



EDEN PRAIRIE SCHOOLS

Inspiring each student every day

ADOPTED BUDGET



2020-2021

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

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EDEN PRAIRIE SCHOOLS

Inspiring each student every day

June 22, 2020

To: Dr. Josh Swanson, Superintendent
From: The Business Office
Re: 2020-21 Adopted Budget

Attached you will find the 2020-21 Adopted Budget for your review. We appreciate the collaboration with you and the School Board which created the budget assumptions that were foundational to the development of this year's budget.

The COVID-19 pandemic has certainly impacted Eden Prairie Schools from how we educate students, serve food, participate in athletics, along with many other areas. There are financial impacts to our budget programs as well, yet much remains unknown in our current environment.

Therefore, the budget being presented is based on our traditional model and includes many of our normal budget assumptions. We've made some specific adjustments to Community Service, Food Service, and minor changes in the General Fund. Further impacts of COVID-19, which are largely unknown, will be brought back to the school board for consideration and approval if needed during the 2020-21 school year.

The Business Office incorporated an increase of \$874,965 in the General Education Aid revenue budget due to a 2% per Average Pupil Unit (APU) increase in the basic funding formula, along with the projected enrollment.

The major changes in this budget include known changes for settled contracts as well as assumptions for open contracts according to the budget assumptions. Lunch prices were not increased in the food service fund and expenses are assuming school returns to brick and mortar in the fall of 2020. Finally, the Community Education budget has been reworked, which shows a phased approach to community education and family education programs.

Below are some pages to focus on in the document:

- Page 2 – Projected fund balances in all funds
- Pages 3-18 – Provides an executive summary of the budget

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

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PROJECTED FUND BALANCES THROUGH JUNE 30, 2021

FUND DESCRIPTION	6/30/2020 PROJECTED BALANCE	2020-21 PROJECTED REVENUES	TRANSFERS INTO FUNDS	2020-21 PROJECTED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/2021 PROJECTED BALANCE
GENERAL FUND						
A. UNASSIGNED	17,338,576	113,802,816	-	114,453,828	150,000	16,537,564
B. ASSIGNED						
Site Carryover	319,357	-	-	-	-	319,357
Construction	1,172,417	-	-	-	-	1,172,417
Curriculum Adoption	500,000	-	-	-	-	500,000
Student Activities/Fundraising	409,399	1,800,000	-	1,800,000	-	409,399
C. RESTRICTED/RESERVED						
Medical Assistance	118,592	150,000	-	175,654	-	92,938
Scholarships	56,276	8,500	-	20,620	-	44,156
TOTAL GENERAL FUND	19,739,749	115,761,316	-	116,450,102	150,000	18,900,963
				Total exp including transfers	116,600,102	
CAPITAL						
Operating Capital	472,553	2,991,959	-	3,268,517	-	195,996
Assigned - Cell Tower	72,966	66,927	-	75,000	-	64,893
LTFM	-	1,795,514	-	1,795,514	-	-
Capital Projects Levy	338,429	7,532,407	-	6,961,284	-	909,552
TOTAL CAPITAL OUTLAY	883,949	12,386,807	-	12,100,315	-	1,170,441
FOOD SERVICE	163,007	4,964,715	-	5,021,131	-	106,591
COMMUNITY SERVICE						
Regular Community Education	(161,920)	4,027,845	150,000	4,081,385	-	(65,460)
LCTS	-	110,000	-	109,819	-	181
Early Child Family Education	18,912	702,589	-	684,529	-	36,972
School Readiness	47	1,279,958	-	1,096,537	-	183,468
Non Public/Preschool Screening	-	35,000	-	32,610	-	2,390
TOTAL COMMUNITY SERVICE	(142,961)	6,155,392	150,000	6,004,880	-	157,551
		Total rev including transfers	6,305,392			
BUILDING CONSTRUCTION FUNDS						
Long Term Facilities Maintenance (LTFM)	5,879,726	100,000	-	5,979,726	-	-
Designing Pathways	31,797,985	600,000	-	18,789,040	-	13,608,945
TOTAL BUILDING CONSTRUCTION FUNDS	37,677,711	700,000	-	24,768,766	-	13,608,945
DEBT SERVICE						
Principal & Interest	897,298	10,231,772	-	9,664,800	-	1,464,270
TOTAL DEBT SERVICE	897,298	10,231,772	-	9,664,800	-	1,464,270
INTERNAL SERVICE FUND						
Self Funded Medical	4,125,382	13,750,000	-	13,000,000	-	4,875,382
Self Funded Dental	346,534	1,260,000	-	1,250,000	-	356,534
				600,000		
TOTAL INTERNAL SERVICE FUND	4,471,916	15,010,000	-	14,250,000	-	5,231,916
TRUST & AGENCY						
Post-Employment Benefits Irrevocable Trust	14,747,557	250,000	-	700,000	-	14,297,557
TOTAL TRUST & AGENCY	14,747,557	250,000	-	700,000	-	14,297,557
TOTAL	78,438,225	165,460,002	150,000	188,959,994	150,000	54,938,233
		Total rev including transfers	165,610,002	Total exp including transfers	189,109,994	
General Fund (Unassigned)	17,338,576	113,802,816	-	114,453,828	150,000	16,537,564
General Fund Balance %	15.8%					14.4%

Budget Executive Summary

This budget of Independent School District No. 272, Eden Prairie Schools, is for the fiscal year beginning July 1, 2020 and ending June 30, 2021 (FY21). Prior year data is included for comparative purposes including budgeted amounts for 2019-20 and final audited amounts for fiscal years 2018-19.

The District anticipates ending the 2020-21 fiscal year with a 14.4% 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 2020-21 budget.

Assumptions and Timeline

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

For the budget being presented, the **2020-21 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. Estimated Enrollment

- a. Oct. 1, 2020 Kindergarten-12th grade estimated enrollment of 8,569 (includes 610 kindergarten students), which is a decrease of 126 students overall using a two year weighted average model.

2. Classroom Teacher Staffing

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

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	27.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

- b. These class size targets are consistent with FY20.

3. District Fees

- a. No increase for 2020-21:

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

4. State General Funding

- a. Formula increase of 2.0% for FY21.

5. Fund Balance

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

Organization Overview

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

School Board of Directors



Elaine Larabee
Chair
Term Expires
January 2021



Adam Seidel
Vice Chair
Term Expires
January 2023



Aaron Casper
Treasurer
Term Expires
January 2023



Debjyoti "DD" Dwivedy
Clerk
Term Expires
January 2023



Holly Link
Director
Term Expires
January 2021



Veronica Stoltz
Director
Term Expires
January 2023



Terri Swartout
Director
Term Expires
January 2021

Superintendent's Cabinet

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

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

FACILITIES

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

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

Name of School	Number of Available Classrooms*	School Type
Cedar Ridge Elementary	35	Boundary
Eden Lake Elementary	35	Boundary
Forest Hills Elementary	30	Boundary
Oak Point Elementary	34	Boundary
Prairie View Elementary	32	Boundary
Eagle Heights Elementary	34	District-Wide Spanish Immersion School
Central Middle School		District-Wide
Eden Prairie High School		District-Wide

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

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

Eden Prairie Schools also owns and operates its transportation program. The program is operated from a district-owned **Transportation Center** which houses 117 vehicles for student transportation, over 100 employees, a mechanics shop and grounds equipment that is utilized district-wide.

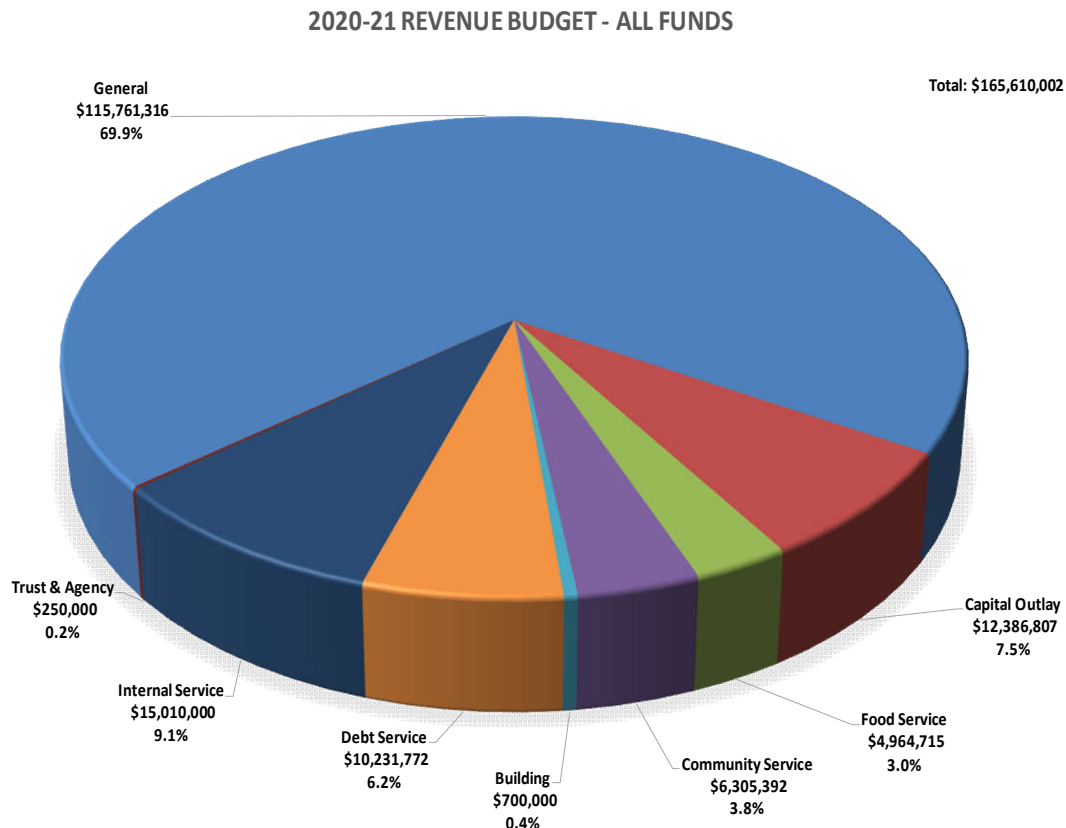
Financial Overview

OVERVIEW OF FUNDS

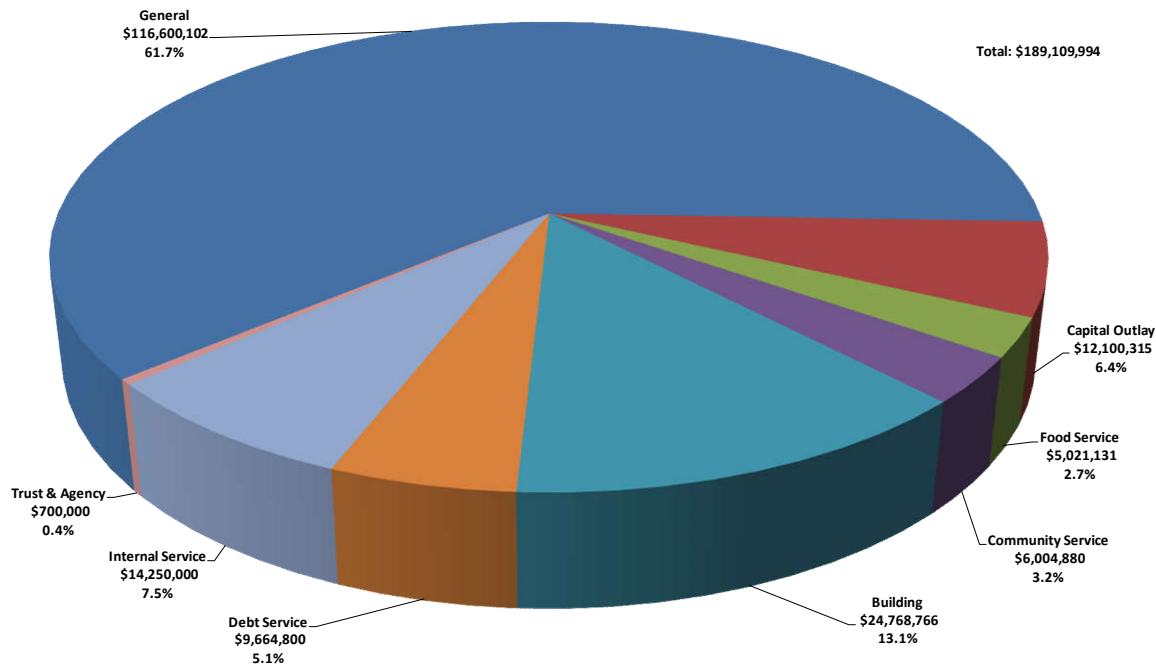
According to State Law, Eden Prairie Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Eden Prairie Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part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

- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes
- Building Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long-Term Facilities Maintenance program (including levies)
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded dental and health insurance plans
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this has included 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 2020-21 fiscal year:



2020-21 EXPENDITURE BUDGET - ALL FUNDS



REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$1,926,325 or 1.69% from 2019-20.

1. **State Basic General Education Aid** serves as the district's primary funding source, comprising 57.0% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$874,965 or 1.34% versus 2019-20. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2020-21 include 2.0% increase to the per pupil unit funding formula. This increase is contrasted with a declining enrollment projection, as outlined in the Informational Overview section of this summary. The components of Basic General Education Aid are (1) the Funding Formula multiplied by (2) Pupil Units, as described below.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,567 for 2020-21. The funding formula was recalibrated in 2014-15 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2011-12	\$5,174	0.98% (\$50) increase in funding formula
2012-13	\$5,224	0.97% (\$50) increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15	\$5,831	1.5% increase in funding formula + \$25
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula
2019-20	\$6,438	2.0% increase in funding formula
2020-21	\$6,567	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 2020-21 budget year to be 8,569 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 8,569 is 126 students lower than the October 1st enrollment count for the 2019-20 school year. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2022 for the 2020-21 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 690 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 880 resident students who attend **private, religious schools, or are home schooled**, which are not reported by Eden Prairie Schools. Neither of these sets of students is included in the Pupil Unit calculations for the district.

2. Property Tax Revenue

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

Property tax revenue in the General Fund is budgeted to increase by \$194,227 or 0.74%, mainly due to an increase in the referendum revenue due to inflation. This revenue category includes levies for the general operating referendum, alternative teacher compensation (Q-comp), safe schools, integration, and reemployment.

3. Other State Sources

State supported programs are anticipated to increase by \$613,482 or 3.65%.

- Special education aid accounts for the majority of the revenues in this category, totaling \$12.6 million, based upon district expenditures and state appropriations. The district continues to take a conservative approach in budgeting these revenues as better understanding of the new funding formula is developed.
- The remainder of state supported programs includes other categorical programs such as achievement & integration, desegregation transportation, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

4. Federal Sources

Federal revenue is budgeted to increase by \$235,151 or 10.46%. This increase is attributable to expected increases in Title and Special Education funding for 2020-21, 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 55.6% of federal revenue or \$1,380,904 in 2020-21.
- Title I, II, and III funding in 2020-21 totals \$1,055,000, which is 42.5% of the federal revenue budget.
- The remaining 1.9% consists of other grants including the Carl Perkins grant totaling \$46,800.

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

Revenue in this category is budgeted to increase by \$8,500 or 0.5% in the coming year. This increase is due to moving the scholarship funds from the Trust & Agency Funds to the General Fund. 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, interest earnings and scholarship payments.

6. Student Activities

The district will continue to budget for Student Activities in the 2020-21 fiscal year. Based on current data, the budget will be \$1,800,000. There will be an equal expenditure budget to offset.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund will decrease slightly to \$4,964,715 in fiscal 2020-21. The decrease is based on the assumption that meals sold will decline with the decline in enrollment. The following assumptions are included:

1. **Local Revenue** is decreasing by \$28,992 for 2020-21. This decrease reflects anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected decline in enrollment. Prices included in the budget are listed below with no change for the 2020-21 school year.

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

2. **Federal and State Revenue** sources are decreasing by \$4,551, due to the projected decline in enrollment.
3. **Vending and Concession** sales will stay the same at \$63,500 for the 2020-21 school year.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to decrease by \$1,706,664 or 21.30% from 2019-20. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$23,080 or 2.20%.
2. **State revenue** is decreasing in 2020-21 by \$23,749 or 3.18%.
3. **Local tuition and fees** will decrease by \$1,705,995 or 28.12%. This decrease is a conservative estimate assuming a phasing back approach of Community Education and Family Education programs, after it is safe to return from COVID-19.
4. **Other local revenue** will stay the same at \$150,000 for 2020-21.

CAPITAL & BUILDING FUNDS (Financial Section)

Total capital and building fund revenue is decreasing by \$41,834,415 or 75.95% in 2020-21. This decrease is primarily due to the recording of the Designing Pathways bond proceeds in the previous year. 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 by \$620,950 or 16.87% in fiscal 2020-21.

2. **LTFM (Capital Outlay)** revenue will decrease by \$759,671 or 29.73%. LTFM (Capital Outlay) funding is levy revenue based on the pupil units, average building age and the state designated formula allowance.
3. The **Capital Projects Levy** is increasing in fiscal year 2020-21 by \$324,441 or 4.50%. Funds available for fiscal 2020-21 technology and capital related items are budgeted at \$7,532,407.
4. The District sold **Long Term Facilities Maintenance (LTFM)** bonds in February 2019 to fund expenditures in fiscal 2019-20 and 2020-21. The District is anticipated to sell LTFM bonds in December 2020.
5. The District sold General Obligation School Buildings Bonds for **Designing Pathways** in July 2019. These bond proceeds will continue to earn interest earnings until all proceeds have been spent. The budget is estimating \$600,000 in interest earnings, for fiscal 2020-21.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to increase by \$2,252,343 or 28.23%. 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 2020-21.

INTERNAL SERVICE FUND

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental and health insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental and health costs as described in the plan. The Internal Service Fund revenue is budgeted to increase \$750,000, mainly due to an increase in health insurance premiums.

TRUST & AGENCY FUND (Financial Section)

Trust and Agency Fund revenues are budgeted to decrease by \$258,640 or 50.85%, due to a decrease in anticipated interest earnings and moving the accounting for scholarships to the General Fund.

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$2,335,448 or 2.04% over 2019-20. This increase is mostly due to increases in purchased services.

1. The **salaries & wages and employee benefits** budget of \$101,344,079 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 2020-21 budget year.
 - A \$250,000 staffing contingency budget to address classroom needs that may arise in the fall
 - 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, 2021	Settled
Bus Drivers	June 30, 2021	Settled
Buildings & Grounds	June 30, 2021	Settled
Superintendent	June 30, 2023	Settled
Superintendent's Cabinet	June 30, 2023	Settled
Principals	June 30, 2022	Pending Board Approval
Administrators (AST/EPSS)	June 30, 2022	Settled
Clerical (CLASS)	June 30, 2022	Pending Board Approval
Paraprofessionals (MSEA)	June 30, 2022	Pending Board Approval
Confidential	June 30, 2022	Settled

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

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	27.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

* High School staffing levels are also driven by course registrations

- The **purchased services** budget of \$9,299,980 represents an increase of \$1,359,668 or 17.12% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, repairs and the special education tuition buy down. The majority of the increase was due to the district changing accounting practices around its special education tuition buy down. This change will also generate an equal increase to state special education aid. The budget also reflects increased costs of tuition payments to other MN districts, including but not limited to ISD 287 billing.
- The **supplies & equipment** budget of \$3,225,454 represents an increase of \$130,947 or 4.23% from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. The majority of administrators' allocation for departmental and site budgets are included in this category. Budget managers have the ability to flex their allocations between categories and mostly do so between supplies and purchased services.
- The **other expenditures and student activities** budget of \$2,730,589 includes replenished contingency budgets, fund transfers, expenditures for dues & memberships and student activity expenditures.

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

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

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$5,021,131 represents a decrease of \$40,509 or 0.80%. This budget includes the following assumptions:

- Salaries & wages and employee benefits** budget of \$2,836,881 include salary and benefits for Food Service employees. This budget represents 56.5% 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, 2021	Settled

- The **purchased services** budget of \$279,150, an increase of \$17,850 or 6.83% includes payments for equipment repairs and maintenance, credit card fees, conferences, etc.
- The **supplies & equipment** budget of \$1,896,400 represents a 9.93% decrease from prior year due to changes in how the District recognizes the commodities cash rebates, which reduces food costs. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.
- The **other expenditures** budget of \$8,700, a slight increase from 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 \$6,004,880 reflects a decrease of 23.42% from prior year. This decrease is a conservative estimate assuming a phasing back approach of Community Education and Family Education programs. Expenditure changes by category include the following:

- Salaries & wages and employee benefits** budget of \$5,188,430 or 86.4% 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 2020-21 budget year
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
 - COVID-19 layoffs made in April 2020
- The **purchased services** budget of \$686,300 represents a decrease of \$575,505 or 45.61%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs, transportation and travel. The decrease is related to the expected reduction in program offerings during the COVID-19 pandemic.
- The **supplies & equipment** budget of \$124,950 decreased by \$209,550 or 62.65%. The decrease is related to the expected reduction in program offerings during the COVID-19 pandemic.
- The **other expenditures** budget of \$5,200 represents a decrease of \$22,000 from the prior year. The decrease is related to the expected reduction in program offerings during the COVID-19 pandemic.

CAPITAL & BUILDING FUNDS (Financial Section)

The expenditures budget of \$36,869,081 represents an increase of \$10,669,808 or 40.7%. Capital and Building fund expenses are prioritized within funds available or by state approval, as is the case with Health & Safety and Alternative Facilities projects.

- Operating Capital** – Operating Capital projects totaling \$3,343,517 includes instructional equipment purchases, textbooks/digital curriculum, lease levy expenditures, school buses, and maintenance projects at each site. This budget also includes a \$65,000 contingency for capital expenses that may emerge throughout the year.
- LTFM (Capital Outlay)** – The expenditure budget of \$1,795,514 includes itemized state-approved Health & Safety projects, along with deferred maintenance 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. Projects can also include window replacements and mechanical work, roof projects, and district-wide pavement projects. These projects are approved with the Capital Budget in April.

