



## 2021-2022 Budget June 2021

Presented to Eastern Carver County Schools  
Independent School District No. 112  
Chaska, MN 55318  
[www.district112.org](http://www.district112.org)



Eastern Carver County Schools

*Exceptional, personalized learning*



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**TABLE OF CONTENTS**

I.	EXECUTIVE SUMMARY .....	1
A.	Organizational Section.....	2
i.	District Overview .....	3
ii.	Board of Education and Administration .....	5
iii.	Mission, Vision and Values .....	7
iv.	Strategic Plan.....	9
v.	Budget Overview .....	11
B.	Financial Section .....	13
i.	Budget Assumptions, Trends and Initiatives .....	14
ii.	All Funds Summary .....	16
iii.	Five-Year Plan and Projected Trends.....	19
C.	Informational Section .....	21
i.	Key District Information .....	22
II.	ORGANIZATIONAL SECTION .....	26
A.	Overview/Introduction .....	27
B.	District Maps	
i.	Elementary Schools .....	29
ii.	Middle Schools .....	30
iii.	High Schools .....	31
C.	Financial Structure .....	32
i.	Board of Education .....	33
ii.	Organizational Chart.....	34
iii.	Administration.....	35
D.	Mission, Vision and Values .....	36

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

E. Strategic Plan .....	38
F. Budget Overview .....	40
G. Budget Calendar .....	41
H. Budget Guidelines and Assumptions .....	42
I. Financial Presentation, Measurement Focus and Basis of Accounting .....	47
J. Disclosure Information on Budget Policies .....	53
 III. FINANCIAL SECTION .....	 54
A. All District Funds .....	55
i. All Funds Overview .....	56
ii. All Funds Summary .....	57
iii. Revenue Summary .....	58
iv. Expenditure Summary .....	59
v. Fund Balance Summary .....	60
vi. Information by Fund Category .....	61
B. General Fund .....	69
i. General Fund Overview .....	70
ii. Fund Balance Summary .....	77
iii. Detail Fund Balance Summary .....	78
iv. Revenue Summary .....	79
v. Revenue Detail by Source Code Series .....	80
vi. Revenue by Source Code .....	84
vii. Expenditure Summary by Object Series .....	86
viii. Expenditure Detail by Object Code .....	87
ix. Expenditure Summary by Program Series .....	91
x. Expenditure by Program Series .....	92
xi. Expenditure Summary District Wide Services .....	96

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

xii. Expenditure Summary Federal COVID-19 Funds .....	101
xiii. Expenditure Summary Transportation .....	102
xiv. Expenditure Summary by School.....	103
xv. Expenditure by School and Staffing Plans .....	106
xvi. Expenditure Summary by Other Programs.....	167
xvii. Five-Year Plan and Projected Trends.....	177
C. Capital Related Budgets.....	179
i. Capital Related Budgets Overview .....	180
ii. Summary of Capital Related Budgets .....	181
iii. Operating Capital Expenditure Detail.....	182
iv. LTFM – Health and Safety Expenditure Detail .....	184
v. LTFM – Deferred Maintenance Expenditure Detail .....	185
vi. Capital Projects Referenda Overview .....	187
vii. Capital Projects Referenda Summary .....	189
viii. Technology Levy Summary .....	190
ix. Capital Related Budget by Site Summary .....	191
x. Long Term Facilities Maintenance Code Descriptions.....	192
xi. Long Term Facilities Maintenance – Ten-Year Plan.....	193
D. Special Revenue Funds – Nutrition Services and Community Service .....	206
i. Special Revenue Funds Overview .....	207
ii. Special Revenue Funds Summary.....	210
iii. Nutrition Services Revenue Summary .....	211
iv. Nutrition Services Expenditure Summary.....	212
v. Nutrition Services Expenditures by Object.....	213
vi. Community Service Revenue Summary.....	215
vii. Community Service Revenue by Program .....	216
viii. Community Service Expenditure Summary .....	217

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

ix. Community Service Expenditures by Object .....	218
x. Community Service Expenditure by Program.....	221
xi. Community Service Program Summary.....	222
 E. Other Funds – Construction, Debt, Proprietary and Fiduciary .....	223
i. Other Funds Overview.....	224
ii. Other Funds Summary.....	227
iii. Long-Term Facilities Maintenance – Deferred Maintenance .....	228
iv. Capital Projects/Technology Levy – Fund 61 and Fund 01 .....	229
v. Bond Referendum 2015 – Fund 62 .....	230
vi. Debt Service – Fund 07 .....	231
vii. OPEB Debt Service – Fund 47 .....	233
viii. Self-Funded Insurance Funds 20, 21 and 22.....	234
ix. Scholarship and Custodial Trusts – Fund 08 and 18 .....	235
x. Employee Benefit Trust – Fund 10 .....	236
xi. Other Post-Employment Benefits Trust (OPEB) – Fund 45.....	237
 IV. INFORMATIONAL SECTION .....	238
A. Student Enrollment	
i. Enrollment Methodology .....	239
ii. Enrollment by Grade by Year.....	242
B. Standardized Testing, Graduation and Drop-out Rates .....	243
C. Nutrition Services Data.....	244
D. Personnel Resources	
i. General Fund – Full-Time Equivalent (FTE) District Employees.....	245
ii. Teachers – Years of Experience .....	247
E. Outstanding Debt	

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

i. Debt by Type .....	248
ii. Components of General Long-Term Debt .....	249
iii. Descriptions of Long-Term Debt.....	250
iv. Minimum Debt Payments.....	251
F. Property Taxes	
i. Taxable Market Value of Properties .....	253
ii. Property Tax Rates, Levies and Collections .....	254
iii. Levy Impact Comparison .....	257
iv. Property Tax Information/Valuation Data.....	259
G. Glossary of Terms .....	260
Appendix A – Budget Policies Summary .....	276
Policy 701 – Budget .....	277
Policy 701.1 – Budget Revision .....	280
Policy 702 – Accounting.....	282
Policy 714 – Fund Balance – GASB 54.....	284
Policy 721 – Grant Guidance.....	287
Appendix B – Comparable Districts .....	304





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# EASTERN CARVER COUNTY SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO  
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis  
Executive Director



# EXECUTIVE SUMMARY

The Executive Summary is the first major section of the school budget document. It highlights the important information contained in the budget. Users may rely on this section for an overview – a summary of what can be found in the rest of the document.



# Executive Summary

## Organizational Section



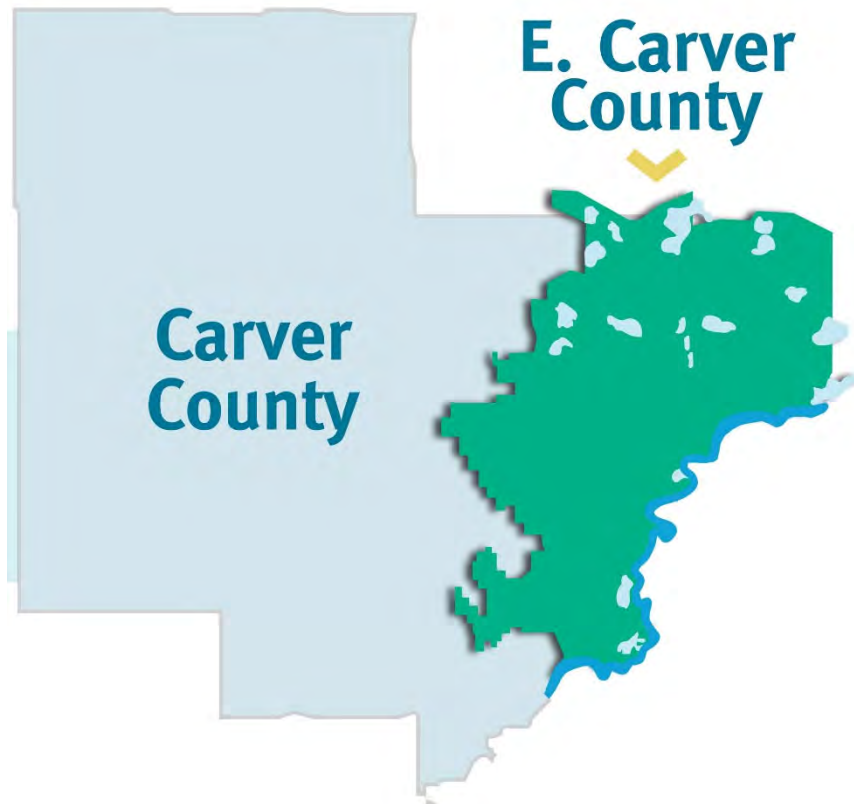
## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

Carver County is located southwest of the Twin Cities of Minneapolis and St. Paul. It is the least populated of the seven metropolitan counties that comprise the Twin Cities. It is one of the state's fastest growing counties, 11<sup>th</sup> largest in the state and is expected to grow at a rate of change faster than the state average. The county is picturesque with bluffs on the Minnesota River, rolling hills, open farmland and small lakes dotting the region. Carver County has the highest median household income of the 87 counties in the state of Minnesota, according to the Minnesota Department of Employment and Economic Development. The U.S. Census listed Carver County as the most highly educated county in the state. County Health Rankings named Carver the healthiest

county in the state based on a variety of factors including length of life, physical activity, clinical care and more.

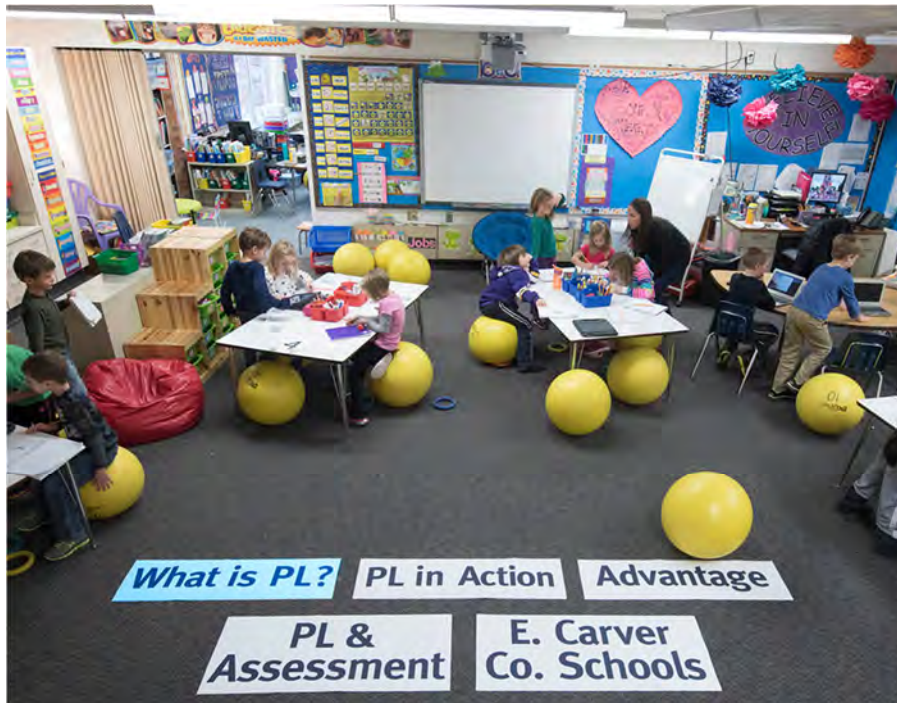
The school district serves the eastern portion of Carver County that includes the cities of Chanhassen, Chaska, Victoria and Carver and the townships of Dahlgren, Laketown and San Francisco. About 40 percent of the district's 87 square miles are developed. Eastern Carver County Schools is the largest school district in Carver County and its roots go back to the earliest settlers in the area. The original Chaska High School opened in 1905 while its present building dates to 1996. In 1971, rural school districts joined with Chaska-area schools and became Independent School District 112. This consolidation process in which some schools became part of ISD 112 and others joined districts to the west is why the district's western boundary looks the way it does. In 2008, the school district transitioned to the name Eastern Carver County Schools.



# EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

## Welcome to Eastern Carver County Schools: Learning for the 21st Century

Within the Twin Cities suburbs, we are replacing the factory model of teaching and learning by asking the question, “What’s best for the academic and social growth of each learner?” Our students are empowered to co-create their education: supported by high academic standards and guided by caring and knowledgeable staff. Personalized, student-centered learning cultivates learners who are motivated and excited about coming to school. They see themselves reflected in and central to the larger learning community and its many resources. Students have opportunities to make connections between academic standards with projects or experiences they care about. Eastern Carver County Schools is a welcoming, safe, and inclusive student-centered district of distinction.



See more at: [www.district112.org](http://www.district112.org)

### Traditional classrooms

### Personalized classrooms

One-size-fits-all	Options – how do you learn best?
Teacher dispenses knowledge	Students seek knowledge, based on standards
Learning at the pace of the teacher	Learning at the student's pace
Passive learning	Teachers direct & shape learning experiences
Extra credit/busy work can inflate your grade	No need for extra credit because students demonstrate what they know
Originally designed to sort factory & farm workers from those who go to college	Designed in digital/information age when life-long knowledge acquisition is required for all
Social promotion to the next grade level	Age/grade is not important; what's important is what the student is ready to learn today
Rows of desks	Adaptable, comfortable environments
Age/grade determines what you learn	Knowledge determines what you learn
Teacher's lesson plan determines the day's work	Students' learning targets determines what they learn
Focus is on test scores Fail test = failing grade	Focus is on learning & mastery, not failure

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**BOARD OF EDUCATION & ADMINISTRATION**

**SCHOOL BOARD**

Jeffrey Ross, Ph.D., Chairperson  
Lisa Anderson, Vice Chairperson/Clerk  
Jennifer Stone, Treasurer  
Fred Berg, Director  
Angela Erickson, Director  
Tim Klein, Director  
Sean Olson, Director

**ADMINISTRATION**

Lisa Sayles-Adams, Superintendent  
Erin Rathke, Assistant Superintendent  
Ronald Meyer, Director of Finance & Operations  
Robin Gordon, Director of Equity & Inclusion  
Celine Haga, Director of Communications & Community Relations  
Dr. Jim O'Connell, Director of Administrative Services  
Dr. Laura Pingry-Kile, Director of Specialized Education Services  
Shaun Walsh, Director of Community Education

**BUSINESS OFFICE**

Pam Jensen, Finance & Human Resources Manager  
Rochelle Greenwood, Senior Accountant  
Donna Quaas, Staff Accountant

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**BOARD OF EDUCATION & ADMINISTRATION (cont.)**

**BUILDING PRINCIPALS**

<u>Name</u>	<u>School Site</u>
Gretchen Kleinsasser	Kinder Academy (KA)
Beth Holm	Bluff Creek Elementary (BCE)
Ryan Finke	Carver Elementary (CVR)
Greg Lange	Chanhassen Elementary (CHN)
Nathan Slinde	Clover Ridge Elementary (CRE)
Jay Woller	East Union Elementary (EUE)
Peter Morse	Jonathan Elementary (JES)
Gretchen Kleinsasser	La Academia (LAA)
Jill Velure	Victoria Elementary (VES)
Dr. Greg Martin	Chaska Middle School East (CMSE)
Nathaniel Gibbs	Chaska Middle School West (CMSW)
To Be Named	Pioneer Ridge Middle School (PRMS)
Douglas Bullinger	Chanhassen High School (CNS)
Jim Bach	Chaska High School (CHS)
Tera Kaltsas	Integrated Arts Academy (IAA)



# EASTERN CARVER COUNTY SCHOOLS

## 2021-2022 BUDGET

---

### MISSION, VISION & VALUES

#### MISSION

Eastern Carver County Schools will prepare learners to achieve their personal best.

#### VISION

Eastern Carver County Schools is dedicated to the preparation of life-long learners so each may achieve personal success and contribute to family and community.

