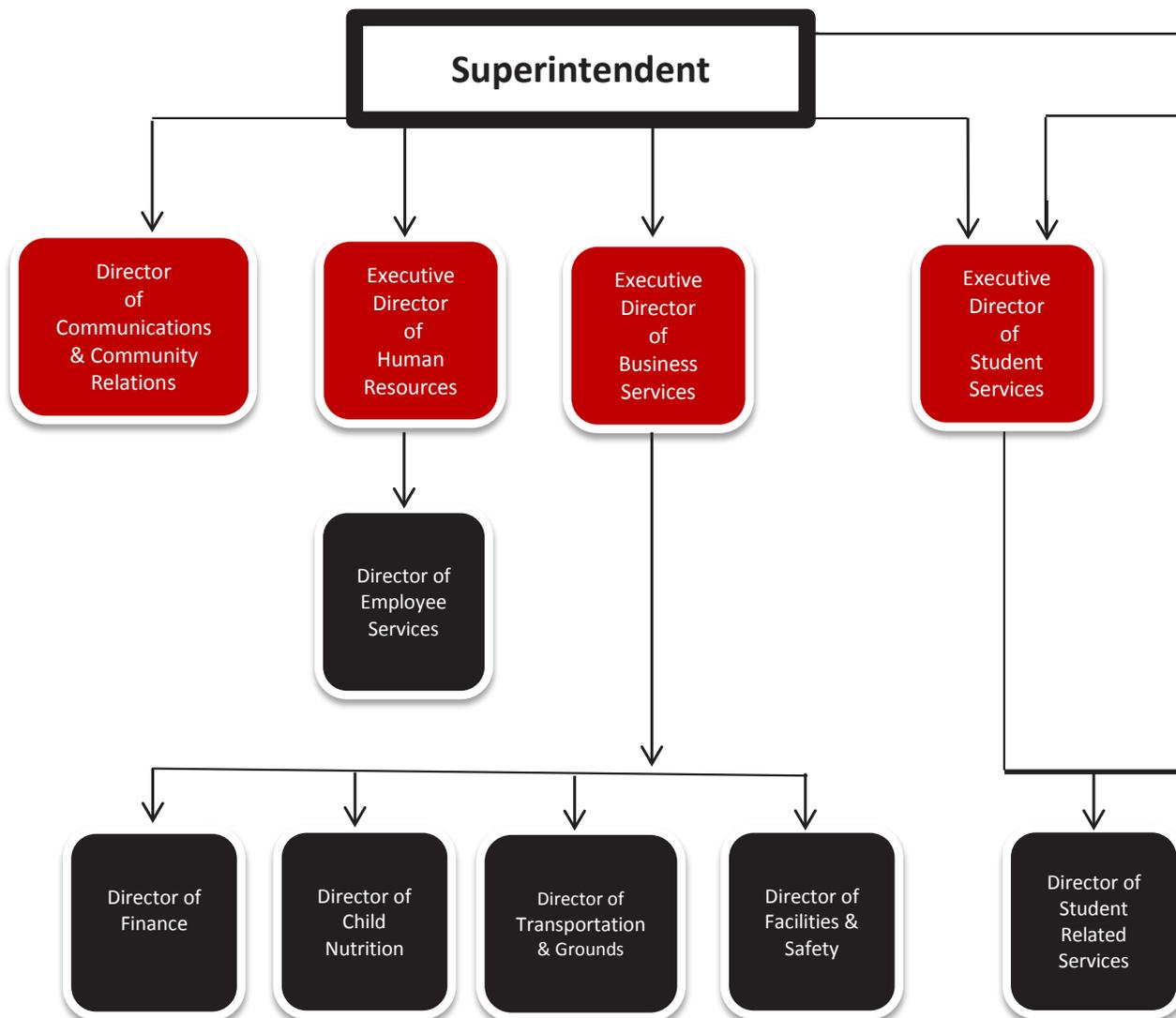
Eden Prairie Schools Independent School District No. 272
Estimated Changes in School Property Taxes, 2013 to 2016

Based on 8.7% Cumulative Changes in Property Value from 2013 to 2016 Taxes

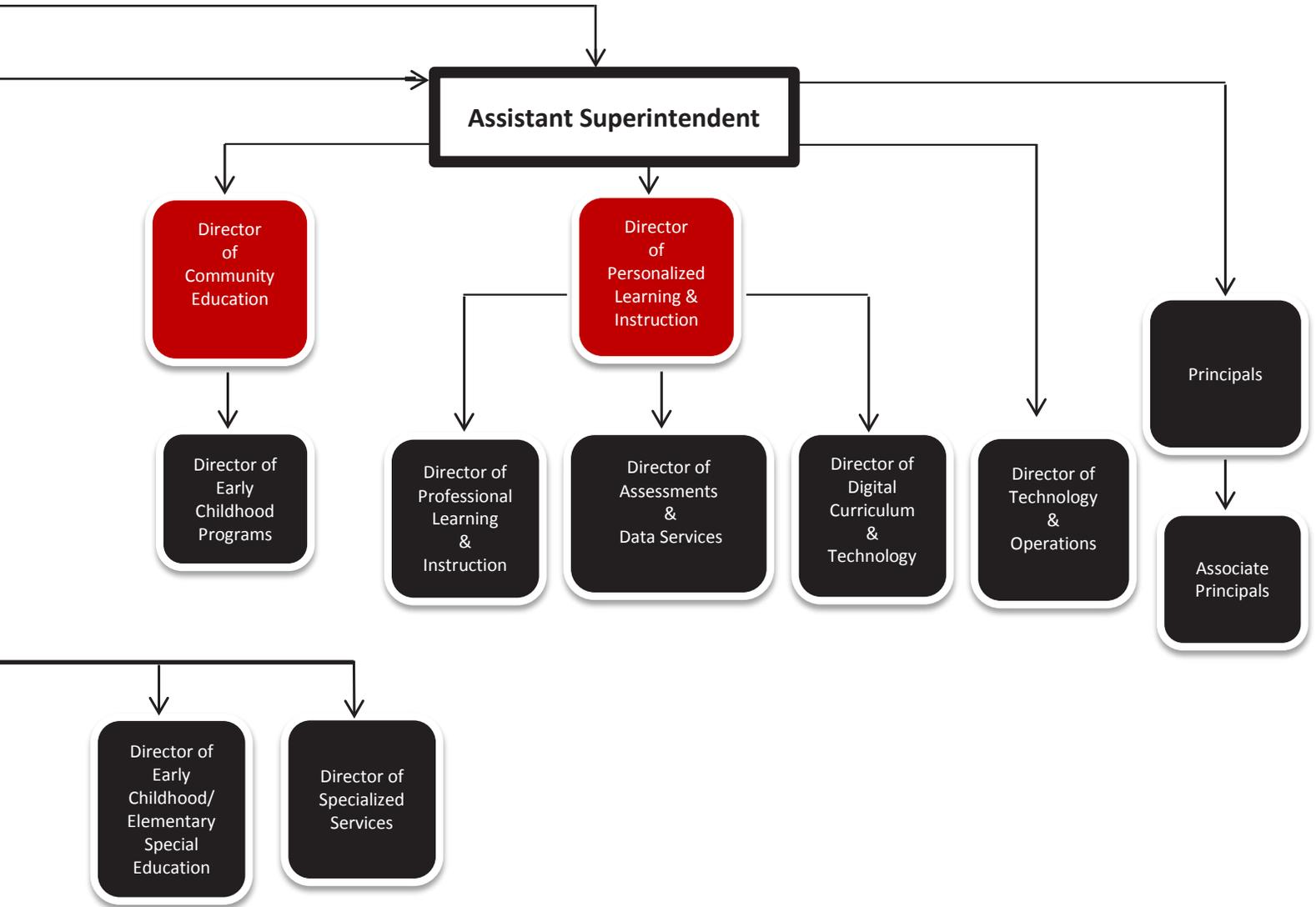
Type of Property	Estimated Market Value for 2016 Taxes	Estimated Taxes Payable in 2016	Change in Taxes 2013 to 2016	Change in Taxes 2015 to 2016
Residential Homestead	\$200,000	\$846	\$68	\$1
	250,000	1,077	77	0
	300,000	1,308	86	0
	325,000	1,424	91	0
	375,000	1,655	101	-1
	450,000	1,995	108	-5
	500,000	2,217	121	-6
	575,000	2,589	157	5
	650,000	2,961	165	5
	750,000	3,458	176	4

<u>Tax Rates</u>	
Tax Capacity Rate	21.257
Referendum Market Value Rate	0.23076

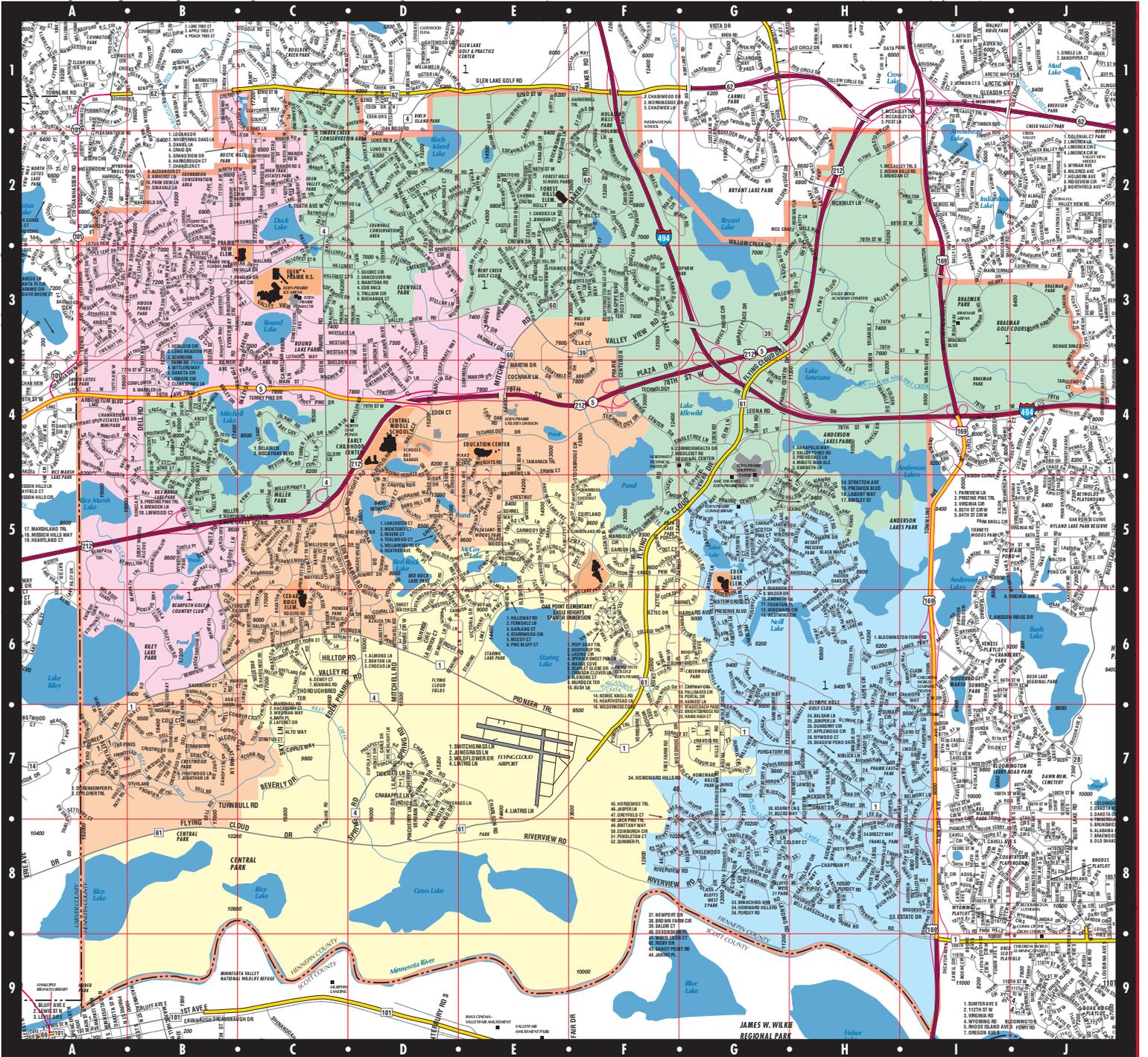
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Red = Superintendent's Cabinet



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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

Framework for the Future

The Strategic Plan for Eden Prairie Schools was unveiled in spring of 2013. It is designed to be a roadmap for the school district through the year 2018, guiding decisions and development as the district moves 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.

The Mission of Eden Prairie Schools is to:

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

Definitions:

Strategic Plan: A process by which a human system discerns its core purpose, and designs the means to achieve that purpose.

Mission: Who do we serve? Why do we exist?

Core Values: Who are we?

Strategic Objectives: For what outcomes will the district be held accountable?

Strategies: What must we do to achieve our mission and objectives?

Strategic Delimiter: What will we not do in order to remain focused.

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.

Strategic Objectives

By 2018:

- Each student will achieve personal and district expectations and be inspired to learn continuously.
- Each student will enthusiastically and confidently engage in the continual pursuit of personal goals and aspirations.
- Each student will proactively engage in actions that contribute to community.

Strategic Delimiter

We will not adopt any new program or service unless it aligns with and contributes to our mission.

Strategies

Achievement Disparities

We will refocus our efforts both internally and externally to remove barriers and increase opportunities for each student in order to eliminate achievement disparities and to accomplish the strategic objectives.

Digital Resources

We will implement digital resources that align with the strategic objectives to achieve our mission.

Employee Empowerment

We will empower each employee to develop and maintain a strong commitment to ensure each student achieves the strategic objectives.

Measurement

Provides the district with a feedback loop to find out if and to what level the identified strategic objectives are being met. This process allows the district to engage in continuous improvement as we carry out our mission.

Personalized Learning

We will create partnerships with educators, students and parents to develop and utilize personal learning plans to shape instruction so that each student achieves the strategic objectives.

Schools/Community Leadership

We will maximize the strengths of our schools and community leadership to accomplish our mission.