3. **Capital Projects Levy (also known as technology levy)** – Fiscal 2020-21 expenditures are budgeted at \$6,961,284. The anticipated expenditures continue the integration of technology into the classroom in early childhood through 12th grade.
4. The **Long Term Facility Maintenance (LTFM)** program was passed during the 2015 legislative session. It authorizes funds to enable the district to preserve the condition of facilities while allowing for modernizations that fit their current use. The district previously qualified for **Alternative Facilities** funds which was phased out with this new legislation. Projects can include window replacements and mechanical work, roof projects, and district-wide pavement projects. These projects are approved with the Capital Budget in April.
5. **Designing Pathways** – The expenditure budget of \$18,789,040 includes the cost of construction to complete the addition and remodel of Central Middle School and furniture purchases to enhance the Personalized Learning environment at each site.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$9,664,800, representing an increase of \$859,863 or 9.77%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved and other bonded projects.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$14,250,000 is increased by \$600,000 from the previous year. Expenses include the District's self-funded dental and medical plan. The increase is attributed to a conservative health claim number that is based on the FY20 fiscal year.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$700,000, representing a decrease of \$8,000 or 1.13%. The only expenses remaining in this fund is related to other post-employment benefits. The scholarship and flexible benefit accounts have been moved into the general fund due to recent changes in accounting requirements.

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 2019-20 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 2020 tax levy, which occurred on December 9, 2019. This levy accounts for 22.7% of General Fund revenue. The board also provided guidance and input to the budget development process as follows:
 - January 6, 2020 – Board workshop on 5-year financial model
 - January 27, 2020 – Mid-Year 2019-20 budget update, review budget timeline, discuss preliminary 2020-21 budget assumptions
 - March 23, 2020 – Review final 2020-21 budget assumptions, review proposed 2020-21 preliminary capital budget
 - April 27, 2020 – Review proposed 2020-21 School Board budget and approve 2020-21 capital budget
2. Citizen Finance Advisory Committee – This committee of community members and staff reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals and Department Directors – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Community – The district website, email list and publications contain continuous updates regarding the budget development process including timeline, assumptions, and proposed adjustments. Community feedback is an essential part of assessing the final budget recommendation.
5. Superintendent’s Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.

Budget Timeline

The following timeline highlights the steps taken to create the 2020-21 budget with stakeholder input.

Eden Prairie Schools Budget Events Timeline Fiscal Year 2020-21		
Date	Budget Event	Group/Action
September 2019	Preliminary FY 2020-21 Levy Certification	Board - Required Action
	Preliminary FY 2019-20 Enrollment Update	Board - Sup't Incidental
	Preliminary FY 2018-19 Year-End Financial Report	Board - Sup't Incidental
October 2019	October 1 Enrollment	Board - Sup't Incidental
	October 1 Enrollment	Citizen Finance Advisory
	October 1 Enrollment	Leadership Team
	FY 2018-19 Audit Results	Leadership Team
	Preliminary FY 2020-21 Levy Certification	Citizen Finance Advisory
	FY 2018-19 Audit Results	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
November 2019	FY 2018-19 Audit Report	Board - Required Action
	Annual Budget Publication	Community
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
December 2019	Final Levy Certification (Payable 2020; FY 2020-21 Revenue)	Board - Required Action
	Truth in Taxation Presentation	Board - TNT Hearing
	Truth in Taxation Presentation	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Requests for FY 2020-21 Capital Funding due to Business Office	Leadership Team
January 2020	Preliminary FY 2020-21 Budget Assumptions/Drivers & Budget Timeline	Board - Decision Prep
	Mid-Year Budget Update	Board - Required Action
	FY 2020-21 Capital items which require advance ordering (i.e. school buses)	Board - Required Action
	5-Year Financial Forecast	Board - Workshop Discussion
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
February 2020	Budget Development	Leadership Team
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
March 2020	FY 2020-21 Capital Budget - 1st Reading	Board - Decision Prep
	Final FY 2020-21 Budget Assumptions/Drivers	Board - Required Action
	Review Capital Item Requests	Citizen Finance Advisory
	Finalize Budget Assumptions/Drivers	Citizen Finance Advisory
	Review Potential Legislative Impacts	Citizen Finance Advisory
	Review Final FY 2020-21 Budget	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
April 2020	FY 2020-21 Capital Budget Adoption	Board - Required Action
	Review FY 2020-21 Capital Budget	Leadership Team
	5 Year Financial Outlook	Leadership Team
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
May 2020	FY 2020-21 Budget Presentation - 1st Reading	Board - Decision Prep
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
June 2020	FY 2020-21 Budget Adoption	Board - Required Action
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Fall Enrollment Projections	Leadership Team

Informational Overview

Budget Forecast

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

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

This model currently includes the following assumptions beginning for projection year 2020-21:

1. 0.0% increase to state basic funding in the next biennium and 1.0% after
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.
6. Teacher retirement savings.

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

	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenue	109,898,775	111,284,991	113,802,816	113,996,867	114,638,353	116,053,534	117,867,166
Expenditures	108,965,622	111,374,180	114,603,828	116,043,354	117,935,759	119,888,892	121,842,485
Surplus/Deficit	933,153	-89,189	-801,012	-2,046,487	-3,297,406	-3,835,358	-3,975,319
Unassigned Fund Balance (\$)	17,427,766	17,338,577	16,537,565	14,491,078	11,193,672	7,358,314	3,382,995
Unassigned Fund Balance (%)	15.99%	15.57%	14.43%	12.49%	9.49%	6.14%	2.78%

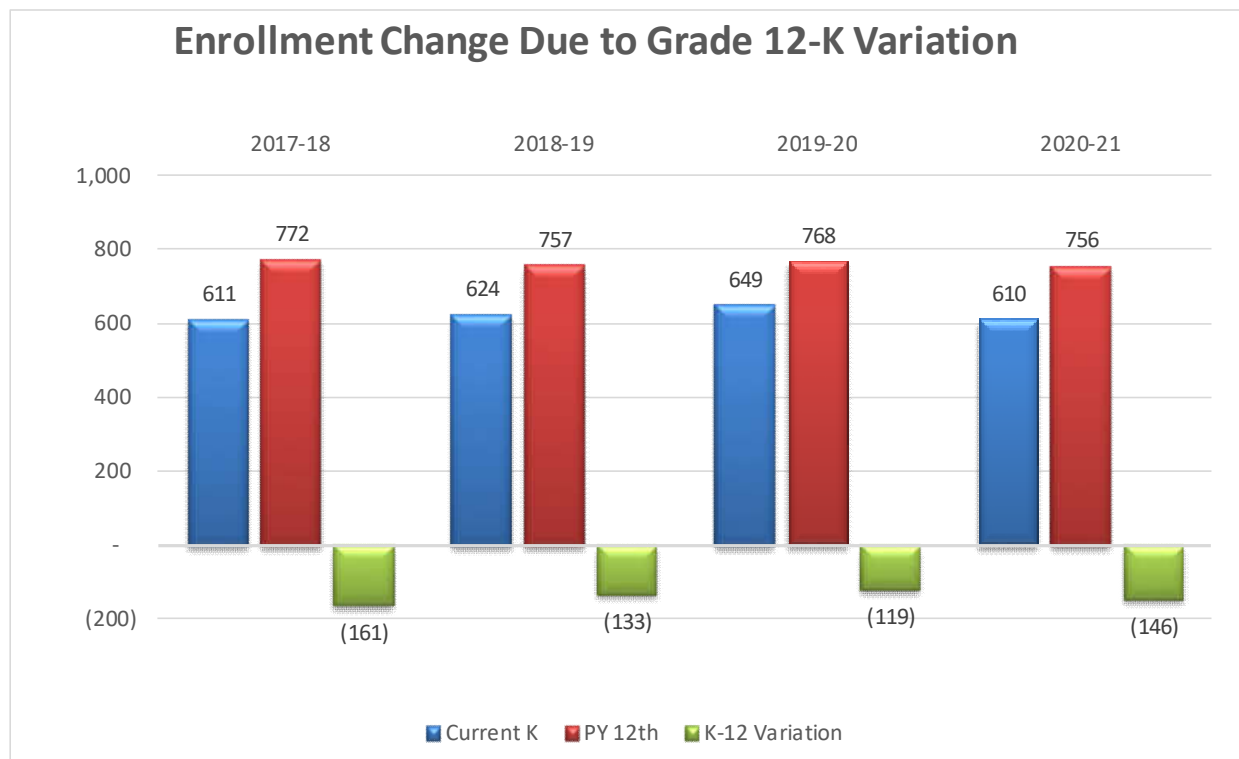
1. One of the District's commitments with the 2014 Referendum was to ensure the revenue received would last at least five years, ending with the 2019-2020 fiscal year. The District must maintain at least an 8.0% unassigned Fund balance during that time period.

Enrollment Trend/Forecast

	2017-18	2018-19	2019-20	2020-21
Kindergarten	611	624	649	610
1st Grade	630	630	605	630
2nd Grade	629	624	637	599
3rd Grade	652	630	650	632
4th Grade	610	656	634	643
5th Grade	639	635	626	630
6th Grade	623	643	629	621
7th Grade	645	668	681	662
8th Grade	696	671	645	683
9th Grade	725	781	735	712
10th Grade	755	705	738	708
11th Grade	754	762	710	729
12th Grade	757	768	756	710
K-12th Grade	8,726	8,797	8,695	8,569
% Change	-1.2%	0.8%	-0.4%	-2.6%

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

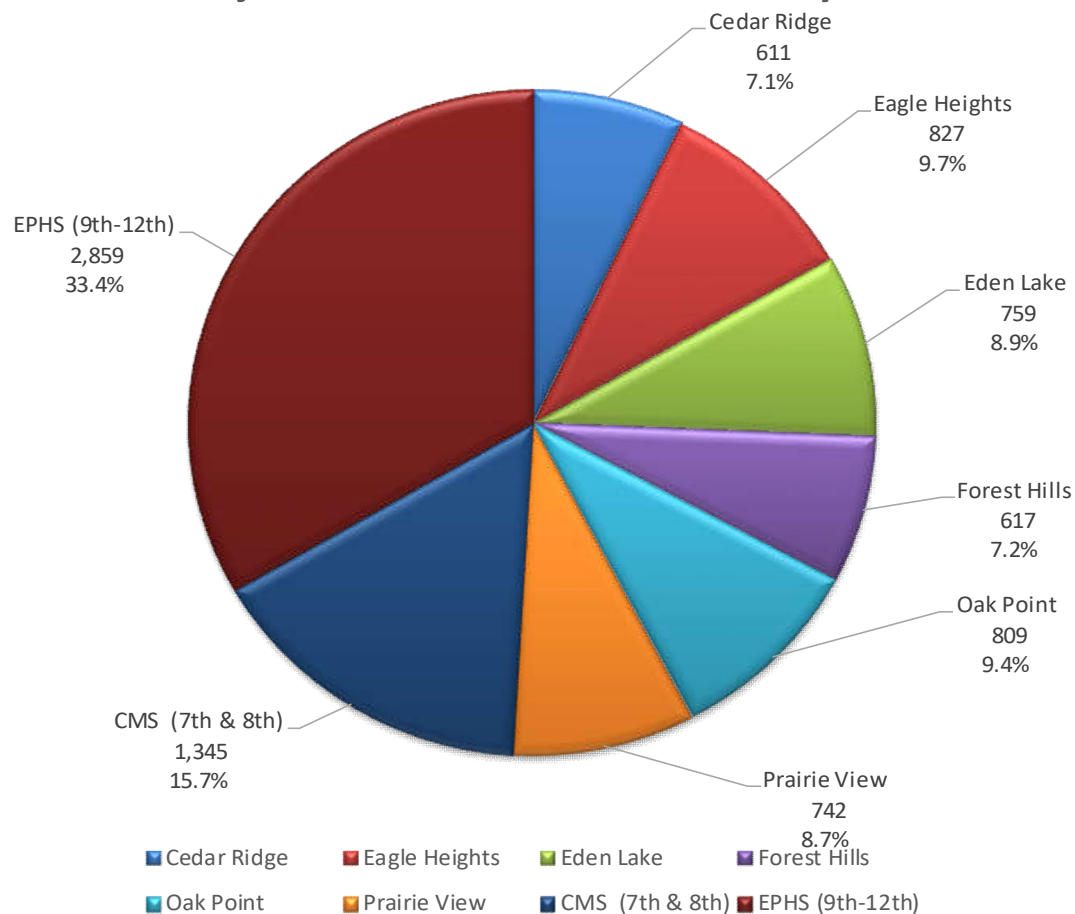
Eden Prairie Schools is largely "built out" for single family housing. As current residents "age in place", the number of school-aged children in the community overall will decline. The major contributor to enrollment decline is the decline in the size of incoming K classes vs. the previous year's graduating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



Enrollment History & Projections by School Site

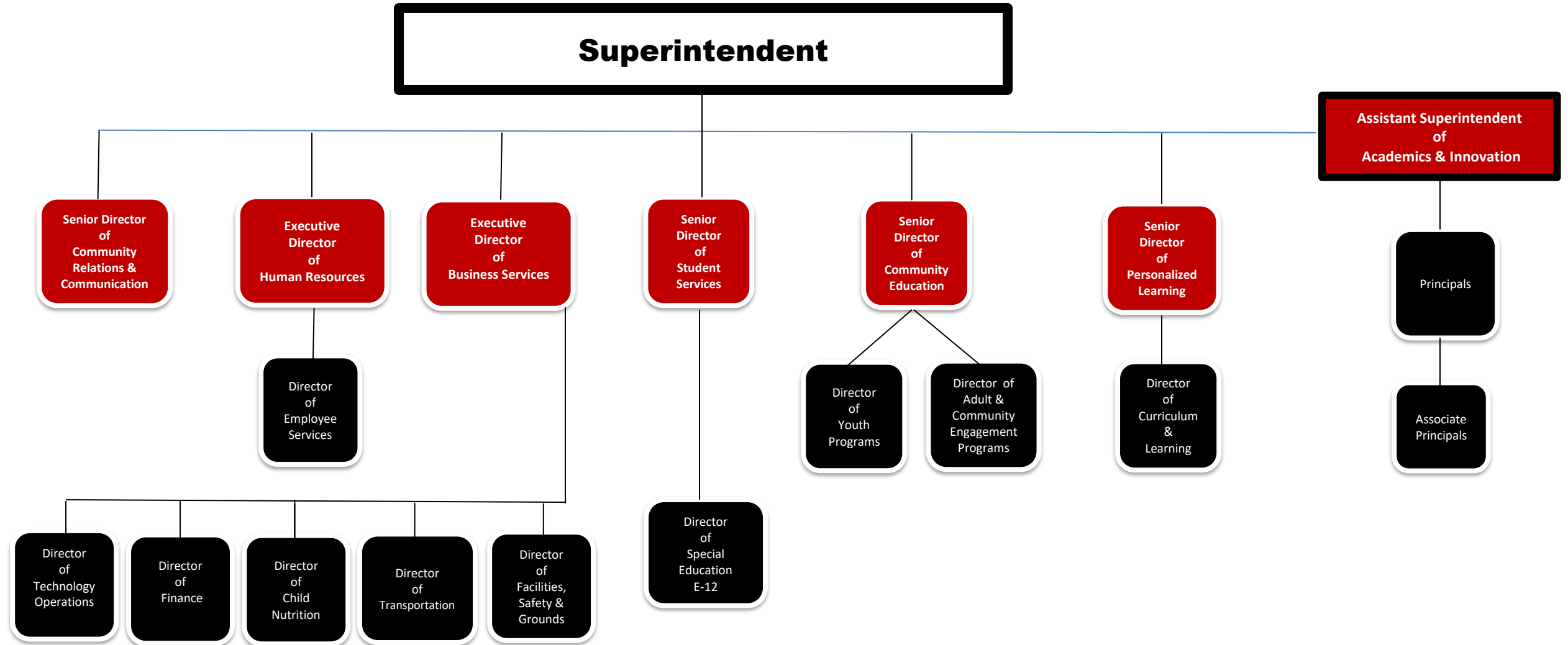
	2017-18	2018-19	2019-20	2020-21
Cedar Ridge Elementary	628	654	630	611
Eagle Heights Spanish Immersion	831	830	820	827
Eden Lake Elementary	827	774	783	759
Forest Hills Elementary	657	704	629	617
Oak Point Elementary	722	745	811	809
Prairie View Elementary	729	735	757	742
Total Elementary (K - 6th Grade)	4,394	4,442	4,430	4,365
Central Middle School (7th & 8th)	1,341	1,339	1,326	1,345
Eden Prairie High School (9th-12th)	2,991	3,016	2,939	2,859
Total Secondary (7th-12th Grade)	4,332	4,355	4,265	4,204
Total K-12th Grade	8,726	8,797	8,695	8,569

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

2020-21 Projected Enrollment Breakdown by School Site



EDEN PRAIRIE SCHOOLS
Inspiring each student every day



Red = Superintendent's Cabinet

Updated:05.18.20



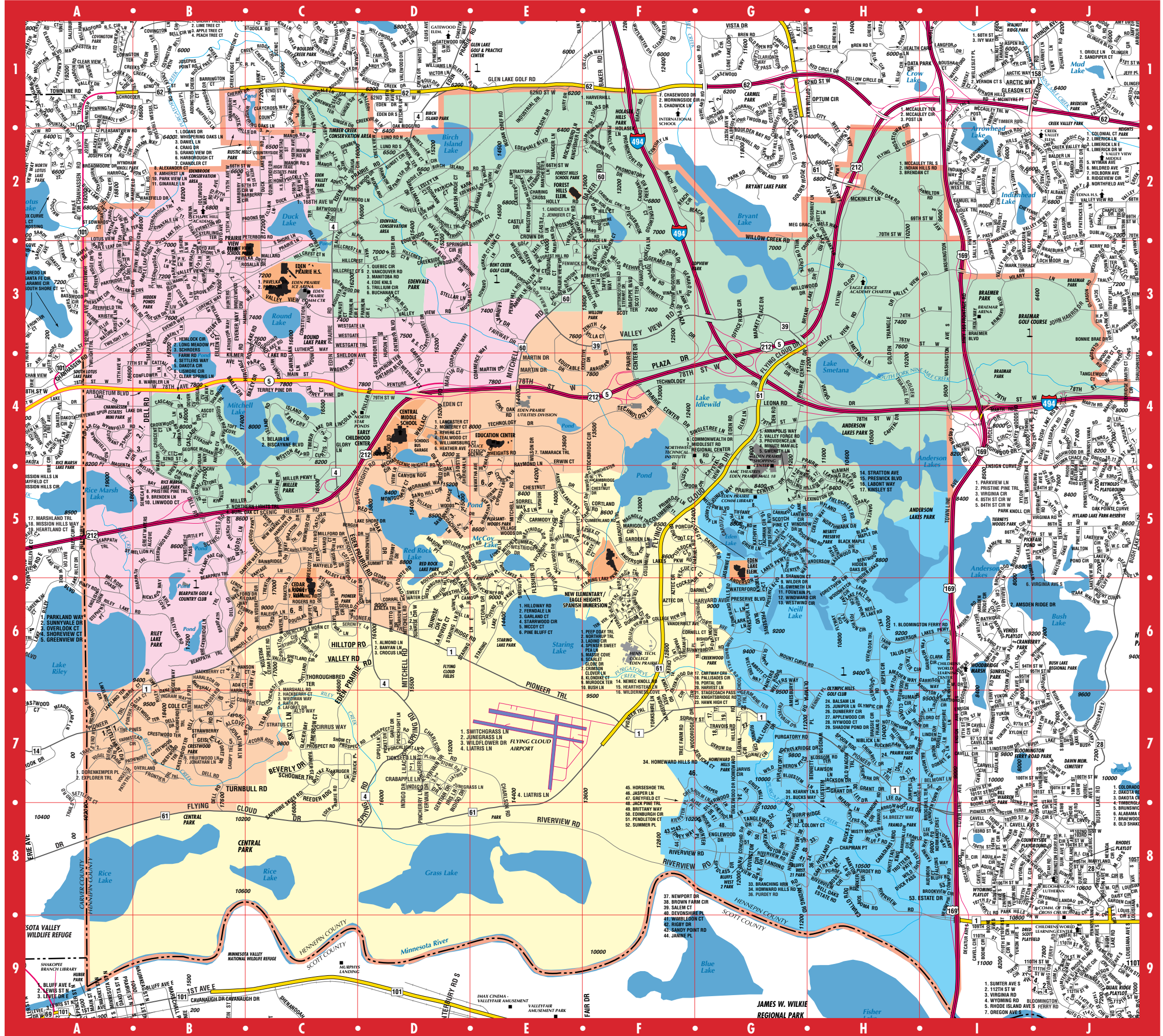
EDEN PRAIRIE SCHOOLS ELEMENTARY SCHOOLS BOUNDARIES

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

0.5 0.25 0 0.5 Miles
2019 © Copyright King Maps & Design Inc.