#### COMMUNITY VALUES

**Citizenship:** A quality in individuals whereby each adheres to and has an understanding and appreciation of the rights, responsibilities, and privileges afforded our society under the Constitution of the United States of America; and where every individual has a willingness and ability to participate in the democratic process in a lawful manner in a society where actions of the individual, group, or government are free from bias, favoritism, or prejudice.

**Environmentalism:** A quality of care and concern for our surroundings and being willing to help improve and preserve the environment.

**Generosity:** A quality in an individual whereby each is willing to share unselfishly in words as well as action and is willing to serve others without pay; indiscriminate altruism, gratitude, and appreciation.

**Human Worth and Dignity:** One's assessment of the extent to which one is lovable and capable; the personal sense of being valued.

**Integrity:** The quality of strict personal honesty, truthfulness, and sincerity in the conduct of human interactions.

**Learning:** A quality in individuals whereby each strives to learn more and increase personal levels of fulfillment and competence throughout life; a condition in which one uses problem solving and reasoned argument to identify, frame, and propose new and improved solutions to existing and emerging problems to the betterment of self and society.

**Respect for Others:** A quality whereby each and every individual has an unselfish regard and devotion, free from pride or prejudice, to the welfare of others, as well as one's self, by respecting others; by displaying courtesy and compassion; by appreciating and accepting individual differences and cultural diversities; and by showing regard for and knowing the unique qualities of each person as a valued individual.



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

**Responsibility:** A quality in individuals whereby each knows, understands, and accepts the impact and consequences of personal actions and decisions and whereby each tries to fulfill the obligations of self-sufficiency and active commitment to the common good of society.

### KEY RESULTS INCLUDING ASSOCIATED COSTS

- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
  - The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers. At nearly \$4.3 million, the district's capital project levy provides the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
- B. Safe, Nurturing Learning Environment: Climate conducive for learning and work.
  - The district earmarks nearly \$1 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
  - The district's capital project levy provides \$486,762 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
  - Annually, approximately \$4.9 million of funds are invested in building improvements and repairs to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
  - Operating capital funds of \$110k are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
  - The district levied \$375,731 in Safe Schools Funding per Minn. Stat. 126C.44 which supports drug abuse prevention programs, security for district schools and school property, an alcohol and chemical dependency counselor and additional counseling support at the district high schools.
- C. Prudent Management of Public Resources: Superior educational value for appropriate and efficient cost.
- D. Culture of Communication: All staff recognize their role as communicators in the organization.

# EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

## STRATEGIC PLAN

Strategic Planning with TeamWorks International started in January and several groups and process steps have occurred since then to understand what is, articulate what ought to be, and begin the work of change readiness and management.



The Strategic Planning Team of nearly 60 staff members has met three times. The first meeting engaged members in honoring the history and development of the district by creating a story wall of events that also allowed for discussion of organizational lifecycle and characteristics of the district when operating at peak performance. The group conducted an environmental scan at the second meeting. The scan helped identify environmental trends and influences, including leadership choices, that have contributed to the

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

district environment. The team met a third time to review and summarize feedback gathered from students, parents, and staff regarding Desired Daily Experience (DDE).

Identifying the Desired Daily Experience of staff, students, and parents was the process used to start articulating what ought to be. Over two dozen focus groups of students, parents, and staff were gathered to share their thoughts about how learning and schools would look, feel, sound, and be if they were working as ideally as possible from their perspective. All staff, secondary students, and all parents had the opportunity to provide feedback through a survey about key Desire Daily Experience ideas. Those ideas will be used to shape the mission and vision of the district moving forward.

The School Board, Cabinet, and District Leadership Team have also gathered to learn about strategic planning implementation and leadership. Frameworks including the Educational Leadership System, Governance and Management, and Guiding Change have been introduced to support the work moving forward.

Work will continue through the summer and into next year with a tentative timeline for finishing by January 2022. The Strategic Planning Team will work on theory of action and district vision cards. The District Leadership Team and building leadership teams will develop goals and improvements plans to get ready for the new school year. The School Board will finalize a strategic roadmap and three-year board agenda to complete the process.

# **EASTERN CARVER COUNTY SCHOOLS**

## **2021-2022 BUDGET**

---

### **BUDGET OVERVIEW**

#### **PURPOSE OF THE BUDGET**

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

#### **KEY OBJECTIVES OF THE BUDGET PROCESS**

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

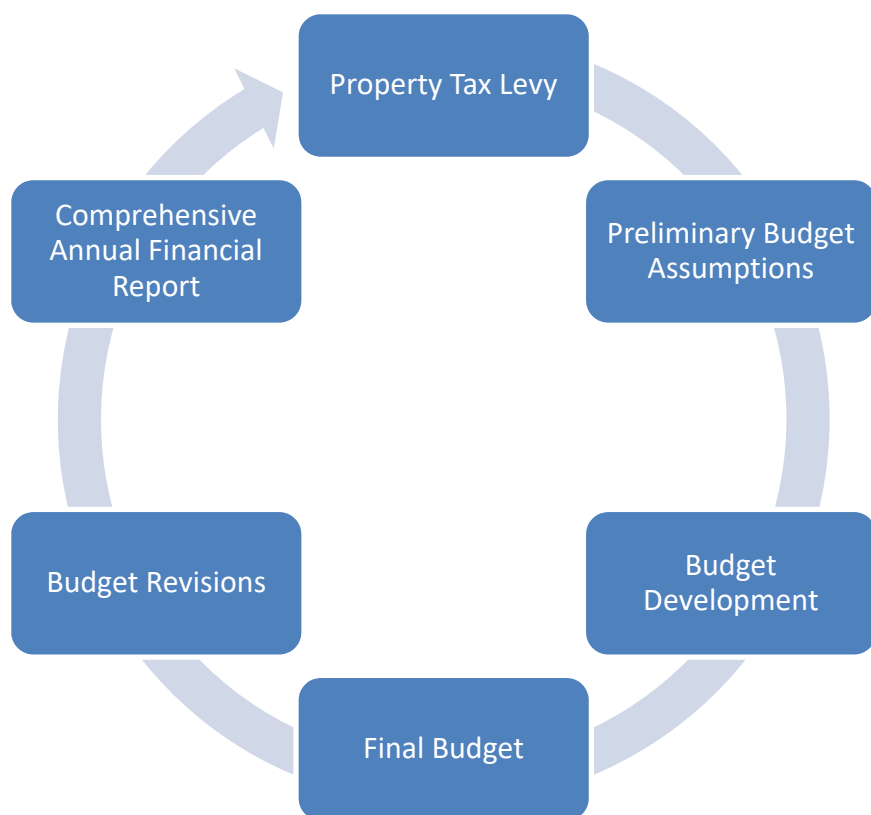
#### **SIGNIFICANT STATE STATUTE REQUIREMENTS**

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

### BUDGET TIMELINE

The school district budget cycle is a continuous process that is mandated by state law. Each step outlined below (excluding Budget Development) requires School Board approval and is open for public inspection and comment. Since the process spans multiple school and calendar years, the district can be in multiple phases of the process at any given time.



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.
5. **Budget Revisions** – Each fall and spring, the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Comprehensive Annual Financial Report** – The final step in the

budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.

# Executive Summary

## Financial Section



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES

On January 25, 2021, the School Board approved preliminary 2021-22 budget assumptions for the General Fund. On April 26, 2021, the School Board approved approximately \$3.1 million in budget reductions for 2021-22. In June, 2021, these assumptions were updated and presented to the board. This budget reflects a 1% increase on the per pupil formula for General Education Aid. As of the completion of this budget, the Minnesota legislation had not yet completed their work and was headed to a special session to complete the biennium budget. Once the biennium budget is complete, any necessary revisions will be incorporated.

The following budget assumptions were used to build the 2021-2022 budget:

#### Revenue

- General Education Aid \$6,632 per pupil – includes \$65 increase (1%).
- Pupil unit weightings remain at 2014-15 levels:

<b>Pupil Unit</b>	<b>2020-21</b>
Pre-Kindergarten	1.00
Handicap Kindergarten	1.00
Kindergarten-All Day	1.00
Grades 1-3	1.00
Grades 4-6	1.00
Grades 7-12	1.20

- Literacy Incentive Aid increases from \$499,378 to \$539,547
- Special Education Aid increase which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and increases in cross-subsidy revenue
- Capital Projects Referenda revenue increase of \$422,964 with \$1.9 million budgeted in the general fund and \$2.8 million budgeted in the construction fund
- \$863,352 increase in Long-term Facilities Maintenance (LTFM) aid & levy for deferred maintenance projects
- Integration & Achievement Aid and Levy at \$948,185
- Continued participation in the Federal Indian Education program, \$4,000 and the Minnesota Indian Education program, \$52,200



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

- 
- Federal waivers were extended through June 30, 2022 will provide free lunch and breakfast for all students
  - Federal stimulus funding will provide over \$2 million in revenue in the general fund to provide additional staffing, busses and other learning acceleration support
  - Other federal title and special education program entitlements are expected to remain flat
  - PK-12 Enrollment projection estimated at 9,320 and is based on:
    - Impact of COVID-19 and loss of enrollment
    - Historical data trends
    - Fall 2020 seat count
    - Demographic review
    - Housing market methodology

### Expenses

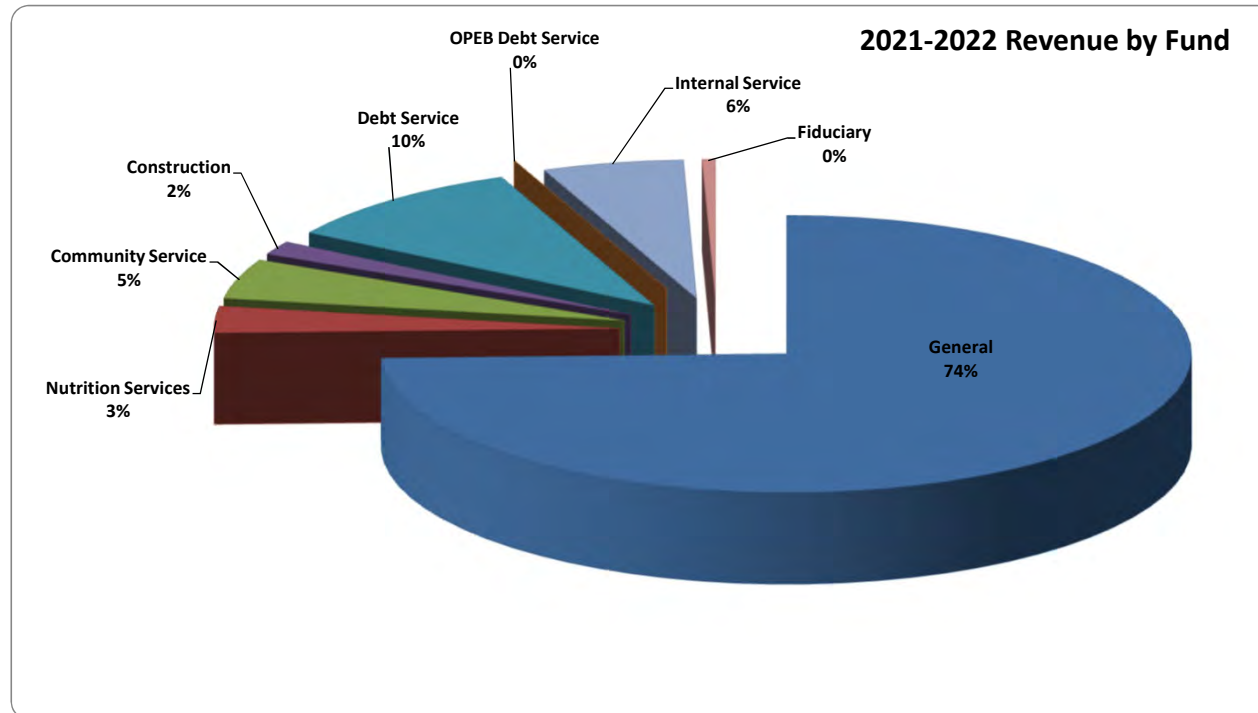
- Incorporate approximately \$3.1 million in budget cuts (see details on page 68)
- Salary/benefit increases based on contracts and expected market conditions
- Property and liability insurance increase of 20%; is caused by market trends, national weather-related losses including hurricanes and tornadoes, cyber and pollution
- Non-salary, non-benefit costs and supplies at 1.9% unless otherwise noted
- Teacher's Retirement Association (TRA) rate increase from 8.13% to 8.34%
- Utilities are estimated to increase 3-5%
- Added 10<sup>th</sup> grade dual language (Spanish/English) program at Chanhassen High School
- \$298,168 increase in deferred maintenance projects in the Long-Term Facilities Maintenance (LTFM) program
- In-sourcing transportation (see additional details on page 98)

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

<b>Fund</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
General	\$ 119,182,422	\$ 124,163,400	\$ 127,955,999	\$ 133,982,045	\$ 132,361,101	\$ 128,799,604	\$ 131,323,251	\$ 132,017,316
Nutrition Services	5,656,430	5,668,835	4,537,533	5,586,496	5,485,219	5,622,349	5,762,908	5,906,981
Community Service	7,761,407	8,280,932	7,468,825	6,551,208	8,246,718	8,452,886	8,664,208	8,880,813
Construction	2,080,167	2,105,051	2,275,491	2,481,507	2,801,805	2,871,850	2,943,646	3,017,237
Debt Service	18,006,133	17,548,266	19,222,738	64,401,701	17,864,669	16,082,996	15,698,945	15,927,821
OPEB Debt Service	(802)	-	-	-	-	-	-	-
Internal Service	9,832,976	10,013,086	10,244,843	10,063,724	9,987,618	10,450,886	10,947,904	11,472,977
Fiduciary	1,104,843	1,112,398	1,083,538	946,400	920,200	837,794	831,988	823,222
<b>Total</b>	<b>\$ 163,623,576</b>	<b>\$ 168,891,968</b>	<b>\$ 172,788,968</b>	<b>\$ 224,013,081</b>	<b>\$ 177,667,330</b>	<b>\$ 173,118,365</b>	<b>\$ 176,172,850</b>	<b>\$ 178,046,367</b>

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called for redemption over the next two years.