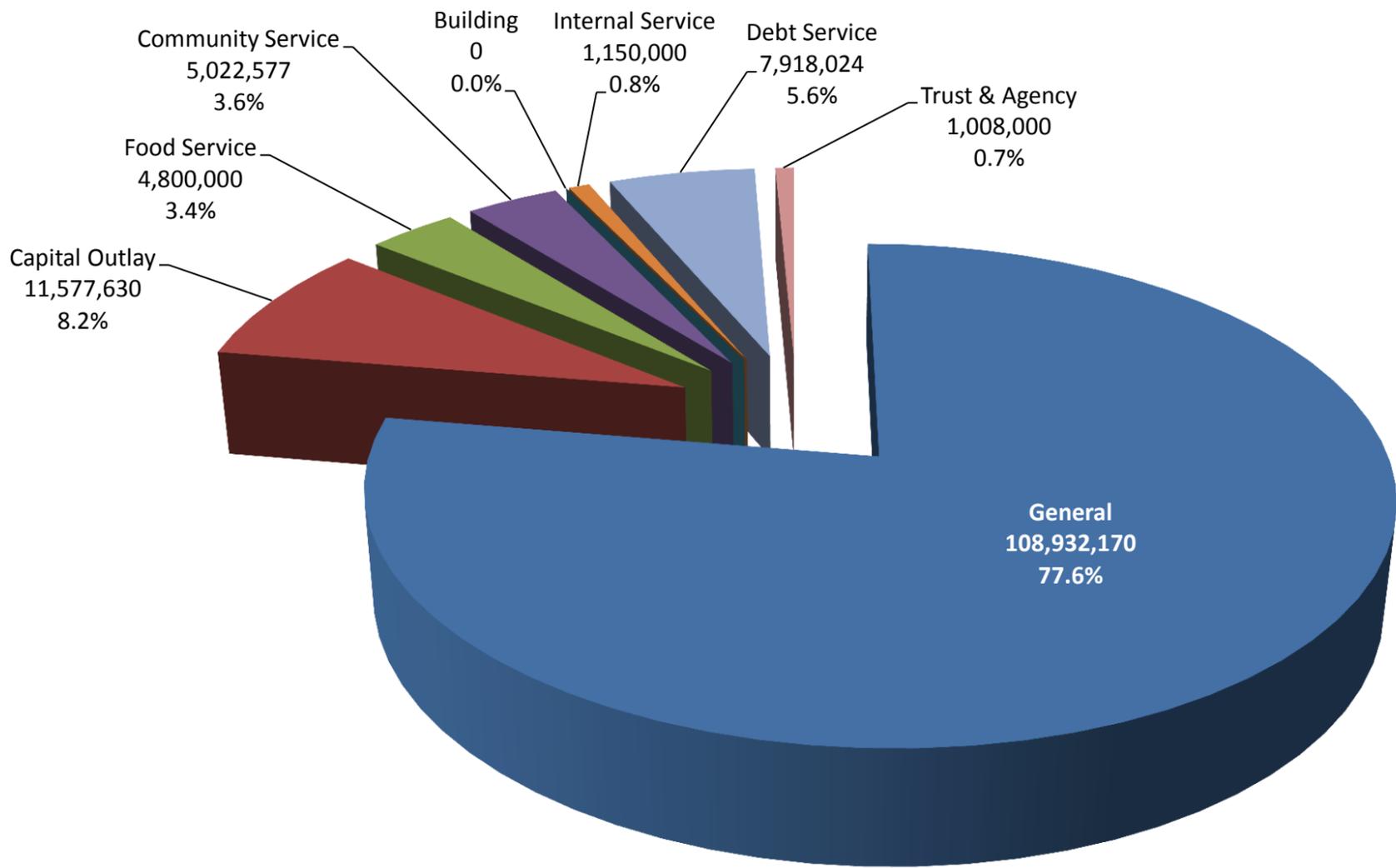
www.edenpr.org/StrategicPlan



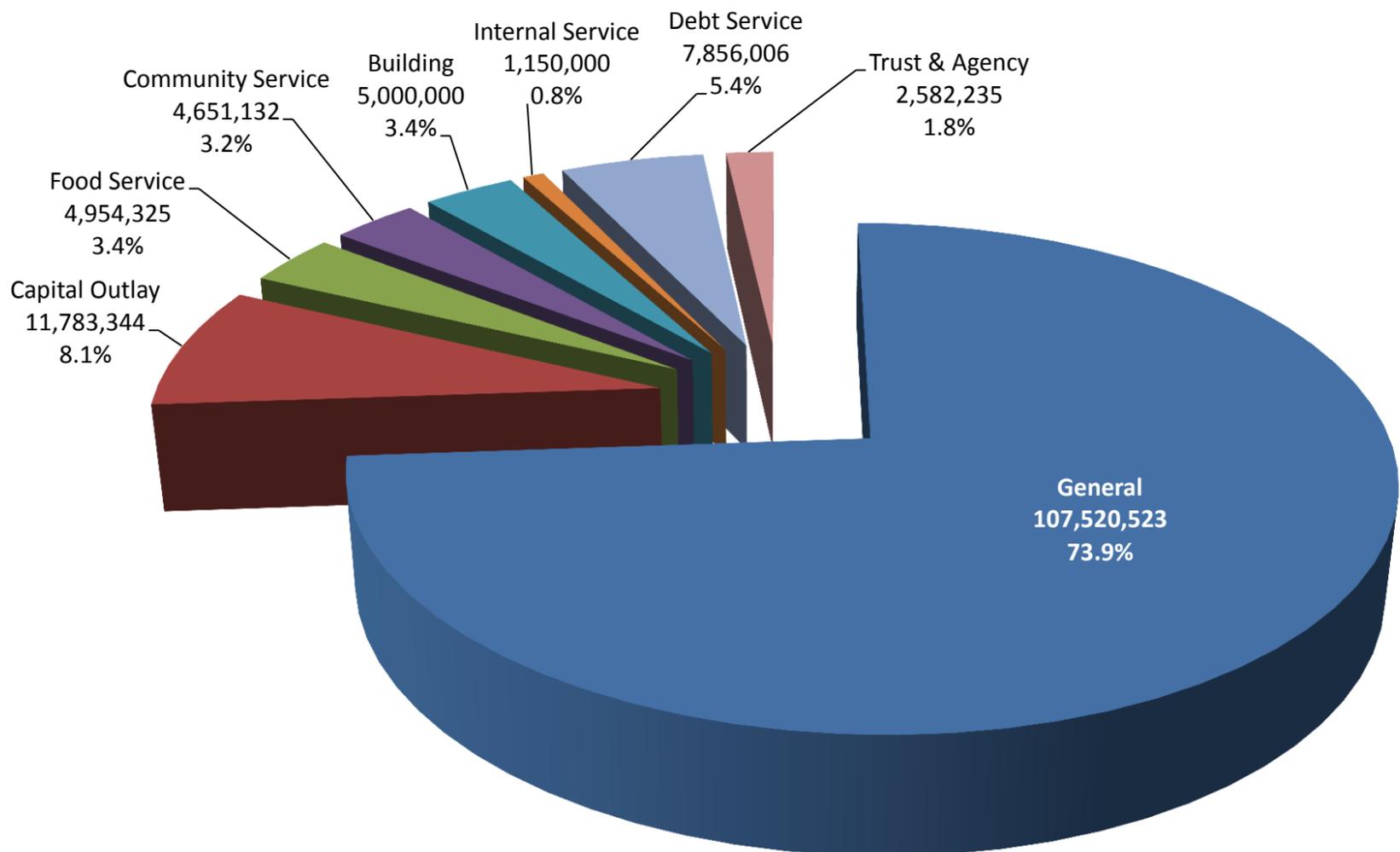
Inspiring Each Student Every Day

All Funds Revenues and Expenditures

2016-17 Revenue Budget - All Funds



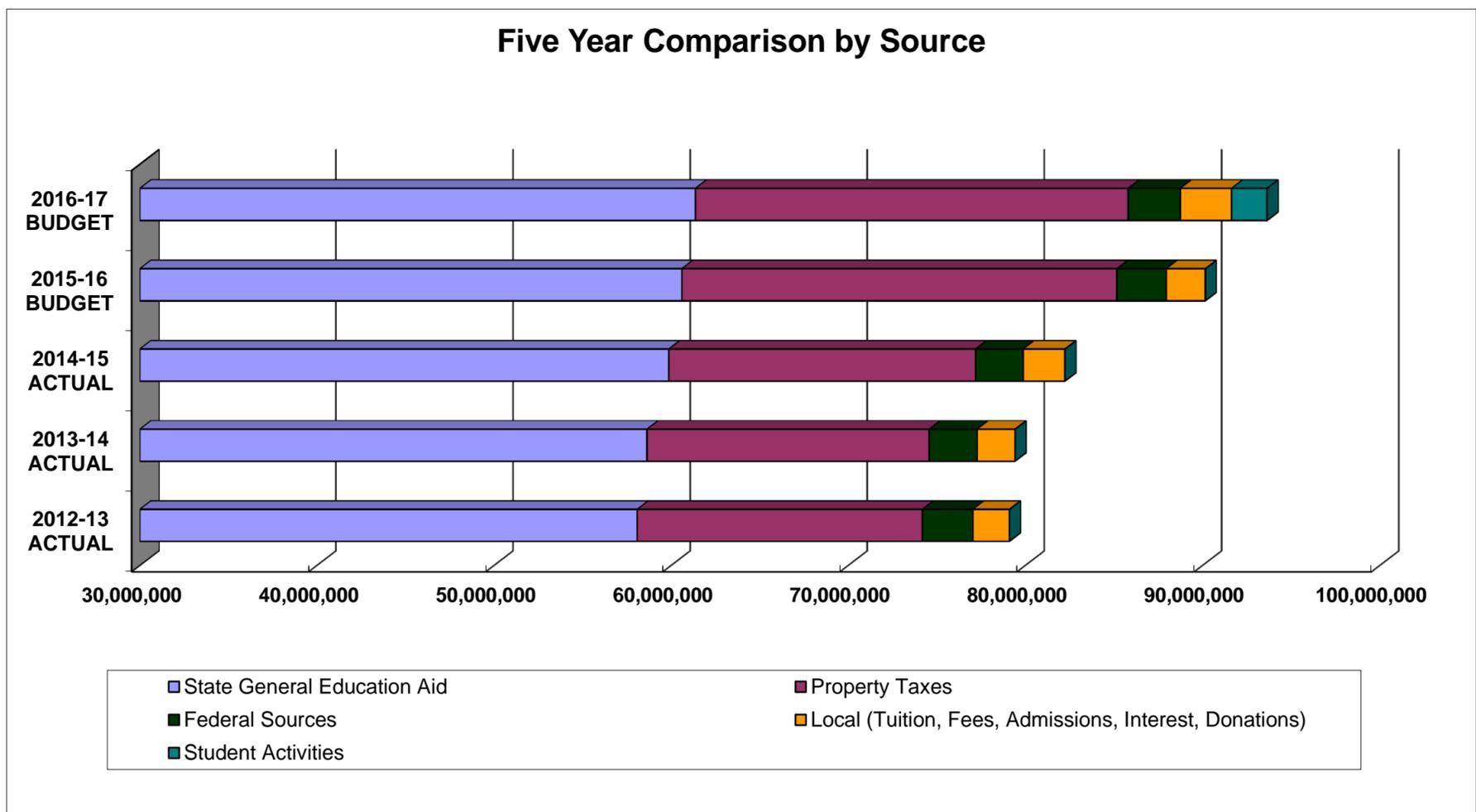
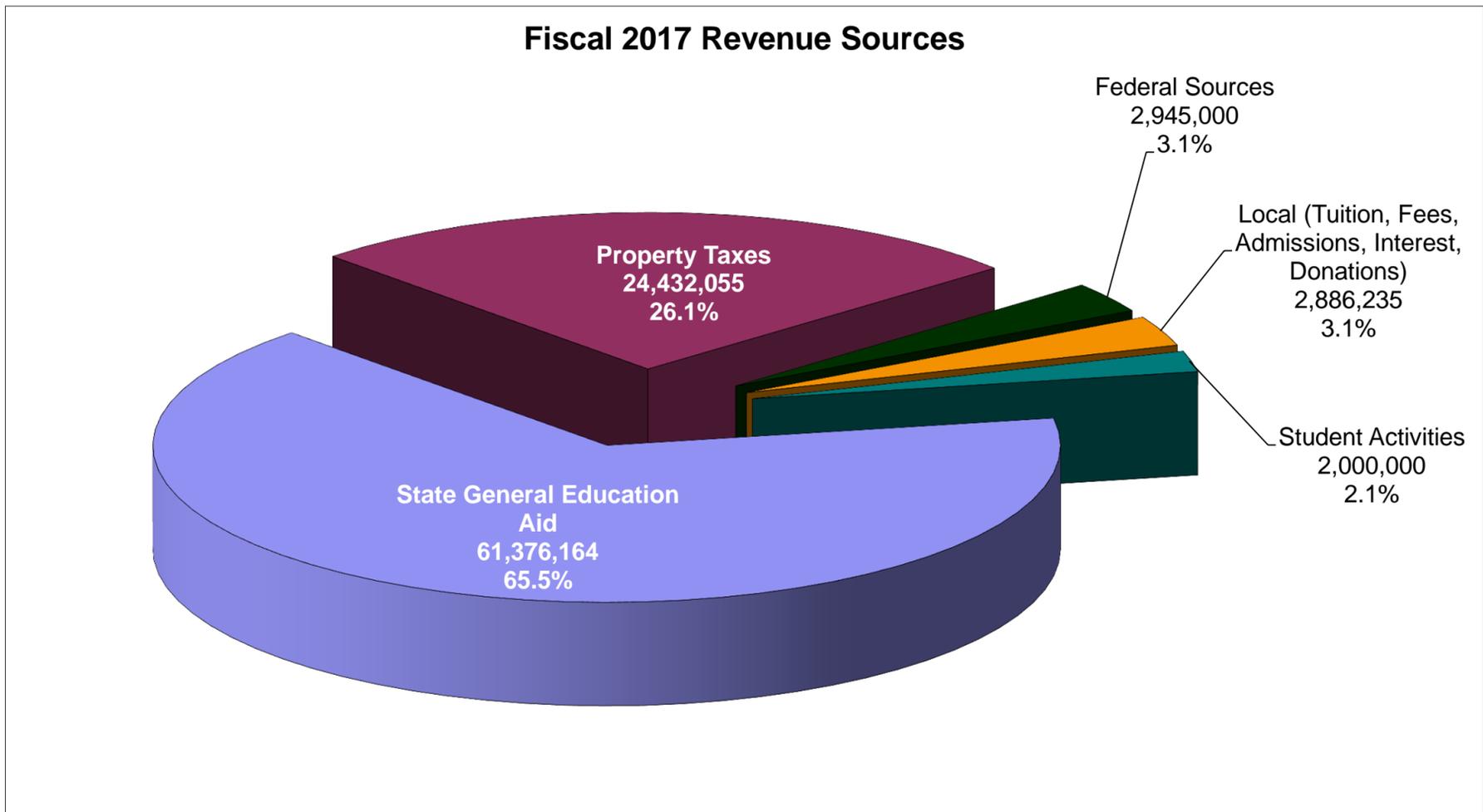
2016-17 Expenditure Budget - All Funds



REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES

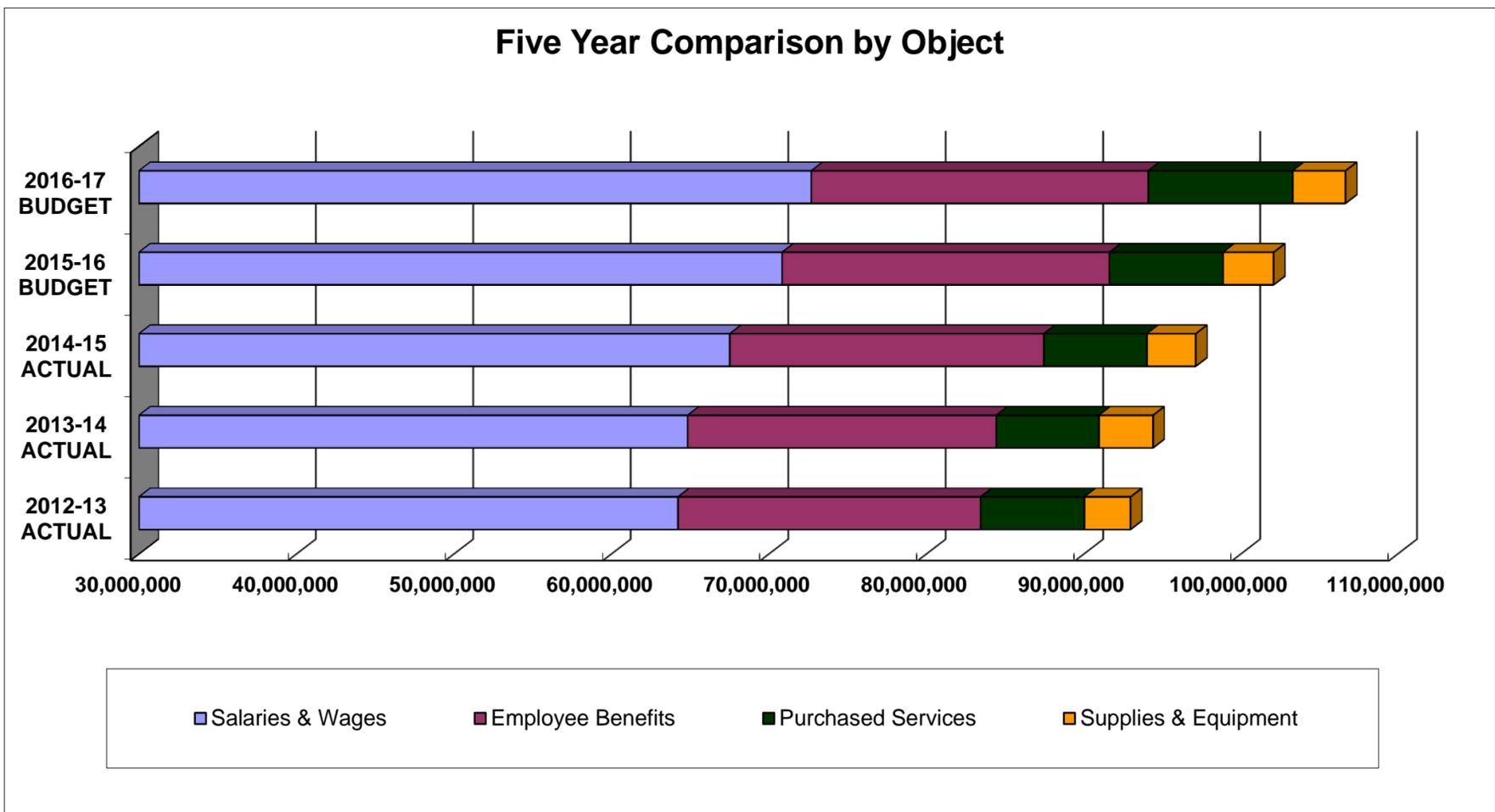
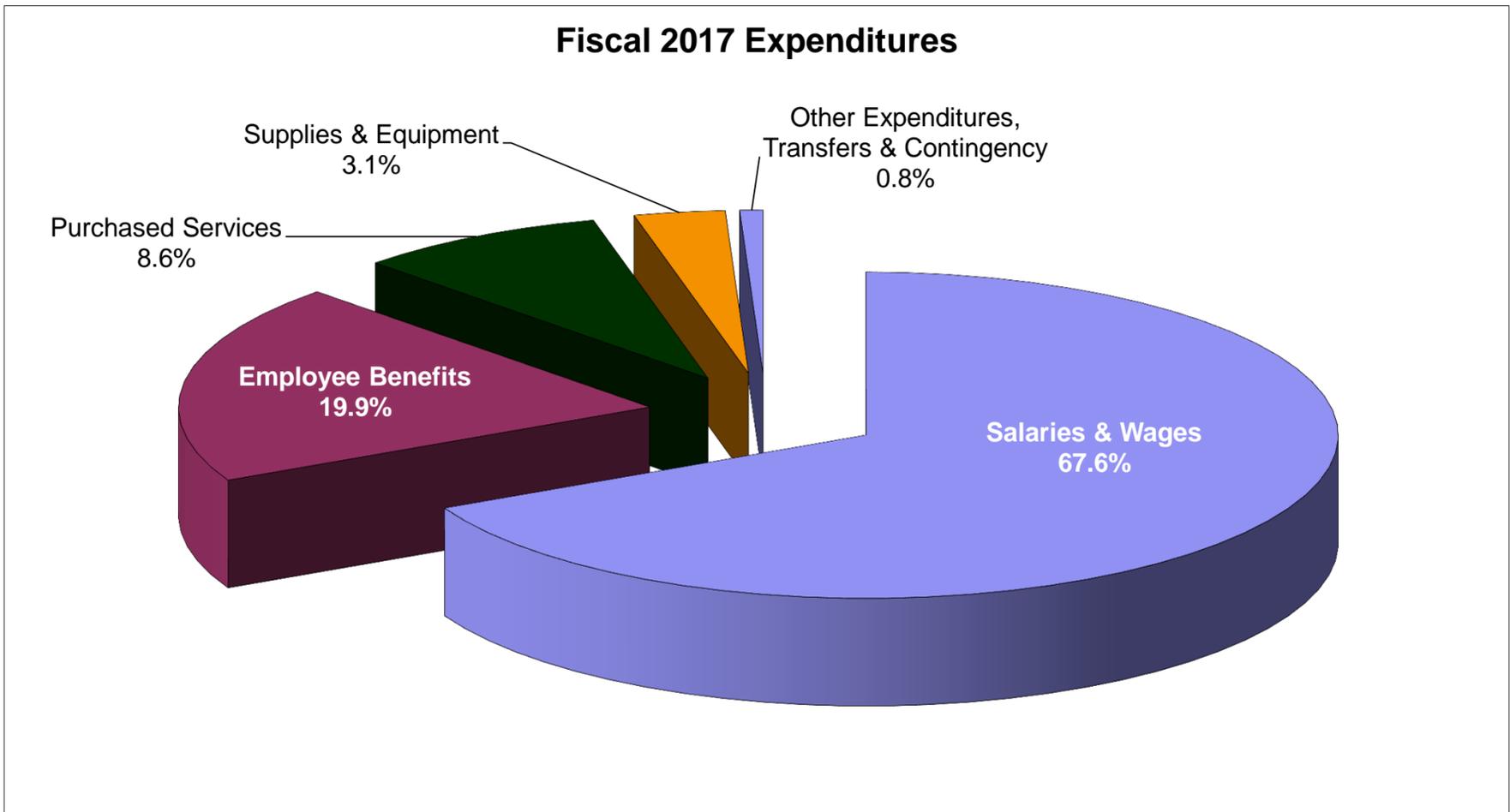
	GENERAL OPERATING	CAPITAL OUTLAY	FOOD SERVICE	COMMUNITY SERVICE	BUILDING FUND	DEBT SERVICE	TRUST & AGENCY	TOTAL 2016-17 BUDGET
REVENUES								
LOCAL SOURCES								
PROPERTY TAXES	24,432,055	9,548,080	-	1,019,666	-	7,918,024	-	42,917,825
TUITION, FEES & ADMISSIONS	996,500	-	-	2,250,500	-	-	-	3,247,000
DONATIONS, INTEREST, & RENT	754,000	66,000	-	548,750	-	-	208,000	1,576,750
SALES & OTHER	1,135,735	1,372,200	3,285,000	413,000	-	-	1,950,000	8,155,935
STUDENT ACTIVITIES	2,000,000	-	-	-	-	-	-	2,000,000
STATE SOURCES	76,668,880	591,350	160,000	640,661	-	-	-	78,060,891
FEDERAL SOURCES	2,945,000	-	1,355,000	-	-	-	-	4,300,000
TOTAL REVENUES	108,932,170	11,577,630	4,800,000	4,872,577	-	7,918,024	2,158,000	140,258,401
EXPENDITURES								
ADMINISTRATION	3,694,170	-	-	-	-	-	-	3,694,170
DISTRICT SUPPORT SERVICES	4,267,309	2,505,427	-	-	-	-	-	6,772,736
REGULAR INSTRUCTION	52,526,467	3,571,746	-	-	-	-	774,235	56,872,448
VOCATIONAL EDUCATION	1,782,213	-	-	-	-	-	-	1,782,213
SPECIAL EDUCATION INSTRUCT	19,860,215	627,834	-	-	-	-	-	20,488,049
INSTRUCTIONAL SUPPORT	5,468,808	1,742,599	-	-	-	-	-	7,211,407
PUPIL SUPPORT	8,709,944	829,000	4,954,325	-	-	-	1,958,000	16,451,269
SITES AND BUILDINGS	8,382,877	2,506,738	-	-	5,000,000	-	-	15,889,615
FISCAL & OTHER FIXED COSTS	678,520	-	-	-	-	-	1,000,000	1,678,520
STUDENT ACTIVITIES	2,000,000	-	-	-	-	-	-	2,000,000
COMMUNITY SERVICE	-	-	-	4,651,132	-	-	-	4,651,132
DEBT SERVICE	-	-	-	-	-	-	-	-
PRINCIPAL & REFUNDING PMNTS	-	-	-	-	-	5,370,000	-	5,370,000
INTEREST	-	-	-	-	-	2,482,856	-	2,482,856
FISCAL CHARGES	-	-	-	-	-	3,150	-	3,150
TOTAL EXPENDITURES	107,370,523	11,783,344	4,954,325	4,651,132	5,000,000	7,856,006	3,732,235	145,347,565
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,561,647	(205,714)	(154,325)	221,445	(5,000,000)	62,018	(1,574,235)	(5,089,164)
	107,520,523							
OTHER FINANCING SOURCES								
TRANSFERS IN	-	-	-	150,000	-	-	-	150,000
TRANSFERS OUT	150,000	-	-	-	-	-	-	150,000
TOTAL OTHER FINANCING USES	150,000	-	-	150,000	-	-	-	300,000
NET CHANGE IN FUND BALANCES	1,411,647	(205,714)	(154,325)	371,445	(124,470)	62,018	(1,574,235)	(213,634)
FUND BALANCES - BEGINNING	15,503,980	808,808	776,583	1,465,299	4,875,530	1,492,189	17,141,006	42,257,887
FUND BALANCES - ENDING	16,915,627	603,094	622,258	1,836,744	(124,470)	1,554,207	15,566,771	36,974,231

GENERAL FUND REVENUE



GENERAL OPERATING FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	58,088,317	58,639,690	59,870,010	60,610,469	61,376,164	765,695	1.26%
Property Taxes	16,100,361	15,934,622	17,321,679	24,563,126	24,432,055	(131,071)	-0.53%
Other State Sources	9,990,159	12,635,584	13,292,229	13,975,545	15,292,716	1,317,171	9.42%
Federal Sources	2,856,386	2,707,437	2,691,548	2,784,444	2,945,000	160,556	5.77%
Local (Tuition, Fees, Admissions, Interest, Donations)	2,053,436	2,136,410	2,356,668	2,199,576	2,886,235	686,659	31.22%
Student Activities	-	-	-	-	2,000,000	2,000,000	-
TOTAL	89,088,659	92,053,744	95,532,135	104,133,160	108,932,170	4,799,010	4.61%

GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	64,231,440	64,844,367	67,518,710	70,842,307	72,694,596	1,852,289	2.61%
Employee Benefits	19,208,621	19,597,080	19,945,188	20,787,102	21,403,425	616,323	2.96%
Purchased Services	6,598,712	6,524,945	6,559,316	7,251,843	9,215,451	1,963,608	27.08%
Supplies & Equipment	2,933,458	3,435,664	3,103,712	3,212,255	3,358,483	146,228	4.55%
Other Expenditures, Transfers & Contingency	736,024	452,548	378,987	280,849	848,568	567,719	202.14%
TOTAL	93,708,256	94,854,603	97,505,912	102,374,356	107,520,523	5,146,167	5.03%

GENERAL FUND EXPENDITURES (by Object)

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	3,119,538	2,576,603	2,413,366	2,645,137	2,733,883
DISTRICT SUPPORT SERVICES	1,721,246	1,813,751	1,969,420	2,085,848	2,153,238
REGULAR INSTRUCTION	34,784,004	34,637,704	35,611,283	38,376,357	39,407,493
VOCATIONAL EDUCATION	1,082,470	1,072,864	1,123,620	1,049,350	1,074,781
SPECIAL EDUCATION INSTRUCT	12,164,974	12,442,751	13,277,321	14,042,415	14,228,042
INSTRUCTIONAL SUPPORT	3,044,403	3,698,992	3,412,594	3,379,602	3,632,743
PUPIL SUPPORT	4,654,402	4,909,468	4,979,094	5,116,063	5,207,171
SITE AND BUILDING	3,660,403	3,692,234	3,732,011	4,147,535	4,257,245
TOTAL SALARIES AND WAGES	64,231,440	64,844,367	67,518,710	70,842,307	72,694,596
EMPLOYEE BENEFITS					
ADMINISTRATION	1,205,164	954,128	825,521	813,430	823,987
DISTRICT SUPPORT SERVICES	704,417	746,524	795,813	721,150	730,803
REGULAR INSTRUCTION	9,445,700	9,673,112	9,506,189	10,358,254	10,663,568
VOCATIONAL EDUCATION	282,720	278,358	314,216	277,126	280,978
SPECIAL EDUCATION INSTRUCT	3,429,433	3,541,736	3,985,515	4,179,331	4,223,319
INSTRUCTIONAL SUPPORT	825,356	987,194	1,175,610	880,935	931,312
PUPIL SUPPORT	2,032,512	2,186,084	2,117,989	2,218,817	2,306,738
SITE AND BUILDING	1,283,319	1,229,943	1,224,335	1,325,567	1,361,700
FISCAL & FIXED COSTS	-	-	-	12,492	81,020
TOTAL EMPLOYEE BENEFITS	19,208,621	19,597,080	19,945,188	20,787,102	21,403,425
PURCHASED SERVICES					
ADMINISTRATION	168,346	100,744	48,104	71,725	69,550
DISTRICT SUPPORT SERVICES	745,089	1,005,989	949,993	1,236,196	1,204,975
REGULAR INSTRUCTION	845,340	702,772	829,127	1,219,318	3,088,433
VOCATIONAL EDUCATION	336,873	373,995	285,827	340,220	408,850
SPECIAL EDUCATION INSTRUCT	888,387	963,673	900,811	1,220,568	1,233,008
INSTRUCTIONAL SUPPORT	1,480,122	1,386,796	1,271,309	935,234	836,401
PUPIL SUPPORT	351,645	150,161	299,028	145,560	310,510
SITE AND BUILDING	1,492,458	1,472,611	1,645,451	1,733,022	1,713,724
FISCAL & FIXED COSTS	290,451	368,206	329,667	350,000	350,000
TOTAL PURCHASED SERVICES	6,598,712	6,524,945	6,559,316	7,251,843	9,215,451
SUPPLIES & EQUIPMENT					
ADMINISTRATION	9,292	5,130	5,804	4,100	4,850
DISTRICT SUPPORT SERVICES	(22,123)	99,113	4,998	158,793	158,793
REGULAR INSTRUCTION	895,816	960,486	993,850	945,429	1,034,802
VOCATIONAL EDUCATION	43,037	28,598	46,494	25,224	19,104
SPECIAL EDUCATION INSTRUCT	127,160	90,059	104,978	163,768	162,346
INSTRUCTIONAL SUPPORT	113,031	126,315	75,202	133,751	52,065
PUPIL SUPPORT	849,381	972,635	912,501	891,077	882,750
SITE AND BUILDING	917,865	1,153,327	959,883	890,113	1,043,773
TOTAL SUPPLIES & EQUIPMENT	2,933,458	3,435,664	3,103,712	3,212,255	3,358,483
OTHER EXPENDITURES					
ADMINISTRATION	41,739	57,403	46,495	65,900	61,900
DISTRICT SUPPORT SERVICES	45,509	12,758	43,046	19,265	19,500
REGULAR INSTRUCTION	22,877	23,305	32,639	50,400	47,171
SPECIAL EDUCATION INSTRUCT	2,566	2,289	8,024	-	12,000
INSTRUCTIONAL SUPPORT	4,487	4,271	25,559	25,774	16,287
PUPIL SUPPORT	711	2,749	6,139	2,775	2,775
SITE AND BUILDING	6,468	4,063	3,143	10,935	6,435
TOTAL OTHER EXPENDITURES	124,356	106,837	165,303	175,049	166,068
OTHER FINANCING USES					
GENERAL FUND CONTINGENCY	-	-	-	26,275	100,000
OTHER CONTINGENCY, TRANSFERS, RESERVE	611,668	345,711	213,684	79,525	582,500
TOTAL OTHER FINANCING USES	611,668	345,711	213,684	105,800	682,500
GENERAL FUND TOTAL	93,448,048	94,854,603	98,351,367	102,374,356	107,520,523