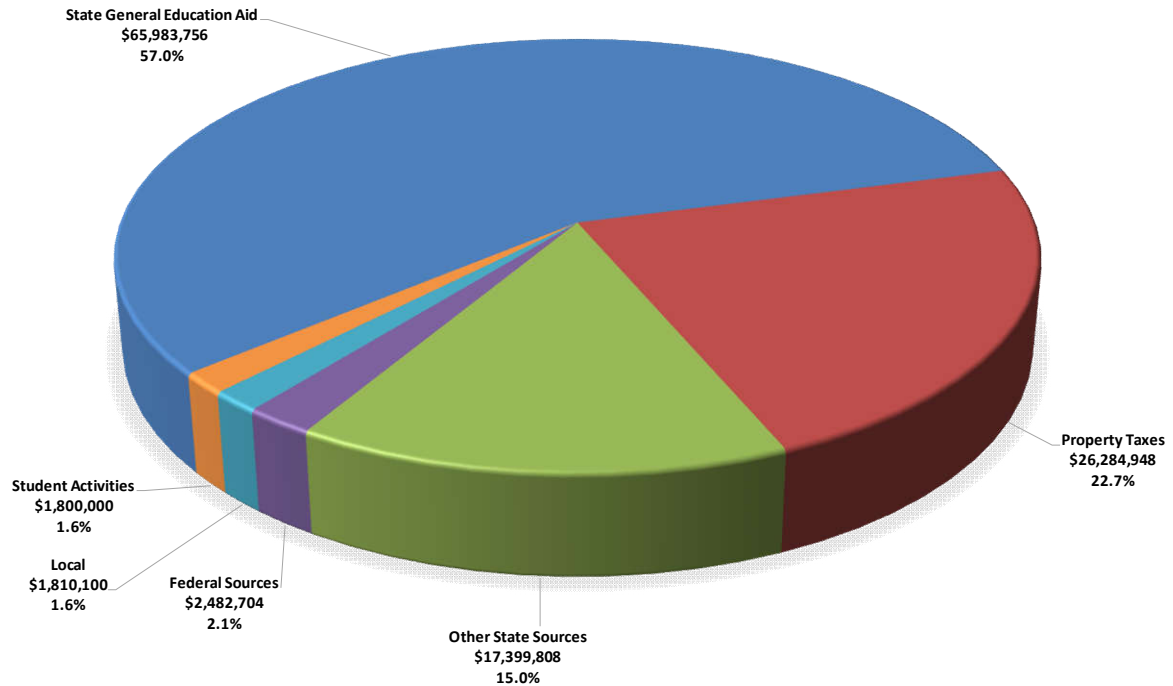
For more detailed information,
including an electronic version
of the map, go to district
website, www.edenpr.org,
and click on the "Proposed
Elementary School
Boundaries" link in the upper
left corner of the page

District Phone Number
(952) 975-7000

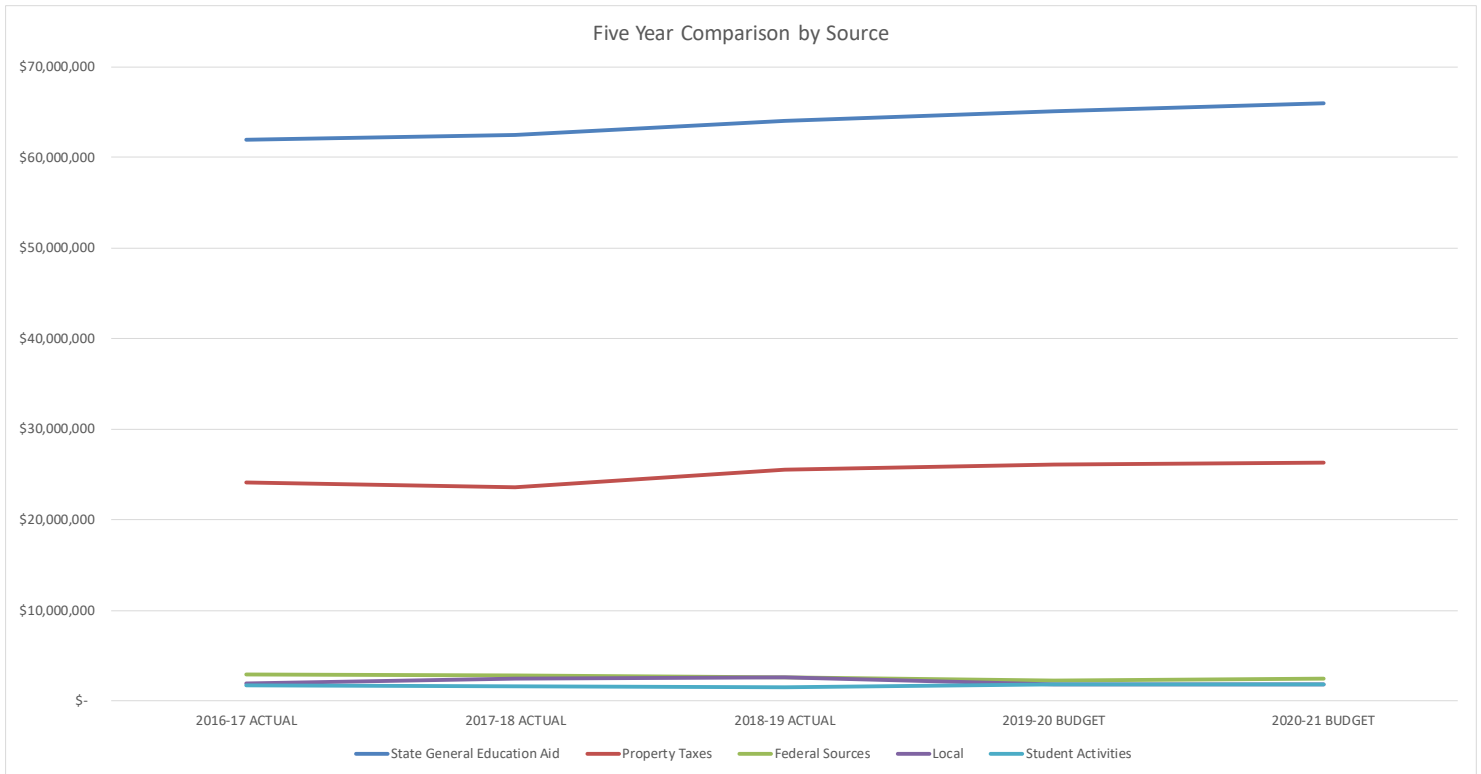


GENERAL FUND REVENUES

FISCAL 2021 REVENUE



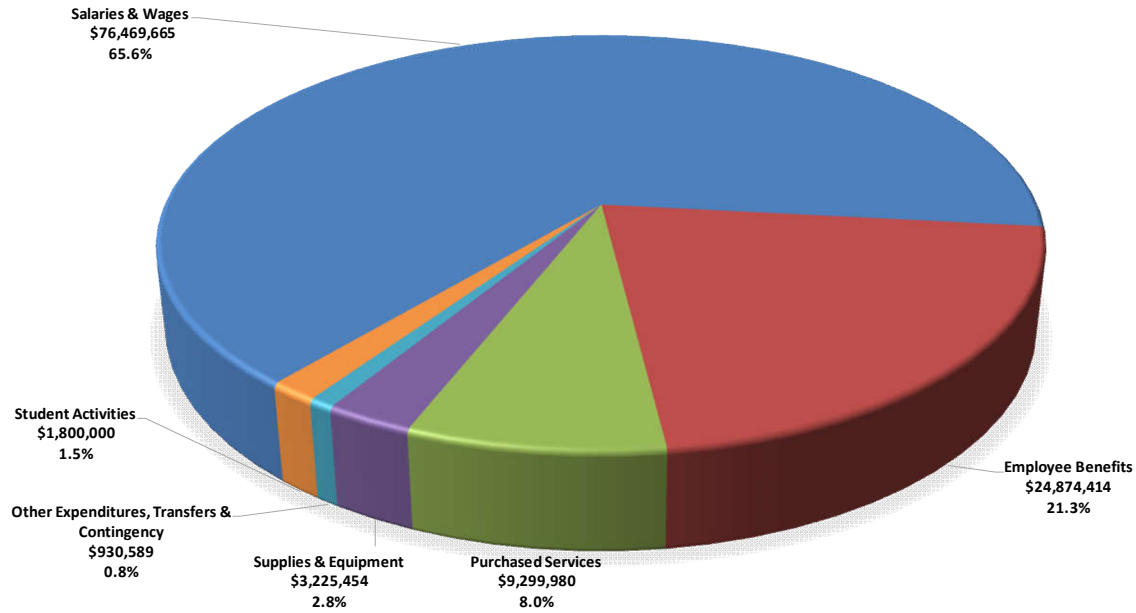
Five Year Comparison by Source



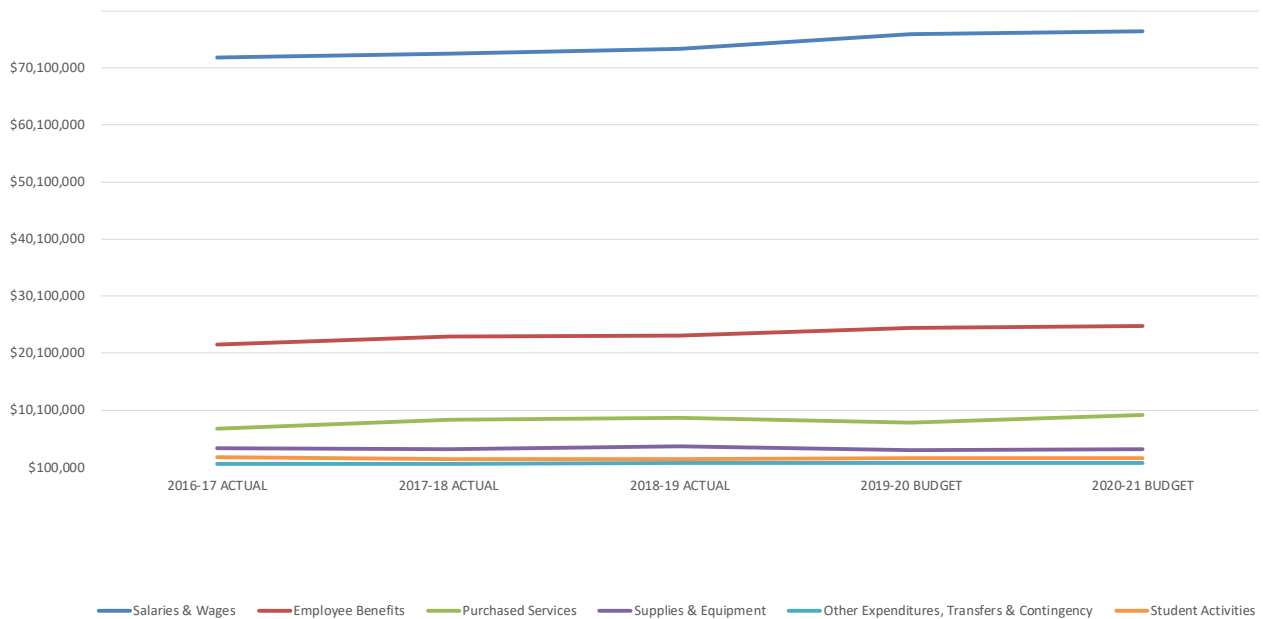
GENERAL OPERATING FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	\$ 61,954,278	\$ 62,476,347	\$ 64,002,466	\$ 65,108,791	\$ 65,983,756	\$ 874,965	1.34%
Property Taxes	24,174,549	23,627,703	25,585,579	26,090,721	26,284,948	194,227	0.74%
Other State Sources	16,348,186	16,392,642	16,623,450	16,786,326	17,399,808	613,482	3.65%
Federal Sources	2,901,606	2,867,120	2,614,947	2,247,553	2,482,704	235,151	10.46%
Local	1,953,240	2,554,014	2,635,734	1,801,600	1,810,100	8,500	0.47%
Student Activities	1,746,421	1,581,964	1,498,861	1,800,000	1,800,000	-	0.00%
TOTAL	\$ 109,078,280	\$ 109,499,790	\$ 112,961,037	\$ 113,834,991	\$ 115,761,316	\$ 1,926,325	1.69%

GENERAL FUND EXPENDITURES

FISCAL 2021 EXPENDITURES



Five Year Comparison by Object



GENERAL FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	\$ 71,960,059	\$ 72,586,049	\$ 73,369,204	\$ 75,989,098	\$ 76,469,665	\$ 480,567	0.63%
Employee Benefits	21,563,764	22,936,813	23,080,207	24,530,032	24,874,414	344,382	1.40%
Purchased Services	6,892,069	8,389,962	8,789,589	7,940,312	9,299,980	1,359,668	17.12%
Supplies & Equipment	3,439,333	3,329,803	3,711,769	3,099,413	3,225,454	126,041	4.07%
Other Expenditures, Transfers & Contingency	770,622	728,668	775,634	905,799	930,589	24,790	2.74%
Student Activities	1,843,862	1,582,582	1,552,509	1,800,000	1,800,000	-	0.00%
TOTAL	\$ 106,469,709	\$ 109,553,877	\$ 111,278,912	\$ 114,264,654	\$ 116,600,102	\$ 2,335,448	2.04%

GENERAL FUND EXPENDITURES (by Object)

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	\$ 2,730,276	\$ 2,750,031	\$ 2,808,605	\$ 2,872,888	\$ 2,804,086
DISTRICT SUPPORT SERVICES	2,092,920	2,063,109	2,273,619	2,297,303	2,357,982
REGULAR INSTRUCTION	39,207,305	39,287,101	39,649,234	40,983,041	40,846,123
VOCATIONAL EDUCATION	1,141,556	1,028,250	1,257,733	1,038,047	1,100,633
SPECIAL EDUCATION INSTRUCT	13,610,437	13,972,045	13,660,985	14,468,762	14,552,005
INSTRUCTIONAL SUPPORT	3,444,619	3,447,400	3,495,930	3,877,289	4,116,465
PUPIL SUPPORT	5,545,203	5,695,847	5,819,461	5,969,968	6,101,655
SITE AND BUILDING	4,187,743	4,342,266	4,403,637	4,481,800	4,590,716
TOTAL SALARIES AND WAGES	\$ 71,960,059	\$ 72,586,049	\$ 73,369,204	\$ 75,989,098	\$ 76,469,665
EMPLOYEE BENEFITS					
ADMINISTRATION	\$ 838,453	\$ 893,115	\$ 868,145	\$ 843,214	\$ 814,270
DISTRICT SUPPORT SERVICES	716,850	635,264	732,957	686,790	716,467
REGULAR INSTRUCTION	10,841,275	12,057,896	11,945,986	12,708,769	12,728,471
VOCATIONAL EDUCATION	323,397	298,240	351,648	312,673	331,920
SPECIAL EDUCATION INSTRUCT	4,238,297	4,283,437	4,261,709	4,683,509	4,809,065
INSTRUCTIONAL SUPPORT	954,574	924,198	964,623	1,070,660	1,133,680
PUPIL SUPPORT	2,309,861	2,355,425	2,478,531	2,537,662	2,613,002
SITE AND BUILDING	1,341,057	1,489,238	1,476,608	1,686,755	1,727,539
TOTAL EMPLOYEE BENEFITS	\$ 21,563,764	\$ 22,936,813	\$ 23,080,207	\$ 24,530,032	\$ 24,874,414
PURCHASED SERVICES					
ADMINISTRATION	\$ 47,540	\$ 34,345	\$ 72,453	\$ 63,400	\$ 70,900
DISTRICT SUPPORT SERVICES	996,377	1,004,642	1,284,432	1,473,755	1,530,422
REGULAR INSTRUCTION	1,136,286	1,135,106	938,978	978,943	845,053
VOCATIONAL EDUCATION	600,438	772,135	863,315	358,043	951,000
SPECIAL EDUCATION INSTRUCT	1,079,161	2,179,975	1,988,033	1,510,476	2,053,998
INSTRUCTIONAL SUPPORT	758,389	703,713	1,143,282	873,419	1,087,568
PUPIL SUPPORT	233,221	342,182	212,665	395,975	455,075
SITE AND BUILDING	1,728,306	1,835,868	1,809,613	1,896,301	1,915,964
FISCAL & FIXED COSTS	312,351	381,996	476,818	390,000	390,000
TOTAL PURCHASED SERVICES	\$ 6,892,069	\$ 8,389,962	\$ 8,789,589	\$ 7,940,312	\$ 9,299,980
STUDENT ACTIVITIES					
TOTAL STUDENT ACTIVITIES	\$ 1,843,862	\$ 1,582,582	\$ 1,552,509	\$ 1,800,000	\$ 1,800,000
SUPPLIES & EQUIPMENT					
ADMINISTRATION	\$ 8,278	\$ 5,048	\$ 9,087	\$ 3,850	\$ 4,100
DISTRICT SUPPORT SERVICES	195,631	46,759	324,155	148,200	139,000
REGULAR INSTRUCTION	1,062,620	1,006,980	956,062	932,242	1,054,772
VOCATIONAL EDUCATION	22,701	39,698	35,329	21,750	22,750
SPECIAL EDUCATION INSTRUCT	269,830	291,025	274,644	122,710	126,710
INSTRUCTIONAL SUPPORT	102,612	109,653	84,889	102,264	93,715
PUPIL SUPPORT	746,222	793,529	857,008	844,505	844,505
SITE AND BUILDING	1,031,439	1,037,111	1,170,595	923,892	939,902
TOTAL SUPPLIES & EQUIPMENT	\$ 3,439,333	\$ 3,329,803	\$ 3,711,769	\$ 3,099,413	\$ 3,225,454
OTHER EXPENDITURES					
ADMINISTRATION	\$ 61,183	\$ 59,950	\$ 63,015	\$ 79,874	\$ 80,124
DISTRICT SUPPORT SERVICES	20,496	23,405	18,951	28,325	28,325
REGULAR INSTRUCTION	346,021	293,897	340,789	338,902	337,902
VOCATIONAL EDUCATION	8,458	8,188	7,489	7,548	7,562
SPECIAL EDUCATION INSTRUCT	105,433	88,980	94,018	110,391	110,391
INSTRUCTIONAL SUPPORT	40,000	35,837	50,751	41,388	41,388
PUPIL SUPPORT	17,541	28,019	27,613	27,730	27,730
SITE AND BUILDING	9,067	11,973	21,751	26,547	26,547
FISCAL & FIXED COSTS	-	-	-	-	20,620
TOTAL OTHER EXPENDITURES	\$ 608,199	\$ 550,249	\$ 624,377	\$ 660,705	\$ 680,589
OTHER FINANCING USES					
OTHER CONTINGENCY, TRANSFERS, RESERVE	\$ 162,423	\$ 178,419	\$ 151,257	\$ 245,094	\$ 250,000
TOTAL OTHER FINANCING USES	\$ 162,423	\$ 178,419	\$ 151,257	\$ 245,094	\$ 250,000
GENERAL FUND TOTAL	\$ 106,469,709	\$ 109,553,877	\$ 111,278,912	\$ 114,264,654	\$ 116,600,102

GENERAL FUND EXPENDITURES (by Program)

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
District & School Administration					
School Board	\$ 64,774	\$ 62,976	\$ 63,637	\$ 79,048	\$ 78,000
Office of the Superintendent	480,033	469,712	486,866	459,549	493,455
Instructional Administration	297,986	311,674	342,859	336,923	202,842
School Administration	2,842,936	2,898,127	2,927,943	2,987,706	2,999,183
Total District & School Administration	\$ 3,685,729	\$ 3,742,489	\$ 3,821,305	\$ 3,863,226	\$ 3,773,480
District Support Services					
General Administrative Support	\$ 1,301,567	\$ 1,370,420	\$ 1,508,330	\$ 1,465,577	\$ 1,502,898
Other Administrative Support	1,226,557	761,871	1,156,073	1,247,803	1,314,699
Administrative Technology	-	81,911	115,201	118,602	130,612
Business Support Services	1,485,352	1,550,215	1,854,397	1,802,392	1,813,987
Cooperative Purchasing & Services	8,799	8,762	114	-	10,000
Total District Support Services	\$ 4,022,275	\$ 3,773,179	\$ 4,634,115	\$ 4,634,374	\$ 4,772,196
Regular Instruction					
School Readiness Plus	\$ -	\$ -	\$ 200,870	\$ -	\$ -
Kindergarten Education	3,471,576	3,551,262	3,458,075	3,672,322	3,581,325
Elementary Education	18,609,960	18,766,536	19,218,004	18,899,513	18,893,301
Title II, Part A - Improve Teacher Quality	160,985	214,299	190,943	157,575	200,000
Title III, Part A - English Language Acquisition	99,113	97,977	111,937	77,294	95,000
Secondary Education	3,009,941	3,695,931	3,702,695	4,759,785	4,623,706
Visual Art	1,062,171	1,080,856	1,072,186	1,073,560	1,122,228
Business	295,350	359,379	328,770	344,256	211,904
Title I - Educationally Disadvantaged	1,205,187	776,064	658,736	736,368	760,000
Basic Skills	14,297	879	321	1,000	500
Gifted and Talented	1,985,804	1,958,473	2,098,667	2,156,950	2,207,381
Limited English Proficiency	2,148,130	2,215,327	2,340,065	2,427,632	2,503,665
English (Language Art)	3,361,953	3,524,176	3,368,398	3,370,006	3,298,569
Foreign/Native language	2,176,009	2,195,065	2,128,817	2,540,450	2,295,542
Health & Physical Education	1,911,747	1,968,302	2,018,499	2,095,097	2,070,433
Family Living Science	1,259	976	9,544	9,008	86,561
Industrial Education	243,906	222,594	114,291	225,776	242,133
Mathematics	3,345,545	3,224,418	3,074,229	3,167,985	2,881,858
Computer Science	1,345	-	-	-	204,513
Music	2,129,670	2,190,552	2,260,544	2,393,641	2,497,135
Natural Sciences	2,815,316	2,873,087	2,877,829	2,920,538	2,932,537
Social Studies	2,689,770	2,809,816	2,659,293	2,700,897	2,694,631
Total Regular Instruction	\$ 50,739,034	\$ 51,725,969	\$ 51,892,713	\$ 53,729,653	\$ 53,402,922
Co-Curricular & Extra-Curricular					
Co-curricular Activities	\$ 658,503	\$ 680,202	\$ 611,565	\$ 244,184	\$ 264,608
Boys & Girls Athletics	1,509,059	1,655,279	1,527,657	3,150,509	3,210,666
Boys Athletics	739,438	613,136	623,668	348,806	371,279
Girls Athletics	637,945	487,445	511,243	268,744	282,846
Extra-curricular Activities	-	82,424	73,981	-	80,000
Total Co-Curricular & Extra-Curricular	\$ 3,544,945	\$ 3,518,486	\$ 3,348,114	\$ 4,012,243	\$ 4,209,399
Vocational Education					
Distributive Education	\$ 103,150	\$ 129,136	\$ 122,882	\$ 125,533	\$ 128,667
Home Economics/ Consumer Ed.	266,986	312,545	390,249	366,740	389,777
Business & Office	730,295	590,573	659,640	490,639	510,685
Trade & Industry	140,706	101,554	212,183	112,220	115,075
Special Needs	369,287	351,083	339,963	348,674	382,449
Vocational-General	588,510	741,581	896,890	294,255	887,212
Total Vocational Education	\$ 2,198,934	\$ 2,226,472	\$ 2,621,807	\$ 1,738,061	\$ 2,413,865

GENERAL FUND EXPENDITURES (by Program)