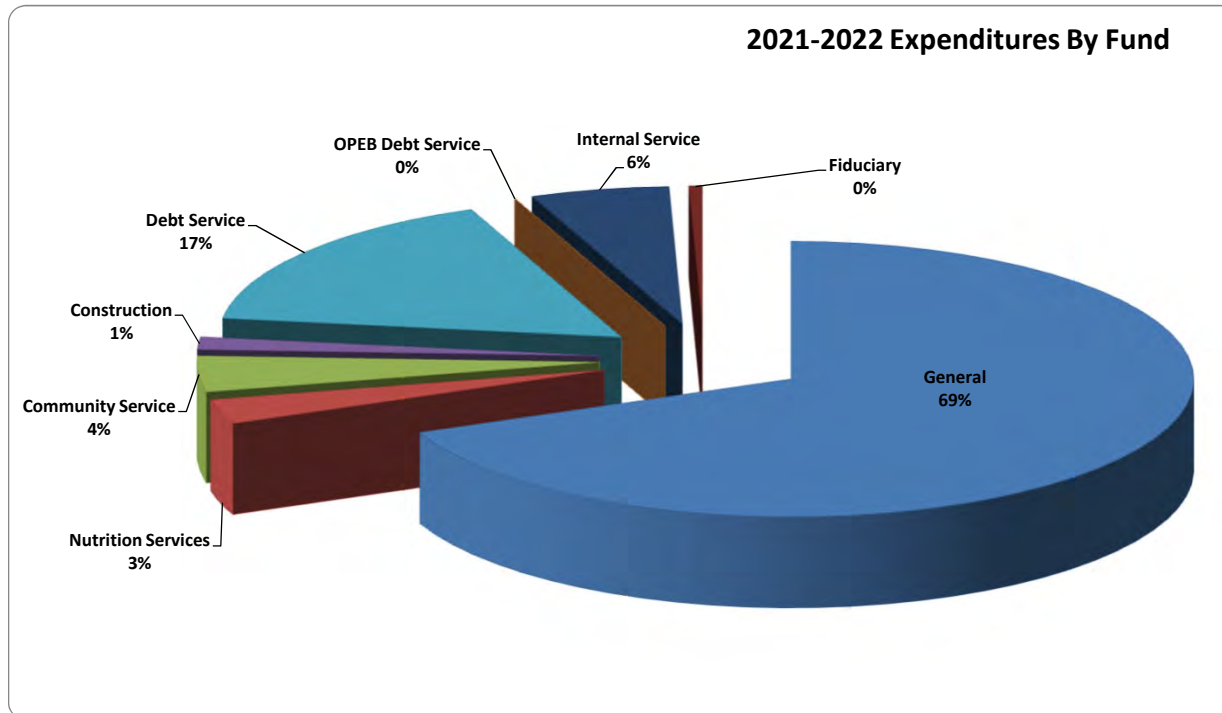


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - EXPENDITURE SUMMARY**

Fund	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
				Revised Budget				
General	\$ 118,056,376	125,773,412	\$ 128,479,459	\$ 132,222,969	\$ 131,147,627	\$ 130,876,954	\$ 134,740,170	\$ 138,008,403
Nutrition Services	5,241,777	5,878,839	4,290,186	5,603,571	5,516,460	6,204,372	5,809,481	5,954,718
Community Service	7,747,453	8,207,854	7,808,889	6,573,958	8,019,021	8,219,497	8,424,984	8,835,609
Construction	28,755,279	4,024,344	2,391,825	2,481,507	2,801,805	2,871,850	2,943,646	3,017,237
Debt Service	18,339,550	18,267,425	18,260,242	18,414,175	31,929,220	48,015,300	15,894,850	16,006,250
OPEB Debt Service	-	-	-	-	-	-	-	-
Internal Service	8,567,956	10,541,186	9,783,958	11,594,309	10,621,935	10,777,664	10,942,965	11,110,818
Fiduciary	1,196,815	980,348	1,297,198	1,001,462	1,013,386	1,081,665	1,125,212	1,127,991
<b>Total</b>	<b>\$ 187,905,205</b>	<b>\$ 173,673,408</b>	<b>\$ 172,311,757</b>	<b>\$ 177,891,951</b>	<b>\$ 191,049,454</b>	<b>\$ 208,047,302</b>	<b>\$ 179,881,308</b>	<b>\$ 184,061,026</b>

The 2021-22 and 2022-23 Debt Service budgets include payments for the refunding of the 2012A and 2013A bonds. The \$46 million in proceeds from the refunding in 2020 were placed in escrow and will be used to make these payments.

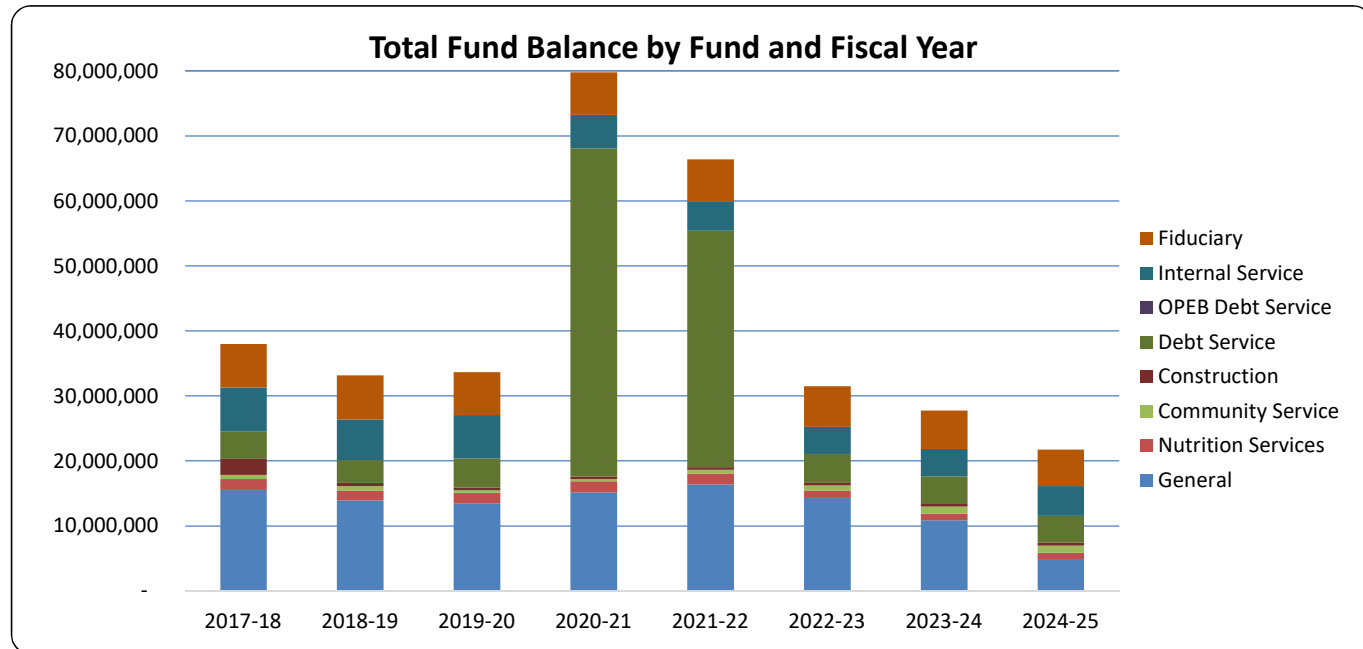


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - FUND BALANCE SUMMARY**

Fund	2020-2021							
	06/30/2018 Actual	06/30/2019 Actual	06/30/2020 Actual	Revised Budget	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
General	\$ 15,534,988	\$ 13,924,976	\$ 13,401,514	\$ 15,160,590	\$ 16,374,064	\$ 14,296,714	\$ 10,879,795	\$ 4,888,707
Nutrition Services	1,675,815	1,465,812	1,713,159	1,696,084	1,664,843	1,082,820	1,036,247	988,510
Community Service	664,887	737,965	397,901	375,151	602,848	836,237	1,075,461	1,120,665
Construction	2,433,109	513,816	397,482	397,482	397,482	397,482	397,482	397,482
Debt Service	4,197,505	3,478,347	4,440,843	50,428,369	36,363,818	4,431,514	4,235,609	4,157,180
OPEB Debt Service	-	-	-	-	-	-	-	-
Internal Service	6,773,075	6,244,975	6,705,860	5,175,275	4,540,958	4,214,180	4,219,119	4,581,278
Fiduciary	6,695,017	6,827,068	6,613,408	6,558,346	6,465,160	6,221,289	5,928,065	5,623,296
<b>Total</b>	<b>\$ 37,974,396</b>	<b>\$ 33,192,958</b>	<b>\$ 33,670,167</b>	<b>\$ 79,791,296</b>	<b>\$ 66,409,172</b>	<b>\$ 31,480,236</b>	<b>\$ 27,771,778</b>	<b>\$ 21,757,119</b>

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called for redemption over the next two years.



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **FIVE-YEAR PLAN AND PROJECTED TRENDS**

The Finance Department prepares a rolling five-year plan and periodically updates as assumptions change. The five-year plan may trigger further review of budget assumptions and action plans, including reconvening the Budget Review Committee (BRC). The BRC is formed when future years show a declining fund balance which would be outside the School Board policy of maintaining a minimum of five percent unassigned fund balance as a percentage of total expenditures. The purpose of this committee is to develop budget containment strategies and/or budget cuts. The BRC is a functioning group until recommendations are presented to the School Board prior to the adoption of the budget.

Due to the failure of the operating referendum in November 2019, which would have provided \$5.6 million per year for the next 10 years, the district developed a cost containment plan reducing expenses by approximately \$10 million. The school board is gathering information and reviewing options for a potential 2021 referendum. If a fall 2021 referendum fails, the Budget Review Committee has developed budget cuts of over \$3.4 million for 2022-23 and \$2.3 million for 2023-24.



## Eastern Carver County Schools Five-Year Plan - General Fund - June 2021

Revenue Assumptions: FY22 - FY25 - 1% Increase in Basic Formula FY23-FY25 include a 2.5% increase for Special Education FY23 - FY25 Capital Projects Levy - 2.5% increase				Expenditure Assumptions: Salaries per contract/parameters; utilities 5% FY22 includes Cost Containment/Budget Cuts All other expenses at 1.9%				
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Original Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
E-12 Enrollment (ADM's)*	9,619	9,673	9,648	9,343	9,320	9,386	9,540	9,665
<b>Total Revenue</b>	<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>	<b>\$ 128,799,604</b>	<b>\$ 131,323,251</b>	<b>\$ 132,017,316</b>
% Increase over prior year	5.28%	4.18%	3.05%	4.71%	-1.21%	-2.69%	1.96%	0.53%
Expenses	\$ 118,056,376	\$ 125,773,412	\$ 128,479,459	\$ 132,222,969	\$ 131,147,627	\$ 131,405,729	\$ 135,275,555	\$ 138,550,480
Closing East Union - FY23						(528,775)	(535,385)	(542,077)
<b>Total Expenditures</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ 130,876,954</b>	<b>\$ 134,740,170</b>	<b>\$ 138,008,403</b>
% Increase over prior year	5.52%	6.54%	2.15%	2.91%	-0.81%	-0.21%	2.95%	2.43%
Variance (Revenue - Expenditures)	\$ 1,126,047	\$ (1,610,012)	(523,461)	\$ 1,759,076	\$ 1,213,474	\$ (2,077,350)	\$ (3,416,919)	\$ (5,991,087)
Unassigned Fund Balance	\$ 11,180,798	\$ 10,660,042	\$ 8,171,436	\$ 7,553,115	\$ 7,474,608	\$ 6,934,388	\$ 3,767,469	\$ (2,081,292)
Unassigned Fund Balance as % of Expenditures	9.47%	8.48%	6.36%	5.71%	5.70%	5.30%	2.80%	-1.51%
NonSpendable, Restricted and Assigned Fund B	\$ 4,354,190	\$ 3,264,934	\$ 5,230,078	\$ 7,607,475	\$ 8,899,456	\$ 7,362,326	\$ 7,112,326	\$ 6,970,000
Total Fund Balance	\$ 15,534,988	\$ 13,924,975	\$ 13,401,514	\$ 15,160,590	\$ 16,374,064	\$ 14,296,714	\$ 10,879,795	\$ 4,888,708
Total Fund Balance as % of Expenditures	13.16%	11.07%	10.43%	11.47%	12.49%	10.92%	8.07%	3.54%
Enrollment Change	107	54	-25	-305	-23	66	154	125
* Enrollment includes early childhood								

# Executive Summary

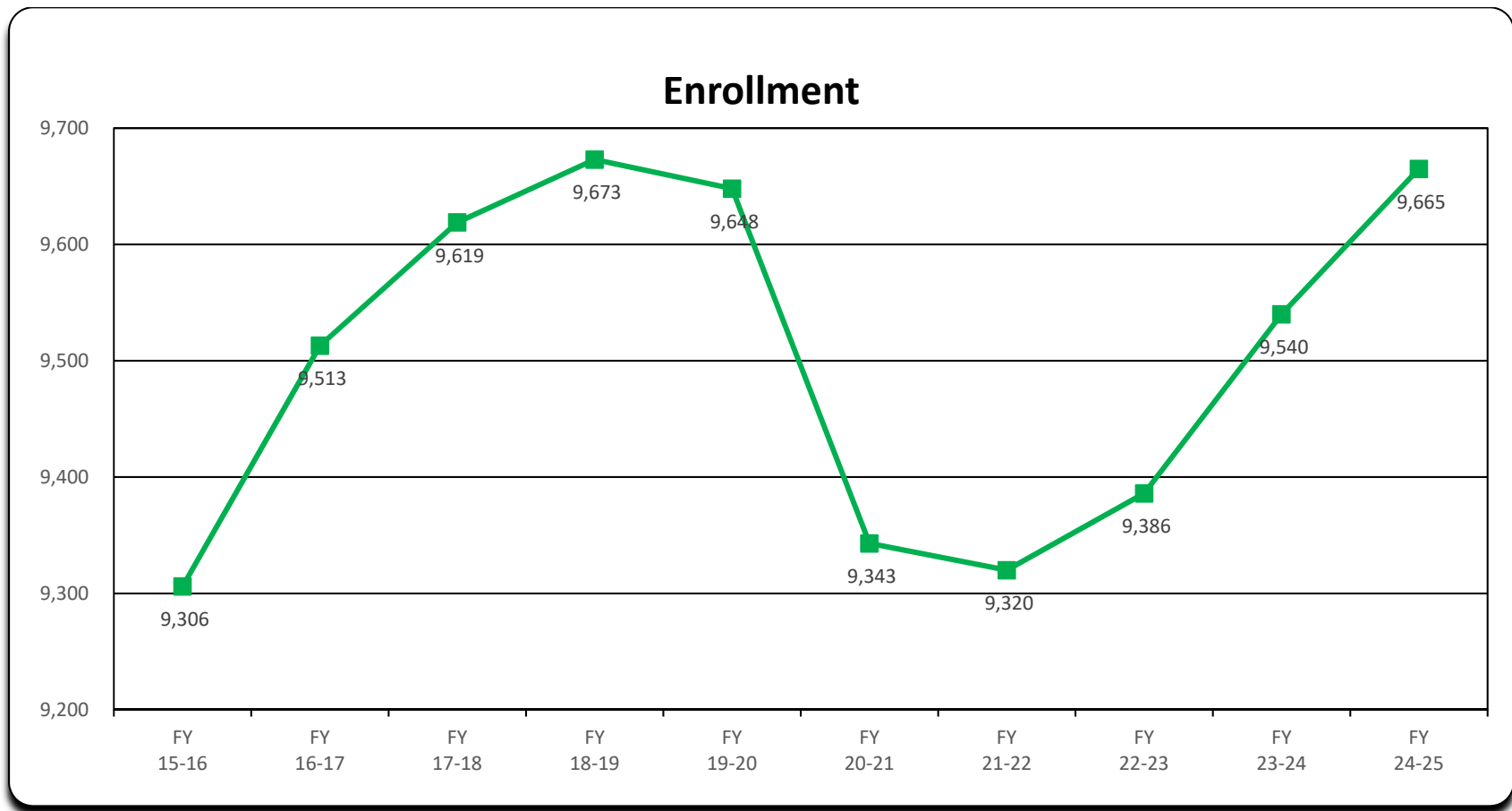
## Informational Section





## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

Student enrollment records are carefully maintained by the Student Services office. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections. Final enrollment numbers are calculated by the Minnesota Department of Education in January following the fiscal year. Enrollment numbers (ADMs served) from fiscal year 2016 through 2025 projected enrollments are as follows:



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - FULL-TIME EQUIVALENT (FTE) DISTRICT EMPLOYEES**

<b><u>Employee by Program Series</u></b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
District & School Admin	29.8	29.3	29.7	29.6	29.8
Support Services	24.5	23.4	22.9	22.8	23.2
Student Instruction and Support	642.7	633.9	630.3	578.6	555.7
Special Education	273.7	285.1	281.6	278.6	282.8
Pupil Support	55.0	55.3	61.1	59.5	142.8
Operations & Maintenance	75.1	76.8	75.7	68.8	73.3
<b>Total</b>	<b>1,100.7</b>	<b>1,103.7</b>	<b>1,101.2</b>	<b>1,038.0</b>	<b>1,107.5</b>

Notes: Staffing allocations are based on the staffing guidelines and ratios developed by the administration and reviewed by the School Board.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**Taxable Market Value of Properties in Eastern Carver County Schools**

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.