GENERAL FUND EXPENDITURES (by Program)

	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET
School Board	81,841	68,967	61,207	84,513	78,085
Office of the Superintendent	614,722	522,791	471,470	503,267	519,237
Instructional Administration	186,955	245,170	262,744	252,414	258,553
School Administration	3,660,562	2,857,079	2,543,868	2,760,098	2,838,295
Total District & School Administration	4,544,079	3,694,007	3,339,289	3,600,292	3,694,170
General Administrative Support	1,098,108	1,190,608	1,326,592	1,411,842	1,432,270
Other Administrative Support	608,207	857,846	1,009,516	1,094,820	1,116,668
Business Support Services	1,478,656	1,620,639	1,418,226	1,704,590	1,708,371
Cooperative Purchasing & Services	9,167	9,042	8,937	10,000	10,000
Total District Support Services	3,194,138	3,678,136	3,763,271	4,221,252	4,267,309
Kindergarten Education	1,337,269	1,379,553	2,933,098	3,127,143	3,212,842
Elementary Education	16,679,224	16,746,454	15,812,231	17,859,383	18,244,329
Title II, Part A - Improve Teacher Quality	112,194	124,133	206,098	225,000	240,000
Title III, Part A - English Language Acquisit	72,081	66,268	72,778	131,225	120,000
Secondary Education	2,542,218	2,603,037	2,467,565	2,574,051	3,005,378
Visual Art	1,122,262	1,175,103	1,150,907	1,120,460	1,038,262
Business	537,709	496,394	379,245	378,432	357,614
Title I - Educationally Disadvantaged	1,514,589	1,297,833	1,185,608	1,374,846	1,333,588
Basic Skills	138,029	75,723	77,215	82,317	62,638
Gifted and Talented	1,062,767	1,466,196	1,582,199	1,676,587	1,915,433
Limited English Proficiency	1,820,047	1,824,308	1,892,960	2,067,764	2,149,880
English (Language Art)	3,143,706	2,851,495	2,995,550	3,199,265	3,296,064
Foreign/Native language	2,006,257	2,066,004	2,116,304	2,165,233	2,233,046
Health & Physical Education	2,011,755	1,962,517	1,922,567	1,921,541	1,911,414
Family Living Science	7,867	7,524	2,646	6,050	6,000
Industrial Education	347,973	339,071	285,830	252,366	255,379
Mathematics	2,729,798	2,705,851	2,759,352	2,938,825	2,996,422
Computer Science/Technology Education	1,704	271	5,939	800	800
Music	1,788,040	1,884,678	1,935,118	2,025,650	2,109,926
Natural Sciences	2,549,688	2,554,191	2,625,650	2,715,704	2,812,893
Social Studies	2,335,174	2,468,454	2,582,508	2,712,003	2,758,531
Total Regular Instruction	43,860,350	44,095,058	44,991,366	48,554,645	50,060,439
Co-curricular Activities	284,900	257,297	240,030	253,717	246,949
Boys & Girls Athletics	1,278,531	1,090,653	1,183,197	1,313,456	3,346,013
Boys Athletics	326,073	311,775	306,244	303,964	323,770
Girls Athletics	243,883	242,596	252,250	255,197	264,296
Total Co-Curricular & Extra-Curricular	2,133,387	1,902,321	1,981,722	2,126,334	4,181,028
Distributive Education	148,369	154,245	161,238	134,939	137,793
Home Economics/ Consumer Ed.	238,338	215,418	292,008	207,232	212,201
Business & Office	563,157	622,173	572,473	591,221	604,152
Trade & Industry	78,443	88,258	167,477	137,535	140,877
Special Needs	405,525	364,852	348,913	294,493	332,190
Vocational-General	311,268	308,869	228,307	326,500	356,500
Total Vocational Education	1,745,101	1,753,814	1,770,416	1,691,920	1,783,713

GENERAL FUND EXPENDITURES (by Program)

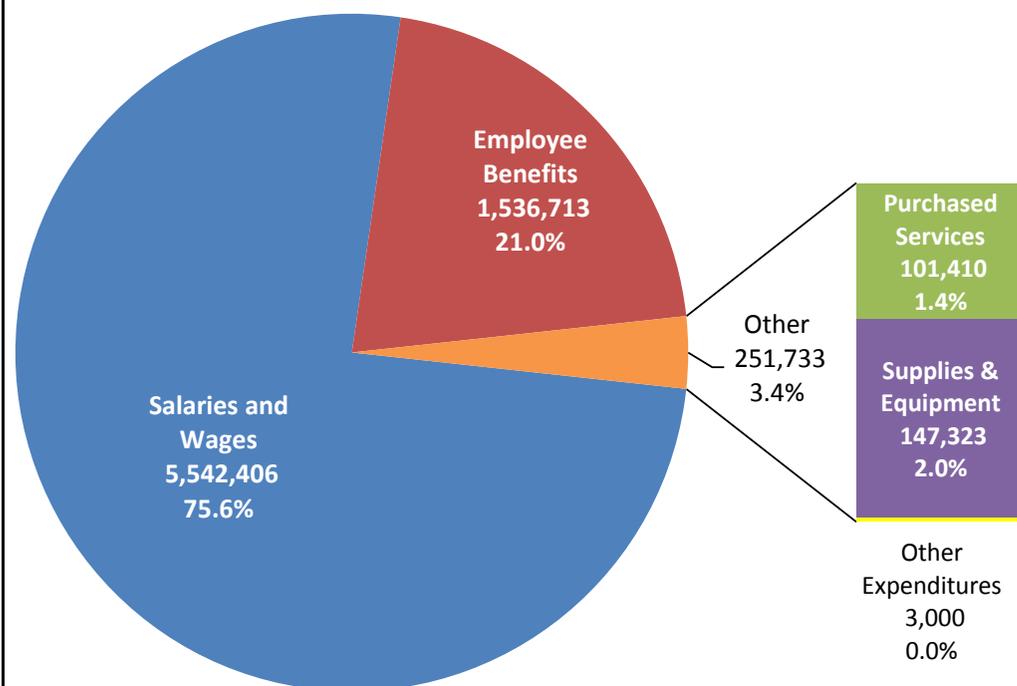
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET
Speech/Language Impaired	1,468,972	1,564,668	1,654,454	1,821,078	1,833,852
Mild-Moderate Impaired	1,787,523	1,712,217	1,939,954	2,239,925	2,324,578
Moderate-Severe Impaired	648,417	625,608	763,359	902,495	882,832
Physically Impaired	1,187,412	1,286,982	1,111,647	1,167,964	1,102,559
Deaf-Hard of Hearing	254,966	270,810	292,932	331,718	336,393
Visually Impaired	173,020	127,537	59,152	105,850	105,500
Specific Learning Disability	2,662,192	2,637,337	2,396,533	2,073,050	2,050,673
Emotional/Behavioral Disorder	1,537,198	1,836,694	2,420,822	2,792,487	2,907,577
Other Health Impaired	105,214	87,098	221,527	333,781	350,192
Autistic	2,917,271	2,756,175	2,561,634	2,334,854	2,399,689
ECSE	1,180,504	1,212,316	1,581,738	1,585,902	1,583,732
Traumatic Brain Injury	-	-	21,756	31,101	33,289
Severely Multiple Impaired	129,366	216,498	413,472	154,765	160,367
Spec Educ-General	2,248,643	2,506,499	2,605,258	3,387,475	3,481,697
Care and Treatment	149,932	200,068	232,411	343,637	305,785
Total Special Education Instruction	16,450,630	17,040,508	18,276,649	19,606,082	19,858,715
General Instructional Support	2,433,731	3,876,139	4,222,344	3,495,434	3,189,947
Curriculum Consult/Development	1,378,727	782,768	497,620	566,595	584,026
Educational Media	896,670	910,922	666,120	558,766	587,736
Staff Development	758,270	633,738	574,190	1,003,280	1,107,099
Total Instructional Support	5,467,399	6,203,567	5,960,274	5,624,075	5,468,808
Counseling & Guidance	987,810	1,005,024	1,076,638	1,083,625	1,085,870
Health Services	547,432	507,581	485,215	503,167	513,640
Psychological Services	106,094	102,833	108,051	115,278	120,257
Attend/Soc Work	465,057	516,836	497,410	524,018	509,030
Pupil Transportation Regular	5,779,167	6,086,616	6,144,886	6,145,154	6,478,197
Other Pupil Support Services	3,091	2,207	2,551	3,050	2,950
Total Pupil Support	7,888,651	8,221,098	8,314,751	8,374,292	8,709,944
Operations & Maintenance	7,360,513	7,552,178	7,564,823	8,107,172	8,382,877
Total Site and Building	7,360,513	7,552,178	7,564,823	8,107,172	8,382,877
Worker's Compensation	-	-	-	12,492	81,020
Property & Other Insurance	290,451	368,206	329,667	350,000	350,000
Contingencies & Reserves	513,349	345,711	213,684	105,800	682,500
Total Fiscal & Other	803,800	713,917	543,351	468,292	1,113,520
Total General Fund Expenditures	93,448,048	94,854,603	98,351,367	102,374,356	107,520,523

Cedar Ridge Elementary School's enrollment increased from 717 students October 1, 2011 to 726 on October 1, 2015. The projected student count for the 2016-17 school year is 679 students. This is a decrease of 5.3% over the six year period. The percentage of students eligible for free or reduced meals increased from 19.3% in 2011-12 to a projected 20.8% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	89	120	103	83	88	89
1	121	86	115	106	89	85
2	137	121	86	111	111	84
3	111	134	124	95	110	113
4	127	116	119	115	90	110
5	132	129	108	122	117	86
6	0	126	124	112	121	112
TOTAL	717	832	779	744	726	679

F/R	19.3%	17.3%	19.8%	19.5%	20.5%	20.8%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	4,592,791	5,126,423	5,243,990	5,322,512	5,604,542	5,542,406
Employee Benefits	1,270,846	1,476,998	1,442,399	1,481,783	1,547,208	1,536,713
Purchased Services	69,271	77,455	70,939	108,324	113,709	101,410
Supplies & Equipment	137,637	118,823	149,462	166,484	143,985	147,323
Other Expenditures	1,160	1,412	2,720	1,438	3,000	3,000
TOTAL EXPENDITURES	6,071,705	6,801,111	6,909,510	7,080,541	7,412,444	7,330,852
TOTAL STUDENTS	717	832	779	744	726	679
SPENDING PER STUDENT	8,468	8,174	8,870	9,517	10,210	10,797



The pie chart at left shows the school's 2016-17 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 Materials, at 2.0%, 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 1.4%, including professional fees, utilities, postage, communication, etc. 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

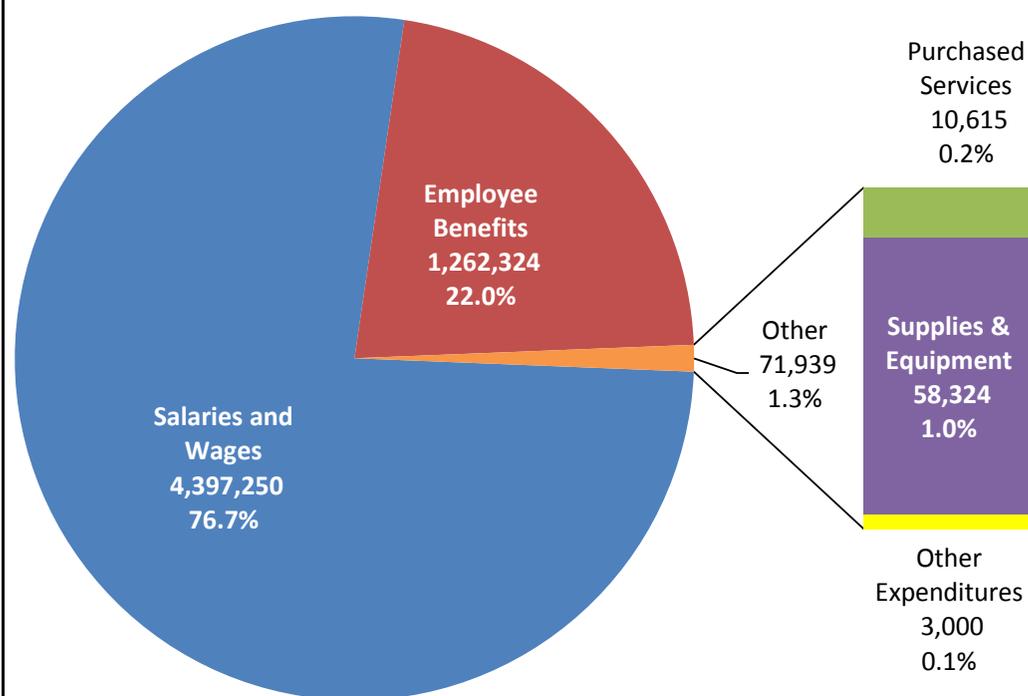
Eagle Heights Spanish Immersion School's enrollment increased from 810 students October 1, 2011 to 824 on October 1, 2015. The projected student count for the 2016-17 school year is 813 students. This is a increase of 0.4% over the six year period. The percentage of students eligible for free or reduced meals increased from 8.5% in 2011-12 to a projected 9.3% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	140	133	131	148	130	132
1	149	139	124	119	139	120
2	117	139	133	114	115	132
3	106	112	135	124	103	109
4	108	103	104	123	123	93
5	115	103	97	99	118	116
6	75	110	101	87	96	111
TOTAL	810	839	825	814	824	813

F/R	8.5%	9.4%	8.4%	8.9%	9.1%	9.3%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	2,481,206	3,456,934	3,342,981	3,823,068	4,203,398	4,397,250
Employee Benefits	858,558	1,012,574	1,023,266	1,131,065	1,216,986	1,262,324
Purchased Services	18,627	23,671	24,563	61,780	11,500	10,615
Supplies & Equipment	85,988	73,790	55,400	98,061	65,074	58,324
Other Expenditures	767	353	2,387	1,821	3,000	3,000
TOTAL EXPENDITURES	3,445,146	4,567,322	4,448,596	5,115,794	5,499,958	5,731,513
TOTAL STUDENTS	810	839	825	814	824	813
SPENDING PER STUDENT	4,253	5,444	5,392	6,285	6,675	7,050



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 98.7% of the total budget. Supplies and Materials, at 1.0%, 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 0.2%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

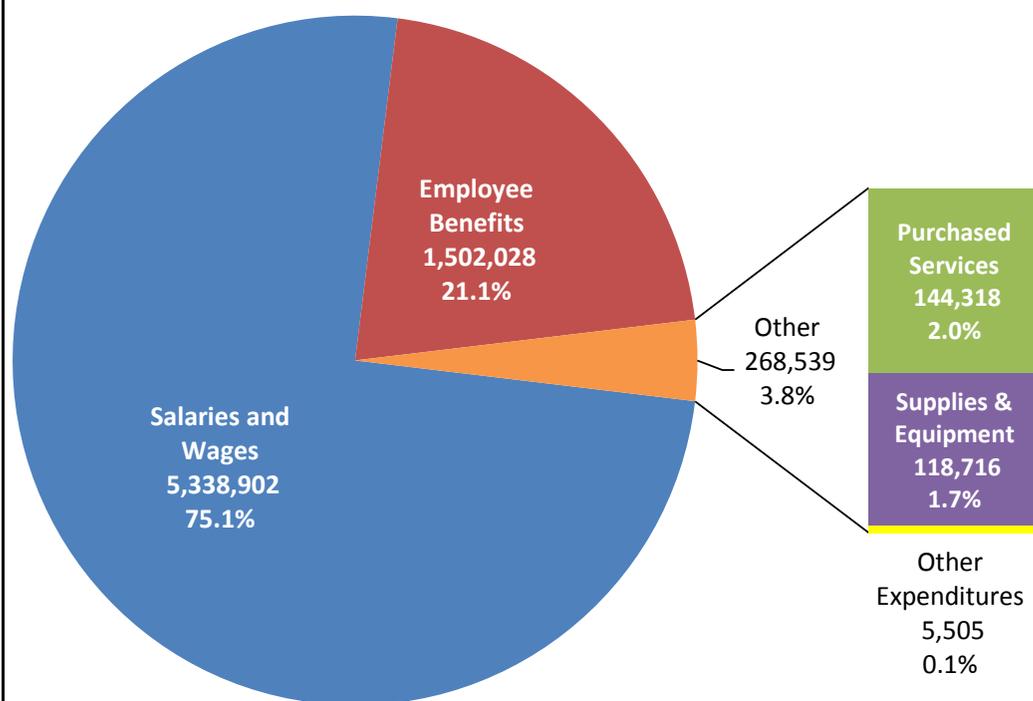
Note: Currently Oak Point and Eagle Heights Spanish Immersion share a building and all costs associated with maintaining the facilities are charged to Oak Point.

Eden Lake Elementary School's enrollment decreased from 828 students October 1, 2011 to 732 on October 1, 2015. The projected student count for the 2016-17 school year is 799 students. This is a decrease of 3.5% over the six year period. Due to facility constraints at Forest Hills, the Mosaic program will be moved to Eden Lake starting in 2016-17. The percentage of students eligible for free or reduced meals increased from 34.8% in 2011-12 to a projected 41.6% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	120	134	97	106	88	88
1	140	115	136	102	105	91
2	138	130	111	130	102	105
3	145	132	130	103	122	115
4	130	138	119	124	93	141
5	155	131	130	115	114	118
6	0	159	118	122	108	141
TOTAL	828	939	841	802	732	799

F/R	11-12	12-13	13-14	14-15	15-16	16-17
	34.8%	32.3%	36.5%	39.9%	40.2%	41.6%

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	4,411,723	5,255,607	5,126,653	5,150,793	5,348,603	5,338,902
Employee Benefits	1,254,090	1,440,385	1,400,624	1,468,185	1,514,706	1,502,028
Purchased Services	96,286	96,948	93,343	126,304	122,124	144,318
Supplies & Equipment	110,265	116,719	120,239	142,018	172,453	118,716
Other Expenditures	949	1,339	1,791	1,778	4,895	5,505
TOTAL EXPENDITURES	5,873,313	6,910,998	6,742,650	6,889,078	7,162,781	7,109,469
TOTAL STUDENTS	828	939	841	802	732	799
SPENDING PER STUDENT	7,093	7,360	8,017	8,590	9,785	8,898



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.2% of the total budget. Purchased services, at 2.0%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Materials account for 1.5%, 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.

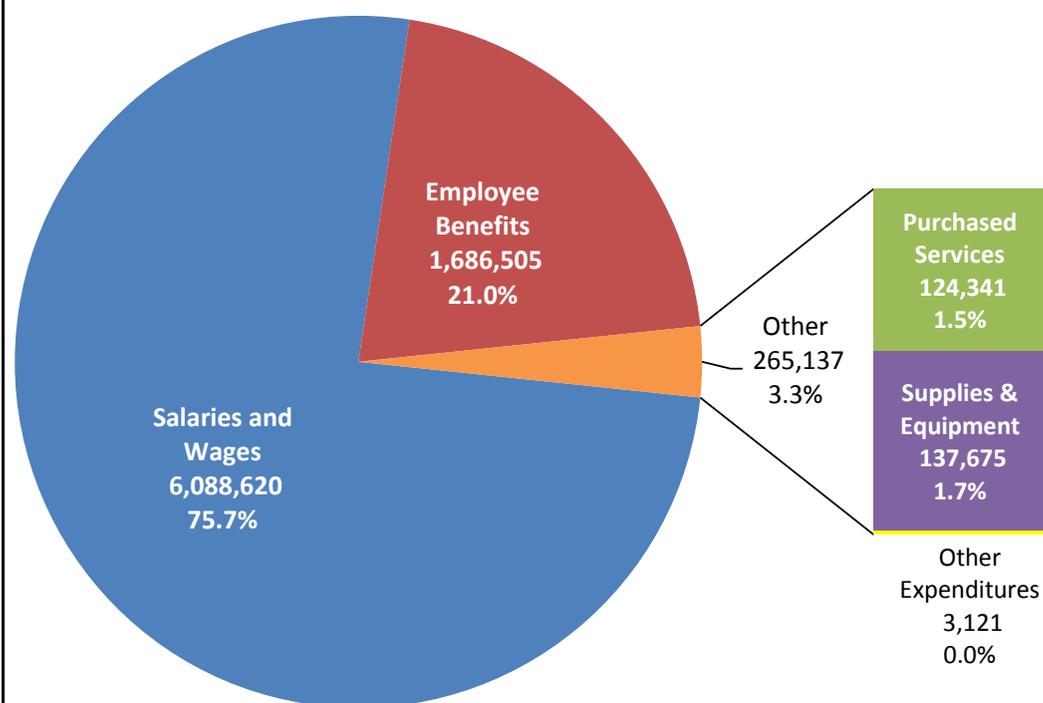
Note: Spending per student is lower as the Mosaic program staff remain allocated to Forest Hills instead of Eden Lake. This will be corrected with the final budget submission.