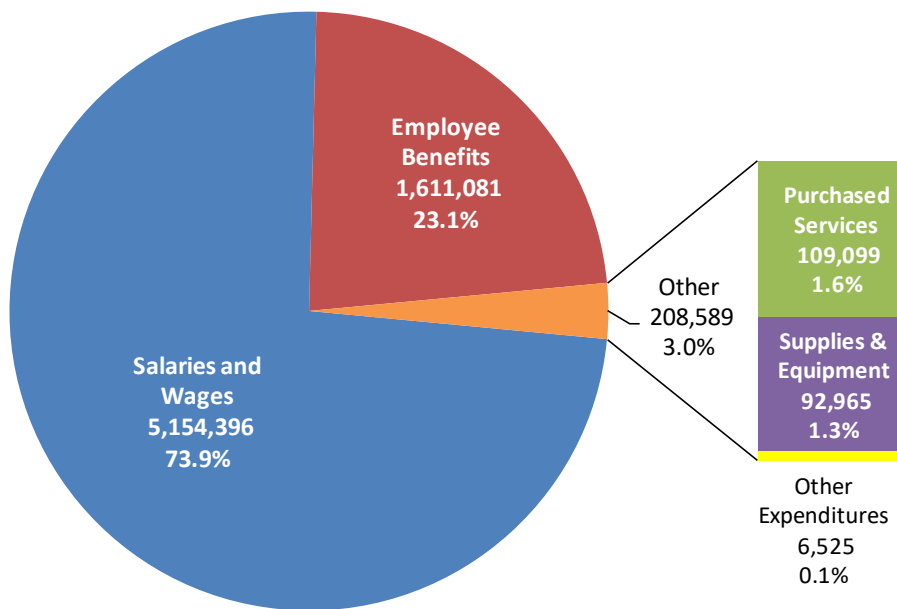
	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2018-19 BUDGET	2019-20 BUDGET
Special Education Instruction					
Speech/Language Impaired	\$ 1,724,307	\$ 1,191,594	\$ 1,480,903	\$ 1,685,264	\$ 1,741,740
Mild-Moderate Impaired	2,459,137	2,377,485	1,748,872	1,547,494	1,637,089
Moderate-Severe Impaired	500,829	615,353	1,035,259	1,146,406	1,249,089
Physically Impaired	840,413	935,333	888,211	1,012,401	991,883
Deaf-Hard of Hearing	288,685	302,644	214,931	198,707	257,113
Visually Impaired	30,438	71,957	98,357	50,223	78,000
Specific Learning Disability	2,215,615	2,660,467	2,606,286	2,839,919	3,032,883
Emotional/Behavioral Disorder	3,391,000	3,101,023	2,345,581	2,338,521	2,412,799
Other Health Impaired	280,142	390,325	507,012	418,588	442,012
Autistic	2,133,005	2,664,697	2,642,782	2,762,420	2,541,548
ECSE	1,619,982	1,724,649	1,941,524	2,086,380	2,376,588
Traumatic Brain Injury	117	26,502	55,422	58,126	33,968
Severely Multiple Impaired	69,733	134,169	13,845	127,649	130,078
Spec Educ-General	3,356,772	4,151,497	4,441,961	4,411,043	4,379,181
Care and Treatment	392,983	467,767	258,442	212,708	348,198
Total Special Education Instruction	\$ 19,303,158	\$ 20,815,462	\$ 20,279,388	\$ 20,895,849	\$ 21,652,169
Instructional Support					
General Instructional Support	\$ 2,983,083	\$ 2,958,452	\$ 3,543,889	\$ 3,732,176	\$ 4,177,348
Curriculum Consult/Development	425,291	366,534	454,630	460,932	513,399
Educational Media	583,978	600,098	569,523	571,264	569,562
Instruction Related Technology	-	64,997	27,140	42,704	31,745
Staff Development	1,358,850	1,269,865	1,180,732	1,157,944	1,180,762
Total Instructional Support	\$ 5,351,202	\$ 5,259,946	\$ 5,775,914	\$ 5,965,020	\$ 6,472,816
Pupil Support					
Counseling & Guidance	\$ 1,137,991	\$ 1,176,145	\$ 1,147,581	\$ 1,216,536	\$ 1,297,295
Health Services	565,189	591,140	537,525	648,291	681,066
Psychological Services	126,483	138,860	53,266	100	100
Attend/Soc Work	613,364	630,097	892,582	961,787	892,745
Pupil Transportation Regular	6,404,397	6,672,977	6,760,364	6,940,867	7,162,418
Other Pupil Support Services	4,624	5,782	3,959	8,259	8,343
Total Pupil Support	\$ 8,852,048	\$ 9,215,001	\$ 9,395,277	\$ 9,775,840	\$ 10,041,967
Site & Building					
Operations & Maintenance	\$ 8,297,613	\$ 8,716,457	\$ 8,882,204	\$ 9,015,294	\$ 9,200,668
Total Site and Building	\$ 8,297,613	\$ 8,716,457	\$ 8,882,204	\$ 9,015,294	\$ 9,200,668
Fiscal & Other					
Property & Other Insurance	\$ 312,351	\$ 381,996	\$ 476,818	\$ 390,000	\$ 390,000
Contingencies & Reserves	162,420	178,420	151,257	245,094	250,000
Contingencies & Reserves	-	-	-	-	20,620
Total Fiscal & Other	\$ 474,771	\$ 560,416	\$ 628,075	\$ 635,094	\$ 660,620
Total General Fund Expenditures	\$ 106,469,709	\$ 109,553,877	\$ 111,278,912	\$ 114,264,654	\$ 116,600,102

Cedar Ridge Elementary School's enrollment decreased from 726 students October 1, 2015 to 630 on October 1, 2019. The projected student count for the 2020-21 school year is 611 students. This is a decrease of 15.8% over the six year period. The percentage of students eligible for free or reduced meals increased slightly from 20.5% in 2015-16 to a projected 22.5% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	88	93	67	86	91	88
1	89	92	97	73	82	88
2	111	90	85	104	81	81
3	110	99	89	82	105	82
4	90	104	101	90	87	105
5	117	88	101	105	78	86
6	121	109	88	114	106	81
TOTAL	726	675	628	654	630	611

F/R	20.5%	17.2%	18.9%	19.0%	22.1%	22.5%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	5,535,377	5,472,320	5,161,242	5,318,292	5,412,469	5,154,396
Employee Benefits	1,679,242	1,547,190	1,489,058	1,573,218	1,704,978	1,611,081
Purchased Services	153,488	129,873	109,891	136,920	117,028	109,099
Supplies & Equipment	166,185	194,625	185,199	141,555	90,414	92,965
Other Expenditures	2,351	4,860	2,006	7,255	6,525	6,525
TOTAL EXPENDITURES	7,536,643	7,348,868	6,947,396	7,177,239	7,331,414	6,974,066
TOTAL STUDENTS	726	675	628	654	630	611



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.0% of the total budget. Purchased Services account for the next largest share of the budget at 1.6%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment at 1.3%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

EAGLE HEIGHTS SPANISH IMMERSION ELEMENTARY

13400 Staring Lake Parkway, Eden Prairie, MN 55347

Principal: **Hernan Moncada**Assoc Principal: **Mitch Heglund**

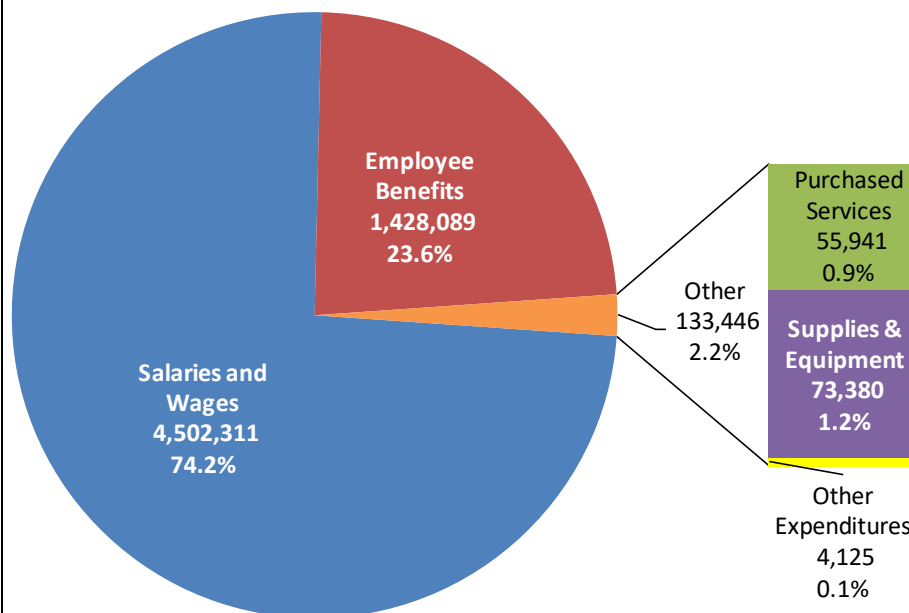
Eagle Heights Spanish Immersion School's enrollment decreased slightly from 824 students October 1, 2015 to 820 on October 1, 2019. The projected student count for the 2020-21 school year is 827 students. This is an increase of 0.4% over the six year period. The percentage of students eligible for free or reduced meals decreased from 9.1% in 2015-16 to a projected 6.0% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	130	131	131	134	130	132
1	139	123	130	122	128	127
2	115	136	125	125	117	125
3	103	111	129	125	119	112
4	123	97	107	126	110	112
5	118	121	94	105	117	106
6	96	109	115	93	99	113
TOTAL	824	828	831	830	820	827

F/R	9.1%	6.6%	7.7%	7.2%	6.6%	6.0%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	4,091,141	4,240,705	4,422,477	4,367,058	4,443,394	4,502,311
Employee Benefits	1,303,726	1,265,076	1,376,007	1,352,152	1,375,132	1,428,089
Purchased Services	55,164	137,548	72,613	78,678	128,478	55,941
Supplies & Equipment	93,396	107,709	92,009	96,095	70,138	73,380
Other Expenditures	2,306	4,234	1,122	7,590	4,125	4,125
TOTAL EXPENDITURES	5,545,733	5,755,272	5,964,228	5,901,573	6,021,267	6,063,846
TOTAL STUDENTS	824	828	831	830	820	827



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.8% of the total budget. Supplies and Equipment account for 1.2%, 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 at 0.9% including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

EDEN LAKE ELEMENTARY

12000 Anderson Lakes Parkway, Eden Prairie, MN 55344

Principal: **Tim Beekmann**
Assoc Principal: **Tom Walters**

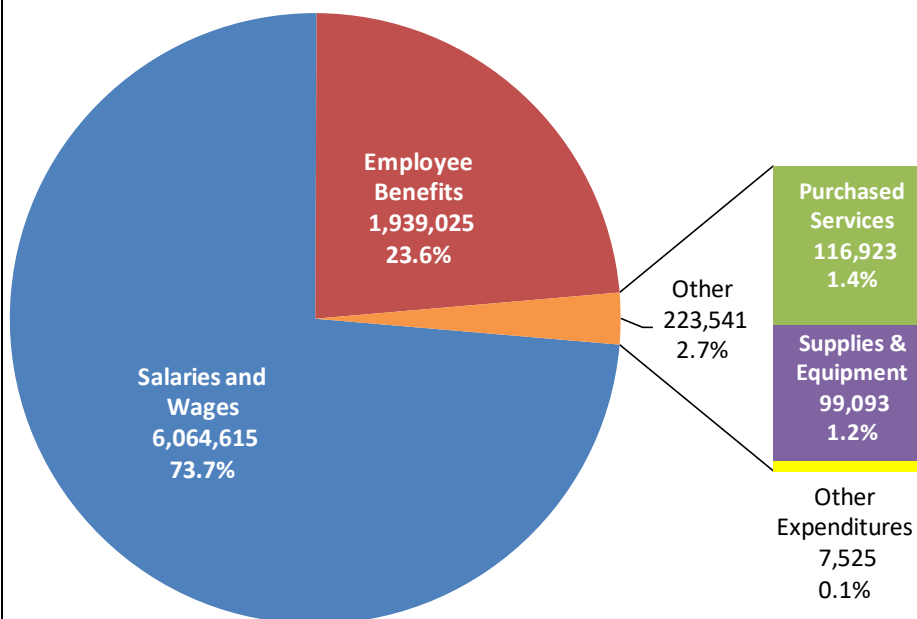
Eden Lake Elementary School's enrollment increased from 732 students October 1, 2015 to 783 on October 1, 2019. The projected student count for the 2020-21 school year is 759 students. This is an increase of 3.7% over the six year period. Due to facility constraints at Forest Hills, the Mosaic program was moved to Eden Lake starting in 2016-17. The percentage of students eligible for free or reduced meals decreased from 40.2% in 2015-16 to a projected 36.2% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	88	86	116	82	117	104
1	105	90	96	108	80	113
2	102	97	97	93	124	79
3	122	115	119	97	110	125
4	93	146	114	116	109	110
5	114	121	162	123	121	108
6	108	146	123	155	122	120
TOTAL	732	801	827	774	783	759

F/R	40.2%	31.5%	34.7%	35.8%	37.0%	36.2%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	5,338,269	5,701,109	5,779,535	5,384,547	5,706,739	6,064,615
Employee Benefits	1,632,728	1,668,928	1,782,445	1,712,544	1,836,085	1,939,025
Purchased Services	127,399	145,771	132,613	128,030	117,628	116,923
Supplies & Equipment	136,746	163,751	177,169	121,516	98,408	99,093
Other Expenditures	4,402	7,309	3,782	8,316	7,525	7,525
TOTAL EXPENDITURES	7,239,544	7,686,868	7,875,544	7,354,953	7,766,385	8,227,181
TOTAL STUDENTS	732	801	827	774	783	759



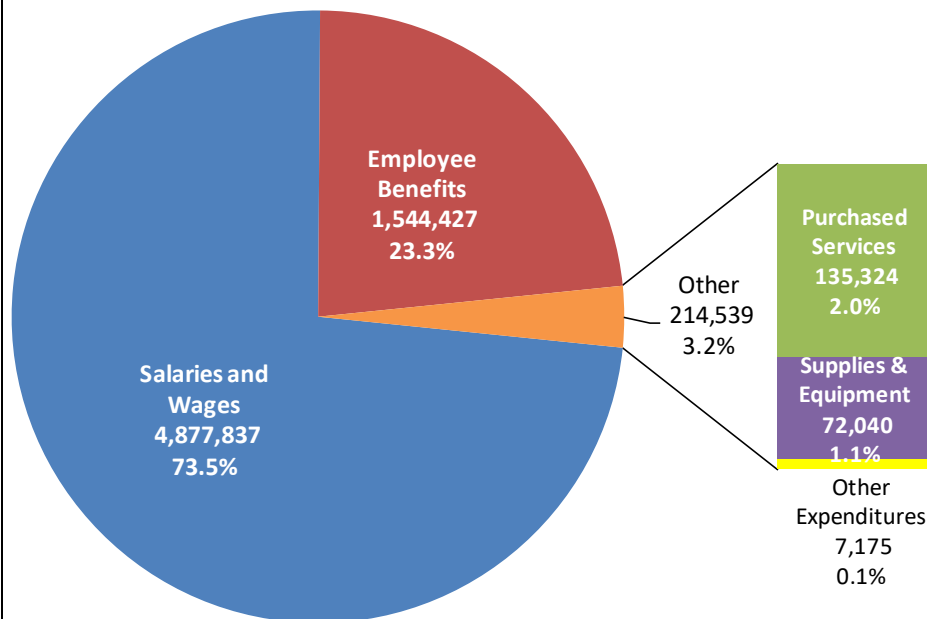
The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.3% of the total budget. Purchased services, at 1.4%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 1.2%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

Forest Hills Elementary School's enrollment decreased from 777 students October 1, 2015 to 629 on October 1, 2019. The projected student count for the 2020-21 school year is 617 students. This is a decrease of 20.6% over the six year period. Due to facility constraints, the Mosaic program was moved from Forest Hills to Eden Lake in 2016-17. The percentage of students eligible for free or reduced meals decreased from 29.0% in 2015-16 to a projected 22.4% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	112	107	97	122	95	88
1	108	96	105	106	99	93
2	106	97	111	89	99	98
3	123	99	98	102	75	97
4	101	103	92	97	83	72
5	108	67	87	97	89	81
6	119	79	67	91	89	88
TOTAL	777	648	657	704	629	617

F/R	29.0%	27.5%	24.8%	26.0%	23.7%	22.4%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	5,733,414	5,434,437	5,379,040	5,157,391	5,301,103	4,877,837
Employee Benefits	1,723,882	1,564,552	1,616,279	1,541,881	1,646,267	1,544,427
Purchased Services	166,019	160,798	147,180	150,411	140,643	135,324
Supplies & Equipment	142,954	114,185	125,277	147,146	71,939	72,040
Other Expenditures	1,842	8,342	2,990	7,993	7,175	7,175
TOTAL EXPENDITURES	7,768,111	7,282,314	7,270,766	7,004,822	7,167,127	6,636,803
TOTAL STUDENTS	777	648	657	704	629	617



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.8% 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 Equipment account for, at 1.1%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

OAK POINT ELEMENTARY

13400 Staring Lake Parkway, Eden Prairie, MN 55347

Principal:

Joel Knorr

Assoc Principal:

Clayton Ellis

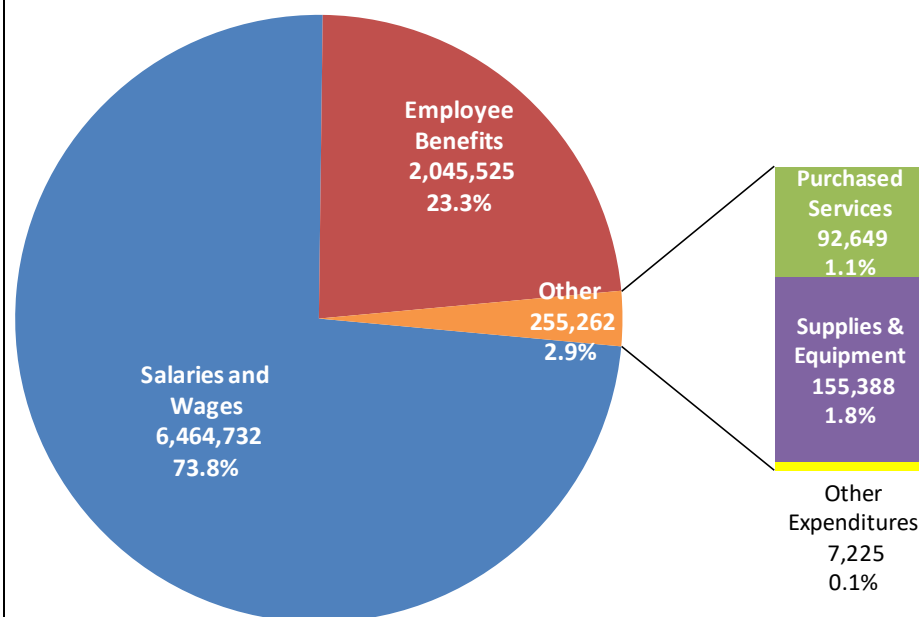
Oak Point Elementary School's enrollment increased from 759 students October 1, 2015 to 811 on October 1, 2019. The projected student count for the 2020-21 school year is 809 students. This is an increase of 6.6% over the six year period. The percentage of students eligible for free or reduced meals decreased from 26.1% in 2015-16 to a projected 23.1% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	106	105	86	114	125	110
1	118	115	111	107	123	121
2	103	105	112	116	102	122
3	107	96	105	115	125	103
4	116	94	98	107	126	125
5	100	125	89	103	100	129
6	109	102	121	83	110	99
TOTAL	759	742	722	745	811	809

F/R	26.1%	24.1%	24.8%	24.4%	23.7%	23.1%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	6,177,486	6,052,890	6,093,234	6,227,568	6,288,406	6,464,732
Employee Benefits	1,858,339	1,781,315	1,841,488	1,922,573	1,931,909	2,045,525
Purchased Services	286,947	172,785	132,512	78,910	164,902	92,649
Supplies & Equipment	263,380	201,336	168,224	239,255	153,311	155,388
Other Expenditures	5,415	6,416	1,949	8,519	7,225	7,225
TOTAL EXPENDITURES	8,591,567	8,214,742	8,237,407	8,476,825	8,545,753	8,765,519
TOTAL STUDENTS	759	742	722	745	811	809



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.1% of the total budget. Supplies and equipment account for 1.8%, 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, at 1.1%, including professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

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

17255 Peterborg Road, Eden Prairie, MN 55346

Principal:

Felicia Thames

Assoc Principal:

David Freeburg

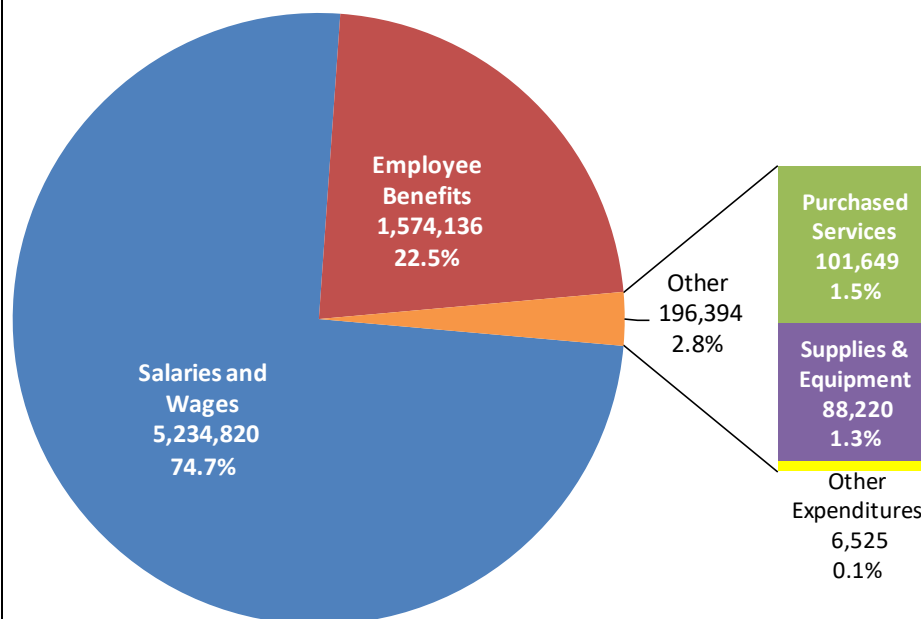
Prairie View Elementary School's enrollment increased from 688 students October 1, 2015 to 757 on October 1, 2019. The projected student count for the 2020-21 school year is 742 students. This is an increase of 7.8% over the six year period. The percentage of students eligible for free or reduced meals increased from 23.5% in 2015-16 to a projected 27.5% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
K	88	88	114	86	91	88
1	102	98	91	114	93	88
2	74	98	99	97	114	94
3	101	99	112	109	116	113
4	106	107	98	120	119	119
5	108	111	106	102	121	120
6	109	108	109	107	103	120
TOTAL	688	709	729	735	757	742

F/R	23.5%	25.2%	25.7%	26.1%	26.8%	27.5%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	5,111,889	5,272,766	5,530,863	5,357,809	5,329,188	5,234,820
Employee Benefits	1,547,754	1,498,062	1,684,770	1,647,186	1,592,210	1,574,136
Purchased Services	140,292	156,983	128,784	109,786	122,678	101,649
Supplies & Equipment	135,218	125,623	120,320	135,034	87,040	88,220
Other Expenditures	1,457	7,060	1,240	7,016	6,525	6,525
TOTAL EXPENDITURES	6,936,610	7,060,494	7,465,977	7,256,831	7,137,641	7,005,350
TOTAL STUDENTS	688	709	729	735	757	742



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.2% of the total budget. Purchased Services, at 1.5%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 1.3%, 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.