Fiscal Year	Payable Year	Total Assessed Value	Total Direct School Tax Rate
2018	2017	\$ 6,832,740,700	37.007%
2019	2018	7,348,322,600	33.836%
2020	2019	7,924,312,100	33.631%
2021 (1)	2020	8,672,333,500	33.006%
2022 (1)	2021	8,170,260,242	32.327%

Notes:

(1) Forecast based on historical trends.

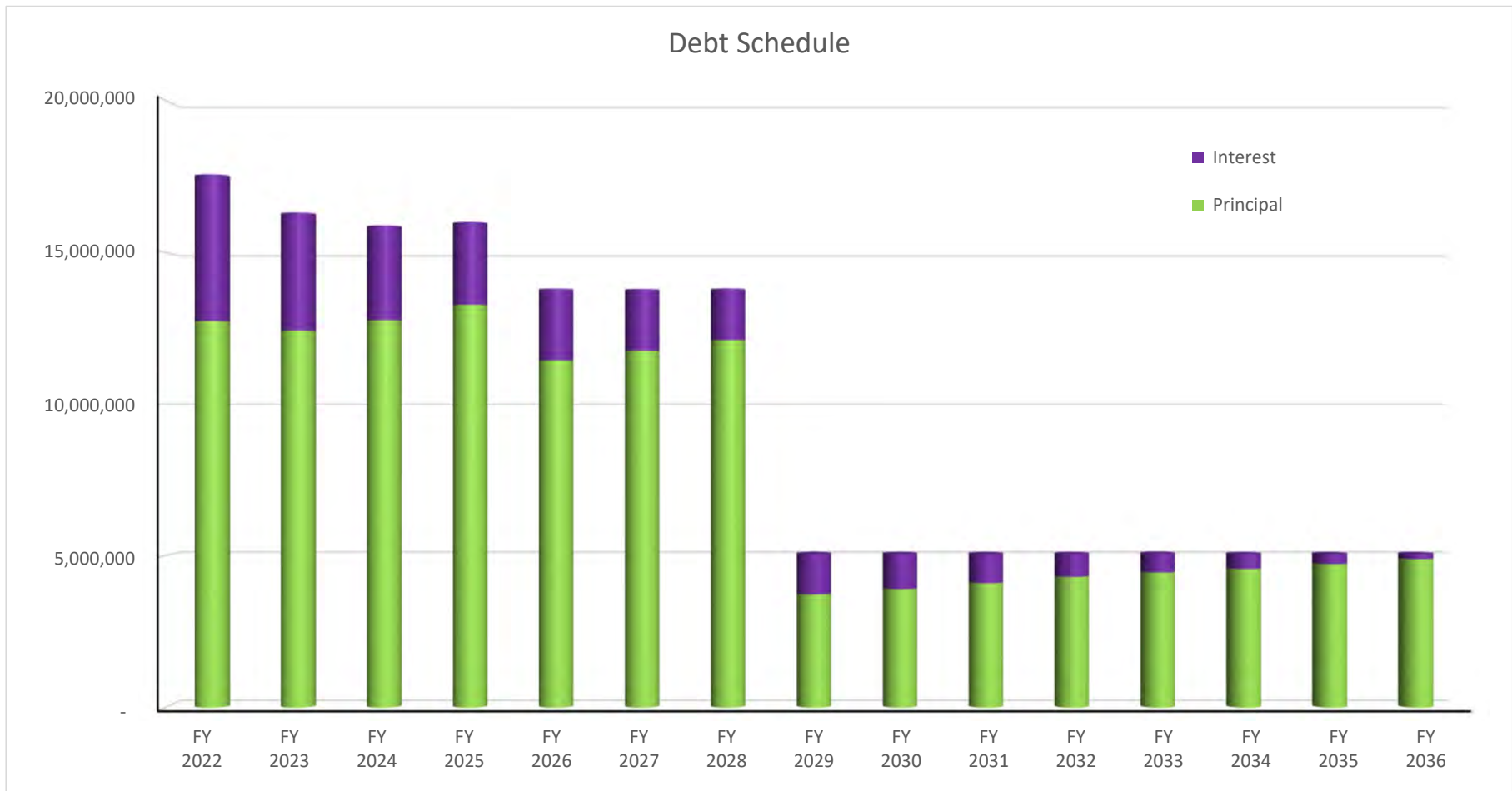
Source: Carver County Department of Property Tax and Public Records



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

### DEBT PAYMENTS

With steady growth in Eastern Carver County, the school district has built seven new schools since 1995. Because of this construction, the district has \$121,240,000 in outstanding debt. The yearly payment of principal and interest are approximately \$17.5 million a year with debt falling off in 2022, 2026, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The chart below demonstrates the principal and interest payment through 2036.



# ORGANIZATIONAL SECTION

The Organizational Section of the school budget document describes the districts organizational and management structure as well as the policies and procedures governing its administrative and financial operations. In many ways, this section describes the district's mission and how it is achieved.



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **School District Demographic and Geographic Information**

#### **Legal Autonomy**

Independent School District No. 112, also known as Eastern Carver County Schools, is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of Eastern Carver County Schools. The Superintendent is appointed by the Board and is responsible for administrative control of the district. The district's financial statements include all funds, departments, agencies, boards, commissions, and other component units for which the district is considered to be financially accountable.

Eastern Carver County Schools serves the cities of Carver, Chaska, Chanhassen and Victoria. This suburban school district ranks among the best in Minnesota by a number of independent analyses. Its students consistently perform above state averages on state tests. In 2020, the district's graduation rate exceeded 92 percent while the state average was 84 percent. Many graduates go on to 2-year, 4-year and elite colleges. More students are taking Advanced Placement courses at the same time achievement in those rigorous classes is increasing. Several elementary and middle schools have been recognized by state organizations for excellence in educational leadership. Since 2006, district teachers and administration have been in a cycle of continuous curriculum improvement to prepare students to be "world ready" and to recommit the district to higher levels of student academic achievement and success. That work laid the foundation for the district's new strategic plan for Exceptional, Personalized Learning which started in 2014-15. Personalized learning places the student at the center of the learning process. Differentiated experiences, resources, digital tools, and course pacing are based on student need and readiness. Eastern Carver County Schools is committed to creating a school environment where everyone feels welcomed, safe, and included and where every child has access to the tools and opportunities they need to succeed.

A six-year capital project referendum for security and technology approved in 2013, which provided a device to every third- through 12th-grade student. The initial rollout was completed in 2018, with extensive teacher training to ensure devices are implemented effectively in each classroom. In November 2019, voters approved the renewal of the capital project referendum which provides approximately \$4.4 million per year for ten years.

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

The district is organized by grade level with elementary schools serving students in kindergarten through grade 5, middle schools serving grades 6-8, and the high school serving grades 9-12. During 2020-2021, the district operated 16 school buildings: 2 traditional high schools, a small, arts-focused high school, 3 middle schools, 7 elementary schools, a Spanish immersion elementary school, an early childhood center and a transition center for young adult special education students. The district owns a bus garage and the District Education Center. District buildings have an average age of 27.24 years and comprise of over 2.0 million square feet in size.

The district is located in eastern Carver County, which is part of the seven-county metro area of Minneapolis/St. Paul. Residents are typically employed in professional vocations within the metropolitan area.

Over the last ten years, the landscape of Eastern Carver County Schools has changed from rural to suburban. In July 2019, the U.S. Census Bureau estimates Carver County's population at 105,089 residents which make it the 11th largest county in Minnesota.

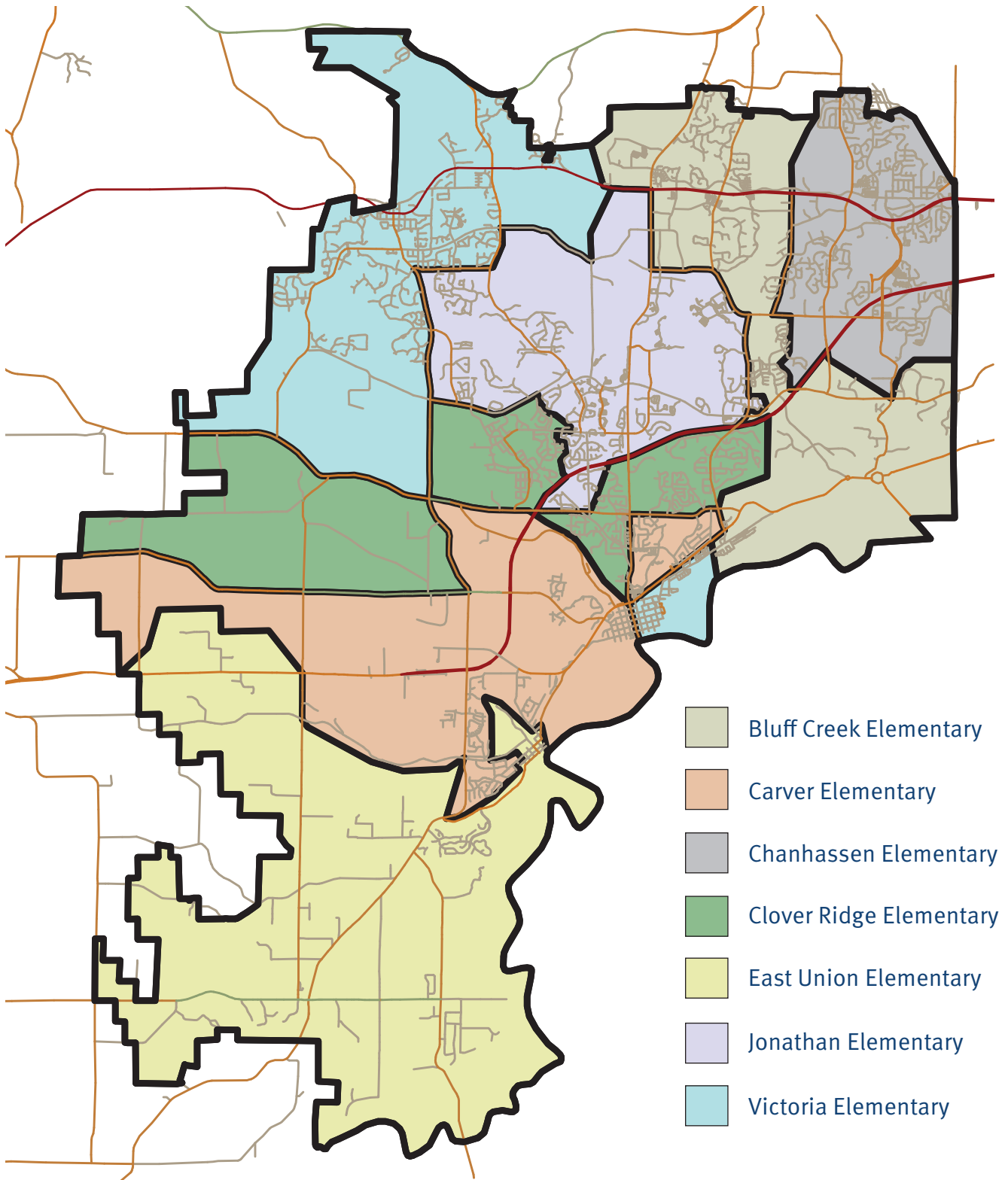
The majority of the population is in the eastern part of the county, including the cities of Chaska and Chanhassen. Residential development will continue in Carver, Chanhassen, Chaska and Victoria. Combined, these four cities have seen 15.5% increase in population growth from 2010 to 2017.

Carver County is one of the fastest growing counties in Minnesota and the Twin Cities area. With a forecasted population of 161,240 people by 2040, Chanhassen and Chaska will have very little developable land remaining. Development will move further west and the cities of Carver & Victoria are expected to grow and look similar to the way Chaska and Chanhassen are today. Carver County's availability of land, abundant lakes, woods and open space are attractive features for growing communities.

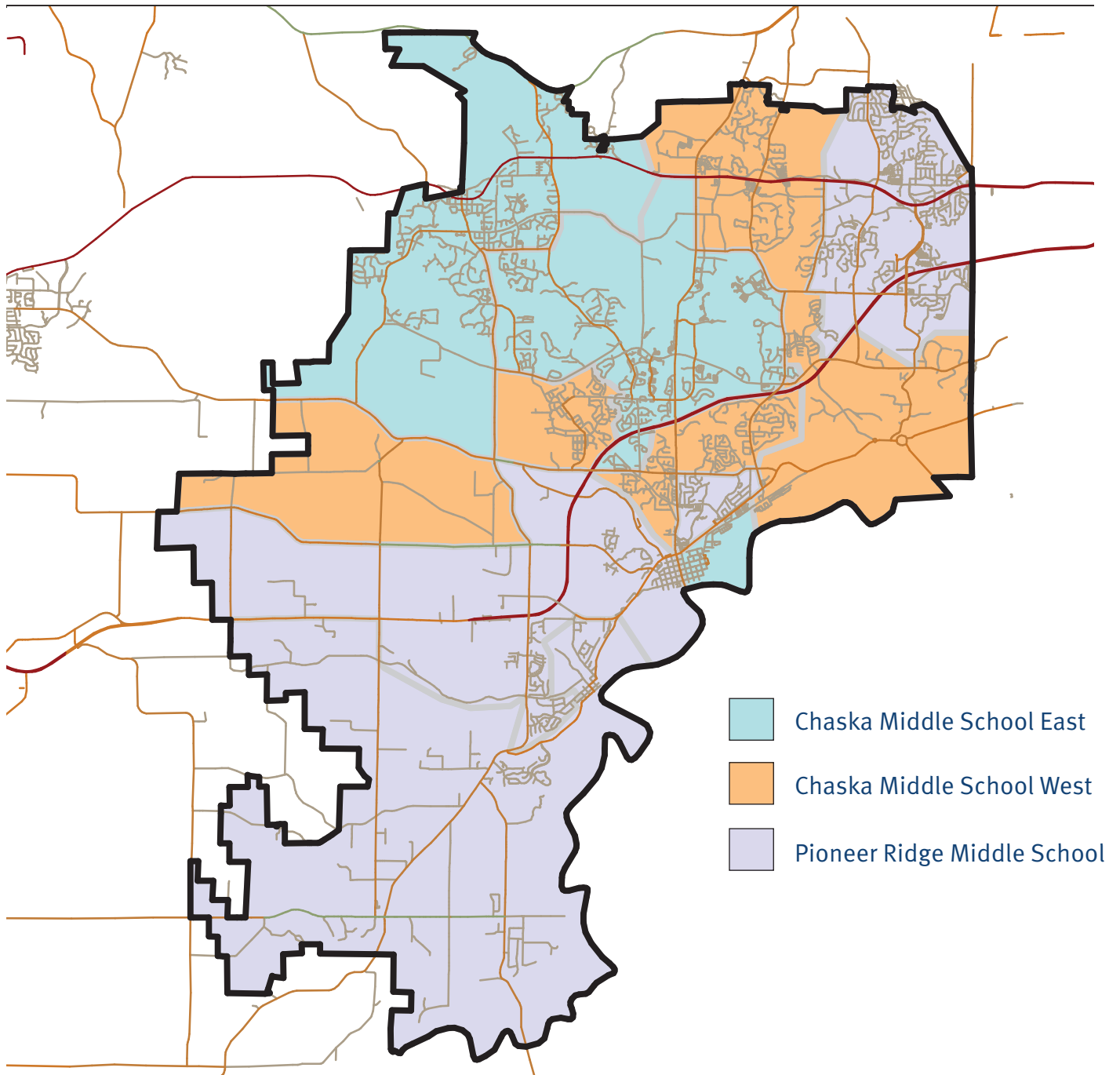
Residential housing construction continued to be strong. Cities within the district boundaries issued about 486 new housing permits in the 2020 calendar year. The 2021 calendar year was also off to a good start, with 241 new housing permits issued, but time will tell what impact COVID-19 and the related economic impact will have on housing development.