Forest Hills Elementary School's enrollment increased from 560 students October 1, 2011 to 777 on October 1, 2015. The projected student count for the 2016-17 school year is 728 students. This is an increase of 30.0% over the six year period. Due to facility constraints, the Mosaic program will be moved from Forest Hills to Eden Lake in 2016-17. The percentage of students eligible for free or reduced meals decreased from 34.5% in 2011-12 to a projected 27.6% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	98	107	105	105	112	113
1	100	95	111	110	108	118
2	81	100	99	113	106	115
3	91	83	110	99	123	103
4	95	85	115	109	101	103
5	95	84	100	119	108	88
6	0	96	92	107	119	88
TOTAL	560	650	732	762	777	728

F/R	34.5%	33.7%	30.1%	26.6%	29.0%	27.6%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	3,774,539	4,267,950	4,514,581	5,363,996	5,757,924	6,088,620
Employee Benefits	1,038,016	1,163,526	1,252,299	1,494,936	1,597,124	1,686,505
Purchased Services	104,974	100,898	99,753	139,407	131,310	124,341
Supplies & Equipment	43,100	52,137	118,864	124,885	117,085	137,675
Other Expenditures	1,045	1,111	1,635	2,165	3,600	3,121
TOTAL EXPENDITURES	4,961,674	5,585,621	5,987,132	7,125,390	7,607,043	8,040,262
TOTAL STUDENTS	560	650	732	762	777	728
SPENDING PER STUDENT	8,860	8,593	8,179	9,351	9,790	11,044



The pie chart at left shows the school's 2016-17 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 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 1.5%, including professional fees, utilities, postage, communication, etc. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

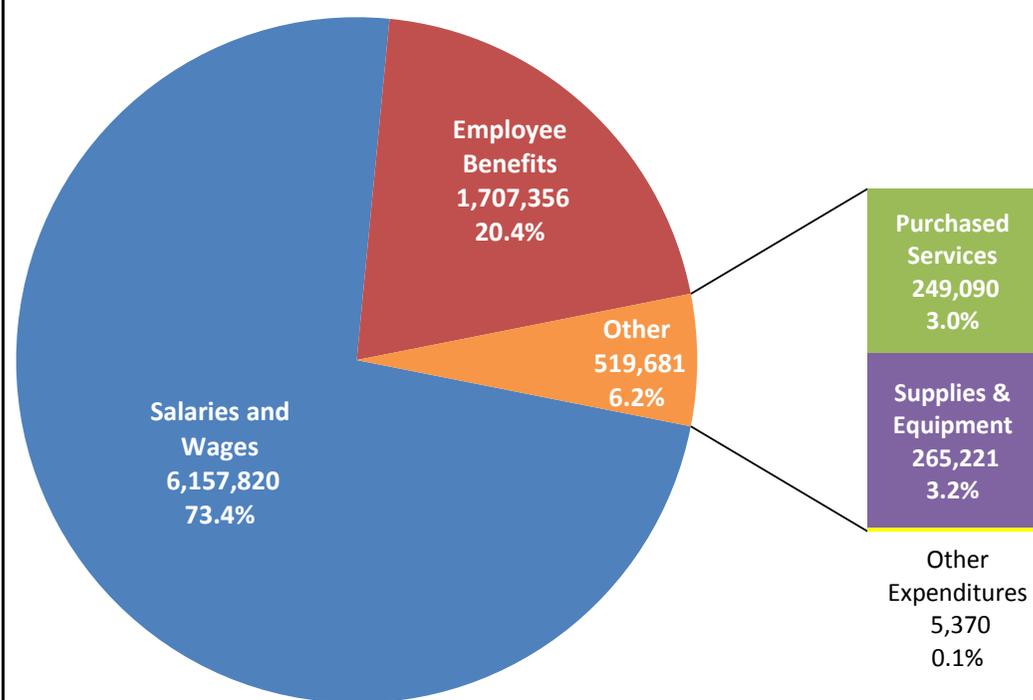
Note: Spending per student is higher as the Mosaic program staff remain allocated to Forest Hills instead of Eden Lake. This will be corrected with the final budget submission.

Oak Point Elementary School's enrollment decreased from 1,312 students October 1, 2011 to 759 on October 1, 2015. The projected student count for the 2016-17 school year is 762 students. This is a decrease of 43.9% over the six year period. Note, during the 2011-12 year, Oak Point was transitioning from an intermediate school to an elementary and still hosted all 6th graders except for Spanish Immersion for the district. The percentage of students eligible for free or reduced meals increased from 22.7% in 2011-12 to a projected 27.0% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	119	101	109	115	106	105
1	122	124	118	110	118	113
2	118	111	121	111	103	119
3	98	114	114	125	107	109
4	135	103	105	104	116	106
5	102	134	94	104	100	110
6	618	100	133	95	109	100
TOTAL	1312	787	794	764	759	762

F/R	22.7%	23.3%	26.8%	25.0%	26.1%	27.0%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	7,782,002	5,238,926	5,649,220	5,570,347	6,024,308	6,157,820
Employee Benefits	2,071,381	1,385,964	1,456,214	1,560,284	1,676,462	1,707,356
Purchased Services	194,587	229,638	227,099	267,070	288,610	249,090
Supplies & Equipment	234,282	179,521	191,778	249,522	266,574	265,221
Other Expenditures	1,272	1,840	2,968	-	6,260	5,370
TOTAL EXPENDITURES	10,283,524	7,035,888	7,527,279	7,647,223	8,262,214	8,384,857
TOTAL STUDENTS	1,312	787	794	764	759	762
SPENDING PER STUDENT	7,838	8,940	9,480	10,009	10,886	11,004



The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 93.8% of the total budget. Supplies and Materials, at 3.2%, 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 3.0%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

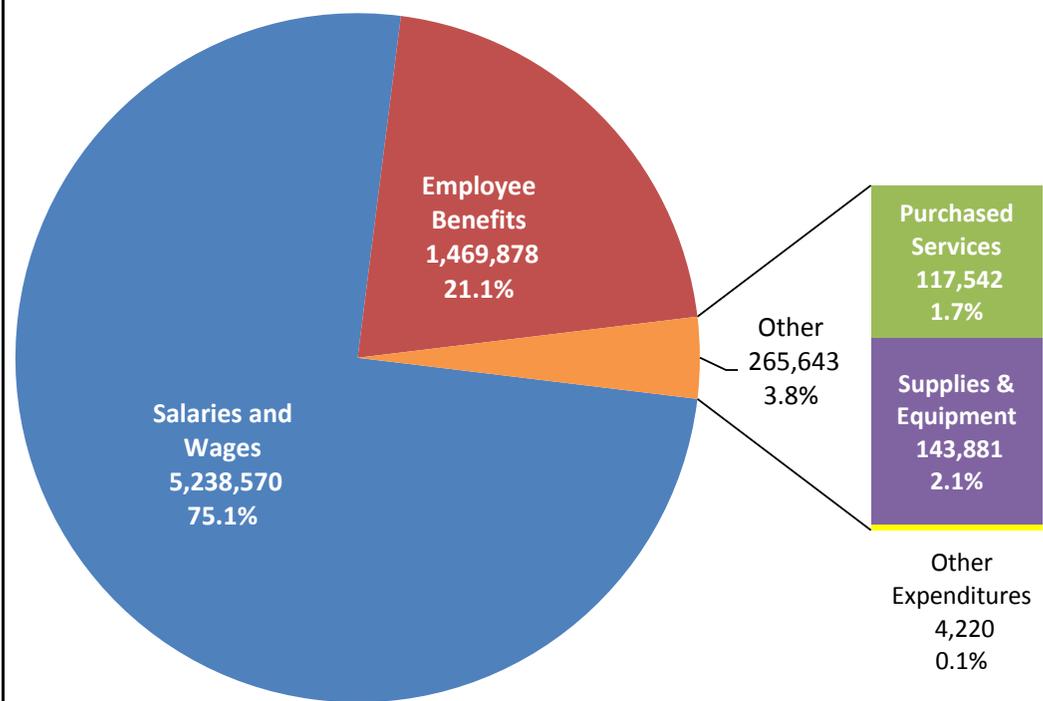
Note: Currently Oak Point and Eagle Heights Spanish Immersion share a building and all costs associated with maintaining the facilities are charged to Oak Point.

Prairie View Elementary School's enrollment increased from 550 students October 1, 2011 to 688 on October 1, 2015. The projected student count for the 2016-17 school year is 642 students. This is an increase of 16.7% over the six year period. The percentage of students eligible for free or reduced meals increased from 23.3% in 2011-12 to a projected 23.6% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
K	71	75	80	89	88	88
1	88	77	79	77	102	90
2	89	92	74	76	74	86
3	104	95	87	81	101	76
4	98	109	110	99	106	91
5	100	101	129	103	108	100
6	0	106	105	128	109	111
TOTAL	550	655	664	653	688	642

F/R	23.3%	20.6%	22.4%	21.7%	23.5%	23.6%
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	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
EXPENDITURES						
Salaries & Wages	3,818,067	4,248,064	4,563,371	4,904,137	5,081,043	5,238,570
Employee Benefits	1,162,830	1,155,690	1,302,913	1,352,036	1,426,927	1,469,878
Purchased Services	80,535	102,413	91,204	141,256	135,126	117,542
Supplies & Equipment	123,347	83,881	101,963	113,000	137,644	143,881
Other Expenditures	636	692	2,019	-	2,000	4,220
TOTAL EXPENDITURES	5,185,415	5,590,740	6,061,470	6,510,428	6,782,740	6,974,091
TOTAL STUDENTS	550	655	664	653	688	642
SPENDING PER STUDENT	9,428	8,535	9,129	9,970	9,859	10,863



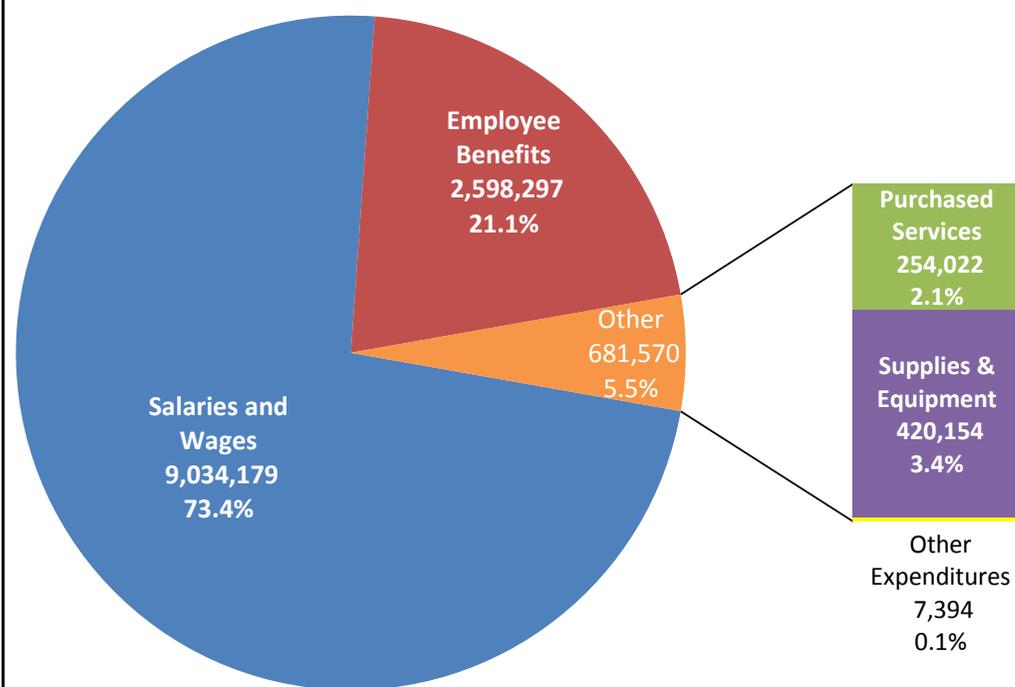
The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.2% of the total budget. Supplies and Materials, at 2.1%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 1.7%, 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 1,424 students October 1, 2011 to 1,386 on October 1, 2015. The projected student count for the 2016-17 school year is 1,384 students. This is a decrease of 2.8% over the six year period. The percentage of students eligible for free or reduced meals increased from 18.8% in 2011-12 to a projected 22.2% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
7	723	706	706	696	676	690
8	701	714	720	718	710	694
TOTAL	1424	1420	1426	1414	1386	1384

F/R	11-12	12-13	13-14	14-15	15-16	16-17
	18.8%	19.3%	18.1%	19.7%	21.5%	22.2%

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	7,651,863	7,950,941	8,151,409	8,349,863	8,879,592	9,034,179
Employee Benefits	2,217,647	2,195,009	2,445,515	2,410,486	2,562,471	2,598,297
Purchased Services	195,506	197,078	214,918	251,139	264,949	254,022
Supplies & Equipment	299,852	278,123	290,081	568,759	370,804	420,154
Other Expenditures	2,114	2,717	2,639	2,438	7,394	7,394
TOTAL EXPENDITURES	10,366,982	10,623,868	11,104,562	11,582,685	12,085,210	12,314,046
TOTAL STUDENTS	1,424	1,420	1,426	1,414	1,386	1,384
SPENDING PER STUDENT	7,280	7,482	7,787	8,191	8,719	8,897



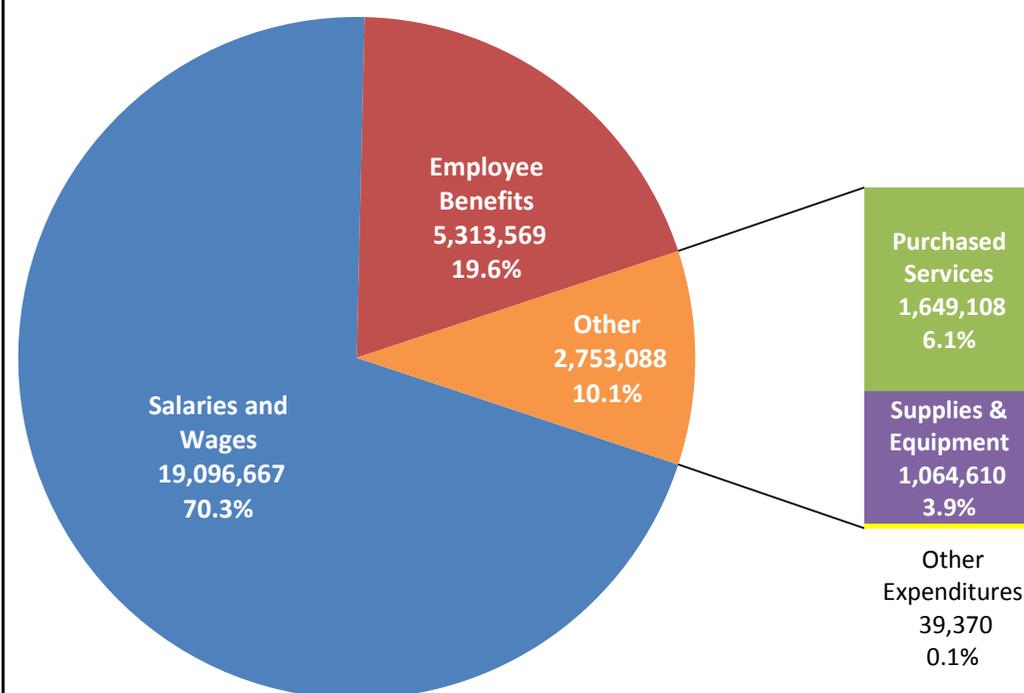
The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 94.5% of the total budget. Supplies and Materials, at 3.4%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 2.1%, 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 Prairie High School's enrollment decreased from 3110 students October 1, 2011 to 2965 on October 1, 2015. The projected student count for the 2016-17 school year is 3003 students. This is a decrease of 3.4% over the six year period. The percentage of students eligible for free or reduced meals increased from 14.6% in 2011-12 to a projected 19.5% in 2016-17. 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	11-12	12-13	13-14	14-15	15-16	16-17
9	806	730	756	745	767	751
10	726	815	718	757	736	755
11	792	701	810	708	763	736
12	786	773	705	791	699	761
TOTAL	3110	3019	2989	3001	2965	3003

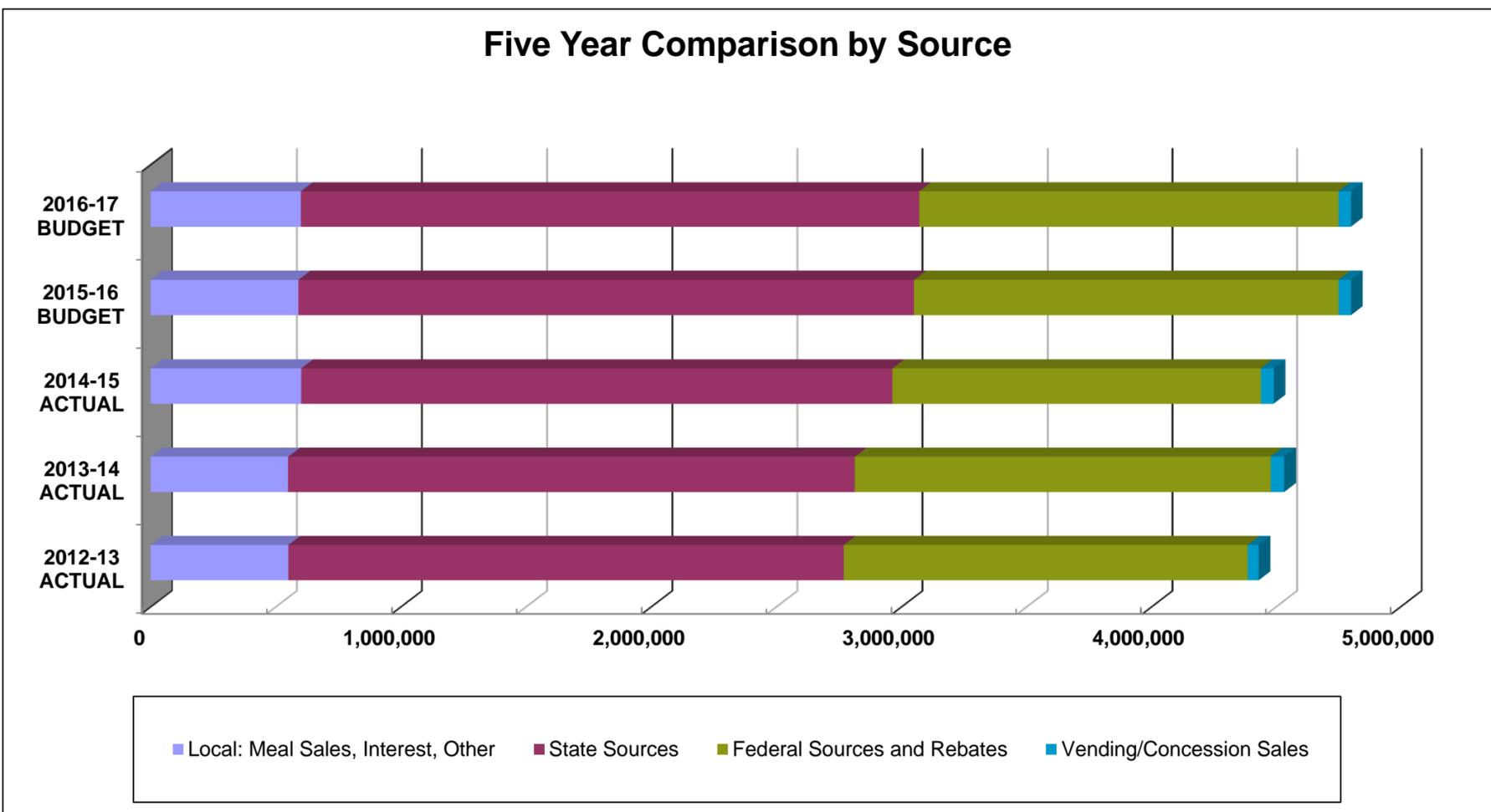
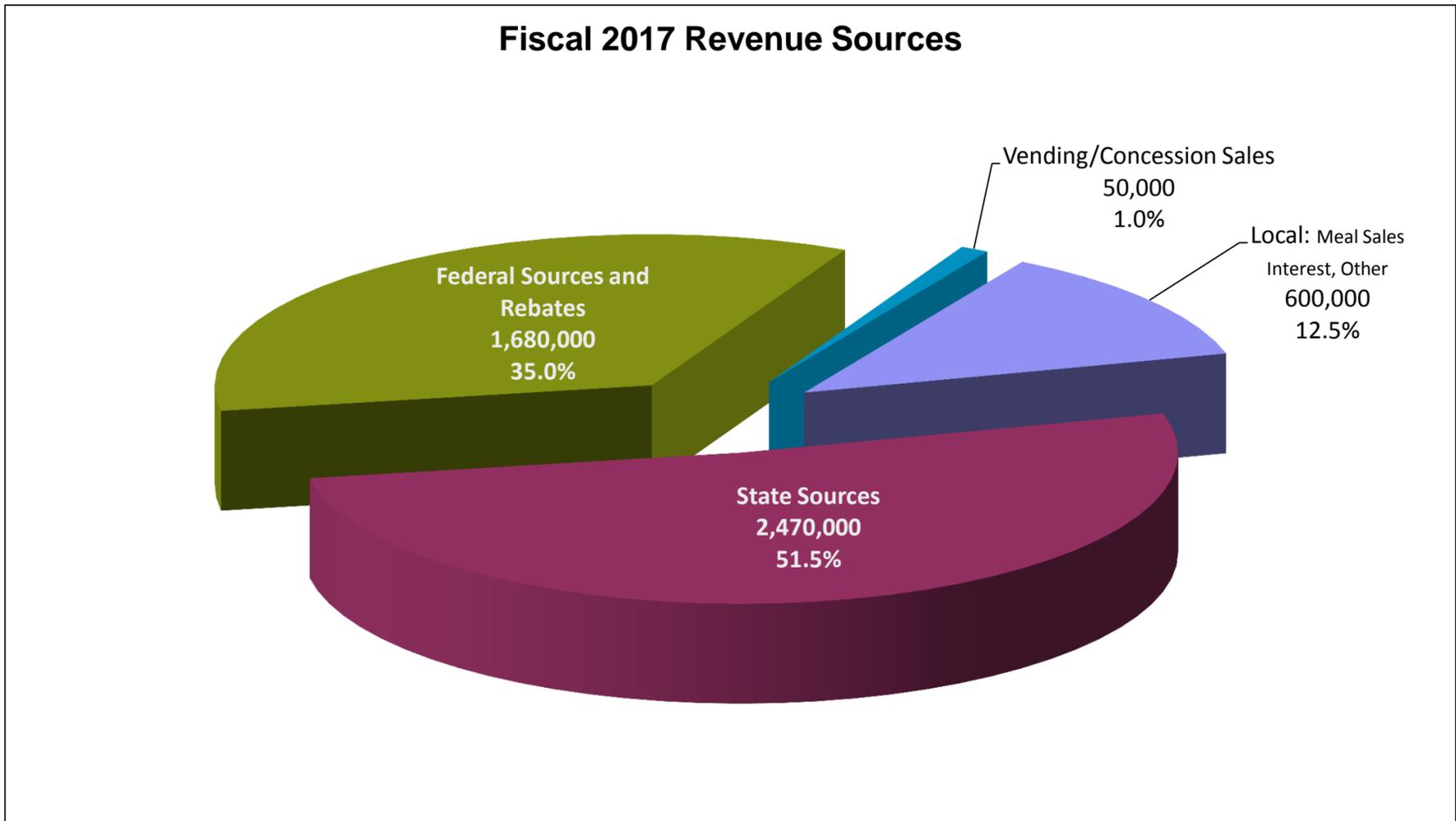
F/R	14.6%	13.5%	14.8%	17.4%	18.5%	19.5%
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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	15,895,623	16,685,393	17,135,870	17,711,782	18,391,109	19,096,667
Employee Benefits	4,614,035	4,898,290	4,951,037	4,927,738	5,164,120	5,313,569
Purchased Services	1,436,482	1,667,047	1,401,952	1,607,597	1,592,791	1,649,108
Supplies & Equipment	667,742	779,925	949,474	3,109,149	1,713,363	1,064,610
Other Expenditures	36,088	23,332	26,193	36,570	32,160	39,370
TOTAL EXPENDITURES	22,649,969	24,053,987	24,464,526	27,392,836	26,893,543	27,163,324
TOTAL STUDENTS	3,110	3,019	2,989	3,001	2,965	3,003
SPENDING PER STUDENT	7,283	7,968	8,185	9,128	9,070	9,045