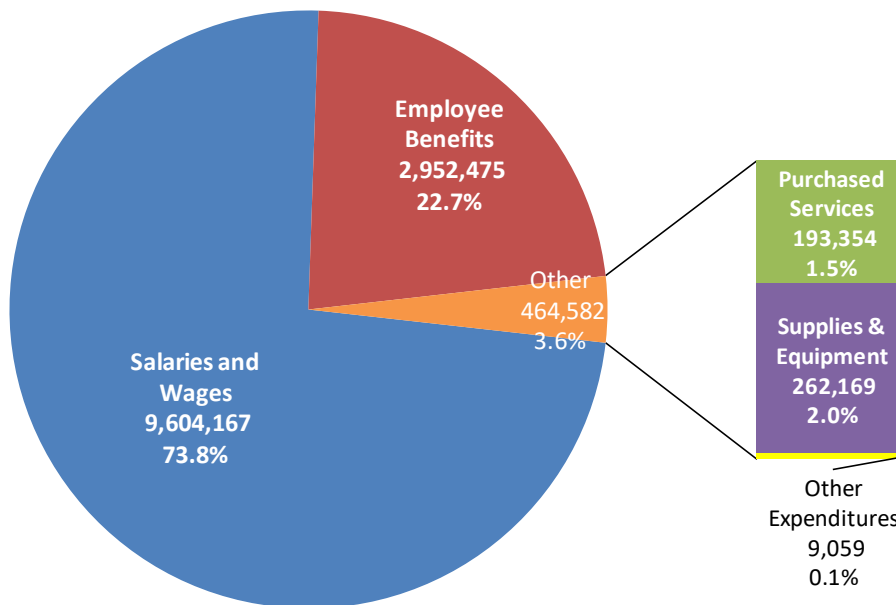
Central Middle School's enrollment decreased from 1,386 students October 1, 2015 to 1,326 on October 1, 2019. The projected student count for the 2020-21 school year is 1,345 students. This is a decrease of 3.0% over the six year period. The percentage of students eligible for free or reduced meals increased from 21.5% in 2015-16 to a projected 23.0% in 2020-21. 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	15-16	16-17	17-18	18-19	19-20	20-21
7	676	699	645	668	681	662
8	710	672	696	671	645	683
TOTAL	1386	1371	1341	1339	1326	1345

F/R	21.5%	20.5%	20.9%	21.9%	22.7%	23.0%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	8,866,513	8,967,560	8,975,035	9,007,623	9,516,807	9,604,167
Employee Benefits	2,735,147	2,579,971	2,699,653	2,725,273	2,905,268	2,952,475
Purchased Services	414,460	399,914	331,623	281,357	271,379	193,354
Supplies & Equipment	263,053	311,059	283,650	299,952	258,916	262,169
Other Expenditures	6,455	10,938	3,037	12,282	10,059	9,059
TOTAL EXPENDITURES	12,285,628	12,269,442	12,292,998	12,326,487	12,962,429	13,021,224
TOTAL STUDENTS	1,386	1,371	1,341	1,339	1,326	1,345



The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.5% of the total budget. Purchased Services account for 1.5%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment, 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. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

EDEN PRAIRIE HIGH SCHOOL

17185 Valley View Road, Eden Prairie, MN 55346

Principal: **Robb Virgin**Assoc Principal: **Meagan Bennett**Assoc Principal: **Molly Hollenbeck**Assoc Principal: **Akram Osman**

Eden Prairie High School's enrollment decreased from 2,965 students October 1, 2015 to 2,939 on October 1, 2019. The projected student count for the 2020-21 school year is 2,859 students. This is a decrease of 3.6% over the six year period. The percentage of students eligible for free or reduced meals increased from 18.5% in 2015-16 to a projected 19.7% in 2020-21. 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.

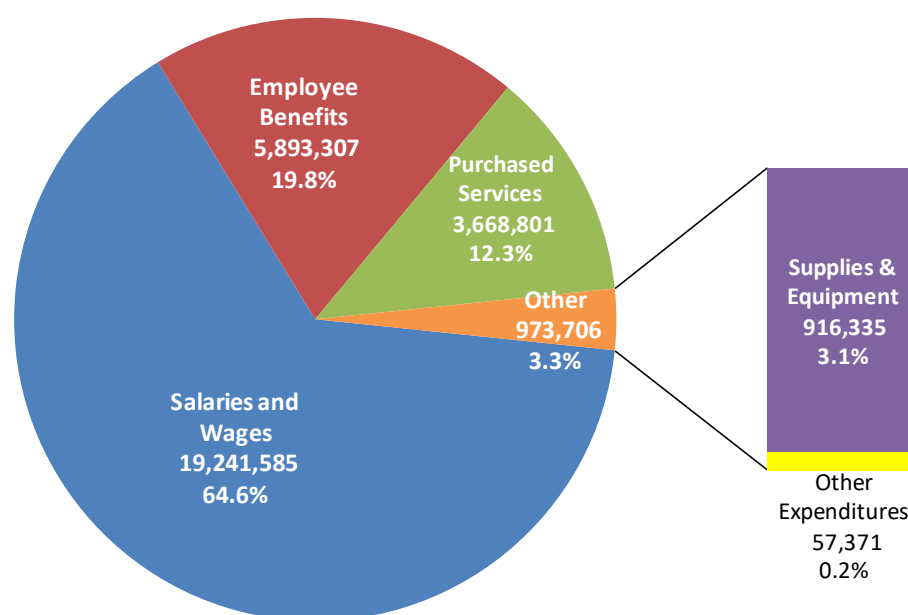
ENROLLMENT AS OF OCTOBER 1

Grade	15-16	16-17	17-18	18-19	19-20	20-21
9	767	767	725	781	735	712
10	736	771	755	705	738	708
11	763	751	754	762	710	729
12	699	772	757	768	756	710
TOTAL	2965	3061	2991	3016	2939	2859

F/R	18.5%	17.8%	18.6%	18.2%	19.5%	19.7%
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	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET
EXPENDITURES						
Salaries & Wages	18,647,770	19,348,757	19,550,629	19,446,336	19,259,808	19,241,585
Employee Benefits	5,611,475	5,501,243	6,295,555	5,871,742	5,802,003	5,893,307
Purchased Services	2,386,857	2,525,306	2,571,805	2,412,647	3,342,453	3,668,801
Supplies & Equipment	1,196,494	1,357,515	1,363,819	1,295,463	787,562	916,335
Other Expenditures	55,567	73,594	43,117	49,084	57,357	57,371
TOTAL EXPENDITURES	27,898,163	28,806,415	29,824,925	29,075,272	29,249,183	29,777,399

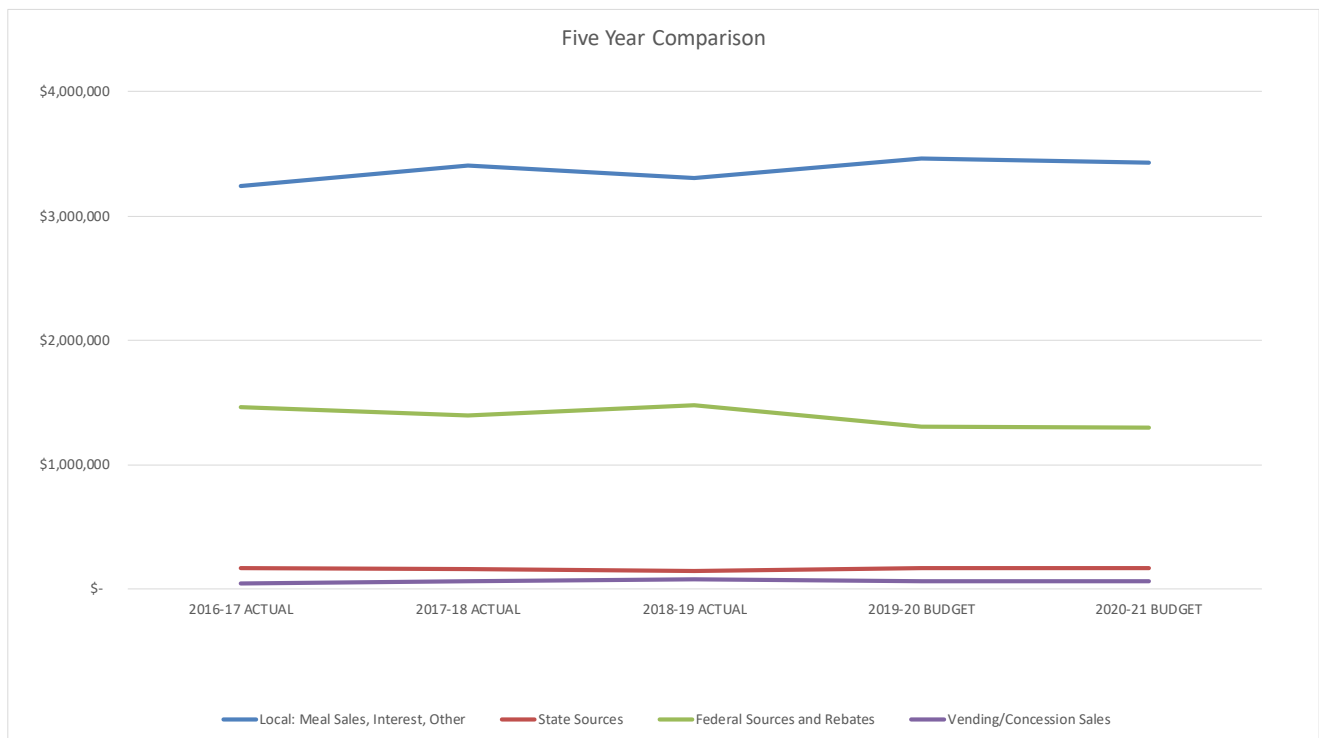
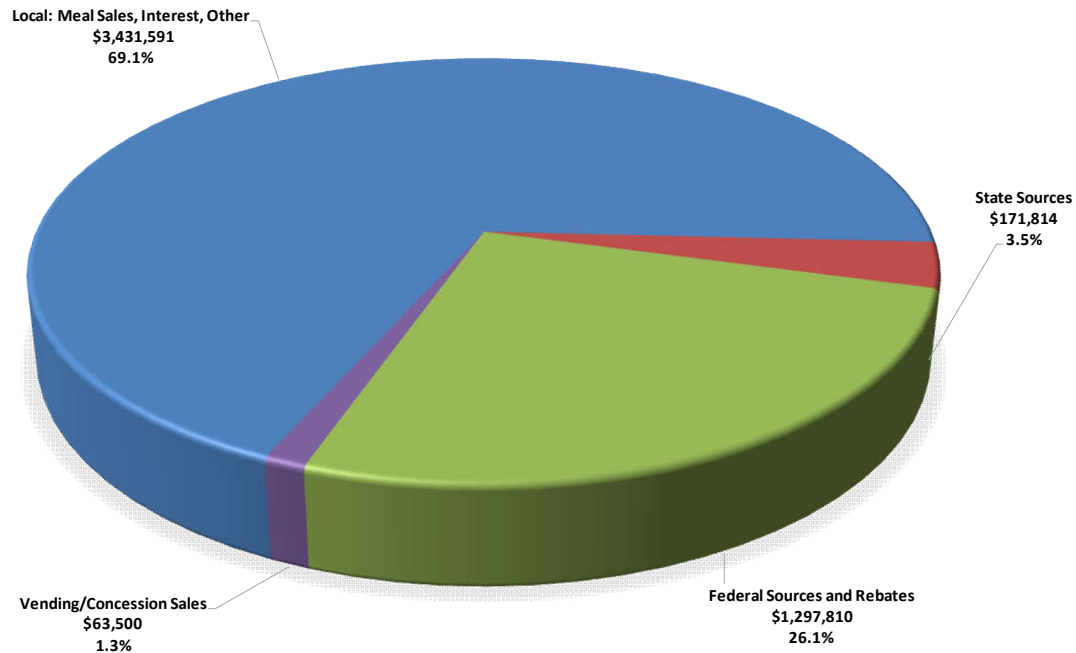
TOTAL STUDENTS	2,965	3,061	2,991	3,016	2,939	2,859
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The pie chart at left shows the school's 2020-21 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 84.4% of the total budget. Purchased services at 12.3% make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 3.1%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining portion is planned for other expenditures, such as equipment, dues, membership and license fees.

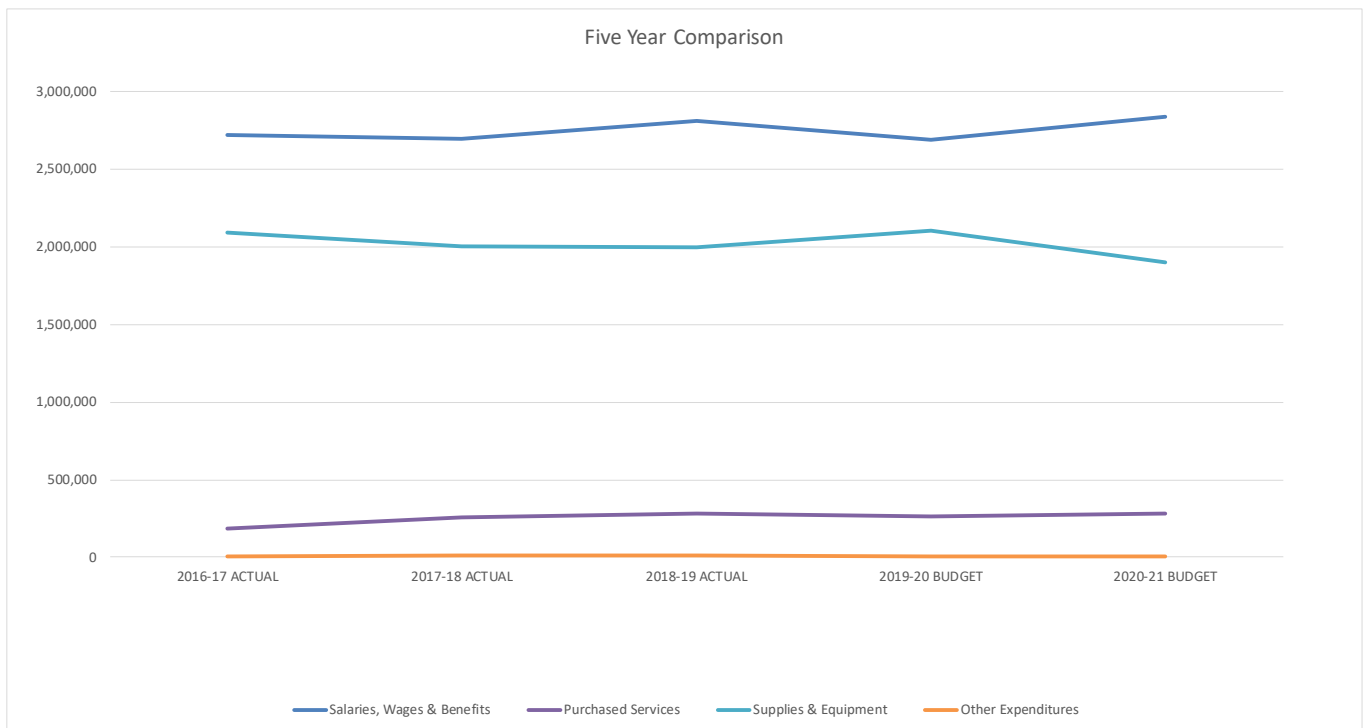
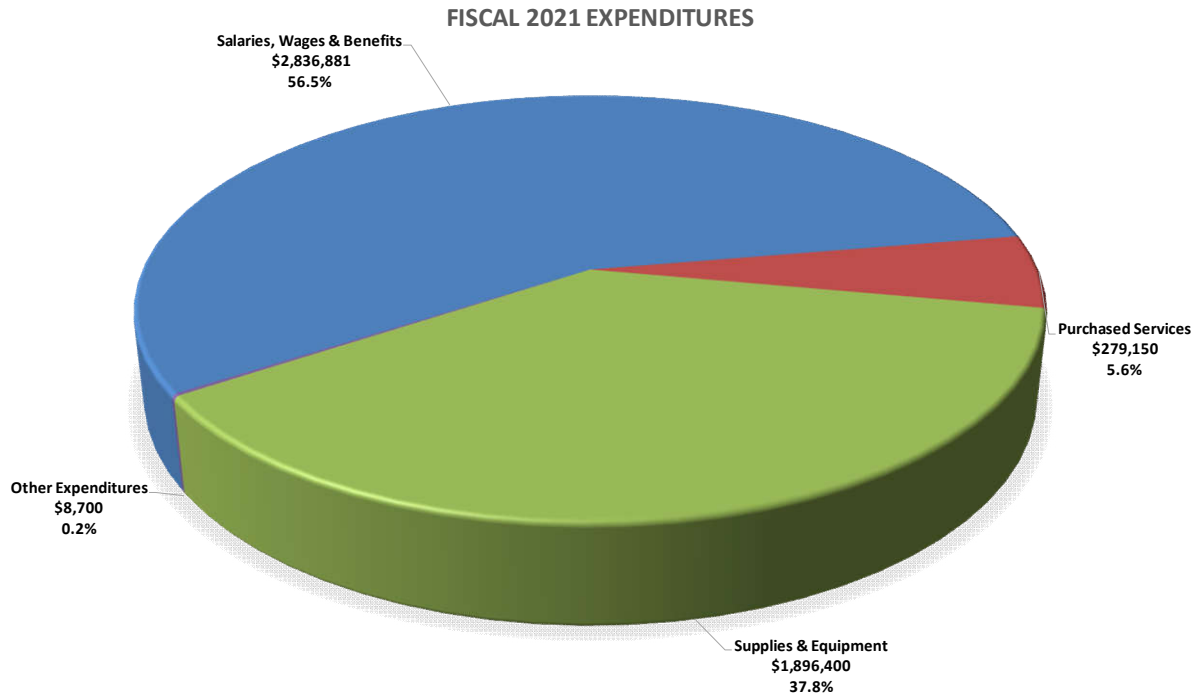
FOOD SERVICE FUND REVENUE

FISCAL 2021 REVENUE SOURCES



FOOD SERVICE FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	\$ 3,242,881	\$ 3,403,605	\$ 3,302,577	\$ 3,460,583	\$ 3,431,591	\$ (28,992)	-0.84%
State Sources	166,010	157,790	147,729	172,425	171,814	(611)	-0.35%
Federal Sources and Rebates	1,464,431	1,393,425	1,479,599	1,301,750	1,297,810	(3,940)	-0.30%
Vending/Concession Sales	43,072	59,118	76,600	63,500	63,500	0	0.00%
TOTAL	\$ 4,916,394	\$ 5,013,938	\$ 5,006,505	\$ 4,998,258	\$ 4,964,715	\$ (33,543)	-0.67%

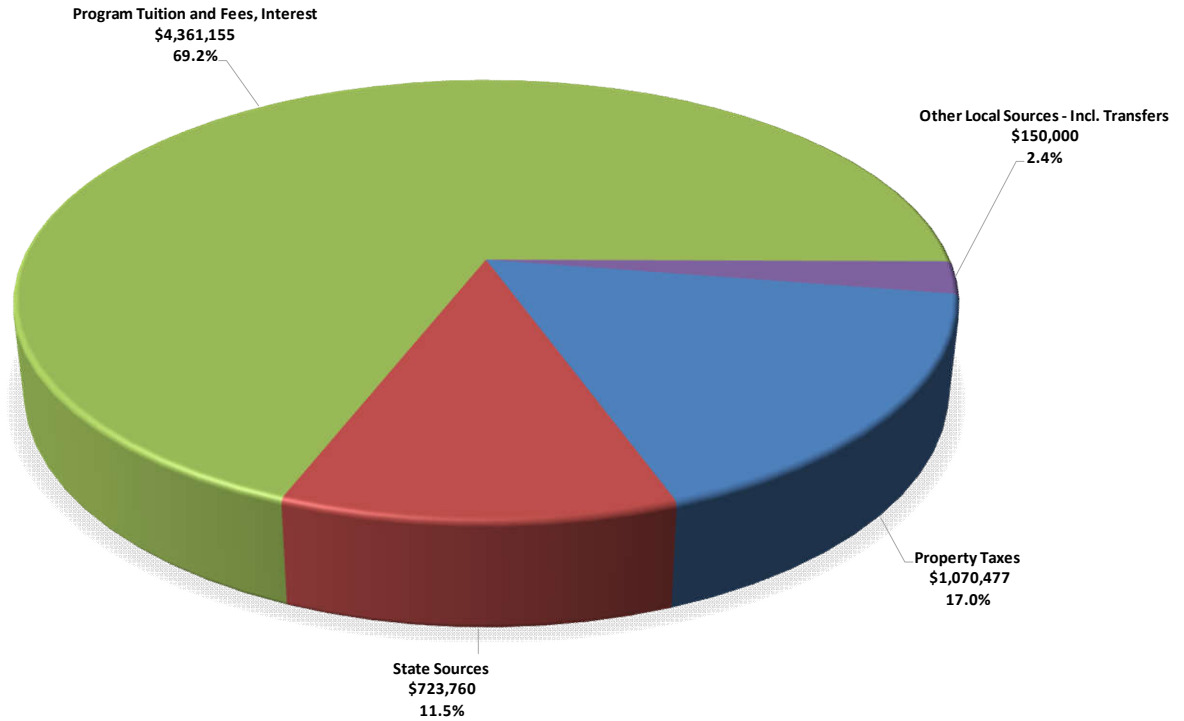
FOOD SERVICE FUND EXPENDITURES



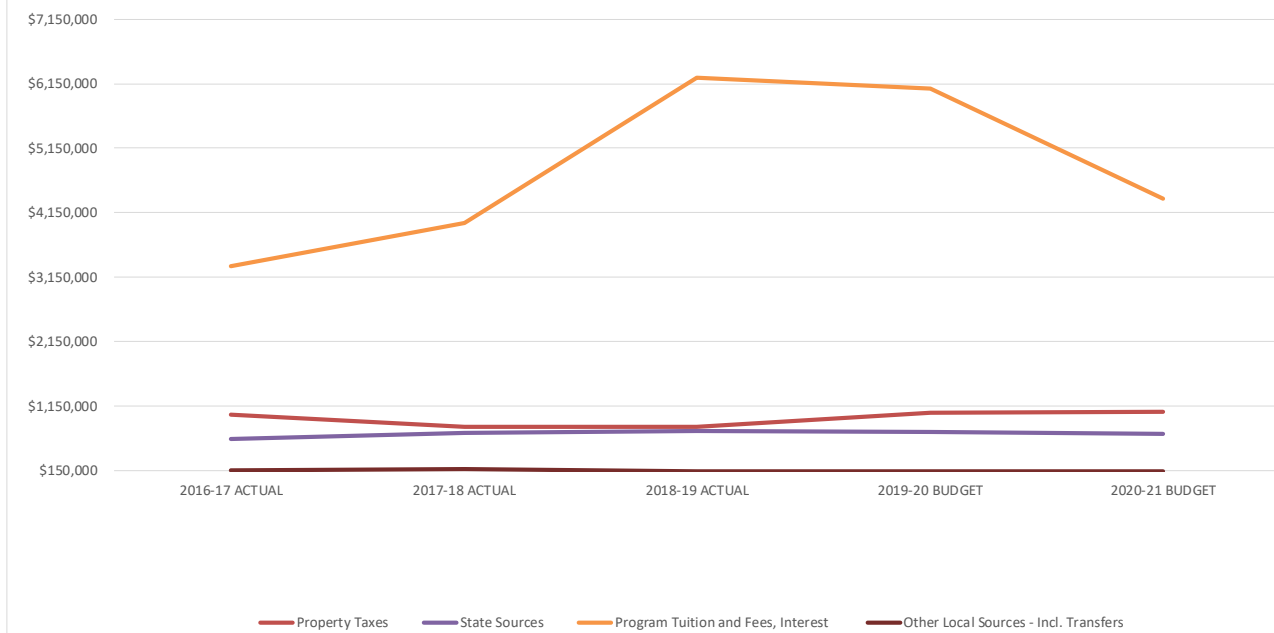
FOOD SERVICE FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 2,718,059	\$ 2,694,163	\$ 2,807,257	\$ 2,689,940	\$ 2,836,881	\$ 146,941	5.46%
Purchased Services	184,453	256,792	281,311	261,300	279,150	17,850	6.83%
Supplies & Equipment	2,090,246	1,999,484	1,994,680	2,105,400	1,896,400	(209,000)	-9.93%
Other Expenditures	6,253	10,909	11,790	5,000	8,700	3,700	74.00%
TOTAL	\$ 4,999,011	\$ 4,961,348	\$ 5,095,038	\$ 5,061,640	\$ 5,021,131	\$ (40,509)	-0.80%