# Elementary School Boundaries Effective 2017-18

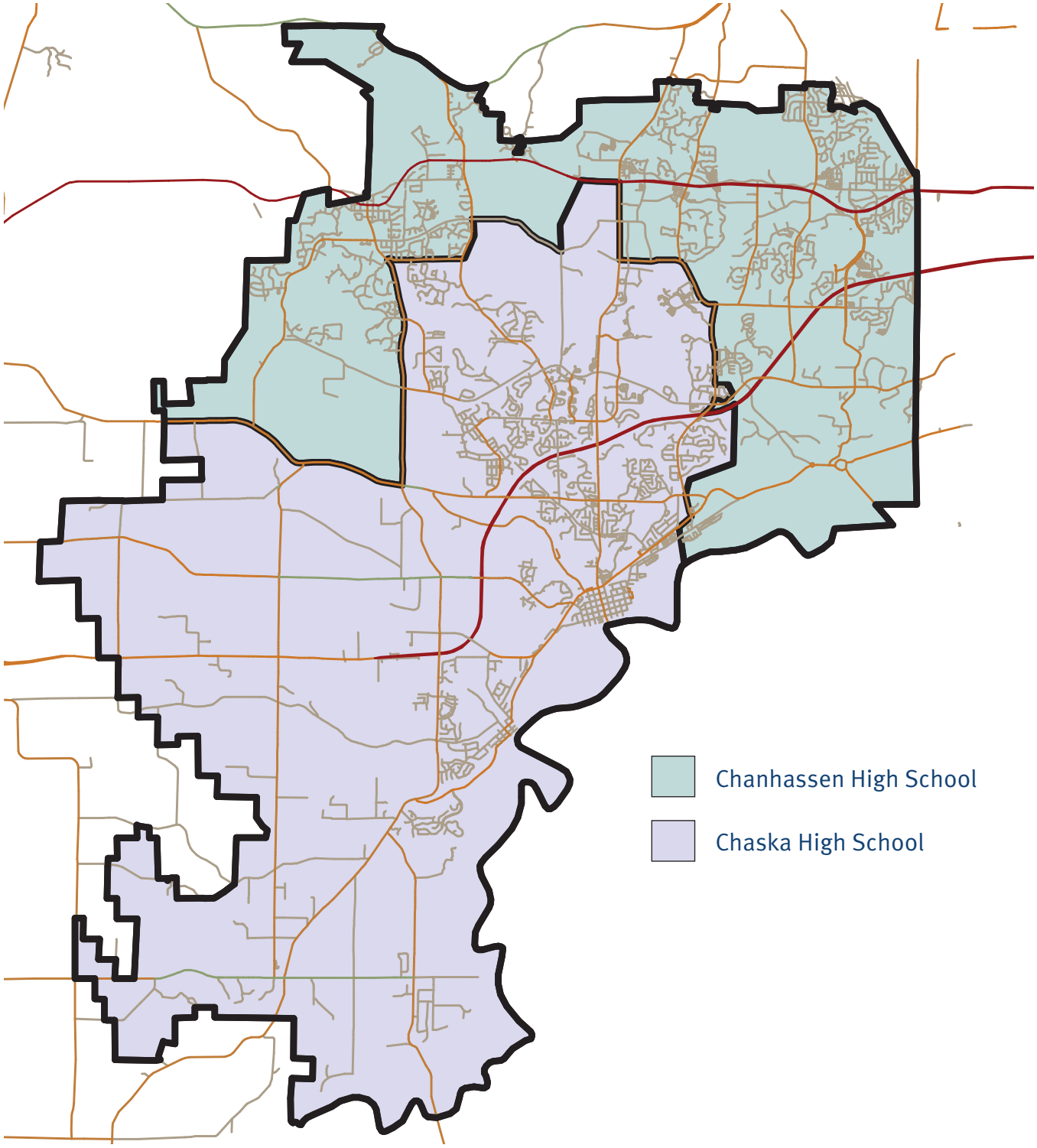



# Middle School Boundaries Effective 2017-18



# High School Boundaries

## Effective 2017-18



-  Chanhassen High School
-  Chaska High School

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **SCHOOL DISTRICT FINANCIAL STRUCTURE**

#### **Financial Reporting Entity**

Eastern Carver County Schools operates as a fiscally independent public school system under a locally elected, seven-member board form of government.

The district's financial records and reports are maintained and prepared on a modified or full accrual basis of accounting in accordance with the Uniform Financial Accounting and Reporting System for Minnesota School Districts (UFARS) as well as the standards of the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. These records are audited annually by an independent certified public accountant as required by Minnesota law.

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes (MN Statute 123B.77) and School Board policy. The adopted budget serves as the authorizing document for all expenditures, although the School Board approves all checks issued on a monthly basis. The Superintendent and Director of Finance & Operations are authorized to make financial commitments within budgetary guidelines up to \$50,000. The district has a School Board policy requiring a minimum of 5% unassigned fund balance. (See appendix, Policy 714) The budget is published annually in the district's legal newspaper to inform residents of the district's financial position and operating plan for the fiscal year.

The budget is adopted by the School Board by June 30<sup>th</sup> of each year for the following fiscal year beginning July 1. If needed, the budget is revised at least once per year based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, over 25,000 active accounts have been defined in the district's chart of accounts.

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### BOARD OF EDUCATION



Jeffrey Ross, Ph.D.  
Chair



Lisa Anderson  
Vice Chair/Clerk



Jennifer Stone  
Treasurer



Fred Berg  
Director



Angela Erickson  
Director

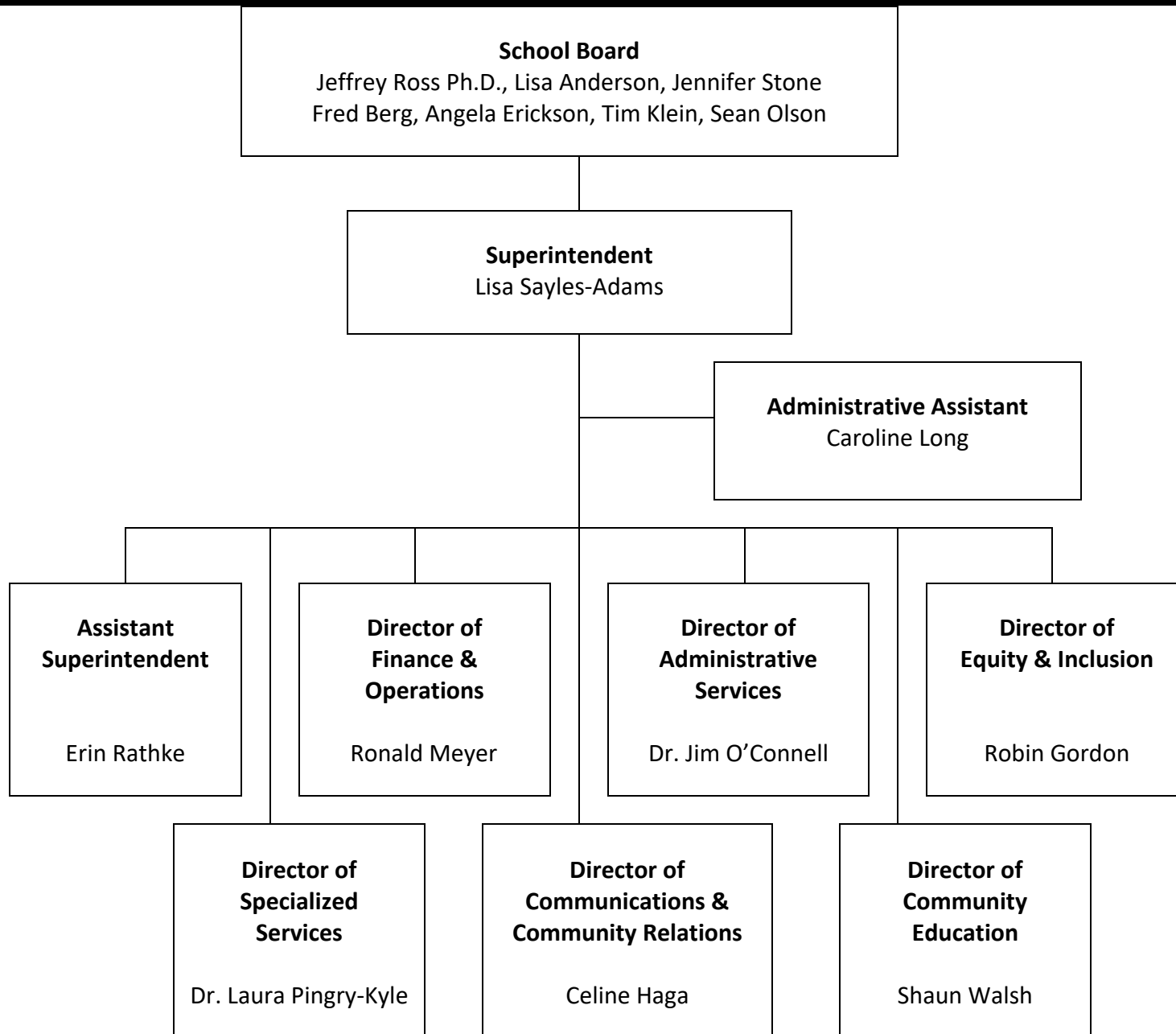


Tim Klein  
Director



Sean Olson  
Director

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### ADMINISTRATION

#### ADMINISTRATION

Lisa Sayles-Adams, Superintendent  
Erin Rathke, Assistant Superintendent  
Ronald Meyer, Director of Finance & Operations  
Robin Gordon, Director of Equity & Inclusion  
Celine Haga, Director of Communications & Community Relations  
Dr. Jim O'Connell, Director of Administrative Services  
Dr. Laura Pingry-Kile, Director of Specialized Education Services  
Shaun Walsh, Director of Community Education

#### BUSINESS OFFICE

Pam Jensen, Finance & Human Resources Manager  
Rochelle Greenwood, Senior Accountant  
Donna Quaas, Staff Accountant

#### BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Gretchen Kleinsasser	Kinder Academy (KA)
Beth Holm	Bluff Creek Elementary (BCE)
Ryan Finke	Carver Elementary (CVR)
Greg Lange	Chanhassen Elementary (CHN)
Nathan Slinde	Clover Ridge Elementary (CRE)
Jay Woller	East Union Elementary (EUE)
Peter Morse	Jonathan Elementary (JES)
Gretchen Kleinsasser	La Academia (LAA)
Jill Velure	Victoria Elementary (VES)
Dr. Greg Martin	Chaska Middle School East (CMSE)
Nathaniel Gibbs	Chaska Middle School West (CMSW)
To Be Named	Pioneer Ridge Middle School (PRMS)
Douglas Bullinger	Chanhassen High School (CNS)
Jim Bach	Chaska High School (CHS)
Tera Kaltsas	Integrated Arts Academy (IAA)

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### MISSION, VISION & VALUES

#### MISSION

Eastern Carver County Schools will prepare learners to achieve their personal best.

#### VISION

Eastern Carver County Schools is dedicated to the preparation of life-long learners so each may achieve personal success and contribute to family and community.

#### COMMUNITY VALUES

**Citizenship:** A quality in individuals whereby each adheres to and has an understanding and appreciation of the rights, responsibilities, and privileges afforded our society under the Constitution of the United States of America; and where every individual has a willingness and ability to participate in the democratic process in a lawful manner in a society where actions of the individual, group, or government are free from bias, favoritism, or prejudice.

**Environmentalism:** A quality of care and concern for our surroundings and being willing to help improve and preserve the environment.

**Generosity:** A quality in an individual whereby each is willing to share unselfishly in words as well as action and is willing to serve others without pay; indiscriminate altruism, gratitude, and appreciation.

**Human Worth and Dignity:** One's assessment of the extent to which one is lovable and capable; the personal sense of being valued.

**Integrity:** The quality of strict personal honesty, truthfulness, and sincerity in the conduct of human interactions.

**Learning:** A quality in individuals whereby each strives to learn more and increase personal levels of fulfillment and competence throughout life; a condition in which one uses problem solving and reasoned argument to identify, frame, and propose new and improved solutions to existing and emerging problems to the betterment of self and society.

**Respect for Others:** A quality whereby each and every individual has an unselfish regard and devotion, free from pride or prejudice, to the welfare of others, as well as one's self, by respecting others; by displaying courtesy and compassion; by appreciating and accepting individual differences and cultural diversities; and by showing regard for and knowing the unique qualities of each person as a valued individual.



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

**Responsibility:** A quality in individuals whereby each knows, understands, and accepts the impact and consequences of personal actions and decisions and whereby each tries to fulfill the obligations of self-sufficiency and active commitment to the common good of society.

### KEY RESULTS INCLUDING ASSOCIATED COSTS

- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
  - The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers. At nearly \$4.3 million, the district's capital project levy provides the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
- B. Safe, Nurturing Learning Environment: Climate conducive for learning and work.
  - The district earmarks nearly \$1 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
  - The district's capital project levy provides \$486,762 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
  - Annually, approximately \$4.9 million of funds are invested in building improvements and repairs to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
  - Operating capital funds of \$110k are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
  - The district levied \$375,731 in Safe Schools Funding per Minn. Stat. 126C.44 which supports drug abuse prevention programs, security for district schools and school property, an alcohol and chemical dependency counselor and additional counseling support at the district high schools.
- C. Prudent Management of Public Resources: Superior educational value for appropriate and efficient cost.
- D. Culture of Communication: All staff recognize their role as communicators in the organization.

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

### STRATEGIC PLAN

Strategic Planning with TeamWorks International started in January and several groups and process steps have occurred since then to understand what is, articulate what ought to be, and begin the work of change readiness and management.



The Strategic Planning Team of nearly 60 staff members has met three times. The first meeting engaged members in honoring the history and development of the district by creating a story wall of events that also allowed for discussion of organizational lifecycle and characteristics of the district when operating at peak performance. The group conducted an environmental scan at the second meeting. The scan helped identify environmental trends and influences, including leadership choices, that have contributed to the

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

district environment. The team met a third time to review and summarize feedback gathered from students, parents, and staff regarding Desired Daily Experience (DDE).

Identifying the Desired Daily Experience of staff, students, and parents was the process used to start articulating what ought to be. Over two dozen focus groups of students, parents, and staff were gathered to share their thoughts about how learning and schools would look, feel, sound, and be if they were working as ideally as possible from their perspective. All staff, secondary students, and all parents had the opportunity to provide feedback through a survey about key Desire Daily Experience ideas. Those ideas will be used to shape the mission and vision of the district moving forward.

The School Board, Cabinet, and District Leadership Team have also gathered to learn about strategic planning implementation and leadership. Frameworks including the Educational Leadership System, Governance and Management, and Guiding Change have been introduced to support the work moving forward.

Work will continue through the summer and into next year with a tentative timeline for finishing by January 2022. The Strategic Planning Team will work on theory of action and district vision cards. The District Leadership Team and building leadership teams will develop goals and improvements plans to get ready for the new school year. The School Board will finalize a strategic roadmap and three-year board agenda to complete the process.