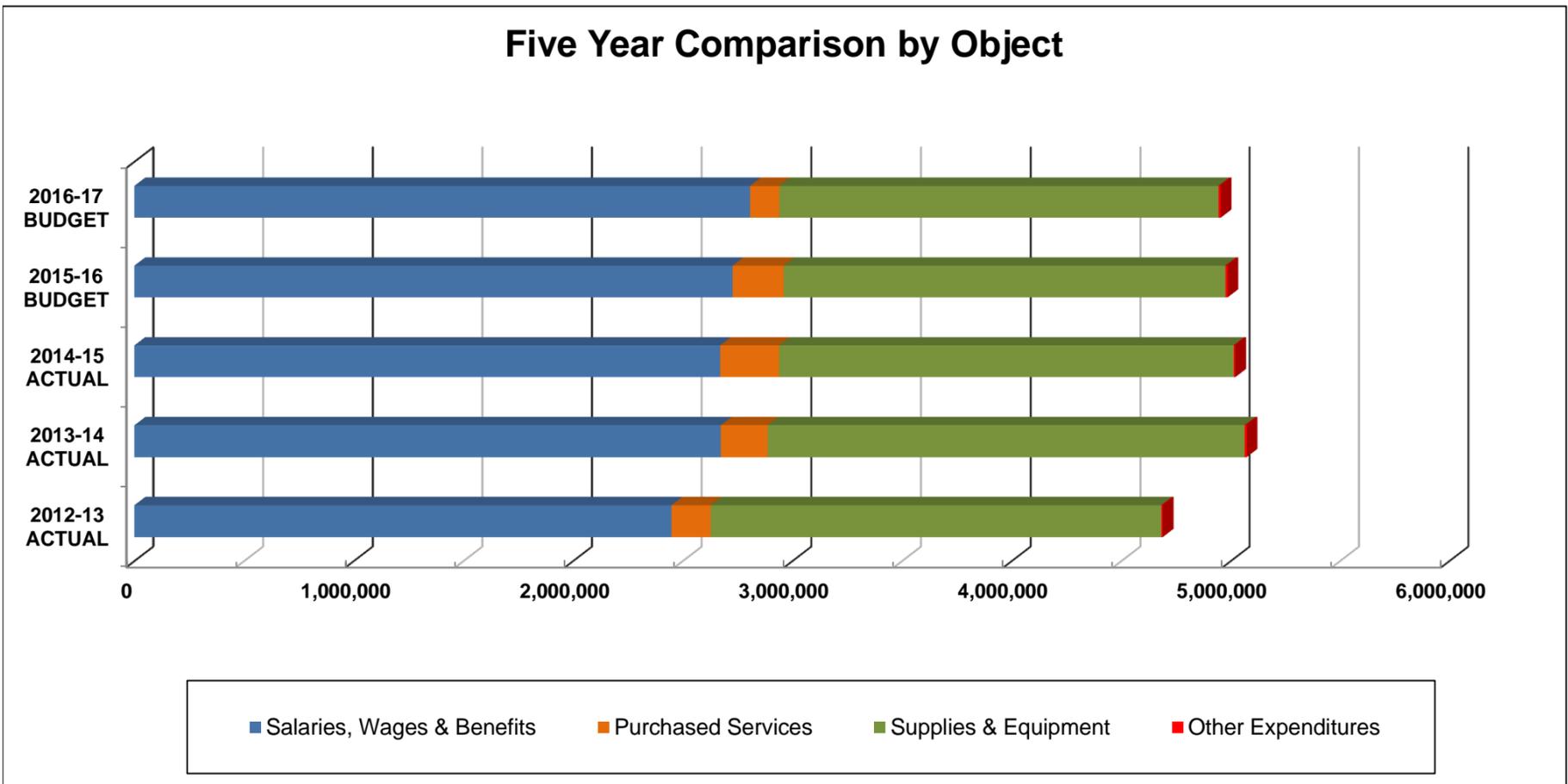
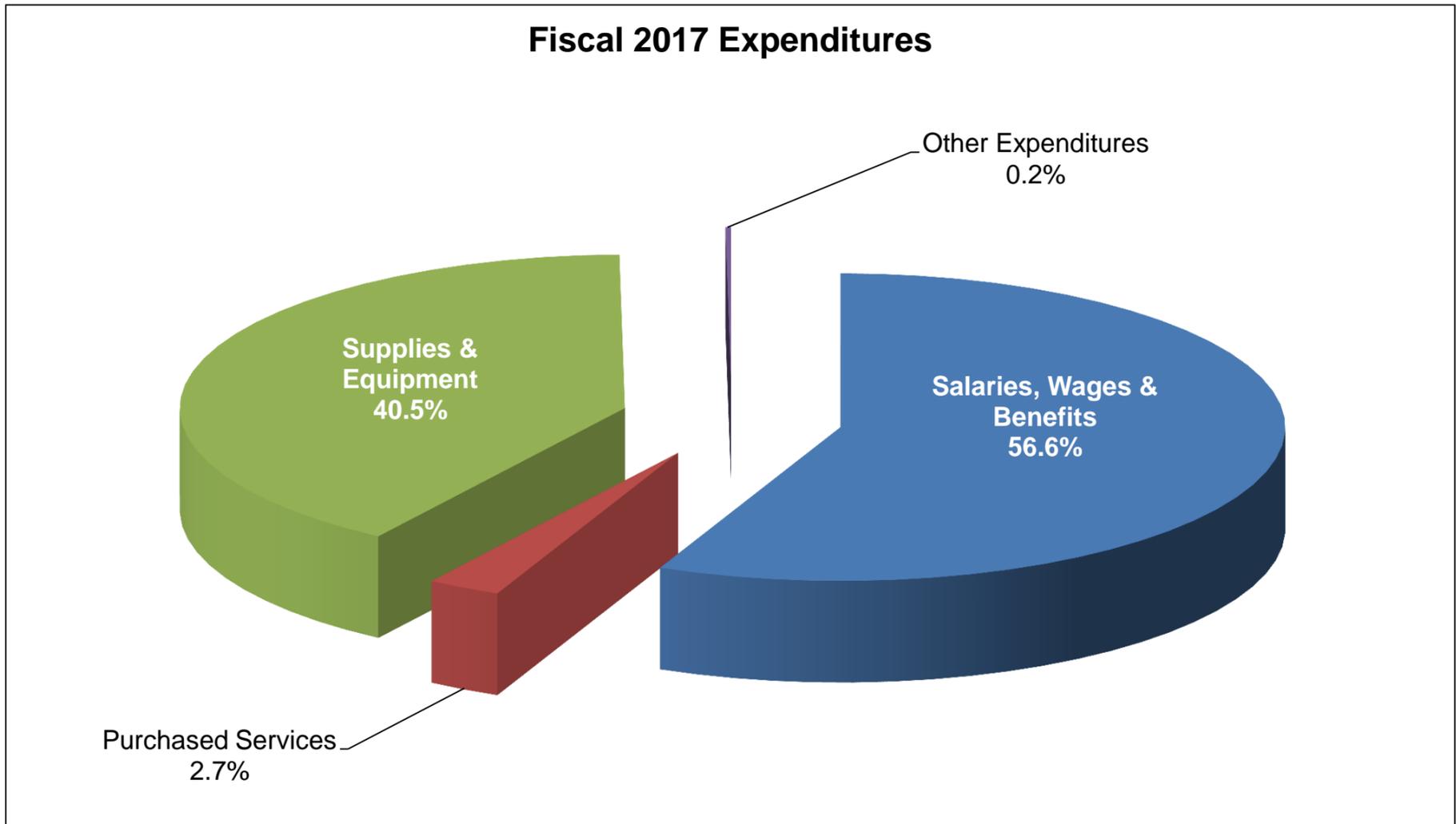
The pie chart at left shows the school's 2016-17 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 89.9% of the total budget. Purchased services make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Materials account for 3.9%, 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



FOOD SERVICE FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	549,806	549,003	601,329	590,000	600,000	10,000	1.69%
State Sources	2,219,035	2,263,711	2,361,938	2,460,000	2,470,000	10,000	0.41%
Federal Sources and Rebates	1,616,640	1,665,371	1,474,933	1,700,000	1,680,000	(20,000)	-1.18%
Vending/Concession Sales	44,080	54,100	51,427	50,000	50,000	0	0.00%
TOTAL	4,429,560	4,532,184	4,489,627	4,800,000	4,800,000	0	0.00%

FOOD SERVICE FUND EXPENDITURES

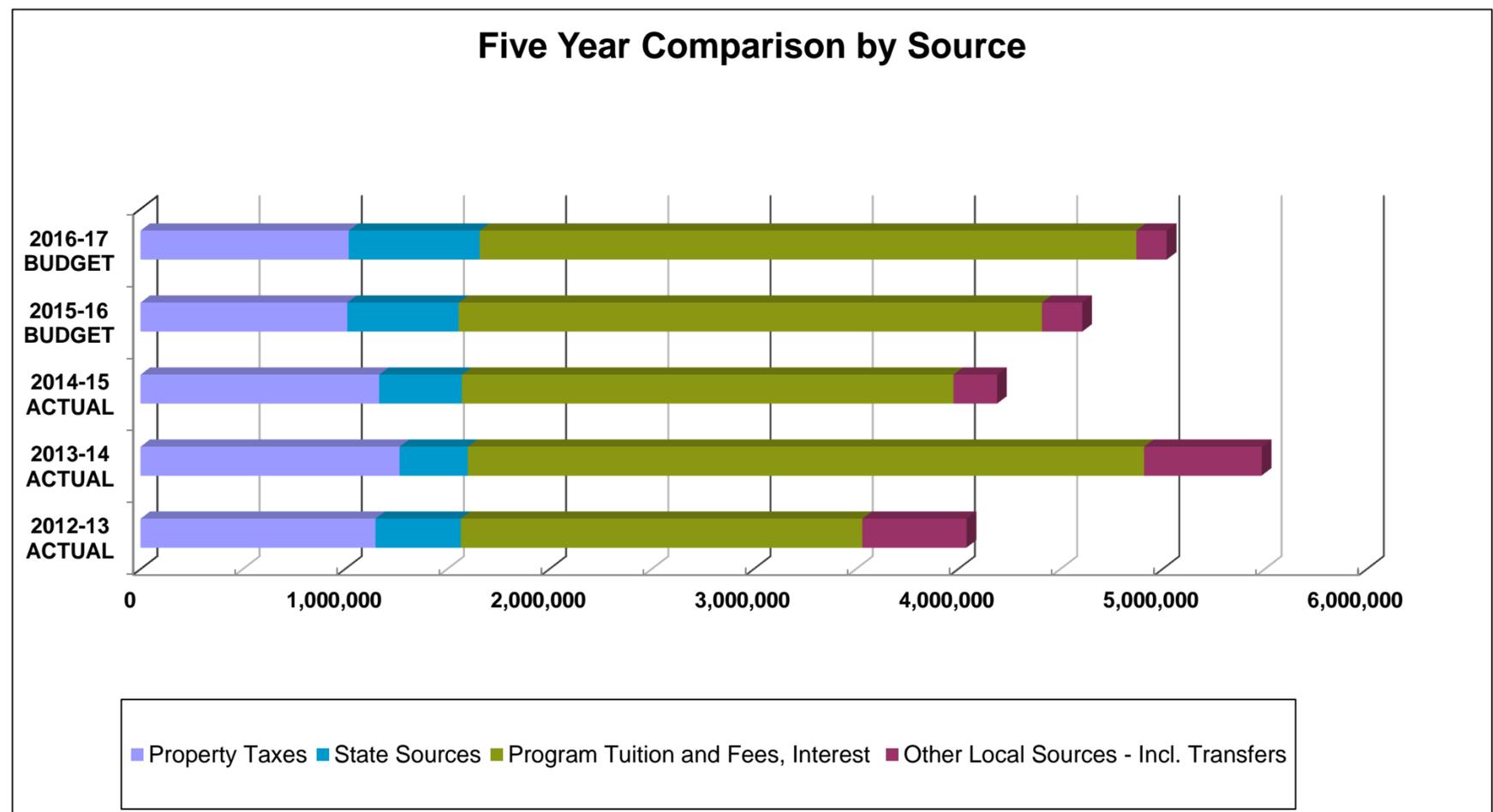
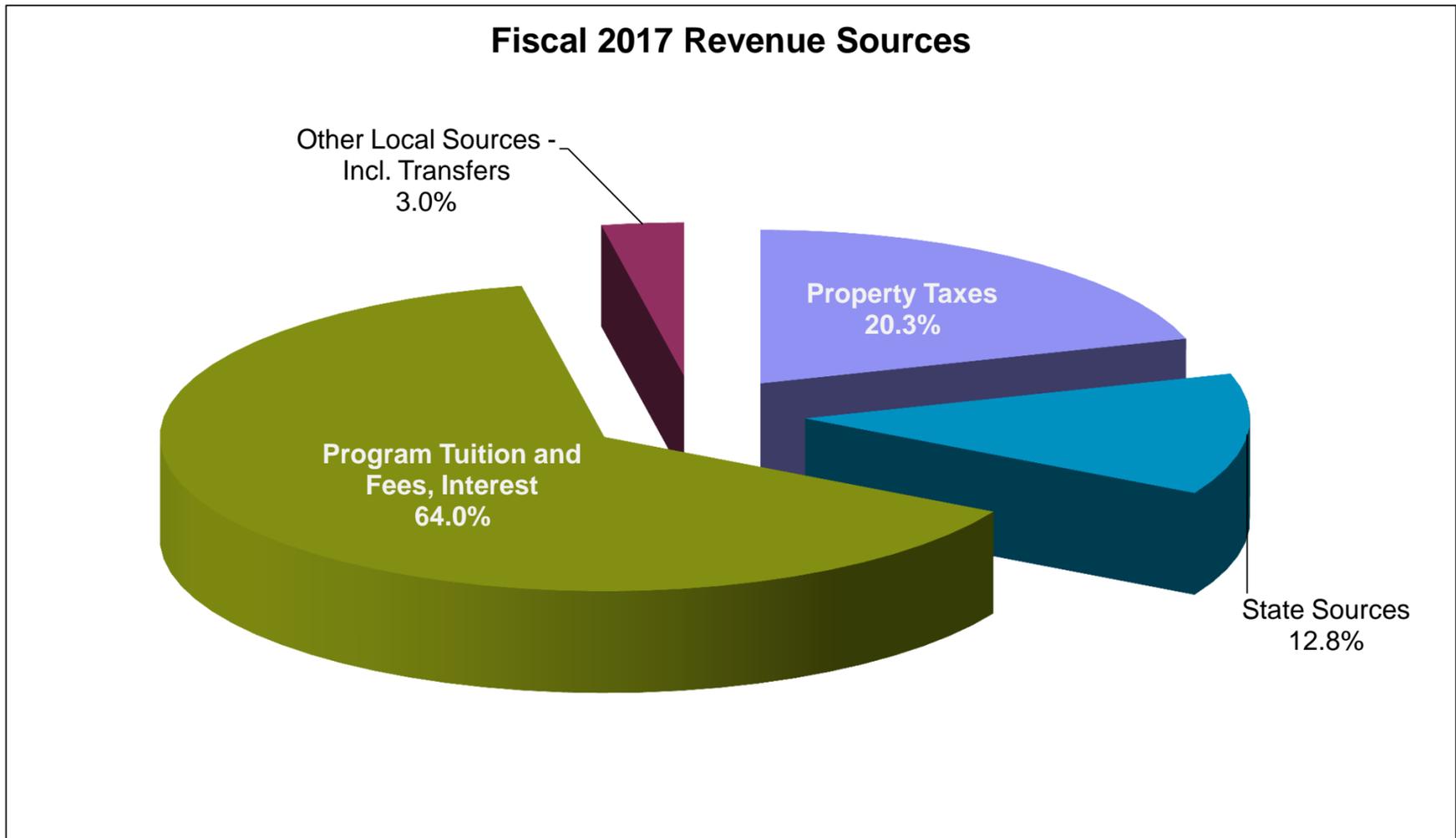


FOOD SERVICE FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	2,448,469	2,672,641	2,670,569	2,727,085	2,806,230	79,145	2.90%
Purchased Services	179,587	213,409	268,297	233,000	133,000	(100,000)	-42.92%
Supplies & Equipment	2,054,568	2,177,235	2,073,680	2,015,095	2,005,095	(10,000)	-0.50%
Other Expenditures	6,289	9,262	7,749	10,000	10,000	0	0.00%
TOTAL	4,688,913	5,072,547	5,020,295	4,985,180	4,954,325	(31,000)	-0.62%

FOOD SERVICE FUND EXPENDITURES (by Object)

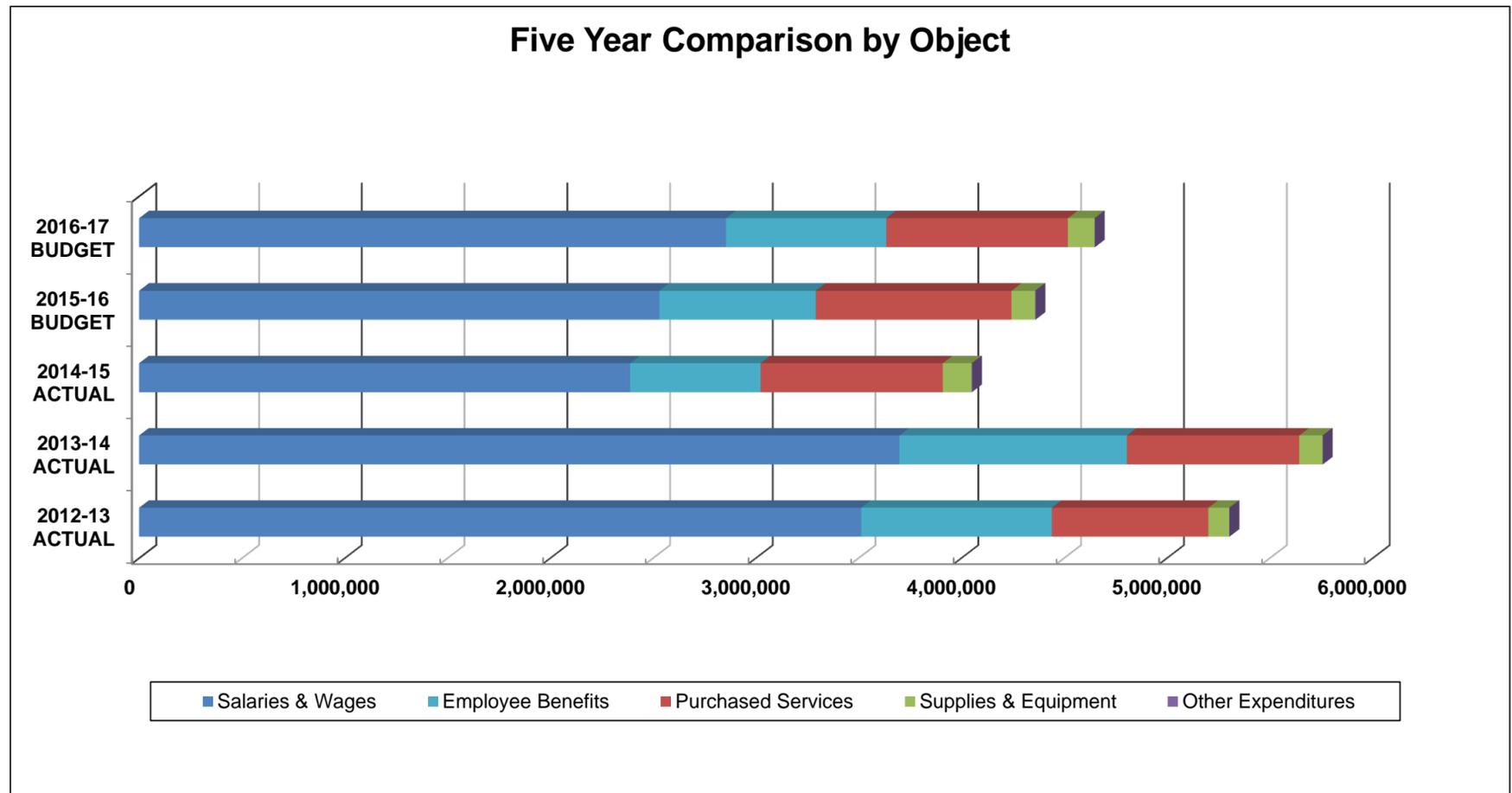
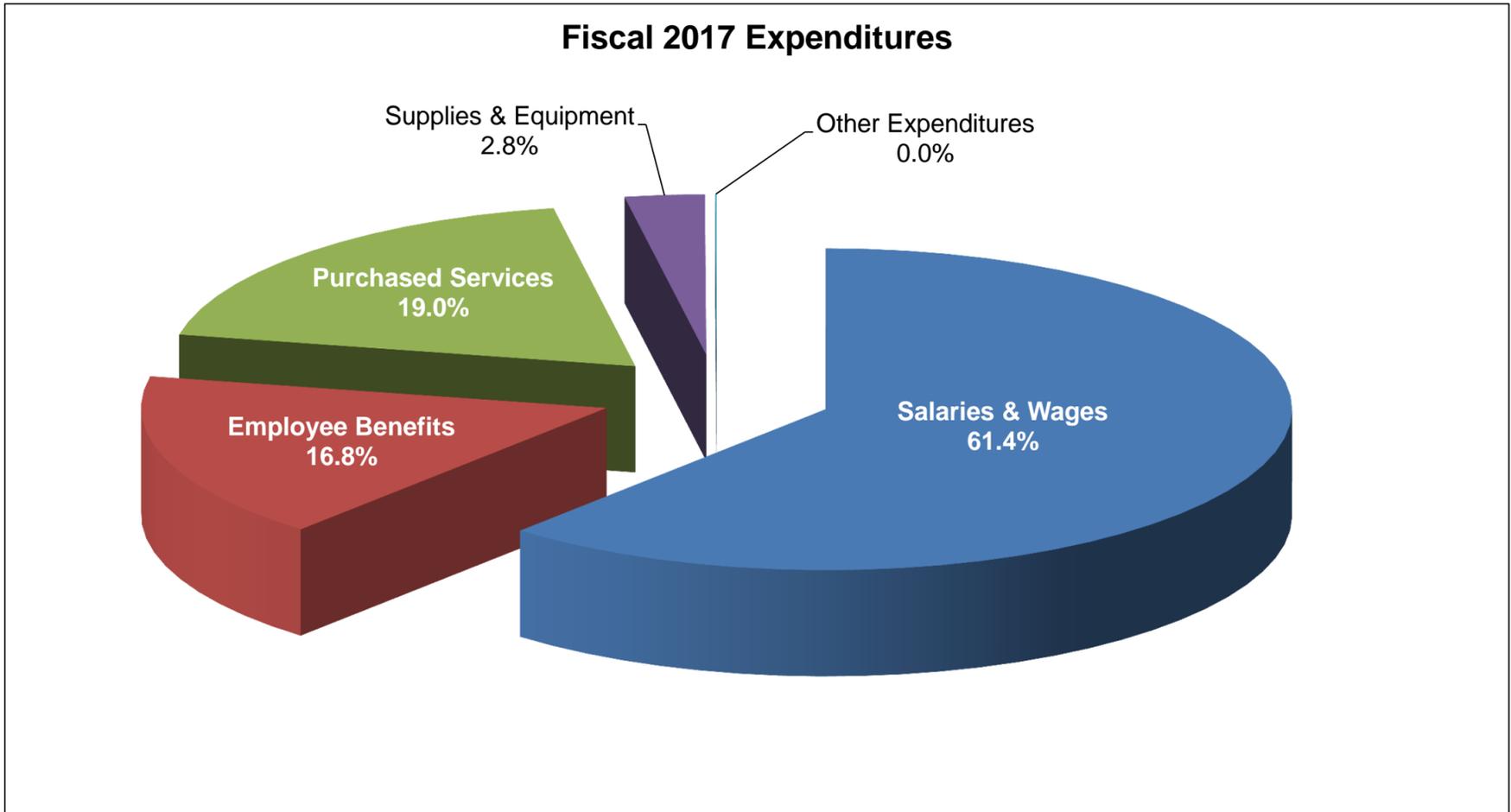
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET
SALARIES AND WAGES					
GENERAL ADMIN	223,965	231,597	240,766	255,050	261,690
OPERATIONAL SUPPORT	55,023	71,112	76,390	76,025	77,765
MEAL PREPARATION & SERVICE	1,474,703	1,618,516	1,648,369	1,636,415	1,675,060
TOTAL SALARIES AND WAGES	1,753,691	1,921,225	1,965,525	1,967,490	2,014,515
EMPLOYEE BENEFITS					
GENERAL ADMIN	101,272	113,696	113,955	119,830	136,185
OPERATIONAL SUPPORT	344,818	377,966	351,683	378,285	388,895
MEAL PREPARATION & SERVICE	248,688	259,754	239,405	261,480	266,635
TOTAL EMPLOYEE BENEFITS	694,777	751,416	705,044	759,595	791,715
PURCHASED SERVICES					
REPAIRS & MAINTENANCE	96,414	87,297	111,652	100,000	100,000
SERVICE FEES	83,173	126,112	156,645	133,000	33,000
TOTAL PURCHASED SERVICES	179,587	213,409	268,297	233,000	133,000
SUPPLIES					
GENERAL SUPPLIES	294,008	273,246	299,821	290,095	290,095
MEAL PURCHASES	184,859	169,592	128,829	185,000	185,000
PRODUCE, COMMODITIES & MILK	1,438,930	1,478,349	1,431,418	1,440,000	1,440,000
TOTAL SUPPLIES	1,917,797	1,921,187	1,860,069	1,915,095	1,915,095
EQUIPMENT					
EQUIPMENT PURCHASE	-	256,048	213,611	100,000	90,000
TOTAL EQUIPMENT	-	256,048	213,611	100,000	90,000
OTHER EXPENDITURES					
TRANSFERS	-	52	-	-	-
DUES & MEMBERSHIPS	6,289	9,210	7,749	10,000	10,000
TOTAL OTHER EXPENDITURES	6,289	9,262	7,749	10,000	10,000
TOTAL EXPENDITURES	4,688,913	5,072,548	5,020,295	4,985,180	4,954,325