COMMUNITY SERVICE FUND REVENUE

FISCAL 2021 REVENUE



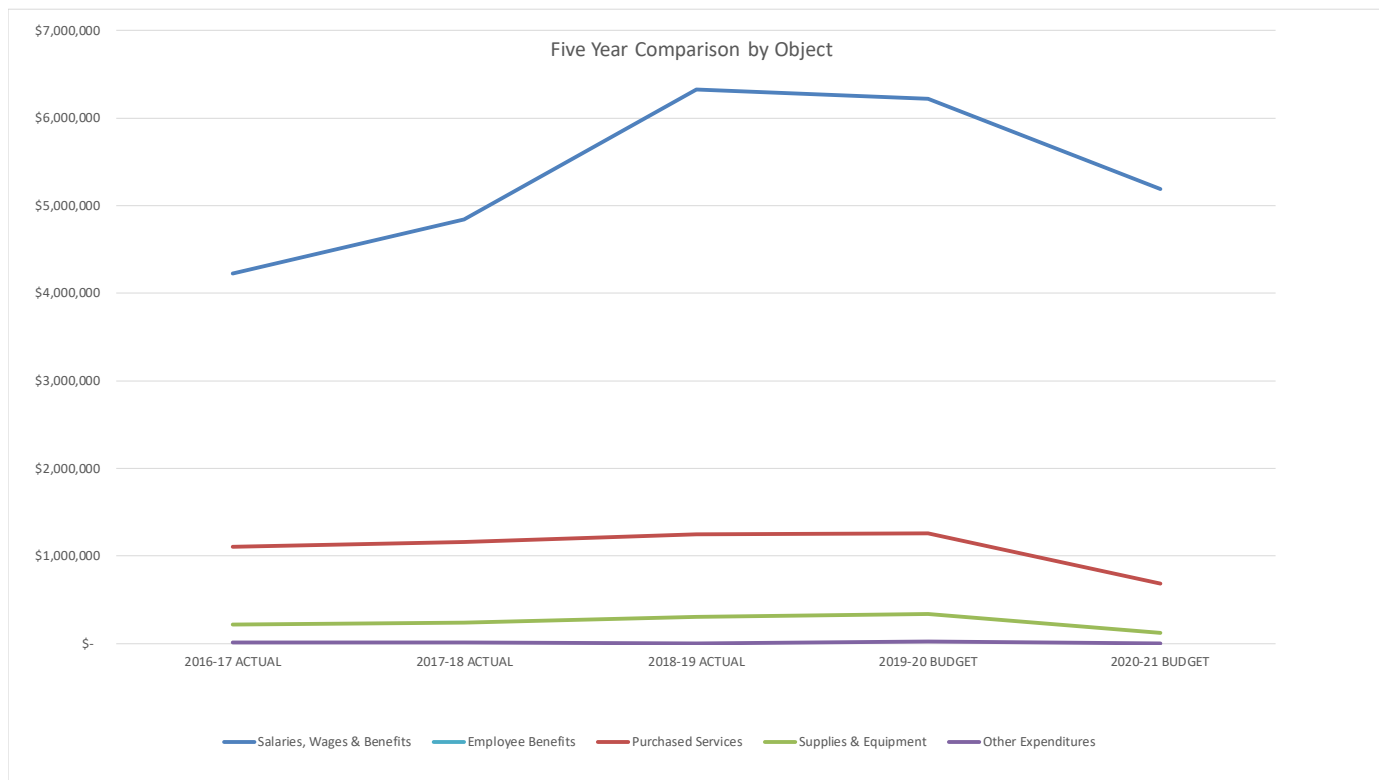
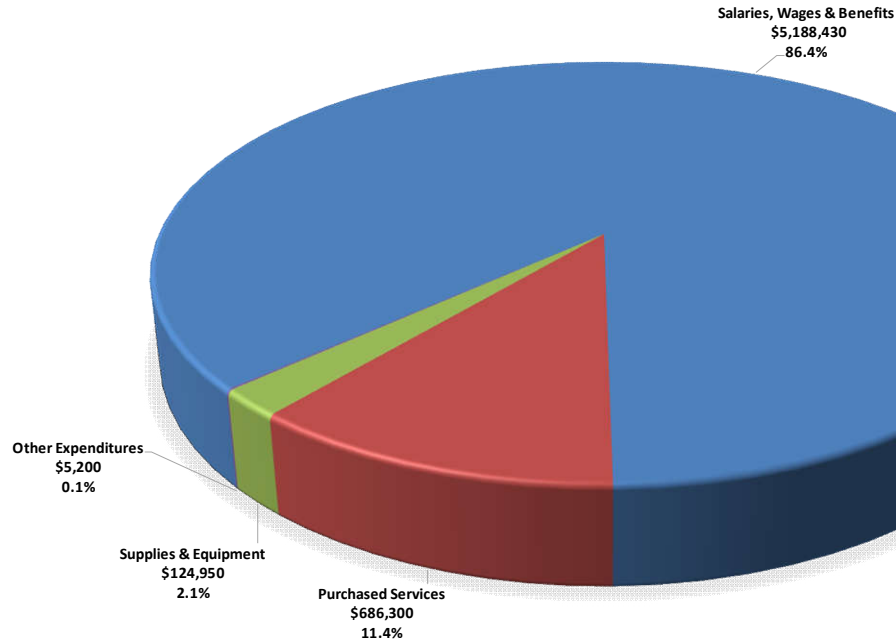
Five Year Comparison by Source



COMMUNITY SERVICE FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 1,012,447	\$ 838,786	\$ 837,071	\$ 1,047,397	\$ 1,070,477	\$ 23,080	2.20%
State Sources	646,999	743,823	766,149	747,509	723,760	(23,749)	-3.18%
Program Tuition and Fees, Interest	3,322,399	3,999,094	6,248,610	6,067,150	4,361,155	(1,705,995)	-28.12%
Other Local Sources - Incl. Transfers	162,423	178,419	151,257	150,000	150,000	-	0.00%
TOTAL	\$ 5,144,268	\$ 5,760,122	\$ 8,003,087	\$ 8,012,056	\$ 6,305,392	\$ (1,706,664)	-21.30%

COMMUNITY SERVICE FUND EXPENDITURES

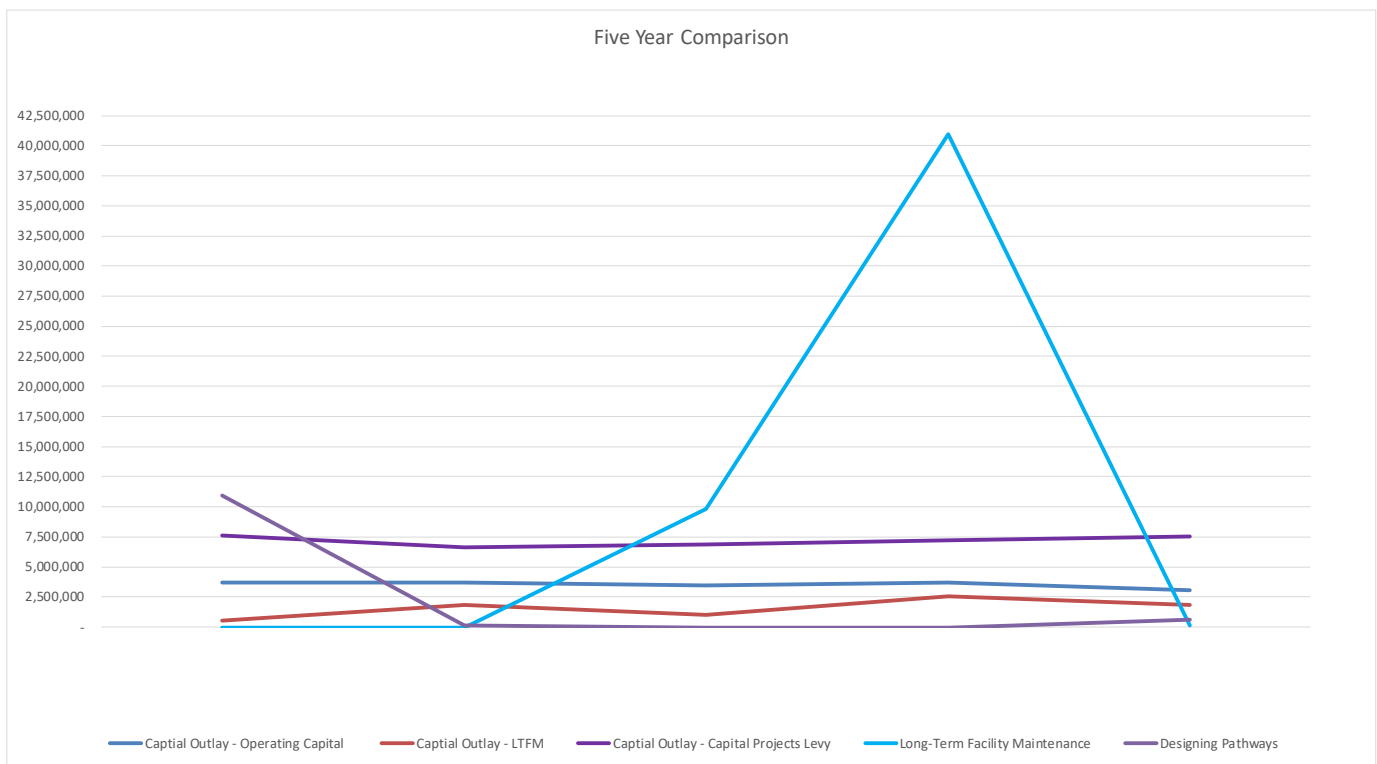
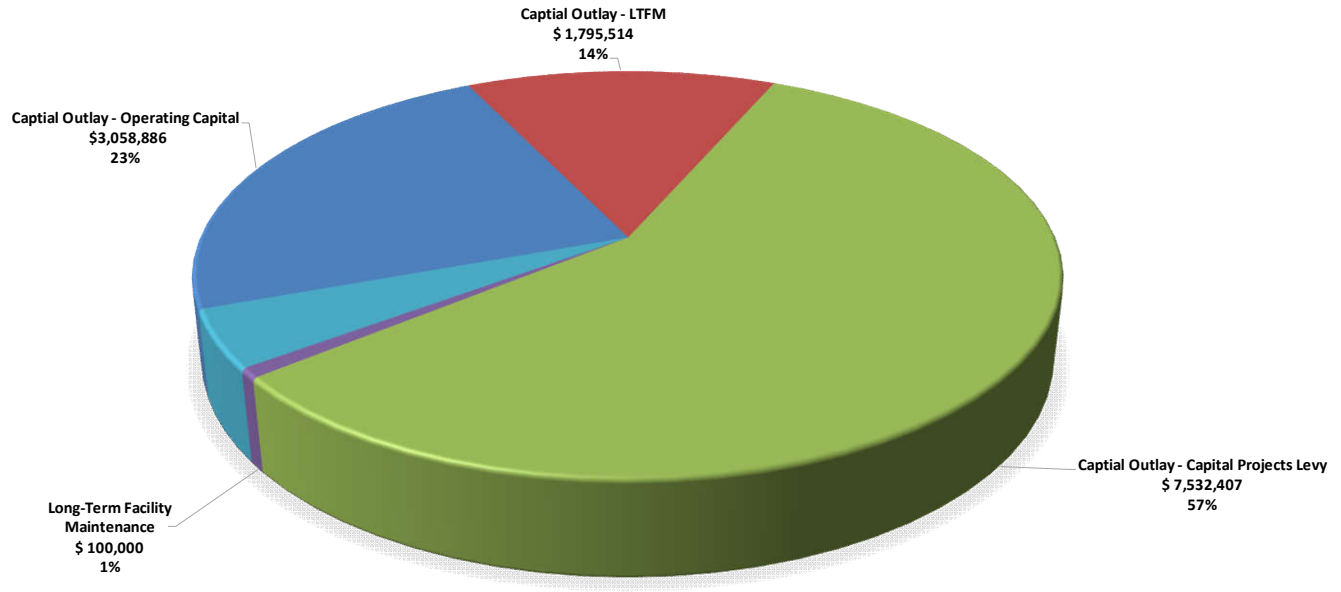
FISCAL 2021 EXPENDITURES



COMMUNITY SERVICE FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 4,221,965	\$ 4,842,633	\$ 6,329,760	\$ 6,217,965	\$ 5,188,430	\$ (1,029,535)	-16.56%
Purchased Services	1,104,554	1,158,173	1,250,449	1,261,805	686,300	(575,505)	-45.61%
Supplies & Equipment	212,921	242,596	298,919	334,500	124,950	(209,550)	-62.65%
Other Expenditures	7,969	9,445	3,011	27,200	5,200	(22,000)	-80.88%
TOTAL	\$ 5,547,409	\$ 6,252,847	\$ 7,882,139	\$ 7,841,470	\$ 6,004,880	\$ (1,836,590)	-23.42%

CAPITAL AND BUILDING FUNDS REVENUES

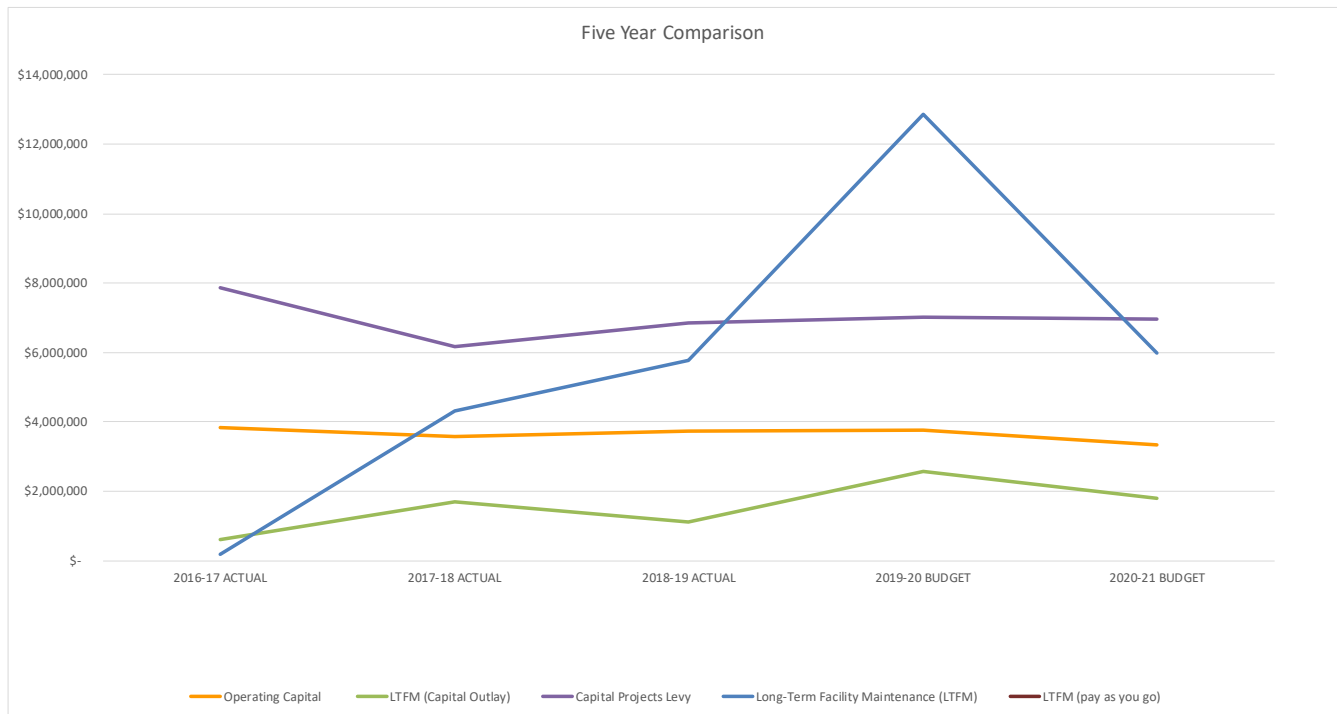
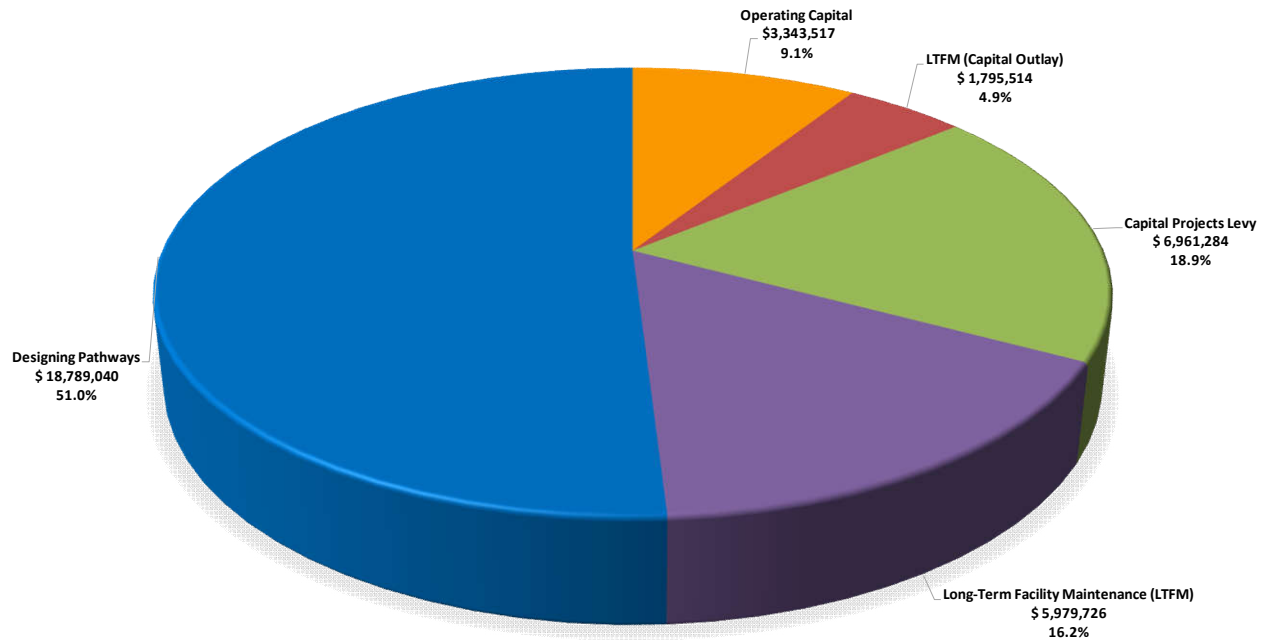
FISCAL 2021 REVENUE SOURCES



CAPITAL & BUILDING FUND REVENUES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Capital Outlay - Operating Capital	\$ 3,696,941	\$ 3,727,918	\$ 3,492,150	\$ 3,679,836	\$ 3,058,886	\$ (620,950)	-16.87%
Capital Outlay - LTFM	549,747	1,816,388	1,020,417	2,555,185	1,795,514	(759,671)	-29.73%
Capital Outlay - Capital Projects Levy	7,580,360	6,595,584	6,860,135	7,207,966	7,532,407	324,441	4.50%
Long-Term Facility Maintenance	-	-	9,780,286	40,978,235	100,000	(40,878,235)	-99.76%
Designing Pathways	10,962,984	84,386	-	-	600,000	600,000	100.00%
TOTAL	\$ 22,790,032	\$ 12,224,276	\$ 21,152,988	\$ 54,421,222	\$ 13,086,807	\$ (41,334,415)	-75.95%