# **EASTERN CARVER COUNTY SCHOOLS**

## **2021-2022 BUDGET**

---

### **BUDGET OVERVIEW**

#### **PURPOSE OF THE BUDGET**

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

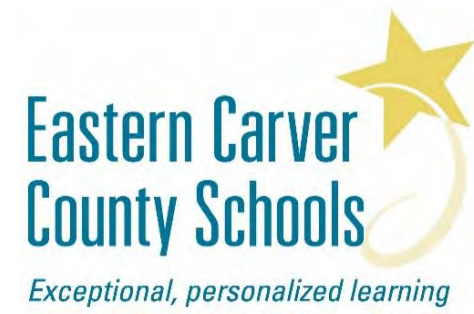
The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

#### **KEY OBJECTIVES OF THE BUDGET PROCESS**

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

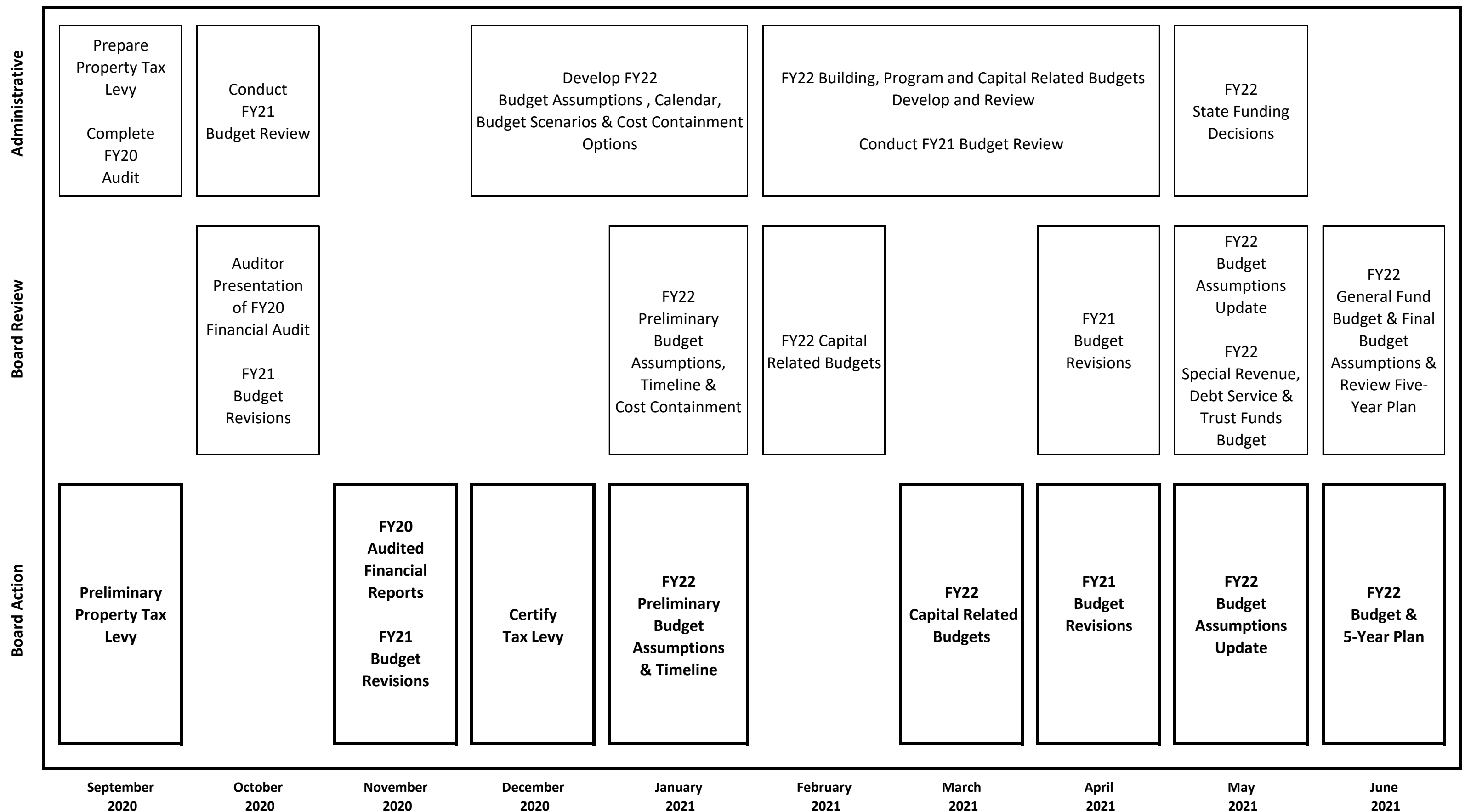
#### **SIGNIFICANT STATE STATUTE REQUIREMENTS**

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.



## FY 2021-2022 Budget Calendar

The budget cycle can be viewed as a continuous cycle; revising current year budget while developing next year's budget. Since this process spans multiple school and calendar years, Eastern Carver County Schools can be in multiple phases of the process at any given time. Below are general descriptions of the process with a proposed timeline.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**FY 2022 Budget Guidelines**

- Consistent with district's policy, mission and long range plans
- Maintain previous class size levels
- Community expectations regarding programs and services
- Safety, legality and program equity
- Maintain or improve fund balance
- Maintain commitment to new and emerging programs
- Consider demographic projections in current and five-year budgets
- Incorporate contingency plan in budget process
- Outside the box thinking is encouraged
- Consider alternative methods of purchasing and delivering products and services;  
including staffing and outsourcing
- Cost/benefit of programs and services

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES

On January 25, 2021, the School Board approved preliminary 2021-22 budget assumptions for the General Fund. On April 26, 2021, the School Board approved approximately \$3.1 million in budget reductions for 2021-22. In June, 2021, these assumptions were updated and presented to the board. This budget reflects a 1% increase on the per pupil formula for General Education Aid. As of the completion of this budget, the Minnesota legislation had not yet completed their work and was headed to a special session to complete the biennium budget. Once the biennium budget is complete, any necessary revisions will be incorporated.

The following budget assumptions were used to build the 2021-2022 budget:

#### Revenue

- General Education Aid \$6,632 per pupil – includes \$65 increase (1%).
- Pupil unit weightings remain at 2014-15 levels:

<b>Pupil Unit</b>	<b>2020-21</b>
Pre-Kindergarten	1.00
Handicap Kindergarten	1.00
Kindergarten-All Day	1.00
Grades 1-3	1.00
Grades 4-6	1.00
Grades 7-12	1.20

- Literacy Incentive Aid increases from \$499,378 to \$539,547
- Special Education Aid increase which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and increases in cross-subsidy revenue
- Capital Projects Referenda revenue increase of \$422,964 with \$1.9 million budgeted in the general fund and \$2.8 million budgeted in the construction fund
- \$863,352 increase in Long-term Facilities Maintenance (LTFM) aid & levy for deferred maintenance projects
- Integration & Achievement Aid and Levy at \$948,185
- Continued participation in the Federal Indian Education program, \$4,000 and the Minnesota Indian Education program, \$52,200



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

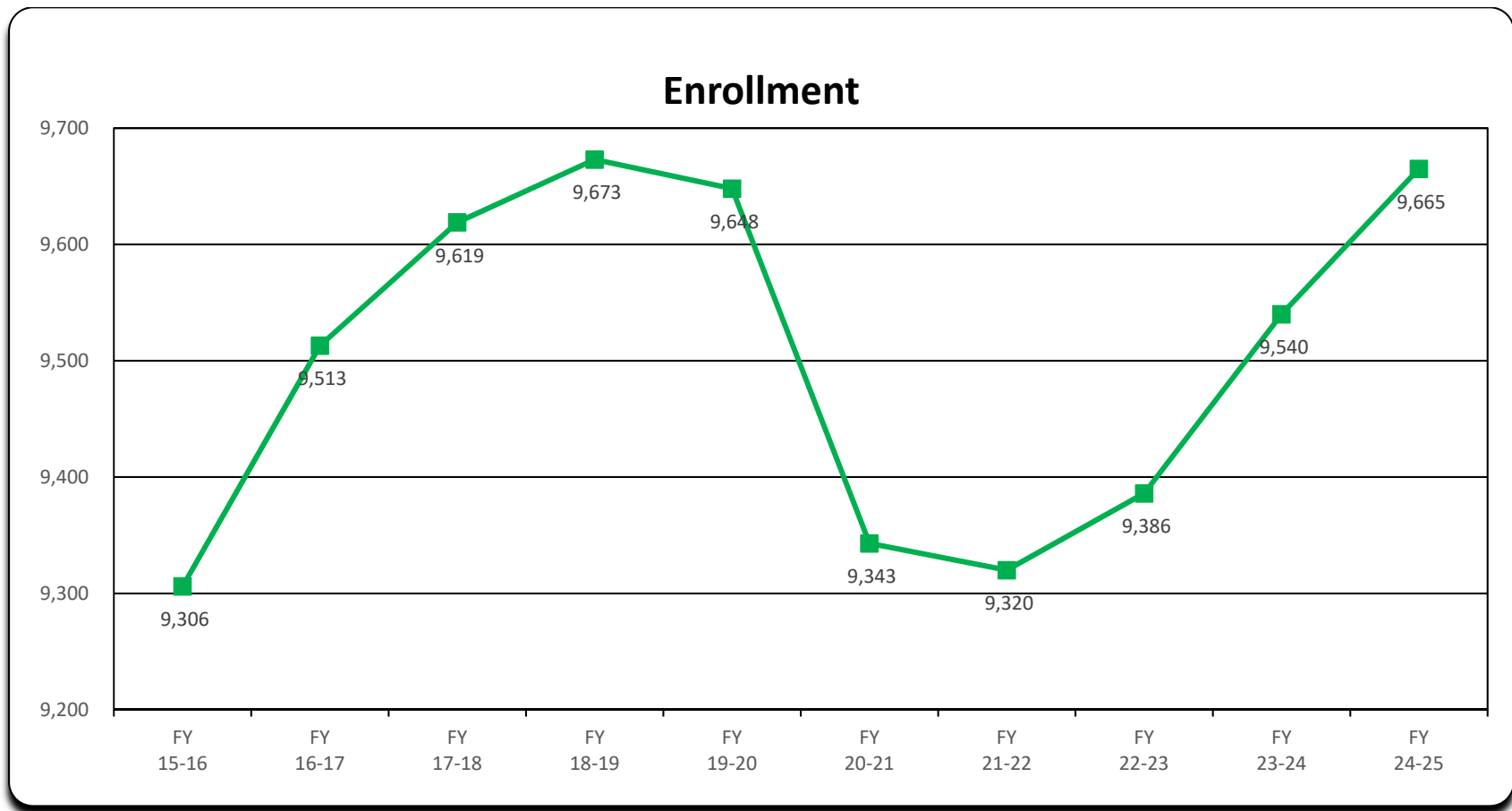
- 
- Federal waivers were extended through June 30, 2022 will provide free lunch and breakfast for all students
  - Federal stimulus funding will provide over \$2 million in revenue in the general fund to provide additional staffing, busses and other learning acceleration support
  - Other federal title and special education program entitlements are expected to remain flat
  - PK-12 Enrollment projection estimated at 9,320 and is based on:
    - Impact of COVID-19 and loss of enrollment
    - Historical data trends
    - Fall 2020 seat count
    - Demographic review
    - Housing market methodology

### Expenses

- Incorporate approximately \$3.1 million in budget cuts (see details on page 72)
- Salary/benefit increases based on contracts and expected market conditions
- Property and liability insurance increase of 20%; is caused by market trends, national weather-related losses including hurricanes and tornadoes, cyber and pollution
- Non-salary, non-benefit costs and supplies at 1.9% unless otherwise noted
- Teacher's Retirement Association (TRA) rate increase from 8.13% to 8.34%
- Utilities are estimated to increase 3-5%
- Added 10<sup>th</sup> grade dual language (Spanish/English) program at Chanhassen High School
- \$298,168 increase in deferred maintenance projects in the Long-Term Facilities Maintenance (LTFM) program
- In-sourcing transportation (see additional details on page 102)

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

Student enrollment records are carefully maintained by the Student Services office. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections. Final enrollment numbers are calculated by the Minnesota Department of Education in January following the fiscal year. Enrollment numbers (ADMs served) from fiscal year 2016 through 2025 projected enrollments are as follows:



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ADM's BY SCHOOL BUILDING**

	Kinder Academy	La Acad	Bluff Creek Elem	Chan Elem	Clover Ridge Elem	Carver Elem	East Union Elem	Jonathan Elem	Victoria Elem	Chaska Middle East	Chaska Middle West	Pioneer Ridge Middle	Chan HS	Chask HS	Integrated Arts Acad	Preschool /STAR	
Grade	KA	LA	BCE	CHN	CRE	CVR	EUE	JES	VES	CMSE	CMSW	PRMS	CNS	CHS	IAA	STAR/EC	Total
ECSE																65	65
K	58	73	66	61	93	117	11	74	96								649
1		92	80	81	82	120	12	96	102								665
2		82	80	75	108	136	21	88	123								713
3		88	93	60	97	119	14	106	112								689
4		59	96	76	113	110	21	96	122								693
5		54	97	83	99	108	26	105	106								678
6										217	244	218					679
7										178	254	201					633
8										190	319	195					704
9													392	448	-		840
10													347	381	10		738
11													332	405	17		754
12													403	367	30		800
12+																20	20
<b>Total</b>	<b>58</b>	<b>448</b>	<b>512</b>	<b>436</b>	<b>592</b>	<b>710</b>	<b>105</b>	<b>565</b>	<b>661</b>	<b>585</b>	<b>817</b>	<b>614</b>	<b>1,474</b>	<b>1,601</b>	<b>57</b>	<b>85</b>	<b>9,320</b>

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **Financial Presentation, Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

#### **Revenue Recognition**

Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and U.S. generally accepted accounting principles. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Nutrition services sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

#### **Recording of Expenditures**

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

#### **Classification of Revenues and Expenditures**

Uniform Financial Accounting and Reporting Standards (UFARS) as developed by the Minnesota Department of Education (MDE) mandates, that each financial transaction be identified with a specific accounting code for administrative and reporting purposes. As

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

defined by Minnesota Statute 123B.77, each school district must adopt the uniform financial and reporting standards as provided by MDE.

UFARS requires the revenue and expenditure account code structure to be multi-dimensional. Each dimension identifies one aspect of a revenue or expenditure account. No single dimension could provide enough information for local and state reporting of financial information, however, once combined, the account code describes a lot of information about a transaction. Below is a list of the six dimensions of a UFARS account code in sequential order:

FUND	ORG/SITE	PROGRAM	COURSE	FINANCE	OBJ/SRC
XX	XXX	XXX	XXX	XXX	XXX

The same dimensions are used in both revenue and expenditure accounts with the exception of the object dimension, which is used for expenditures, while the source dimension is used with revenues.

### Description of Dimensions

#### Fund Dimension (FUND)

The existence of the various District funds has been established by the State of Minnesota, Department of Education (MDE). The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is as follows:

#### *Major Governmental Funds*

##### General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities equipment purchases, health and safety projects, and disabled accessibility projects.

##### Nutrition Services Special Revenue Fund

The Nutrition Services Fund is used to account for nutrition services revenues and expenditures.

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### Community Service Special Revenue Fund

The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

### Capital Projects Fund – Building Construction Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

### Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.

### *Proprietary Funds*

#### Internal Service Fund

The Internal Service Fund is used to account for the financial resources used for the District's self-insurance of the employee dental and health insurance programs. As a proprietary fund, the internal service fund employs the economic resources measurement focus, and is accounted for on the accrual basis.

### *Fiduciary Funds*

#### Trust Fund

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. Per GASB Statement No. 84, Fiduciary Activities, a trust is defined as a trust agreement or equivalent arrangement. The property in the trust agreement typically comes to the district by gift.

#### Custodial Fund

Custodial funds are used to report fiduciary activities that are *not* required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund.

Custodial funds represent a flow through mechanism in which the district receives funds and distributes these funds to an organization, with no financial benefit to the district.