COMMUNITY SERVICE FUND REVENUE



COMMUNITY SERVICE FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	1,149,296	1,268,372	1,168,408	1,011,784	1,019,192	7,408	0.73%
State Sources	416,554	333,066	403,692	545,476	640,661	95,185	17.45%
Program Tuition and Fees, Interest	1,966,500	3,309,492	2,406,106	2,853,718	3,212,250	358,532	12.56%
Other Local Sources - Incl. Transfers	509,805	575,005	213,684	197,766	150,000	(47,766)	-24.15%
TOTAL	3,975,155	6,175,935	4,191,890	4,608,744	5,022,103	413,359	8.97%

COMMUNITY SERVICE FUND EXPENDITURES

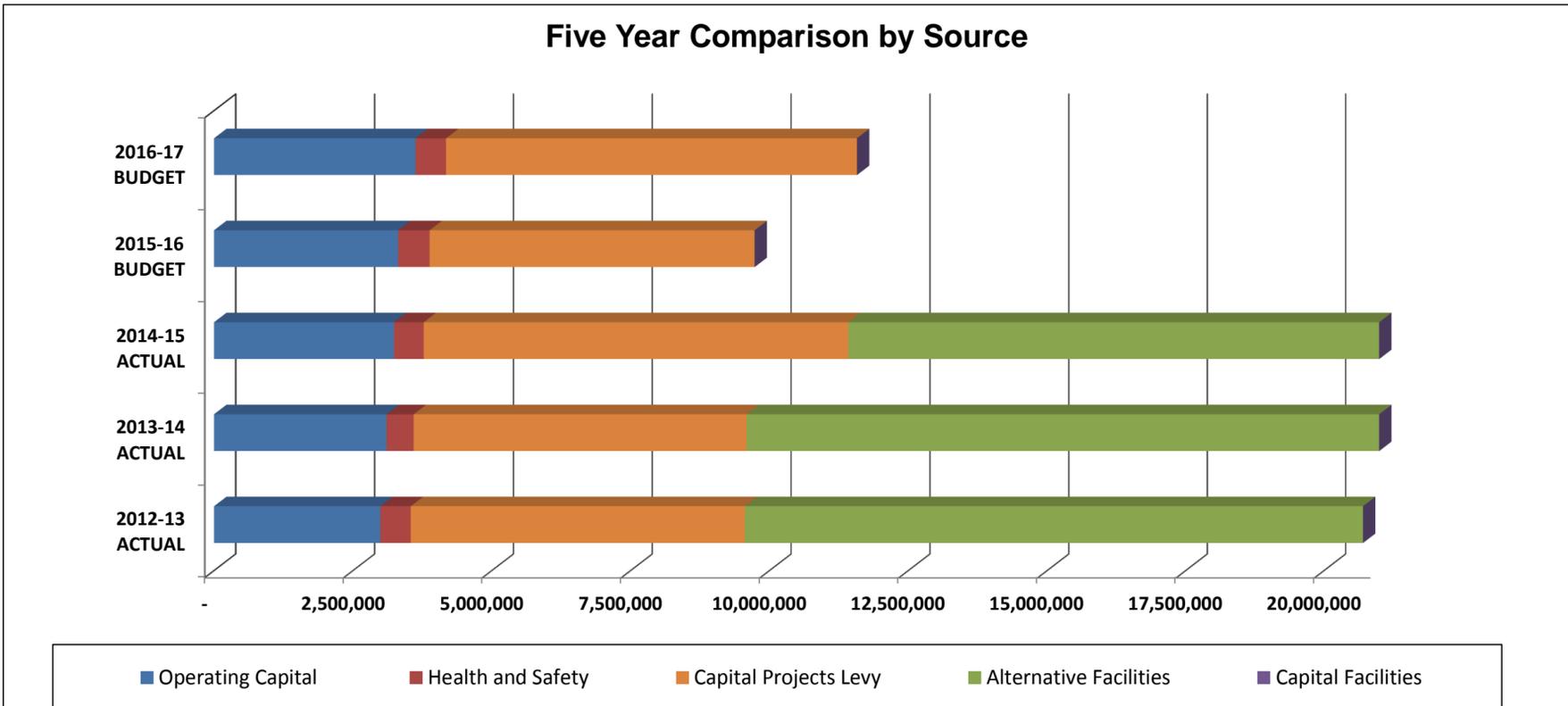
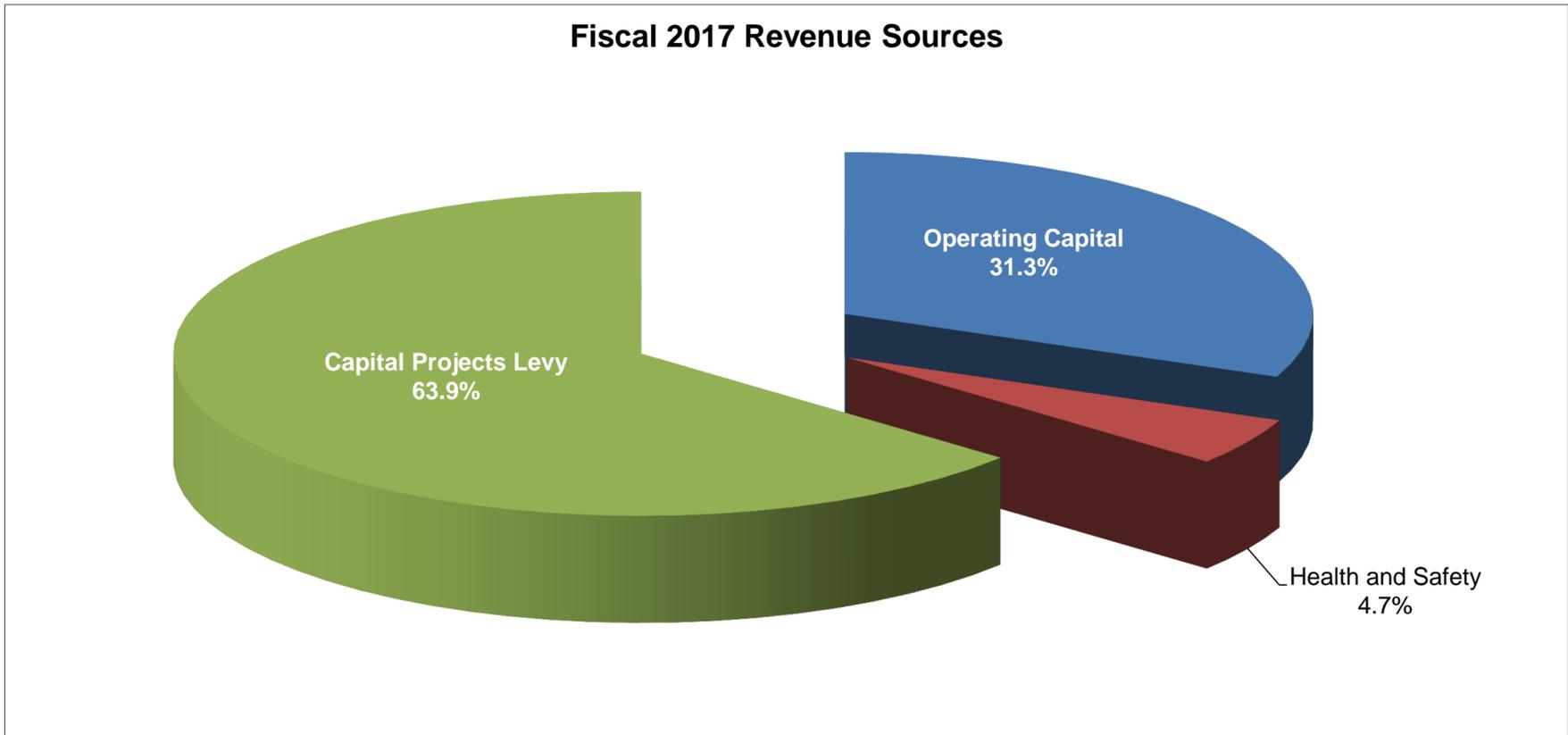


COMMUNITY SERVICE FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	3,513,037	3,699,499	2,389,414	2,531,070	2,855,534	324,464	12.82%
Employee Benefits	928,110	1,106,727	634,602	761,630	779,778	18,148	2.38%
Purchased Services	760,909	837,553	886,825	952,802	884,520	(68,282)	-7.17%
Supplies & Equipment	101,284	112,934	140,350	113,900	129,000	15,100	13.26%
Other Expenditures	1,780	1,936	1,615	2,600	2,300	(300)	-11.54%
TOTAL	5,305,120	5,758,649	4,052,805	4,362,002	4,651,132	289,130	6.63%

COMMUNITY SERVICE FUND EXPENDITURES (by Object)

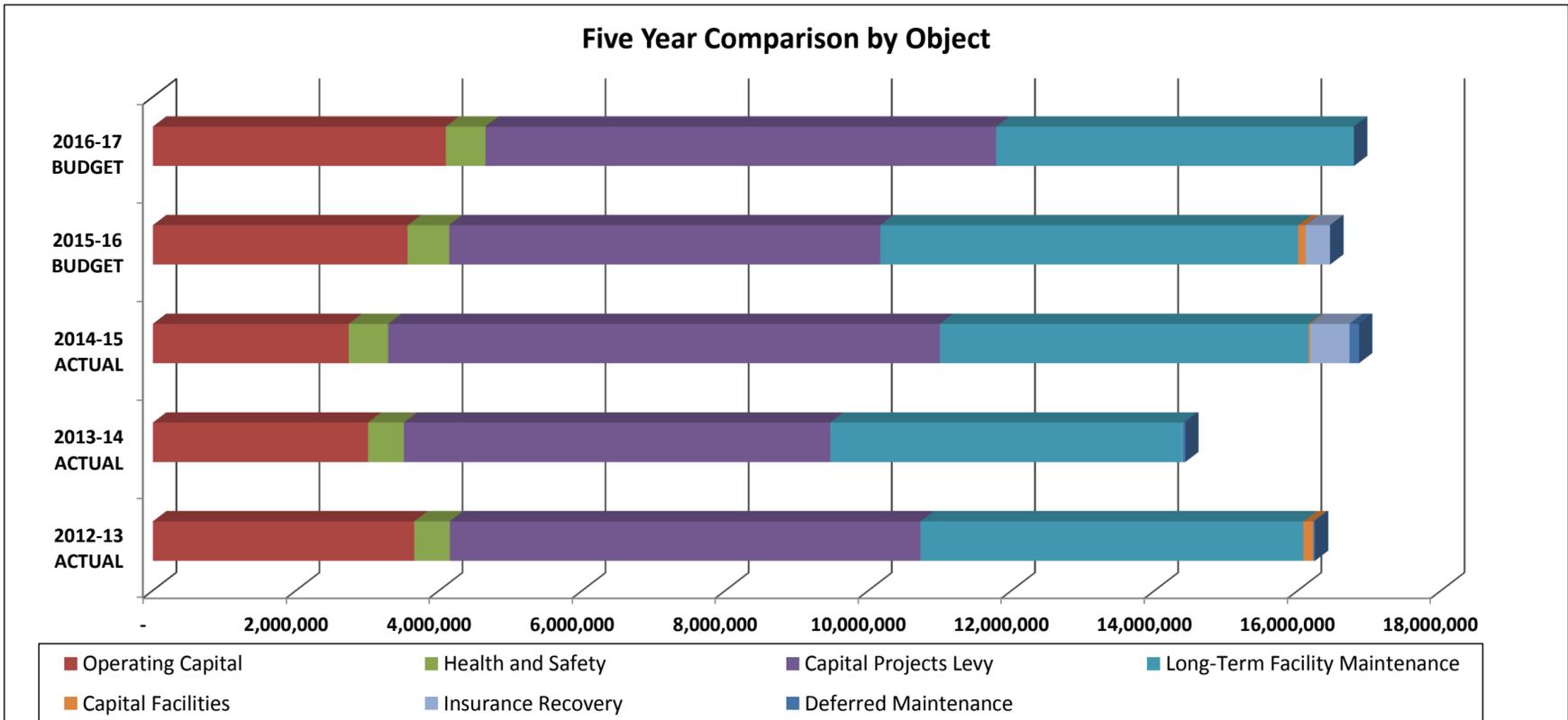
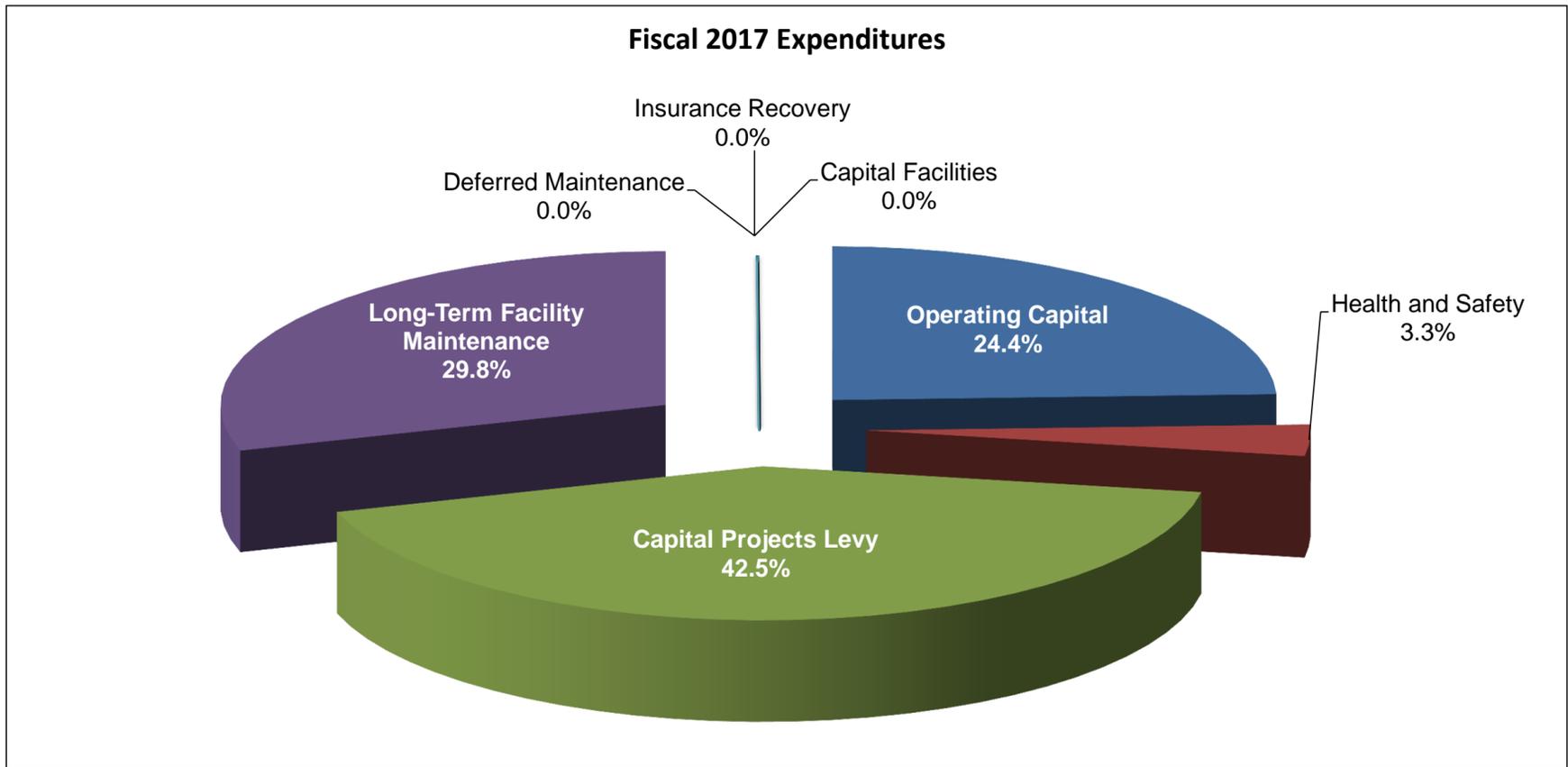
	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET
SALARIES AND WAGES					
GENERAL COMMUNITY EDUCATION	1,518,810	1,630,589	1,508,976	1,134,555	1,358,135
EARLY CHILDHOOD & FAMILY ED	552,392	494,634	542,666	414,288	490,079
SCHOOL READINESS	239,771	244,055	206,536	944,086	981,000
NON-PUBLIC & PRESCHOOL SCREENING	66,901	64,073	56,274	38,141	26,320
FULLDAY KINDERGARTEN	1,050,168	1,150,920	-	-	-
EXTENDED DAY	22,655	43,243	320	-	-
TOTAL SALARIES AND WAGES	3,450,697	3,627,513	2,465,682	2,531,070	2,855,534
EMPLOYEE BENEFITS					
GENERAL COMMUNITY EDUCATION	397,588	555,245	381,028	343,440	406,518
EARLY CHILDHOOD & FAMILY ED	155,480	143,959	164,015	131,966	123,135
SCHOOL READINESS	69,747	75,189	60,669	282,065	244,400
NON-PUBLIC & PRESCHOOL SCREENING	11,024	10,583	9,813	4,159	5,725
FULLDAY KINDERGARTEN	263,073	291,354	-	-	-
EXTENDED DAY	4,245	11,623	134	-	-
TOTAL EMPLOYEE BENEFITS	901,157	1,087,953	615,658	761,630	779,778
PURCHASED SERVICES					
GENERAL COMMUNITY EDUCATION	444,785	536,261	604,786	628,134	638,470
EARLY CHILDHOOD & FAMILY ED	83,524	88,421	87,826	17,000	18,300
SCHOOL READINESS	78,103	64,399	26,607	157,000	77,500
NON-PUBLIC & PRESCHOOL SCREENING	8,368	6,737	6,981	668	250
FULLDAY KINDERGARTEN	(271,008)	(394,747)	-	-	-
EXTENDED DAY	387,137	424,102	115,625	150,000	150,000
TOTAL PURCHASED SERVICES	730,909	725,173	841,825	952,802	884,520
SUPPLIES & EQUIPMENT					
GENERAL COMMUNITY EDUCATION	76,238	86,083	107,125	92,400	106,100
EARLY CHILDHOOD & FAMILY ED	15,969	14,969	13,658	7,500	6,600
SCHOOL READINESS	4,786	5,721	5,648	10,900	14,000
NON-PUBLIC & PRESCHOOL SCREENING	4,214	1,663	1,595	3,100	2,300
EXTENDED DAY	77	810	-	-	-
TOTAL SUPPLIES & EQUIPMENT	101,284	109,245	128,025	113,900	129,000
OTHER EXPENDITURES					
GENERAL COMMUNITY EDUCATION	1,705	1,896	1,575	2,300	2,000
EARLY CHILDHOOD & FAMILY ED	75	40	40	300	300
TOTAL OTHER EXPENDITURES	1,780	1,936	1,615	2,600	2,300
COMMUNITY SERVICE FUND	5,185,828	5,551,821	4,052,805	4,362,002	4,651,132
TOTAL BY CATEGORY					
GENERAL COMMUNITY EDUCATION	2,439,126	2,810,073	2,603,490	2,200,829	2,511,223
EARLY CHILDHOOD & FAMILY ED	807,439	742,023	808,205	571,054	638,414
SCHOOL READINESS	392,408	389,364	450,370	1,394,051	1,316,900
NON-PUBLIC & PRESCHOOL SCREENING	90,507	83,055	74,662	46,068	34,595
FULLDAY KINDERGARTEN	1,042,233	1,047,528	-	-	-
EXTENDED DAY	414,114	479,778	116,079	150,000	150,000
	5,185,828	5,551,821	4,052,805	4,362,002	4,651,132