CAPITAL AND BUILDING FUNDS EXPENDITURES

FISCAL 2021 EXPENDITURES

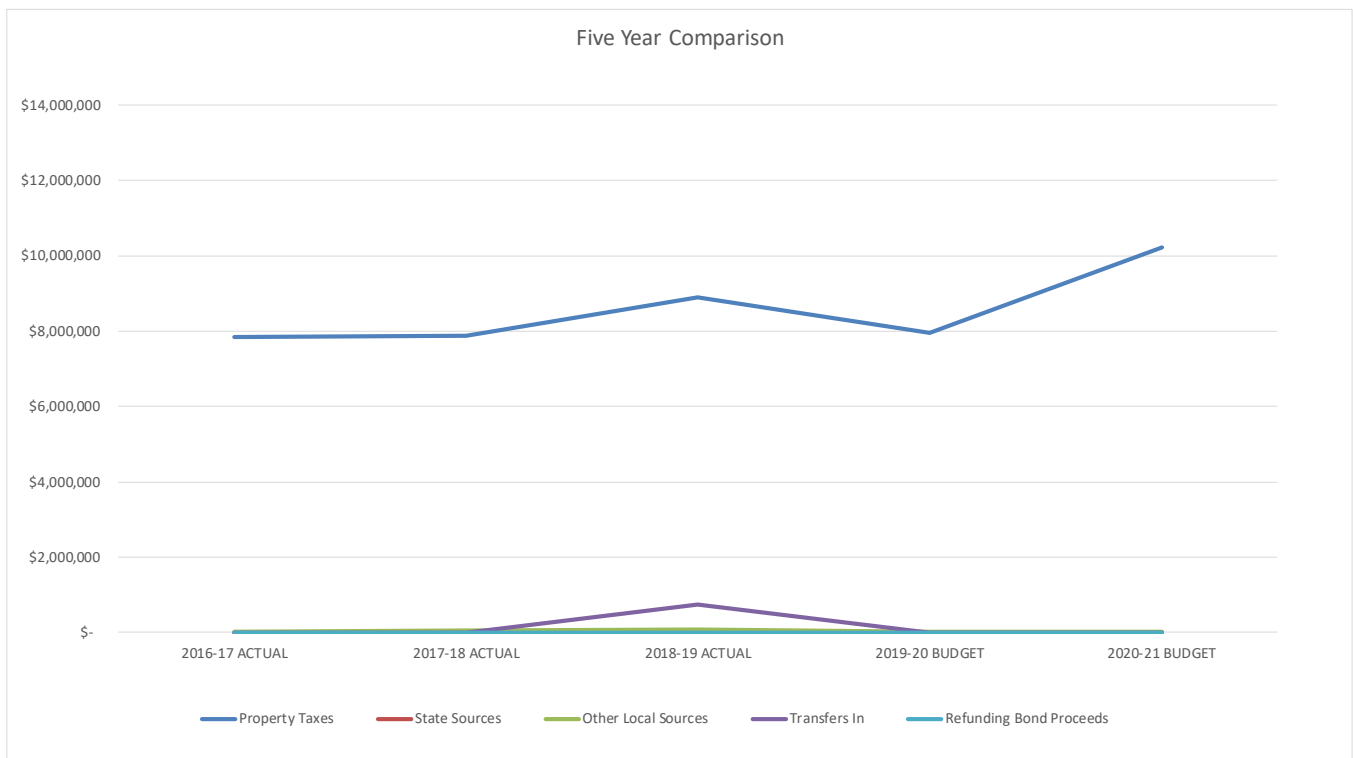
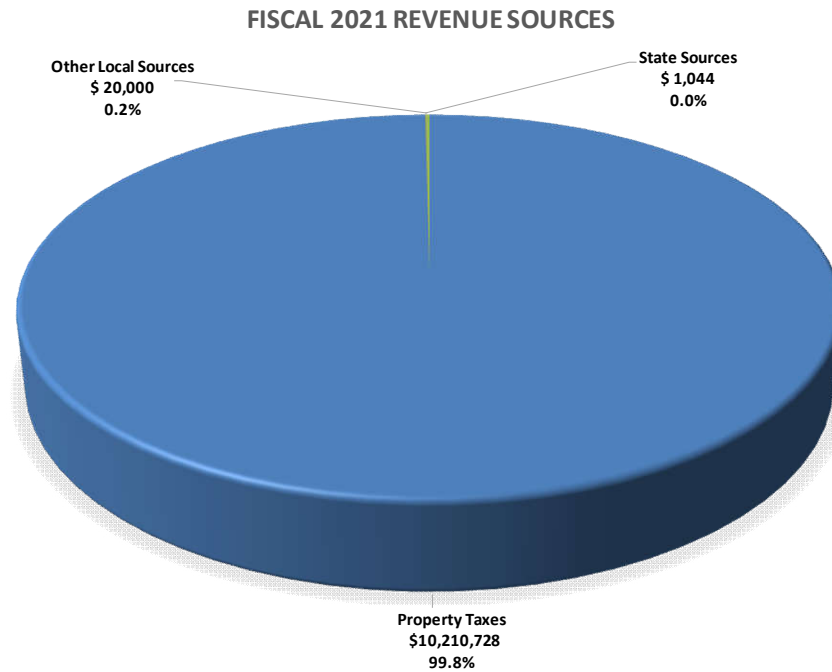


CAPITAL & BUILDING FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	\$ 3,828,401	\$ 3,570,473	\$ 3,729,640	\$ 3,749,650	\$ 3,343,517	\$ (406,133)	-10.8%
LTFM (Capital Outlay)	615,591	1,704,827	1,113,095	2,555,185	1,795,514	(759,671)	-29.7%
Capital Projects Levy	7,865,822	6,158,671	6,840,408	7,024,360	6,961,284	(63,076)	-0.9%
Long-Term Facility Maintenance (LTFM)	176,394	4,303,288	5,778,029	12,870,078	5,979,726	(6,890,352)	-53.5%
Designing Pathways	-	-	-	-	18,789,040	18,789,040	100.0%
Deferred Maintenance	6,558,521	-	-	-	-	-	0.0%
TOTAL	\$ 19,044,729	\$ 15,737,259	\$ 17,461,172	\$ 26,199,273	\$ 36,869,081	\$ 10,669,808	40.7%

Capital and Building Funds
Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2020-21

Description	(A) Operating Capital	(B) Cell Tower	(C) Long-Term Facility Maintenance (LTFM)	(D) Capital Projects	Capital and Building Fund Totals
6/30/20 Projected Fund Balance	\$ 472,553	\$ 72,966	\$ 5,879,726	\$ 338,429	\$ 6,763,674
Revenues					
Local Levy	\$ 1,119,118	\$ -	\$ 1,698,533	\$ 7,312,021	\$ 10,129,672
Local Levy (Intermediate District #287 Projects)	-	-	96,981	-	96,981
State Aid	1,001,984	-	-	-	1,001,984
Building Lease Levy	1,208,717	-	-	-	1,208,717
Operating Capital (FY 2020 Adjustment)	(40,668)	-	-	-	(40,668)
Operating Capital (FY 2018 Adjustment)	4,873	-	-	-	4,873
Building Lease Levy (Pay17 Adjustment)	(217,943)	-	-	-	(217,943)
Capital Facilities Bonds	(120,120)	-	-	-	(120,120)
Cell Tower Lease Revenue	36,000	66,927	-	-	102,927
Investment Earnings	-	-	100,000	-	100,000
Misc Revenue for Lost/Broken Equipment	-	-	-	10,000	10,000
Device Asset Recovery (Trade in value of devices)	-	-	-	112,500	112,500
E-rate (Telecommunications and Internet Access)	-	-	-	97,886	97,886
Subtotal Revenue	\$ 2,991,959	\$ 66,927	\$ 1,895,514	\$ 7,532,407	\$ 12,486,808
Funds Available	\$ 3,464,512	\$ 139,893	\$ 7,775,240	\$ 7,870,836	\$ 19,250,482
Expenditures					
High School	\$ 45,000	\$ -	\$ 130,000	\$ -	\$ 175,000
High School Activities	-	75,000	-	-	75,000
Central Middle School	32,500	-	4,750,000	-	4,782,500
EHSI/Oak Point Elementary	43,000	-	-	-	43,000
Cedar Ridge Elementary	-	-	-	-	-
Eden Lake Elementary	-	-	-	-	-
Forest Hills Elementary	5,000	-	-	-	5,000
Prairie View Elementary	1,800	-	-	-	1,800
Administrative Services Center	30,000	-	-	-	30,000
Lower Campus	7,000	-	-	-	7,000
Education Center	-	-	-	-	-
District Wide	306,000	-	2,895,240	-	3,201,240
Transportation/Grounds Equipment	141,000	-	-	-	141,000
Transportation - School Buses	598,000	-	-	-	598,000
Personalized Learning & Instruction	785,500	-	-	-	785,500
Subtotal Expenditures	\$ 1,994,800	\$ 75,000	\$ 7,775,240	\$ -	\$ 9,845,040
Lease Levy Expenditures					
Intermediate District #287 Programs	\$ 564,982	\$ -	\$ -	\$ -	\$ 564,982
University of MN - Graduation Venue	16,000	-	-	-	16,000
Golf Program Green Fees	3,500	-	-	-	3,500
Ski Fees	25,000	-	-	-	25,000
City of EP Community Center- Pool and Ice Arena	125,000	-	-	-	125,000
City of Eden Prairie - Com Ed & Transition Programs	377,165	-	-	-	377,165
Hennepin Technical College - Transition Program	5,500	-	-	-	5,500
Metro South Collaborative	87,812	-	-	-	87,812
Hopkins Schools - Other Community Education Program	3,757	-	-	-	3,757
Subtotal Expenditures	\$ 1,208,717	\$ -	\$ -	\$ -	\$ 1,208,717
District-Wide Contingency	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
Capital Projects (also known as Technology) Levy	\$ -	\$ -	\$ -	\$ 6,961,284	\$ 6,961,284
Total 2020-21 Capital Expenditures	\$ 3,268,517	\$ 75,000	\$ 7,775,240	\$ 6,961,284	\$ 18,080,041
Restricted Fund Balance Estimate @ 6/30/21	\$ 195,996	\$ 64,893	\$ -	\$ 909,552	\$ 1,170,441
Fund Balance as a Percentage of Expenditures	6.00%	86.52%	0.00%	13.07%	6.47%

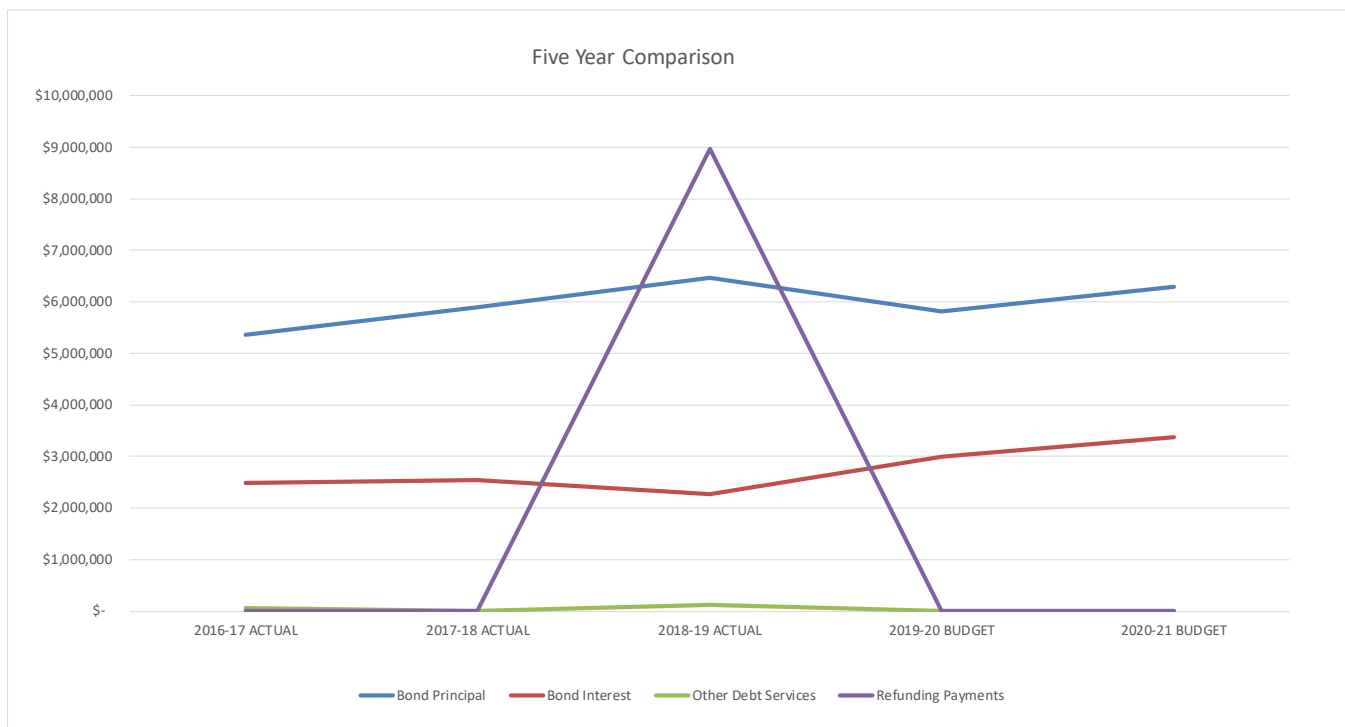
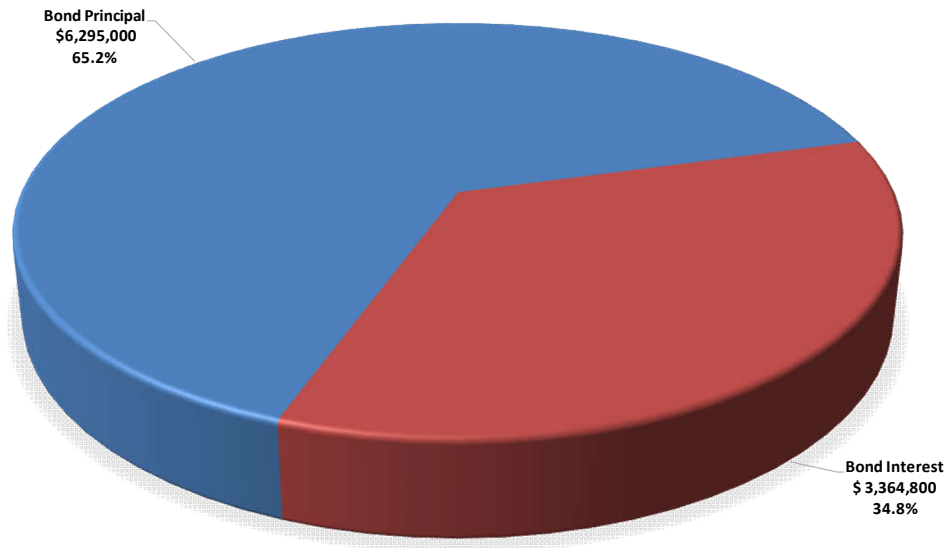
DEBT SERVICE FUND REVENUE



DEBT SERVICE FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 7,838,022	\$ 7,883,758	\$ 8,892,896	\$ 7,950,385	\$ 10,210,728	\$ 2,260,343	28.43%
State Sources	96	89	592	44	1,044	1,000	2272.73%
Other Local Sources	22,222	45,768	84,702	29,000	20,000	(9,000)	-31.03%
Transfers In	-	-	749,994	-	-	-	0.00%
Refunding Bond Proceeds	337,481	-	9,310,275	-	-	-	0.00%
TOTAL	\$ 8,197,821	\$ 7,929,615	\$ 19,038,459	\$ 7,979,429	\$ 10,231,772	\$ 2,252,343	28.23%

DEBT SERVICE FUND EXPENDITURES

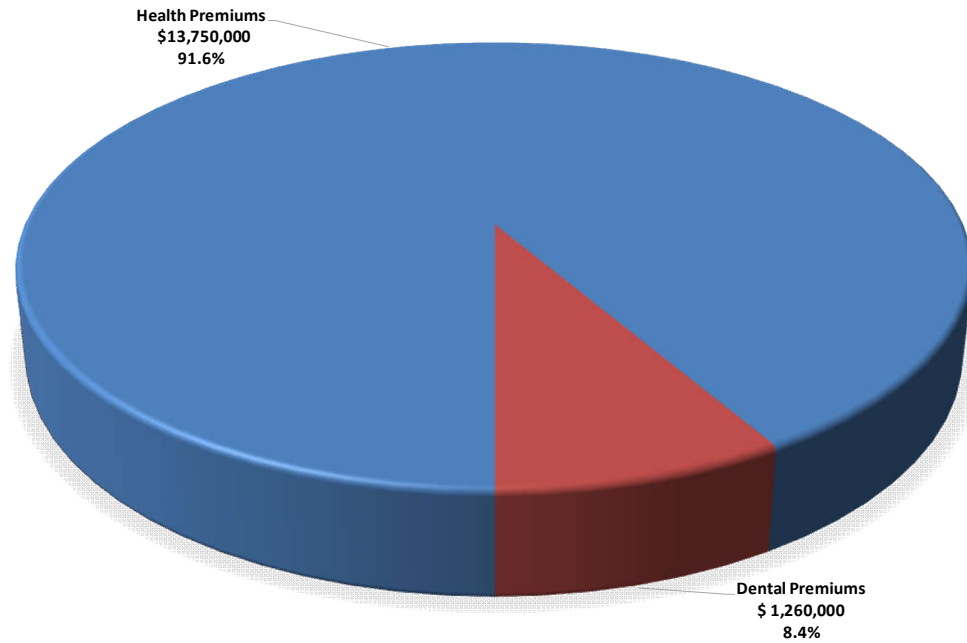
FISCAL 2021 EXPENDITURES



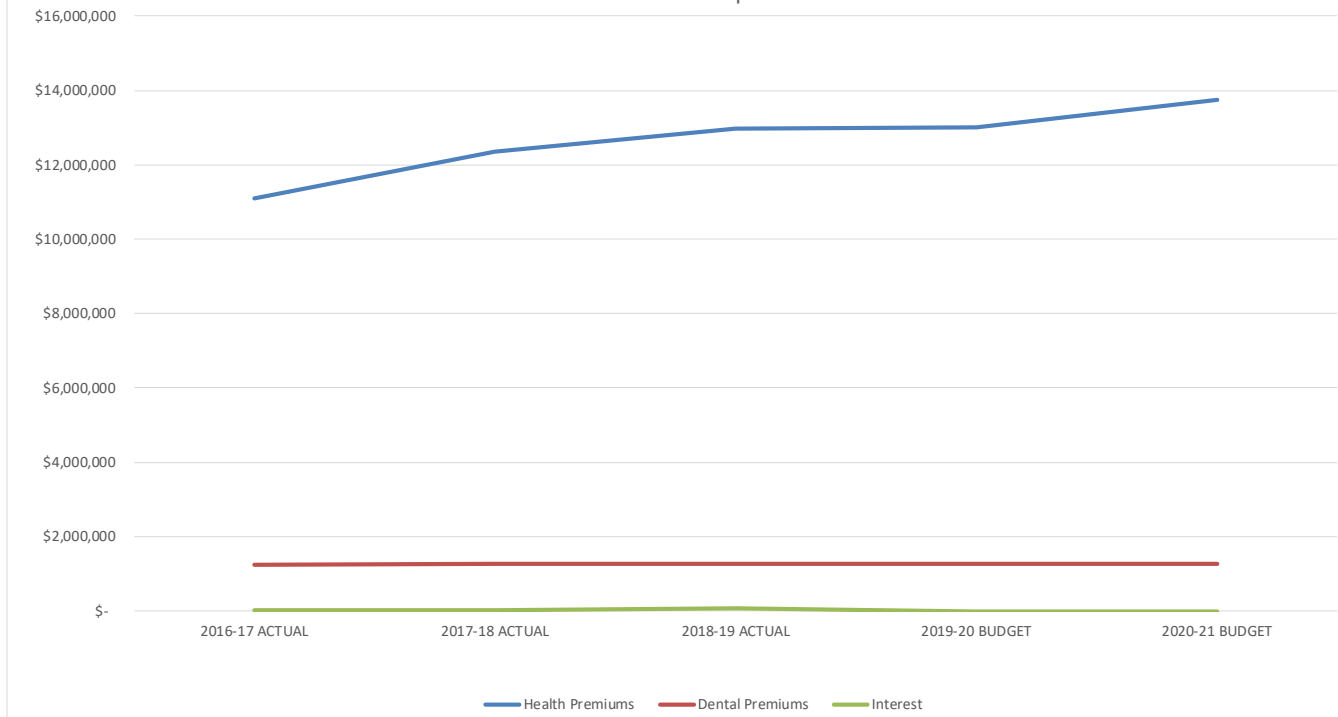
DEBT SERVICE FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	\$ 5,370,000	\$ 5,895,000	\$ 6,460,000	\$ 5,810,000	\$ 6,295,000	\$ 485,000	8.35%
Bond Interest	2,482,856	2,549,550	2,263,369	2,991,337	3,364,800	373,463	12.48%
Other Debt Services	58,062	3,600	125,962	3,600	5,000	1,400	0.00%
Transfer Out	-	-	749,994	-	-	-	0.00%
Refunding Payments	-	-	8,960,000	-	-	-	0.00%
TOTAL	\$ 7,910,918	\$ 8,448,150	\$ 18,559,325	\$ 8,804,937	\$ 9,664,800	\$ 859,863	9.77%