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### Post-Employment Benefits Irrevocable Trust Fund

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

### **Organization / Site Dimension (ORG/SITE)**

The Organization/Site Dimension is the portion of the total account that allows for the identification of expenditures and revenues by a site or building.

### **Program Dimension (PRG)**

This dimension is used to separate sets of activities within a fund. The Program Dimension describes all instructional and support service activities associated with public schools. The codes in this dimension are divided into ten categories:

- District and School Administration (000-099),
- District Support Services (100-199),
- Elementary and Secondary Regular Instruction (200-299),
- Vocational Instruction (300-399),
- Special Education Instruction (400-499),
- Community Education and Services (500-599),
- Instructional Support Services (600-699),
- Pupil Support Services (700-799),
- Operations and Maintenance (800-899),
- Fiscal and Other Fixed Costs programs (900-999).

### **Course Dimension (CRS)**

For state reporting purposes, use of the Course Dimension is to report revenues and expenditures for projects that overlap school district fiscal years.

### **Finance Dimension (FIN)**

This dimension establishes the revenue and expenditure relationship for financial accounting and reporting to a specific purpose, grant, or other source. Detailed or summary reports of revenues and expenditures for reporting financial information for aids or grants may be obtained through use of the finance dimension. The series in this dimension are:

- District-wide (000),
- State Supported Programs (300),



## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

Federal Programs (400, 500, 600, 800 and 900),  
Child Nutrition (701-710),  
Transportation (711-739),  
Special Education (740-760),  
State Placement (761-770),  
Levy Supported Programs (771-799) and  
Secondary Vocational (830 and 835).

### **Source Dimension (SRC)**

The source dimension identifies the origin of revenues. The codes in this dimension are divided into the following series:

Local sources (001-099),  
State sources (200-399),  
Federal sources (400-599),  
Sales and other conversions (600-699).

### **Object Dimension (OBJ)**

The Object Dimension identifies the generic service or commodity obtained as the result of an expenditure. This is the most detailed level of expenditure reporting. A specific object code is required for each expenditure account. The Object Dimension is subdivided into eight series:

Salaries— Amounts paid to District employees who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the District payroll. *(Object Series 100-199)*

Employee Benefits— Amounts paid by the District on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees. *(Object Series 200-299)*

Purchased Services— Amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. *(Object Series 300-399)*

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

Supplies and Materials— Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the nutrition services program. *(Object Series 400-499)*

Capital Outlay— Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay. It is important to differentiate between expenditure object. *(Object Series 500-599)*

Other Expenditures— Expenditures not classified in any other object series. *(Object Series 600-899)*



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **BUDGET POLICIES**

The School Board has adopted several policies and procedures related to the budget process. Below is a summary of these policies. See appendix for the full text of each policy.

#### **Policy 701 – Budget**

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

#### **Policy 701.1 – Budget Revision**

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

#### **Policy 702 – Accounting**

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

#### **Policy 714 – Fund Balance – GASB 54**

The policy of this school district is to comply with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

#### **Policy 721 – Grant Guidance**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

# FINANCIAL SECTION

Budgets are financial planning and decision-making documents. The Financial Section is the heart of the school budget document. The budget financial schedules present the proposed and adopted budget for the district compared with the results of the past budget plans.



# ALL DISTRICT FUNDS



## All District Funds

This section summarizes all district funds by major fund category including General, Special Revenue – Nutrition Services, Special Revenue – Community Service, Construction, Debt Service, OPEB Debt Service, Internal Service and Fiduciary. The District has included all funds revenue, expenditures, and fund balance. In addition, further detail is provided for revenue by source, expenditure by object series and fund balance by category. This section provides eight years of financial data including three years of history, current year budget, and proposed budget for next year and three forecasted years. Significant assumptions and trend data are located within the individual fund summary sections.





**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - REVENUE BY SOURCE**

	<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>		<b>2024-2025</b>	
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Revised Budget</b>		<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>	
Local Property Taxes	\$	46,269,294	\$	46,303,823	\$	50,914,734	\$	51,287,074	\$	51,344,278	\$	49,313,518	\$	49,602,812	\$	50,087,215
Sales of Bonds		-		-		-		46,389,461		-		-		-		-
State Sources		86,883,564		91,369,318		93,474,772		92,267,869		92,715,696		90,365,630		92,145,952		92,669,346
Federal Sources		4,219,267		4,097,254		3,964,121		9,892,803		8,634,133		6,023,555		6,150,578		6,216,719
Other		26,251,451		27,121,574		24,435,341		24,175,874		24,973,223		27,415,662		28,273,508		29,073,087
<b>Total</b>	<b>\$</b>	<b>163,623,576</b>	<b>\$</b>	<b>168,891,969</b>	<b>\$</b>	<b>172,788,968</b>	<b>\$</b>	<b>224,013,081</b>	<b>\$</b>	<b>177,667,330</b>	<b>\$</b>	<b>173,118,365</b>	<b>\$</b>	<b>176,172,850</b>	<b>\$</b>	<b>178,046,367</b>

**ALL FUNDS - EXPENDITURE BY OBJECT**

	<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>		<b>2024-2025</b>	
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Revised Budget</b>		<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>	
Salaries	\$	79,391,698	\$	84,738,638	\$	87,218,676	\$	85,876,330	\$	89,757,704	\$	91,788,192	\$	94,261,952	\$	96,768,297
Employee Benefits		19,433,856		20,489,251		21,665,787		22,314,959		23,911,415		24,446,843		25,111,194		25,778,241
Purchased Services		29,937,116		33,345,439		31,202,564		32,363,277		26,505,288		27,067,386		27,682,024		28,278,728
Supplies & Materials		7,947,815		6,825,544		5,950,603		8,631,694		8,852,942		9,325,135		9,305,056		9,551,911
Capital Purchases		31,913,558		9,143,877		7,177,574		9,643,801		9,256,519		9,453,687		9,720,918		9,967,235
Principal & Interest		18,332,750		18,257,700		18,254,600		18,247,400		31,921,220		48,006,800		15,886,350		15,997,750
Other Expenditures		948,412		872,958		841,954		814,490		844,366		863,859		889,403		912,342
<b>Total</b>	<b>\$</b>	<b>187,905,205</b>	<b>\$</b>	<b>173,673,407</b>	<b>\$</b>	<b>172,311,757</b>	<b>\$</b>	<b>177,891,951</b>	<b>\$</b>	<b>191,049,454</b>	<b>\$</b>	<b>210,951,900</b>	<b>\$</b>	<b>182,856,896</b>	<b>\$</b>	<b>187,254,504</b>

**ALL FUNDS - FUND BALANCE**

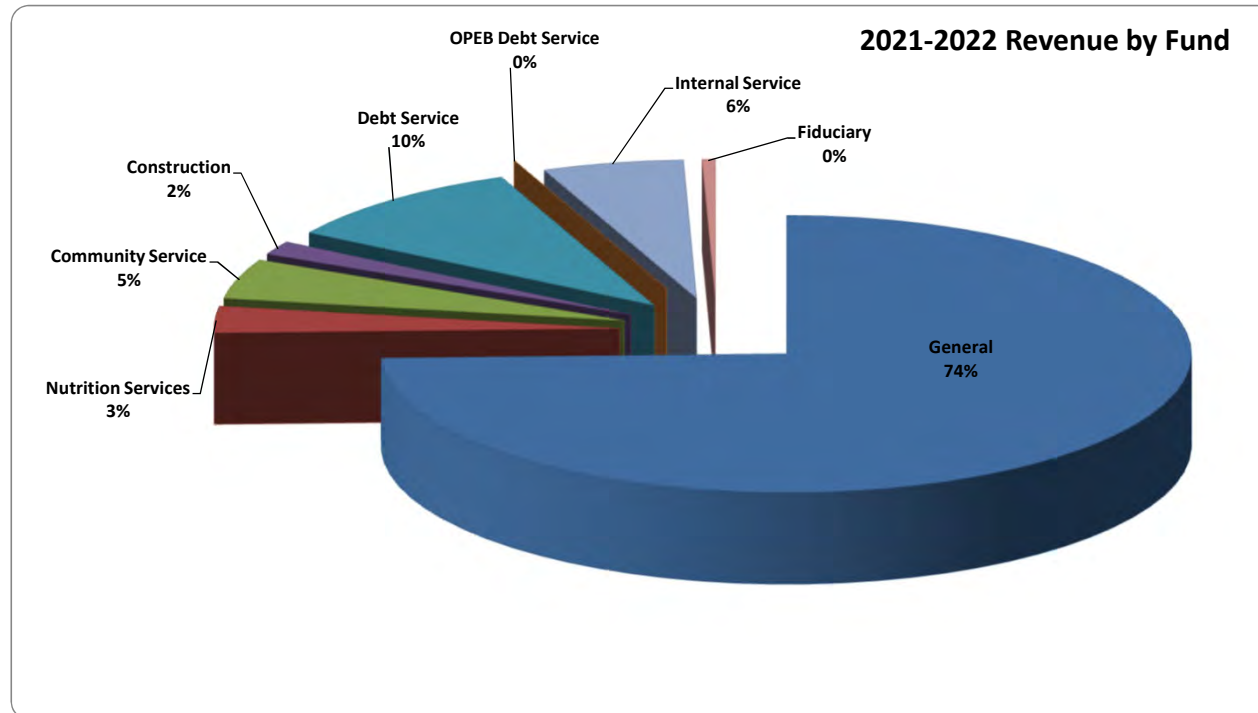
	<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>		<b>2024-2025</b>	
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Revised Budget</b>		<b>Budget</b>		<b>Forecast</b>		<b>Forecast</b>		<b>Forecast</b>	
Unassigned	\$	11,180,797	\$	10,660,042	\$	8,171,436	\$	7,553,115	\$	7,474,606	\$	4,029,789	\$	(2,112,719)	\$	(11,154,958)
Non-Spendable		321,816		268,625		270,920		172,200		164,562		239,000		239,000		239,000
Restricted		23,656,969		19,428,358		22,231,747		65,142,813		51,244,476		17,334,521		17,042,983		17,019,411
Assigned		2,814,815		2,835,932		2,996,064		6,923,168		7,525,527		6,972,326		6,722,326		6,580,000
<b>Total</b>	<b>\$</b>	<b>37,974,396</b>	<b>\$</b>	<b>33,192,958</b>	<b>\$</b>	<b>33,670,167</b>	<b>\$</b>	<b>79,791,296</b>	<b>\$</b>	<b>66,409,172</b>	<b>\$</b>	<b>28,575,636</b>	<b>\$</b>	<b>21,891,589</b>	<b>\$</b>	<b>12,683,452</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

<b>Fund</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Forecast</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>
General	\$ 119,182,422	\$ 124,163,400	\$ 127,955,999	\$ 133,982,045	\$ 132,361,101	\$ 128,799,604	\$ 131,323,251	\$ 132,017,316
Nutrition Services	5,656,430	5,668,835	4,537,533	5,586,496	5,485,219	5,622,349	5,762,908	5,906,981
Community Service	7,761,407	8,280,932	7,468,825	6,551,208	8,246,718	8,452,886	8,664,208	8,880,813
Construction	2,080,167	2,105,051	2,275,491	2,481,507	2,801,805	2,871,850	2,943,646	3,017,237
Debt Service	18,006,133	17,548,266	19,222,738	64,401,701	17,864,669	16,082,996	15,698,945	15,927,821
OPEB Debt Service	(802)	-	-	-	-	-	-	-
Internal Service	9,832,976	10,013,086	10,244,843	10,063,724	9,987,618	10,450,886	10,947,904	11,472,977
Fiduciary	1,104,843	1,112,398	1,083,538	946,400	920,200	837,794	831,988	823,222
<b>Total</b>	<b>\$ 163,623,576</b>	<b>\$ 168,891,968</b>	<b>\$ 172,788,968</b>	<b>\$ 224,013,081</b>	<b>\$ 177,667,330</b>	<b>\$ 173,118,365</b>	<b>\$ 176,172,850</b>	<b>\$ 178,046,367</b>

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called for redemption over the next two years.



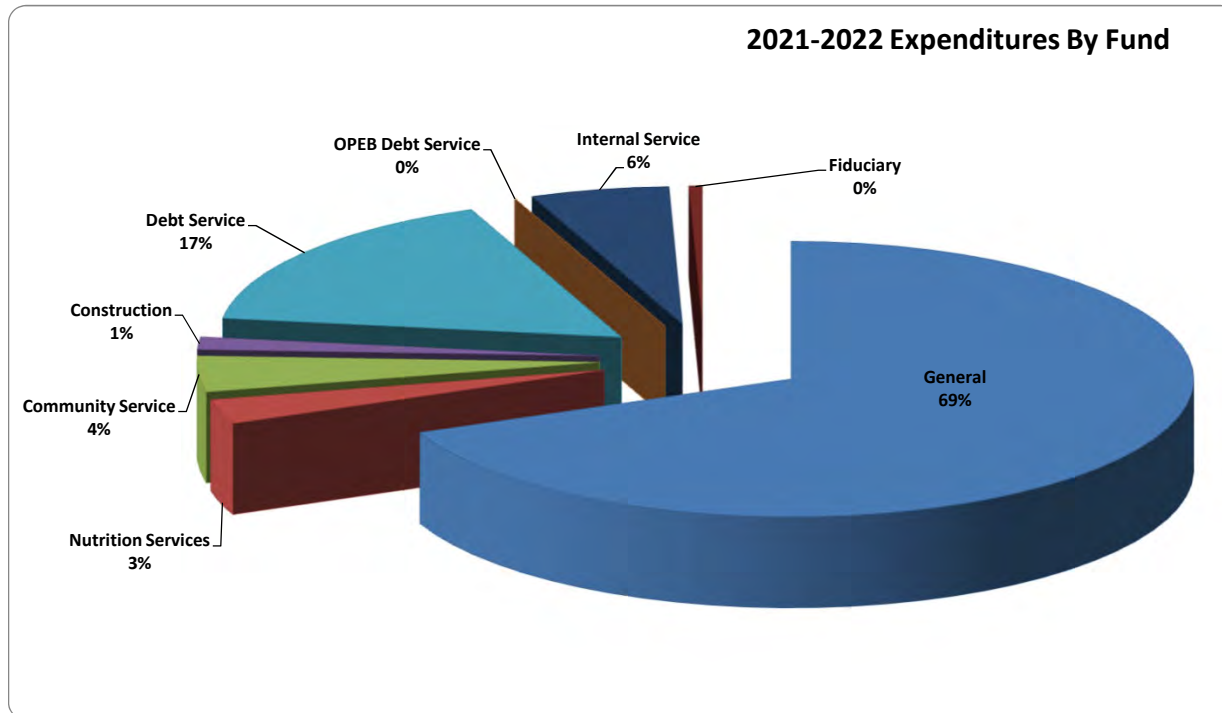


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - EXPENDITURE SUMMARY**

Fund	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
				Revised Budget				
General	\$ 118,056,376	125,773,412	\$ 128,479,459	\$ 132,222,969	\$ 131,147,627	\$ 130,876,954	\$ 134,740,170	\$ 138,008,403
Nutrition Services	5,241,777	5,878,839	4,290,186	5,603,571	5,516,460	6,204,372	5,809,481	5,954,718
Community Service	7,747,453	8,207,854	7,808,889	6,573,958	8,019,021	8,219,497	8,424,984	8,835,609
Construction	28,755,279	4,024,344	2,391,825	2,481,507	2,801,805	2,871,850	2,943,646	3,017,237
Debt Service	18,339,550	18,267,425	18,260,242	18,414,175	31,929,220	48,015,300	15,894,850	16,006,250
OPEB Debt Service	-	-	-	-	-	-	-	-
Internal Service	8,567,956	10,541,186	9,783,958	11,594,309	10,621,935	10,777,664	10,942,965	11,110,818
Fiduciary	1,196,815	980,348	1,297,198	1,001,462	1,013,386	1,081,665	1,125,212	1,127,991
<b>Total</b>	<b>\$ 187,905,205</b>	<b>\$ 173,673,408</b>	<b>\$ 172,311,757</b>	<b>\$ 177,891,951</b>	<b>\$ 191,049,454</b>	<b>\$ 208,047,302</b>	<b>\$ 179,881,308</b>	<b>\$ 184,061,026</b>

The 2021-22 and 2022-23 Debt Service budgets include payments for the refunding of the 2012A and 2013A bonds. The \$46 million in proceeds from the refunding in 2020 were placed in escrow and will be used to make these payments.