CAPITAL AND BUILDING FUNDS REVENUES



CAPITAL & BUILDING FUND REVENUES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	2,997,628	3,109,435	3,240,907	3,315,807	3,627,888	312,081	9.41%
Health and Safety	544,956	485,371	532,542	566,455	549,747	(16,708)	-2.95%
Capital Projects Levy	6,017,305	5,995,939	7,649,527	5,853,245	7,399,995	1,546,750	26.43%
Alternative Facilities	11,146,948	11,514,037	10,564,711	-	-	-	NA
Capital Facilities	-	-	-	-	-	-	NA
TOTAL	20,706,837	21,104,782	21,987,687	9,735,507	11,577,630	1,842,123	18.92%

CAPITAL AND BUILDING FUNDS EXPENDITURES



CAPITAL & BUILDING FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	3,649,464	3,005,302	2,736,232	3,558,958	4,093,608	534,650	15.0%
Health and Safety	498,118	501,796	553,466	580,827	552,150	(28,677)	-4.9%
Capital Projects Levy	6,578,594	5,956,847	7,708,066	6,022,979	7,137,586	1,114,607	18.5%
Long-Term Facility Maintenance	5,348,717	4,924,195	5,150,572	5,841,000	5,000,000	(841,000)	-14.4%
Capital Facilities	140,723	-	23,591	105,092	-	(105,092)	-100.0%
Insurance Recovery	-	4,200	550,020	340,873	-	(340,873)	-100.0%
Deferred Maintenance	22,199	34,719	131,391	-	-	-	0.0%
TOTAL	16,237,815	14,427,059	16,853,339	16,449,729	16,783,344	333,615	2.0%

Capital and Building Funds
Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2016-17

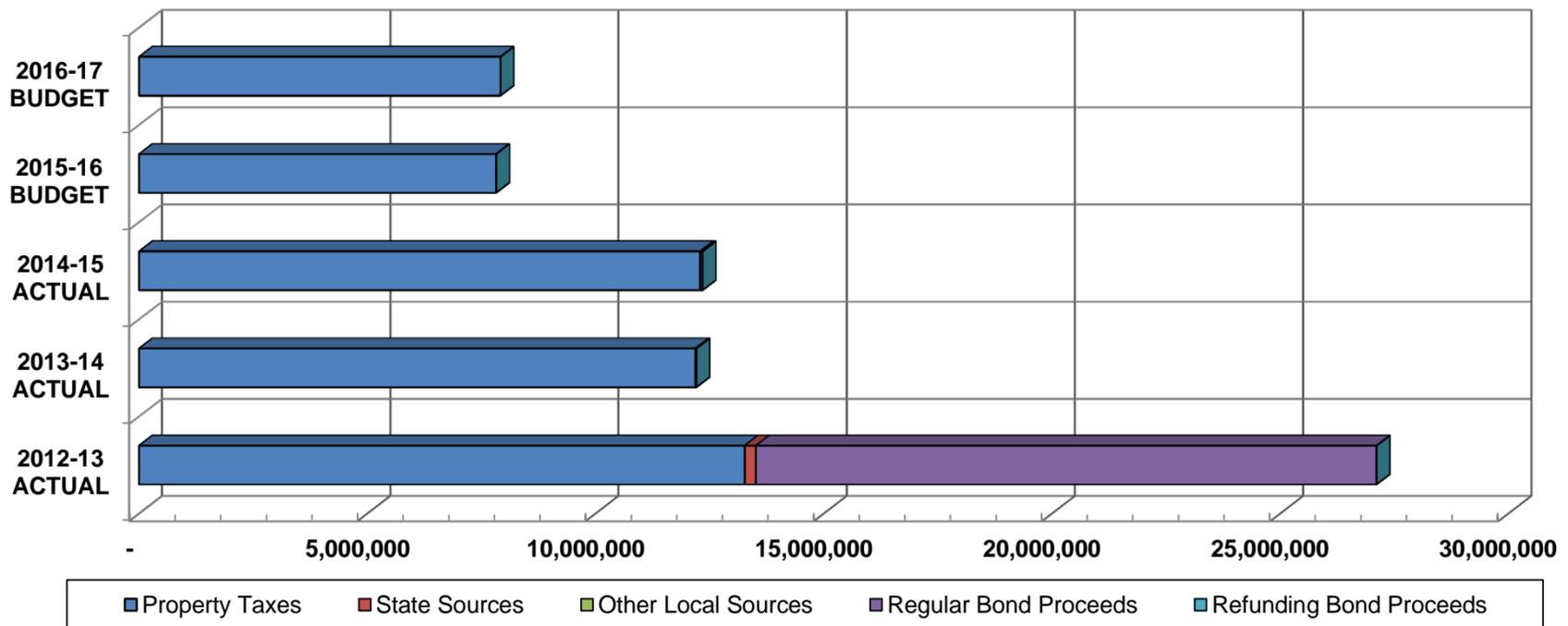
Description	(A) Operating Capital	(B) Cell Tower	(C) Health & Safety	(C) Long-Term Facilities Maintenance	(D) Capital Projects	Capital Fund Totals
Projected 6/30/16 Fund Balance	\$ 623,271	\$ 83,793	\$ (35,225)	\$ 4,875,530	\$ 136,969	\$ 5,684,338
Local Levy	1,529,332	-	549,747	-	6,027,795	8,106,874
Operating Capital (Adjustment)	18,954	-	-	-	-	18,954
State Aid	591,350	-	-	-	-	591,350
Cell Tower Lease Revenue	-	66,000	-	-	-	66,000
Leased Equipment Buyback Revenue	-	-	-	-	1,267,200	1,267,200
Misc Revenue for lost/broken equipment	-	-	-	-	10,000	10,000
E-rate	-	-	-	-	95,000	95,000
Building Lease Levy (Adjustment)	(16,784)	-	-	-	-	(16,784)
Building Lease Levy	1,167,984	-	-	-	-	1,167,984
Building Lease Levy - Advance Revenue Recognition	393,503	-	-	-	-	393,503
Capital Facilities Bonds (Adjustment)	(122,451)	-	-	-	-	(122,451)
Subtotal Revenue	\$ 3,561,888	\$ 66,000	\$ 549,747	\$ -	\$ 7,399,995	\$ 11,577,630
Funds Available	\$ 4,185,159	\$ 149,793	\$ 514,522	\$ 4,875,530	\$ 7,536,964	\$ 17,261,968
Capital Fund Recommendations						
High School	\$ 212,000	\$ -	\$ 56,000	\$ 185,000	\$ -	\$ 453,000
HS Activities - Cell Tower funds	-	52,500	-	-	-	52,500
Central Middle School	101,500	-	-	1,400,000	-	1,501,500
EHSI/Oak Point Elementary	77,500	-	-	-	-	77,500
Cedar Ridge Elementary	13,000	-	16,500	1,393,000	-	1,422,500
Eden Lake Elementary	15,500	-	30,000	903,000	-	948,500
Forest Hills Elementary	18,000	-	16,500	-	-	34,500
Prairie View Elementary	48,000	-	-	-	-	48,000
Administrative Services Center	8,000	-	-	-	-	8,000
Lower Campus	19,000	-	-	-	-	19,000
Education Center	30,000	-	-	-	-	30,000
Transportation/Grounds	126,000	-	-	180,000	-	306,000
District Wide	331,500	-	433,150	939,000	-	1,703,650
Administration - Other	3,600	-	-	-	-	3,600
Transportation - School Buses	829,000	-	-	-	-	829,000
Learning & Teaching	600,000	-	-	-	-	600,000
Subtotal Expenditures	\$ 2,432,600	\$ 52,500	\$ 552,150	\$ 5,000,000	\$ -	\$ 8,037,250
Lease Levy Items						
Intermediate District #287 Programs	\$ 627,834	\$ -	\$ -	\$ -	\$ -	\$ 627,834
Synthetic Grass Lease Purchase	251,500	-	-	-	-	251,500
University of MN - Graduation Venue	11,000	-	-	-	-	11,000
Golf Program Green Fees	1,425	-	-	-	-	1,425
City of EP Community Center- pool and ice arena	93,100	-	-	-	-	93,100
TIES Building Lease	19,761	-	-	-	-	19,761
City of Eden Prairie - Com Ed & Transition program	486,318	-	-	-	-	486,318
Hennepin Technical College - Transition program	5,000	-	-	-	-	5,000
Metro South - formerly Shape	62,367	-	-	-	-	62,367
Hopkins Schools - Other Community Education programs	3,182	-	-	-	-	3,182
Subtotal Expenditures	\$ 1,561,487	\$ -	\$ -	\$ -	\$ -	\$ 1,561,487
District-Wide Contingency	\$ 47,021	\$ -	\$ -	\$ -	\$ -	\$ 47,021
Capital Projects (also known as Technology) Levy	\$ -	\$ -	\$ -	\$ -	\$ 7,137,586	\$ 7,137,586
Total 2016-2017 Capital Expenditures	\$ 4,041,108	\$ 52,500	\$ 552,150	\$ 5,000,000	\$ 7,137,586	\$ 16,783,344
Restricted Fund Balance Est. 6/30/17	\$ 144,051	\$ 97,293	\$ (37,628)	\$ (124,470)	\$ 399,378	\$ 478,624
Fund Balance as a percentage of Expenditures	3.56%	N/A	-6.81%	-2.49%	5.60%	2.85%

DEBT SERVICE FUND REVENUE

Fiscal 2017 Revenue Sources

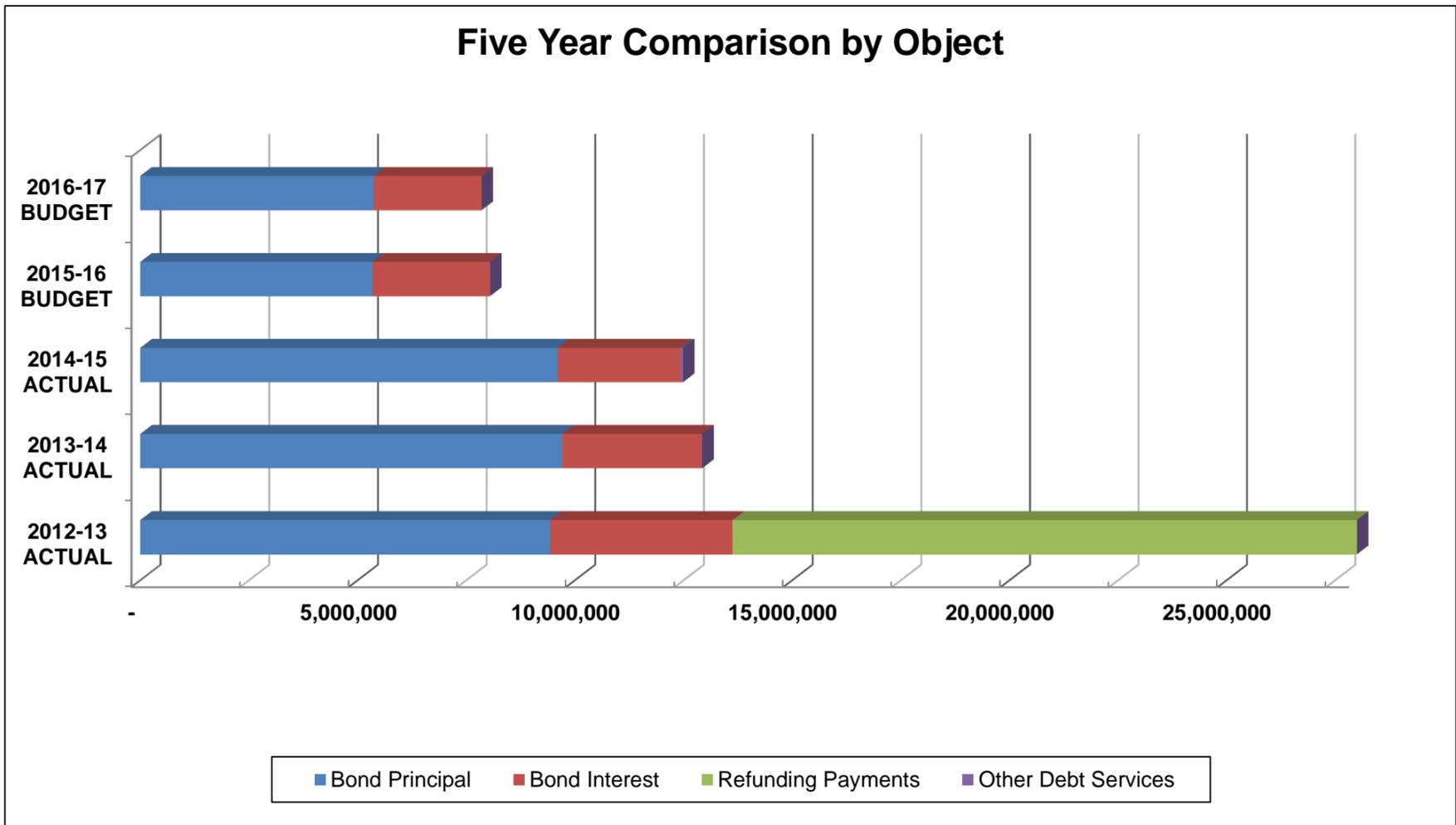
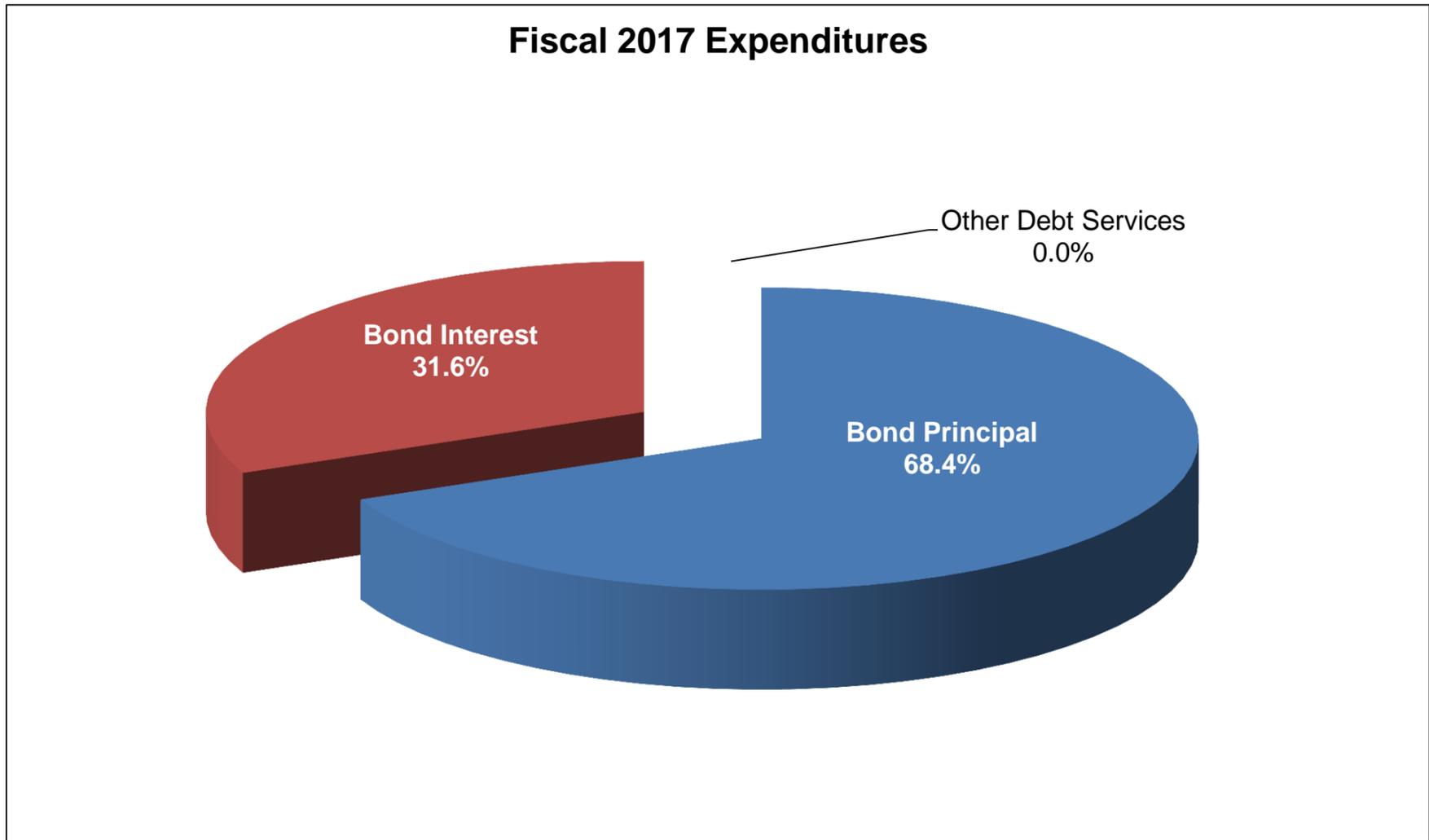


Five Year Comparison by Source



DEBT SERVICE FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	13,271,401	12,185,461	12,293,275	7,820,274	7,918,024	97,750	1.25%
State Sources	243,643	133	180	-	-	-	0.00%
Other Local Sources	1,322	24,664	1,797	-	-	-	0.00%
Regular Bond Proceeds	13,597,241	-	52,980	-	-	-	0.00%
Refunding Bond Proceeds	-	-	-	-	-	-	0.00%
TOTAL	27,113,607	12,210,258	12,348,231	7,820,274	7,918,024	97,750	1.25%

DEBT SERVICE FUND EXPENDITURES



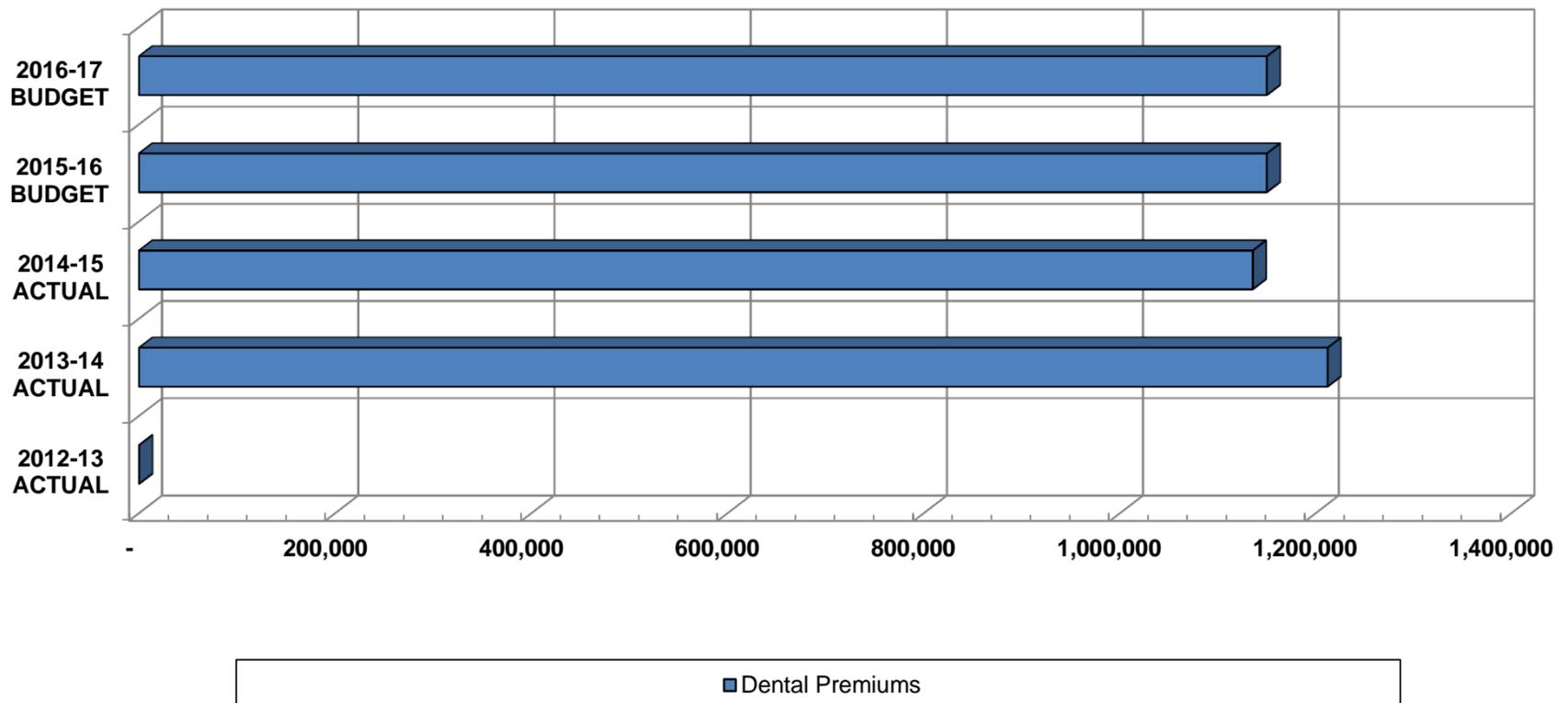
DEBT SERVICE FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	9,430,000	9,705,000	9,605,000	5,345,000	5,370,000	25,000	0.47%
Bond Interest	4,199,670	3,217,835	2,828,831	2,699,227	2,482,856	(216,371)	-8.02%
Refunding Payments	27,695,000	-	-	-	-	-	0.00%
Other Debt Services	90,645	4,050	55,135	2,700	-	(2,700)	0.00%
TOTAL	41,415,315	12,926,885	12,488,966	8,046,927	7,852,856	(194,071)	-2.41%