INTERNAL SERVICE FUND REVENUE

FISCAL 2021 REVENUE SOURCES



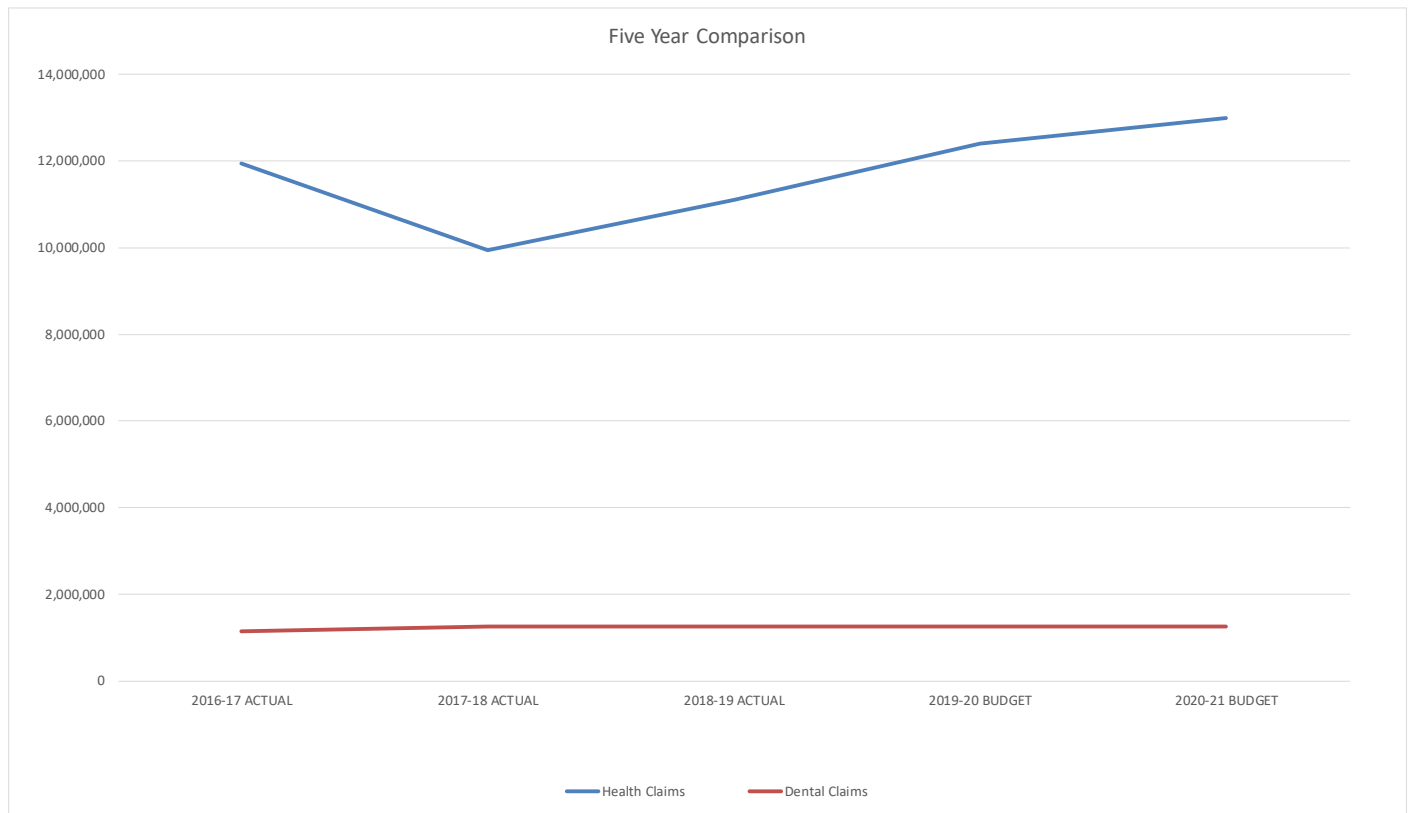
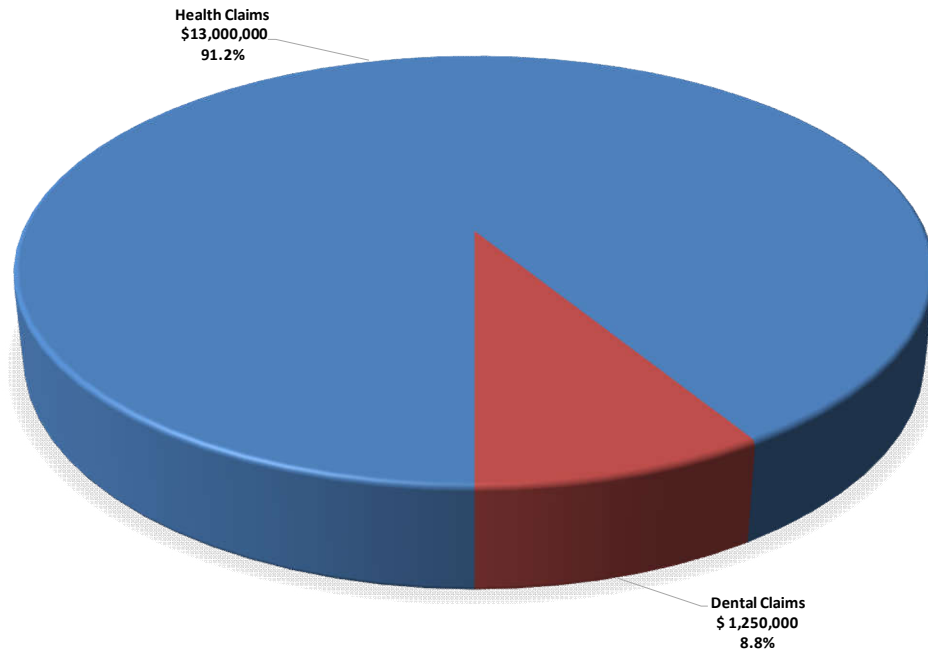
Five Year Comparison



INTERNAL SERVICE FUND REVENUE	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Premiums	\$ 11,104,567	\$ 12,354,639	\$ 12,986,425	\$ 13,000,000	\$ 13,750,000	\$ 750,000	5.77%
Dental Premiums	1,230,846	1,257,118	1,274,336	1,260,000	1,260,000	-	0.00%
Interest	5,044	17,613	68,575	-	-	-	0.00%
TOTAL	\$ 12,340,457	\$ 13,629,370	\$ 14,329,336	\$ 14,260,000	\$ 15,010,000	\$ 750,000	5.26%

INTERNAL SERVICE FUND EXPENDITURES

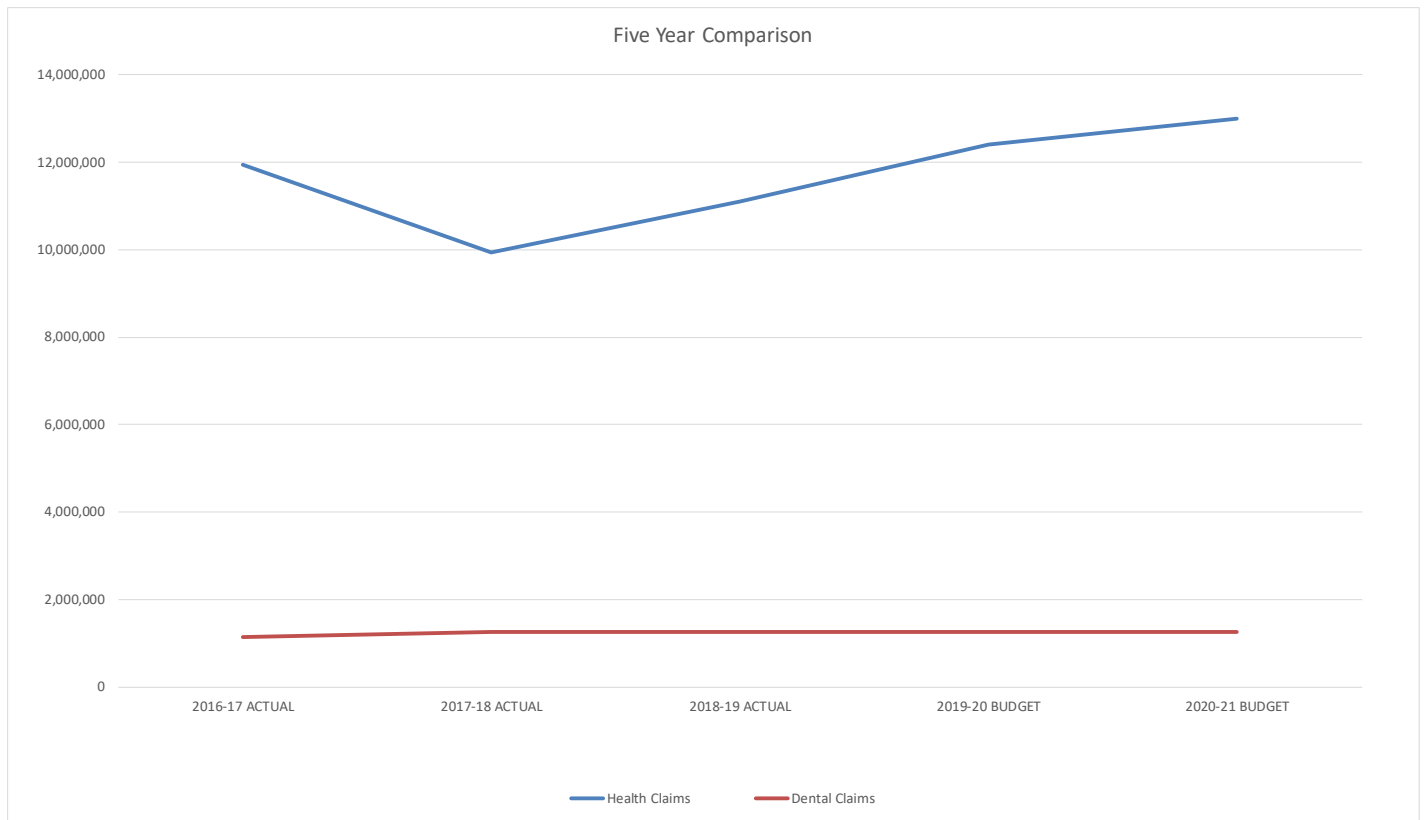
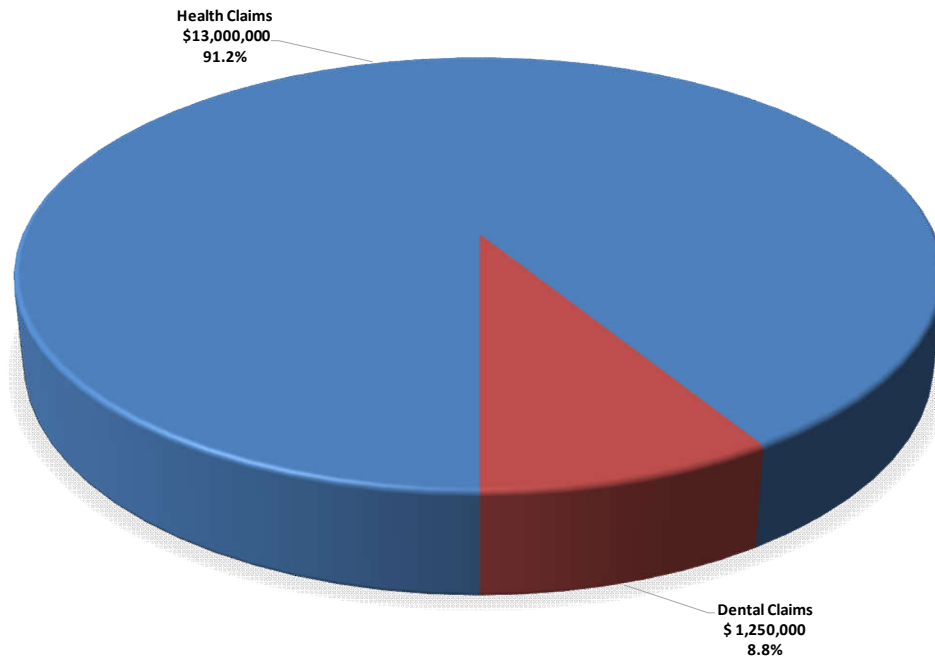
FISCAL 2021 EXPENDITURES



INTERNAL SERVICE FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Claims	\$ 11,945,983	\$ 9,946,365	\$ 11,107,101	\$ 12,400,000	\$ 13,000,000	\$ 600,000	4.84%
Dental Claims	1,145,759	1,261,629	1,255,773	1,250,000	1,250,000	-	0.00%
TOTAL	\$ 13,091,742	\$ 11,207,994	\$ 12,362,874	\$ 13,650,000	\$ 14,250,000	\$ 600,000	4.40%

TRUST AND AGENCY FUND REVENUE

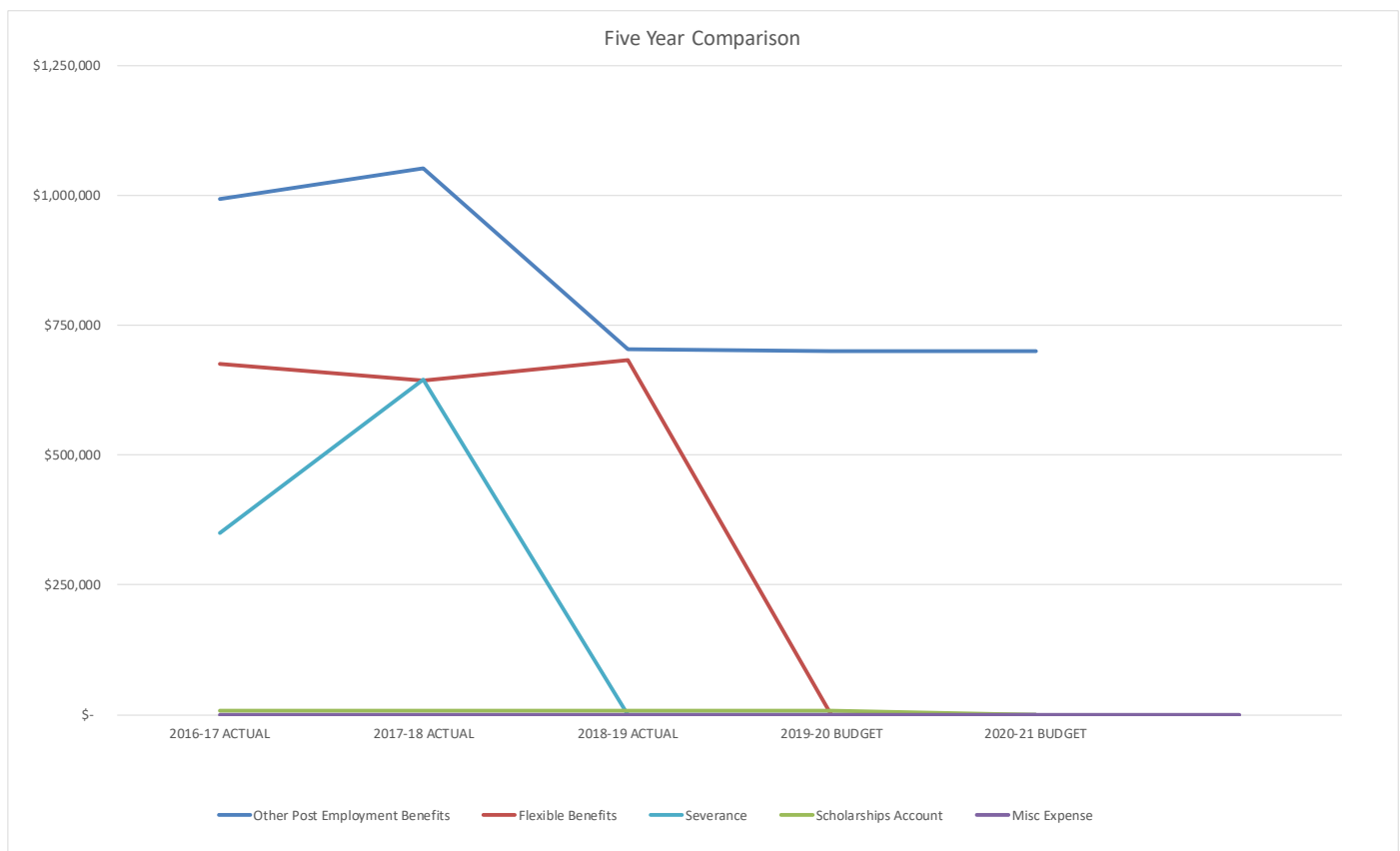
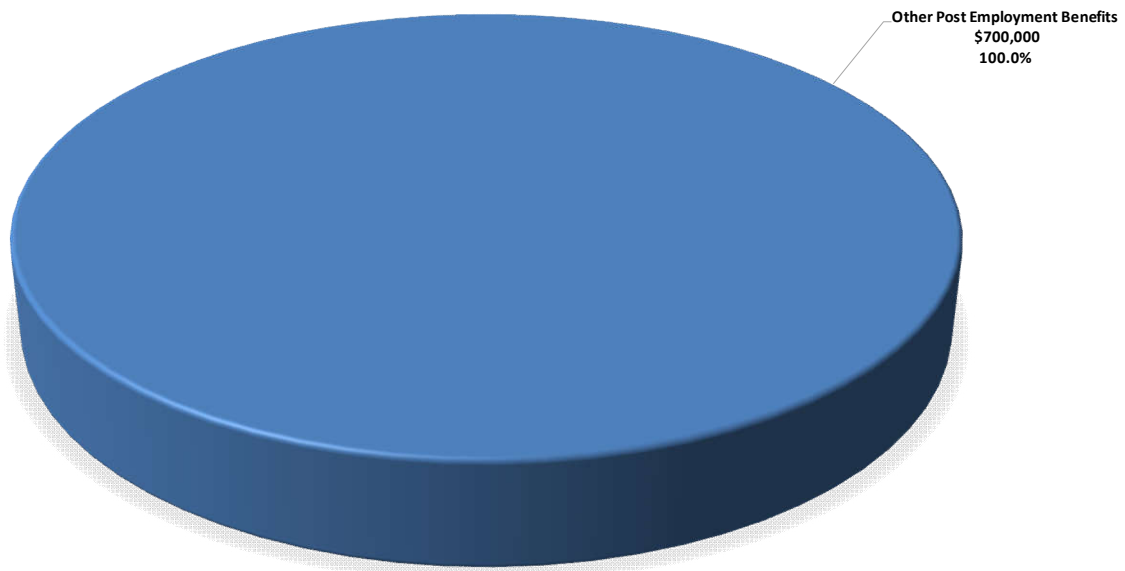
FISCAL 2021 EXPENDITURES



INTERNAL SERVICE FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Claims	\$ 11,945,983	\$ 9,946,365	\$ 11,107,101	\$ 12,400,000	\$ 13,000,000	\$ 600,000	4.84%
Dental Claims	1,145,759	1,261,629	1,255,773	1,250,000	1,250,000	-	0.00%
TOTAL	\$ 13,091,742	\$ 11,207,994	\$ 12,362,874	\$ 13,650,000	\$ 14,250,000	\$ 600,000	4.40%

TRUST AND AGENCY FUND EXPENDITURES

FISCAL 2021 EXPENDITURES



TRUST & AGENCY FUND EXPENDITURES	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Other Post Employment Benefits	\$ 993,183	\$ 1,052,019	\$ 702,747	\$ 700,000	\$ 700,000	\$ -	0.00%
Flexible Benefits	675,002	642,283	683,671	-	-	-	NA
Severance	350,386	644,824	-	-	-	-	NA
Scholarships Account	8,000	8,000	8,000	8,000	-	(8,000)	-100.00%
TOTAL	\$ 2,026,571	\$ 2,347,126	\$ 1,394,418	\$ 708,000	\$ 700,000	\$ (8,000)	-1.13%

Eden Prairie Schools
Final Levy Certification Payable 2020

	Categories	2018 Pay 19 FY 20	2019 Pay 20 FY 21	Dollar Change	Comments
1	GENERAL FUND				
2	Equity	\$ 788,616	\$ 761,801	\$ (26,815)	Similar to last year
3	Achievement & Integration	490,328	461,225	(29,103)	Increased base revenue but FY20 included a large positive adjustment
4	Alternative Teacher Compensation	846,178	852,337	6,159	Similar to last year
5	Referendum	22,572,135	22,292,091	(280,045)	1.85% inflation increase, location optional revenue & prior year adjustments
6	Transition	55,041	53,818	(1,223)	Similar to last year
7	Re-employment Ins.	44,752	105,170	60,418	Large FY18 adjustment impacting FY21
8	Safe Schools	498,820	498,926	107	Similar to prior years
9	Career Technical	370,613	415,994	45,381	35% of estimated expenditures, increased investments into CTE prgm
10	Abatement/Other Adjustments	71,069	490,282	419,214	Picking up current and previous year abatements
11	Building/ Lease	1,578,740	990,773	(587,966)	Decrease in base lease cost and large prior year adjustments
12	Operating Capital	1,097,828	1,083,322	(14,506)	Similar to prior years
13	Capital Projects	6,907,966	7,312,021	404,055	Technology levy, increase in adjusted net tax capacity
14	Long Term Facility Maintenance (LTFM)	2,555,184	1,795,514	(759,670)	Less pay-as-you-go this year as planned to help offset debt levy increase
15	Capital Facilities Bonds Adjustment	(124,740)	(120,120)	4,620	Offset in debt service fund
16	LEVY TOTAL	\$ 37,752,528.87	\$ 36,993,154.99	\$ (759,373.88)	-2.01%
17	COMMUNITY EDUCATION FUND				
18	Basic Levy	\$ 451,675	\$ 451,675	\$ -	\$5.42 per population (2012 census)
19	Early Child & Family	326,603	333,775	7,173	Slightly larger population
20	Home Visiting	8,905	9,212	307	0-4 year old
21	Disabled Adults	6,365	6,365	-	50% of approved expenditures
22	School-Aged Care	174,978	269,599	94,621	Funding for students with disabilities, FY20 included a large adjustment
23	Abatement Adjustment	10,316	559	(9,758)	Abatement activity
24	LEVY TOTAL	\$ 978,842.25	\$ 1,071,185.03	\$ 92,342.78	9.43%
25	DEBT SERVICE FUND				
26	Debt Levy	\$ 2,320,763	\$ 2,025,289	\$ (295,474)	Scheduled principal & interest payments
27	Alternative Facilities (LTFM) Bond	5,853,947	8,114,715	2,260,768	Scheduled principal & interest payments
28	Debt Excess	(224,281)	-	224,281	Calculated using fund balance & projected costs
29	Abatement Adjustment	-	-	-	Abatement activity underlevied by \$70,723.87
30	DEBT SERVICE LEVY TOTAL	\$ 7,950,429.04	\$ 10,140,004.64	\$ 2,189,575.60	27.54%
31	LEVY GRAND TOTAL	\$ 46,681,800.16	\$ 48,204,344.66	\$ 1,522,544.50	3.26%

OTHER HISTORICAL DATA

Basic General Education Funding Formula – The per-pupil-unit allocation used in this budget is \$6,567 for 2020-21. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
1997-98	\$3,581	\$76 increase in funding formula
1998-99	\$3,530	\$79 increase in funding formula, roll out of \$130 for training & experience.
1999-00	\$3,740	\$210 increase in funding formula
2000-01	\$3,964	\$244 increase in funding formula
2001-02	\$4,068	\$104 increase in funding formula
2002-03	\$4,601	\$533 increase in funding formula
2003-04	\$4,601	No increase in funding formula
2004-05	\$4,601	No increase in funding formula
2005-06	\$4,783	4% increase in funding formula
2006-07	\$4,974	4% increase in funding formula
2007-08	\$5,074	2% increase in funding formula
2008-09	\$5,124	1% increase in funding formula
2009-10	\$5,124	No increase in funding formula
2010-11	\$5,124	No increase in funding formula
2011-12	\$5,174	\$50 increase in funding formula
2012-13	\$5,224	\$50 increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15	\$5,831	1.5% increase in funding formula + \$25/pupil in the 2014 session
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula
2019-20	\$6,438	2.0% increase in funding formula
2020-21	\$6,567	2.0% increase in funding formula