INTERNAL SERVICE FUND REVENUE

Fiscal 2017 Revenue Sources

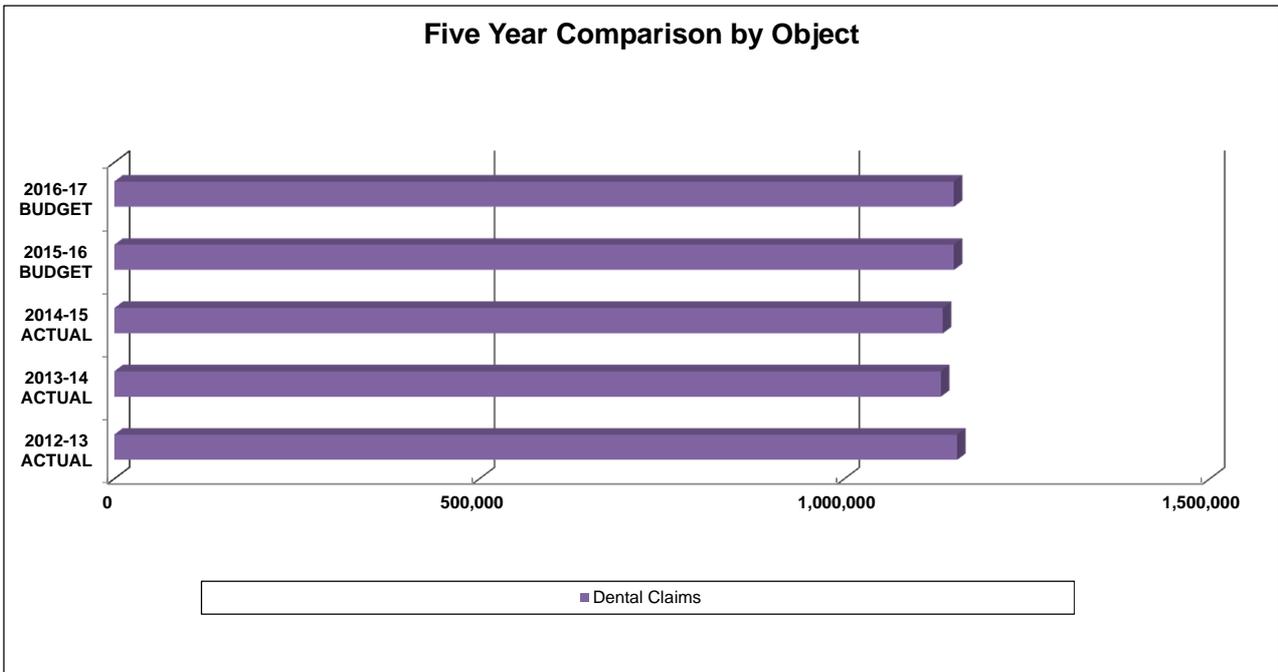
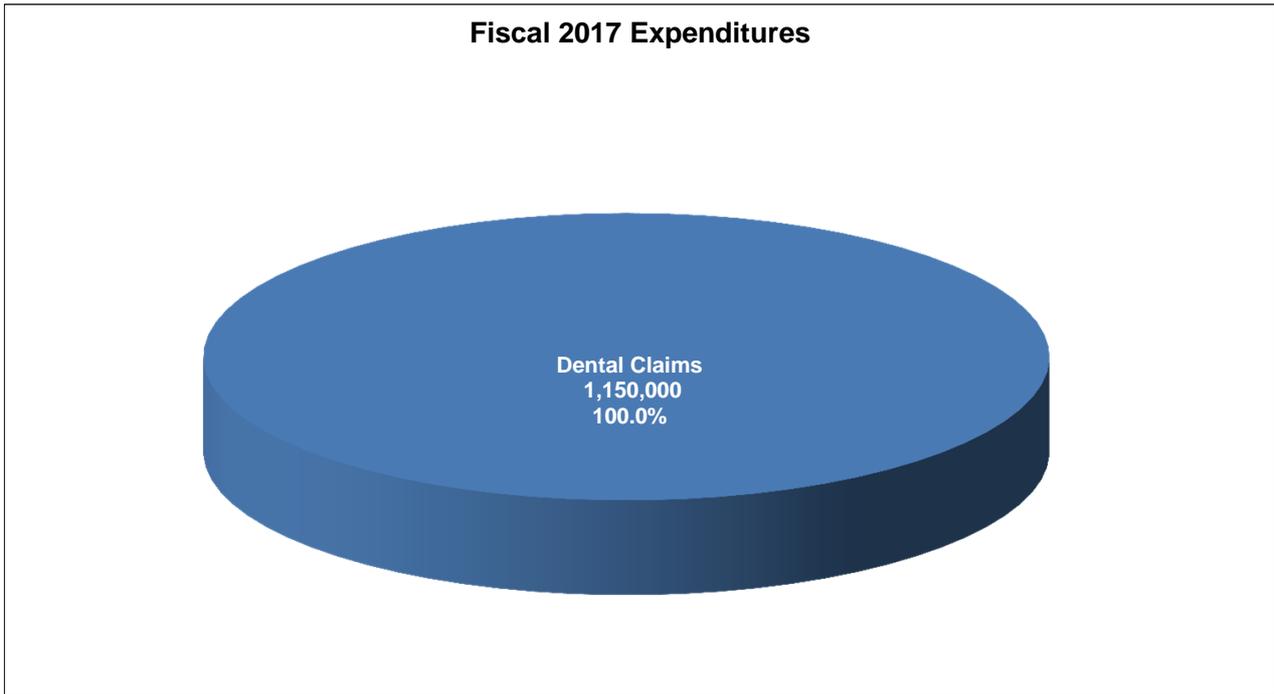


Five Year Comparison by Source



INTERNAL SERVICE FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Dental Premiums	-	1,212,086	1,135,497	1,150,000	1,150,000	-	0.00%
TOTAL	-	1,212,086	1,135,497	1,150,000	1,150,000	-	0.00%

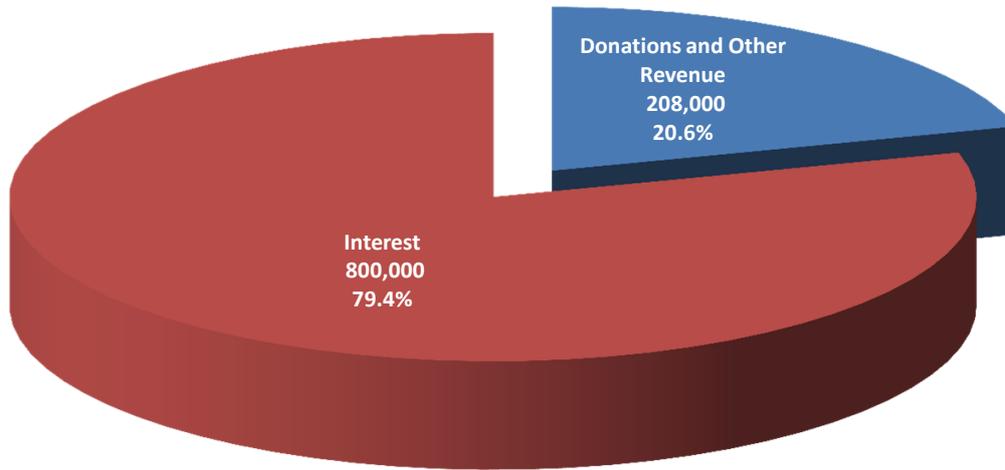
INTERNAL SERVICE FUND EXPENDITURES



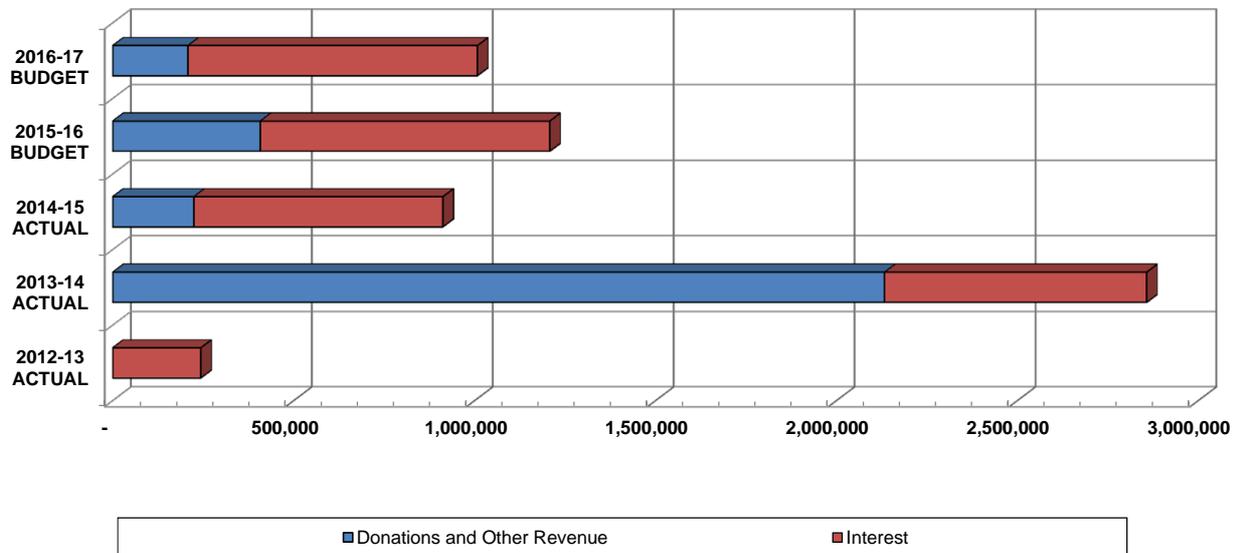
INTERNAL SERVICE FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Dental Claims	1,154,593	1,132,451	1,134,908	1,150,000	1,150,000	-	0.00%
TOTAL	1,154,593	1,132,451	1,134,908	1,150,000	1,150,000	0	0.00%

TRUST AND AGENCY FUND REVENUE

Fiscal 2017 Revenue Sources

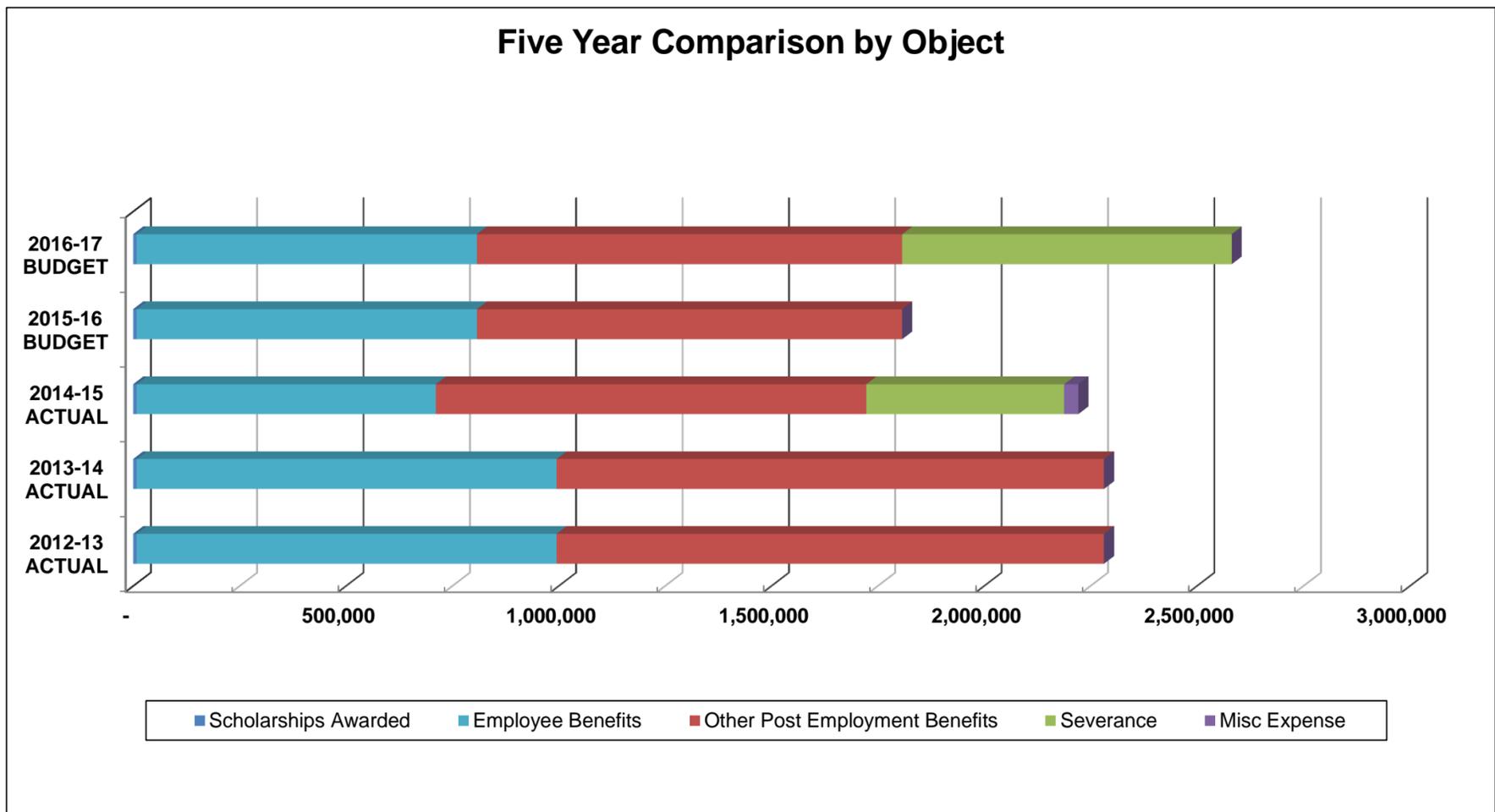
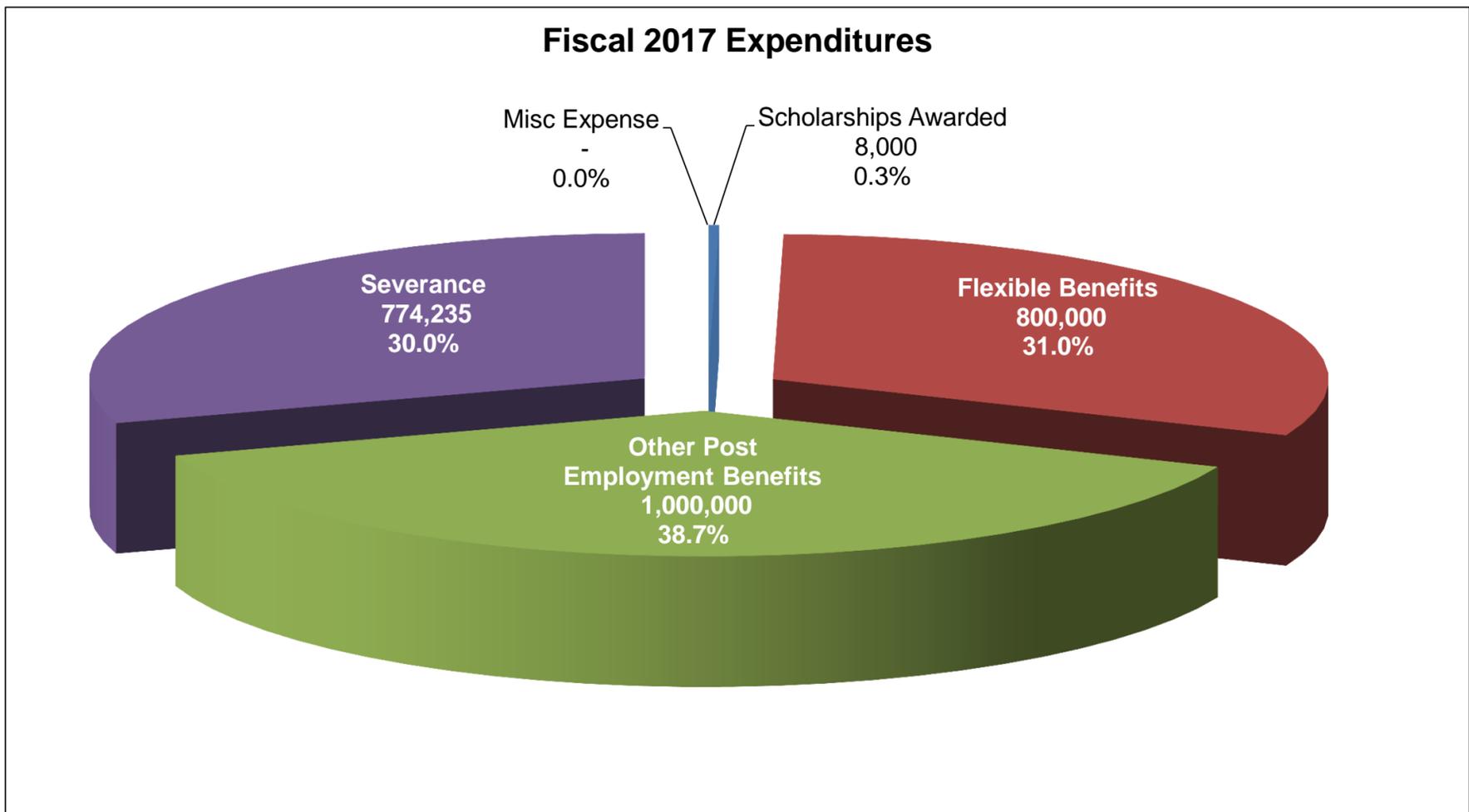


Five Year Comparison by Source



TRUST & AGENCY FUND REVENUE	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Donations and Other Revenue	-	2,133,501	224,476	408,000	208,000	(200,000)	-49.02%
Interest	243,643	724,064	688,153	800,000	800,000	-	0.00%
TOTAL	243,643	2,857,565	912,629	1,208,000	1,008,000	(200,000)	-16.56%

TRUST AND AGENCY FUND EXPENDITURES



TRUST & AGENCY FUND EXPENDITURES	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Scholarships Awarded	8,000	8,000	8,000	8,000	8,000	-	0.00%
Flexible Benefits	987,517	987,517	703,624	800,000	800,000	-	0.00%
Other Post Employment Benefits	1,286,876	1,286,876	1,011,833	1,000,000	1,000,000	-	0.00%
Severance	-	-	465,349	-	774,235	774,235	NA
Misc Expense	-	-	33,084	-	-	-	NA
TOTAL	2,282,393	2,282,393	2,221,890	1,808,000	2,582,235	774,235	42.82%

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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 3/1/16)
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
2017	320,000	508,625	3,155,000	578,363	0	447,369	100,000	17,950	1,795,000	390,750
2018	455,000	495,025	3,435,000	404,838	0	447,369	100,000	14,950	1,905,000	301,000
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										
	10,325,000	2,504,700	10,345,000	1,199,113	10,800,000	3,905,356	525,000	58,050	7,815,000	1,002,750

* 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 3/1/16)
FISCAL YEAR BASIS

	Alternative Facilities Series 2013A		Alternative Facilities Series 2015A							
	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
Dated Amount	2/27/2013 \$11,000,000		4/07/2015 \$10,310,000							
Maturity	2/01		2/01							
Fiscal Year Ending										
2017	0	230,500	0	309,300	5,370,000	2,482,856	7,852,856	55,600,000	8.81%	2017
2018	0	230,500	0	309,300	5,895,000	2,202,981	8,097,981	49,705,000	18.48%	2018
2019	0	230,500	0	309,300	6,460,000	1,895,331	8,355,331	43,245,000	29.07%	2019
2020	1,975,000	230,500	0	309,300	5,875,000	1,549,219	7,424,219	37,370,000	38.71%	2020
2021	2,050,000	191,000	0	309,300	6,240,000	1,319,669	7,559,669	31,130,000	48.94%	2021
2022	1,425,000	150,000	0	309,300	5,690,000	1,073,569	6,763,569	25,440,000	58.27%	2022
2023	2,715,000	121,500	0	309,300	4,515,000	835,369	5,350,369	20,925,000	65.68%	2023
2024	2,685,000	60,413	0	309,300	4,550,000	702,281	5,252,281	16,375,000	73.14%	2024
2025			2,680,000	309,300	4,620,000	567,269	5,187,269	11,755,000	80.72%	2025
2026			2,655,000	228,900	4,675,000	406,844	5,081,844	7,080,000	88.39%	2026
2027			2,735,000	149,250	4,840,000	241,344	5,081,344	2,240,000	96.33%	2027
2028			2,240,000	67,200	2,240,000	67,200	2,307,200	0	100.00%	2028
	10,850,000	1,444,913	10,310,000	3,229,050	60,970,000	13,343,931	74,313,931			

INDEPENDENT SCHOOL DISTRICT NO. 272 (EDEN PRAIRIE), MINNESOTA
Schedule of Bonded Indebtedness
Non-General Obligation Lease Payable from Annual Appropriations
(As of 3/1/16)
FISCAL YEAR BASIS

Artificial Turf									
Dated Amount	2/27/07 \$2,000,000								
Maturity	2/27 & 8/27 Final Maturity 2/27								
Fiscal Year Ending	Principal	Interest	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending	
2017	243,045	8,362	243,045	8,362	251,406	0	100.00%	2017	
	243,045	8,362	243,045	8,362	251,406				

Eden Prairie Schools
Final Levy Certification Payable 2016

CATEGORIES		2014 PAY 15 FY 16	2015 PAY 16 FY 17	DOLLAR CHANGE	COMMENTS
1	GENERAL FUND				
2	Equity	\$ 701,631	\$ 746,431	\$ 44,800	\$50 per adjusted pupil unit
3	Student Achievement	286,634	308,898	22,264	Based on adjusted net tax capacity & uniform tax rate
4	Local Optional Revenue	4,164,613	4,076,930	(87,683)	Declining adjusted pupil units
5	Achievement & Integration	327,483	377,227	49,744	Increasing minority percentage
6	Alternative Teacher Compensation	808,186	817,569	9,384	Change in equalization, declining enrollment projections
7	Referendum	17,016,684	16,995,445	(21,239)	Declining enrollment projections & prior year adjustments
8	Transition	54,417	53,454	(963)	Allowance of \$5.57 per adjusted pupil unit
9	Re-employment Ins.	29,501	9,237	(20,264)	Prior year adjustments due to re-employment declines
10	Safe Schools	493,789	495,974	2,185	Declining enrollment projections & prior year adjustments
11	Career Technical	337,596	369,538	31,942	35% of estimated expenditures
12	Abatement & TIF Adjustments	325,788	167,075	(158,713)	Abatement activity
13	Building/ Lease	1,235,885	1,151,200	(84,685)	Scenic heights technology office lease eliminated
14	Operating Capital	1,316,324	1,548,286	231,962	Change in equalization, declining enrollment projections
15	Capital Projects	5,773,245	6,027,795	254,549	Technology levy, increased adjusted net tax capacity
16	Long Term Facility Maintenance (LTFM)	566,455	549,747	(16,708)	MDE approved projects
17	Capital Facilities Bonds Adjustment	(118,679)	(122,451)	(3,772)	Offset in debt service fund
18	GENERAL FUND LEVY TOTAL	\$ 33,319,552	\$ 33,572,355	\$ 252,803	0.76%
19	COMMUNITY EDUCATION FUND				
20	Basic Levy	\$ 451,675	\$ 451,675	\$ -	\$5.42 per population (2012 census)
21	Early Child & Family	323,319	349,444	26,125	Increase in adjusted net tax capacity
22	Home Visiting	7,331	7,176	(155)	\$1.60 per 0-4 year old
23	Disabled Adults	6,365	6,365	-	50% of approved expenditures
24	School-Age Care	218,570	204,778	(13,792)	Reduced costs for students with disabilities
25	Abatement Adjustment	14,743	10,528	(4,215)	Abatement activity
26	COMMUNITY EDUCATION LEVY TOT	\$ 1,022,004	\$ 1,029,966	\$ 7,963	0.78%
27	DEBT SERVICE FUND				
28	Debt Levy	\$ 2,284,538	\$ 2,295,038	\$ 10,500	Scheduled principal & interest payments
29	Alternative Facilities Bond	2,093,536	2,030,431	(63,105)	Scheduled principal & interest payments
30	OPEB Bond	3,803,139	3,920,031	116,891	Scheduled principal & interest payments
31	Debt Excess	(281,947)	(247,495)	34,452	Calculated using fund balance & projected costs
32	DEBT SERVICE LEVY TOTAL	\$ 7,899,266	\$ 7,998,004	\$ 98,738	1.25%
33	LEVY GRAND TOTAL	\$ 42,240,822	\$ 42,600,325	\$ 359,503	0.85%

OTHER HISTORICAL DATA

Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,067 for 2016-17. 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

* The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units.