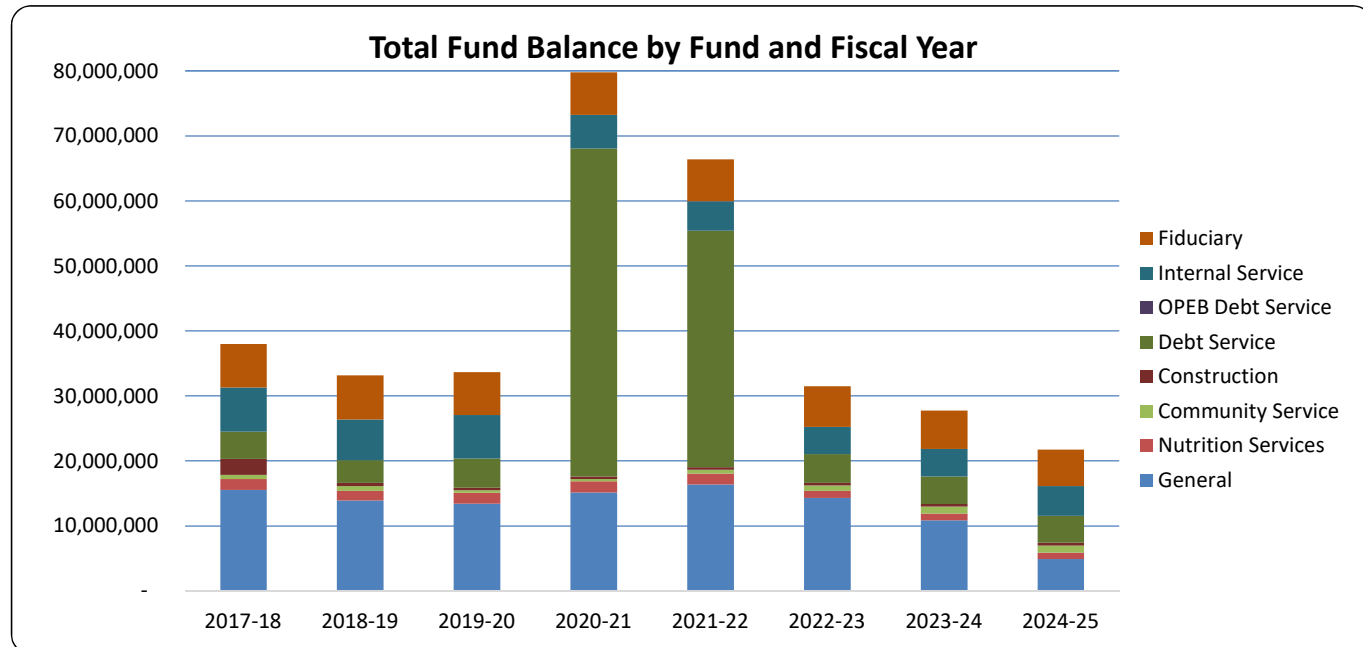


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ALL FUNDS - FUND BALANCE SUMMARY**

Fund	2020-2021							
	06/30/2018 Actual	06/30/2019 Actual	06/30/2020 Actual	Revised Budget	2021-2022 Budget	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
General	\$ 15,534,988	\$ 13,924,976	\$ 13,401,514	\$ 15,160,590	\$ 16,374,064	\$ 14,296,714	\$ 10,879,795	\$ 4,888,707
Nutrition Services	1,675,815	1,465,812	1,713,159	1,696,084	1,664,843	1,082,820	1,036,247	988,510
Community Service	664,887	737,965	397,901	375,151	602,848	836,237	1,075,461	1,120,665
Construction	2,433,109	513,816	397,482	397,482	397,482	397,482	397,482	397,482
Debt Service	4,197,505	3,478,347	4,440,843	50,428,369	36,363,818	4,431,514	4,235,609	4,157,180
OPEB Debt Service	-	-	-	-	-	-	-	-
Internal Service	6,773,075	6,244,975	6,705,860	5,175,275	4,540,958	4,214,180	4,219,119	4,581,278
Fiduciary	6,695,017	6,827,068	6,613,408	6,558,346	6,465,160	6,221,289	5,928,065	5,623,296
<b>Total</b>	<b>\$ 37,974,396</b>	<b>\$ 33,192,958</b>	<b>\$ 33,670,167</b>	<b>\$ 79,791,296</b>	<b>\$ 66,409,172</b>	<b>\$ 31,480,236</b>	<b>\$ 27,771,778</b>	<b>\$ 21,757,119</b>

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called for redemption over the next two years.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - REVENUE BY SOURCE**

					2020-2021					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast		
Local Property Taxes	\$ 25,939,168	\$ 26,433,846	\$ 28,980,263	\$ 30,058,304	\$ 30,396,831	\$ 29,578,930	\$ 30,158,488	\$ 30,317,881		
State Sources	84,895,248	89,273,990	91,497,074	90,445,329	91,013,900	88,564,950	90,300,255	90,777,507		
Federal Sources	2,523,922	2,419,042	2,421,112	5,458,448	4,479,641	4,359,105	4,444,516	4,468,006		
Other	5,824,085	6,036,522	5,057,550	8,019,964	6,470,729	6,296,618	6,419,992	6,453,922		
<b>Total</b>	<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>	<b>\$ 128,799,604</b>	<b>\$ 131,323,251</b>	<b>\$ 132,017,316</b>		

**GENERAL FUND - EXPENDITURE BY OBJECT**

					2020-2021					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast		
Salaries	\$ 71,962,389	\$ 76,754,521	\$ 79,717,775	\$ 78,827,256	\$ 81,883,101	\$ 81,714,105	\$ 84,126,134	\$ 86,166,683		
Employee Benefits	17,805,175	18,673,563	20,000,272	20,597,291	21,843,152	21,798,070	22,441,504	22,985,841		
Purchased Services	17,442,649	18,826,068	18,712,780	18,617,579	13,131,400	13,104,298	13,491,110	13,818,348		
Supplies & Materials	4,776,431	3,603,474	3,512,156	5,389,441	5,565,374	5,553,888	5,717,827	5,856,518		
Capital Purchases	5,262,129	7,193,917	5,836,829	8,060,738	7,989,757	7,973,267	8,208,621	8,407,728		
Other Expenditures	807,603	721,869	699,646	730,664	734,843	733,326	754,973	773,285		
<b>Total</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ 130,876,954</b>	<b>\$ 134,740,170</b>	<b>\$ 138,008,403</b>		

**GENERAL FUND - FUND BALANCE**

					2020-2021					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025		
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast		
Unassigned	\$ 11,180,797	\$ 10,660,042	\$ 8,171,436	\$ 7,553,115	\$ 7,474,606	\$ 6,934,388	\$ 3,767,469	\$ (2,081,292)		
Non-Spendable	210,909	173,720	174,282	75,562	75,562	150,000	150,000	150,000		
Restricted	1,328,468	255,282	2,059,732	608,745	1,298,368	240,000	240,000	240,000		
Assigned	2,814,815	2,835,932	2,996,064	6,923,168	7,525,527	6,972,326	6,722,326	6,580,000		
<b>Total</b>	<b>\$ 15,534,988</b>	<b>\$ 13,924,976</b>	<b>\$ 13,401,514</b>	<b>\$ 15,160,590</b>	<b>\$ 16,374,064</b>	<b>\$ 14,296,714</b>	<b>\$ 10,879,795</b>	<b>\$ 4,888,708</b>		

Note: Additional details available starting on page 69

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**NUTRITION SERVICES - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
State Sources	\$ 289,225	\$ 276,952	\$ 222,625	\$ 31,532	\$ 8,875	\$ 274,681	\$ 281,548	\$ 288,587
Federal Sources	1,695,345	1,678,212	1,543,009	4,108,240	4,063,194	1,664,450	1,706,062	1,748,713
Pupil Sales - Breakfast	95,692	93,515	76,446	866	2,500	92,748	95,067	97,444
Pupil Sales - Lunch	2,096,527	2,066,598	1,457,134	26,098	-	2,049,651	2,100,893	2,153,415
Pupil Sales - Ala Carte	1,117,683	1,181,124	932,100	1,180,100	1,158,350	1,171,438	1,200,725	1,230,743
Catering & Other Local	361,958	372,434	306,220	239,660	252,300	369,380	378,613	388,080
<b>Total</b>	<b>\$ 5,656,430</b>	<b>\$ 5,668,835</b>	<b>\$ 4,537,533</b>	<b>\$ 5,586,496</b>	<b>\$ 5,485,219</b>	<b>\$ 5,622,349</b>	<b>\$ 5,762,908</b>	<b>\$ 5,906,981</b>

**NUTRITION SERVICES - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 1,773,054	\$ 2,139,851	\$ 1,535,434	\$ 1,890,301	\$ 1,896,758	\$ 2,133,287	\$ 1,997,509	\$ 2,047,447
Employee Benefits	376,209	503,447	340,887	451,861	451,643	507,964	475,633	487,524
Purchased Services	326,926	453,143	306,951	324,587	326,035	366,692	343,353	351,937
Food & Supplies	2,545,401	2,651,645	2,055,064	2,880,397	2,790,624	3,138,620	2,938,855	3,012,327
Capital Outlay	215,513	130,034	51,033	55,300	50,500	56,797	53,182	54,512
Other Expenditures	4,672	719	817	1,125	900	1,012	948	972
<b>Total</b>	<b>\$ 5,241,777</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 5,603,571</b>	<b>\$ 5,516,460</b>	<b>\$ 6,204,372</b>	<b>\$ 5,809,481</b>	<b>\$ 5,954,718</b>

**NUTRITION SERVICES - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	98,314	82,246	80,750	80,750	75,000	75,000	75,000	75,000
Restricted	1,577,501	1,383,566	1,632,409	1,615,334	1,589,843	1,007,820	961,247	913,510
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,675,815</b>	<b>\$ 1,465,812</b>	<b>\$ 1,713,159</b>	<b>\$ 1,696,084</b>	<b>\$ 1,664,843</b>	<b>\$ 1,082,820</b>	<b>\$ 1,036,247</b>	<b>\$ 988,510</b>

Note: Additional details available starting on page 207

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 855,810	\$ 861,844	\$ 938,624	\$ 994,814	\$ 1,004,848	\$ 879,740	\$ 901,734	\$ 924,277
Tuition & Fees	5,392,225	5,782,362	5,031,284	3,585,282	5,541,593	5,902,433	6,049,994	6,201,244
Other Local Revenue	104,444	141,770	82,574	13,780	64,933	144,714	148,332	152,040
State Sources	1,408,929	1,494,956	1,416,343	1,631,217	1,544,046	1,525,999	1,564,149	1,603,252
Federal Sources	-	-	-	326,115	91,298	-	-	-
<b>Total</b>	<b>\$ 7,761,407</b>	<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$ 6,551,208</b>	<b>\$ 8,246,718</b>	<b>\$ 8,452,886</b>	<b>\$ 8,664,208</b>	<b>\$ 8,880,813</b>

**COMMUNITY SERVICE - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 4,872,003	\$ 5,161,488	\$ 5,092,662	\$ 4,405,644	\$ 4,924,025	\$ 5,047,125	\$ 5,173,303	\$ 5,425,444
Employee Benefits	1,076,563	1,157,143	1,115,275	1,052,692	1,285,737	1,317,881	1,350,827	1,416,665
Purchased Services	1,122,345	1,181,810	1,118,053	703,565	1,222,192	1,252,747	1,284,065	1,346,650
Supplies & Materials	551,699	570,425	383,383	361,856	496,944	509,368	522,102	547,548
Equipment	80,010	84,757	49,069	12,500	26,500	27,163	27,842	29,199
Other Expenditures	44,833	52,231	50,448	37,701	63,623	65,214	66,844	70,102
<b>Total</b>	<b>\$ 7,747,453</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,573,958</b>	<b>\$ 8,019,021</b>	<b>\$ 8,219,497</b>	<b>\$ 8,424,984</b>	<b>\$ 8,835,609</b>

**COMMUNITY SERVICE - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	12,593	12,659	15,888	15,888	14,000	14,000	14,000	14,000
Restricted	652,294	725,306	382,013	359,263	588,848	822,237	1,061,461	1,106,665
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 664,887</b>	<b>\$ 737,965</b>	<b>\$ 397,901</b>	<b>\$ 375,151</b>	<b>\$ 602,848</b>	<b>\$ 836,237</b>	<b>\$ 1,075,461</b>	<b>\$ 1,120,665</b>

Note: Additional details available starting on page 208

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CONSTRUCTION FUND - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 1,891,650	\$ 1,980,000	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,871,850	\$ 2,943,646	\$ 3,017,237
State Sources	-	2,257	2,762	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other - Sale of Bonds	-	-	-	-	-	-	-	-
Other Revenue	188,517	122,794	32,219	-	-	-	-	-
<b>Total</b>	<b>\$ 2,080,167</b>	<b>\$ 2,105,051</b>	<b>\$ 2,275,491</b>	<b>\$ 2,481,507</b>	<b>\$ 2,801,805</b>	<b>\$ 2,871,850</b>	<b>\$ 2,943,646</b>	<b>\$ 3,017,237</b>

**CONSTRUCTION FUND - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 784,251	\$ 682,778	\$ 872,803	\$ 753,129	\$ 1,053,820	\$ 1,080,165	\$ 1,107,169	\$ 1,134,849
Employee Benefits	175,910	155,097	209,352	213,115	330,883	339,155	347,634	356,325
Purchased Services	1,364,929	1,449,042	66,264	-	227,340	233,023	238,849	244,820
Supplies & Materials	74,284	-	-	-	-	-	-	-
Capital Purchases	26,355,905	1,735,170	1,240,644	1,515,263	1,189,762	1,219,506	1,249,994	1,281,243
Other Expenditures	-	2,257	2,762	-	-	-	-	-
<b>Total</b>	<b>\$ 28,755,279</b>	<b>\$ 4,024,344</b>	<b>\$ 2,391,825</b>	<b>\$ 2,481,507</b>	<b>\$ 2,801,805</b>	<b>\$ 2,871,850</b>	<b>\$ 2,943,646</b>	<b>\$ 3,017,237</b>

**CONSTRUCTION FUND - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	2,433,109	513,816	397,482	397,482	397,482	397,482	397,482	397,482
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,433,109</b>	<b>\$ 513,816</b>	<b>\$ 397,482</b>	<b>\$ 397,482</b>	<b>\$ 397,482</b>	<b>\$ 397,482</b>	<b>\$ 397,482</b>	<b>\$ 397,482</b>

Note: Additional details available starting on page 224

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DEBT SERVICE - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Property Taxes	\$ 17,583,469	\$ 17,028,133	\$ 18,755,338	\$ 17,752,449	\$ 17,140,794	\$ 15,982,996	\$ 15,598,945	\$ 15,827,821
Interest Income	132,502	198,971	131,434	100,000	575,000	100,000	100,000	100,000
Other State Revenues	109,501	146,894	129,418	-	-	-	-	-
Long-Term Facility Aid	180,662	174,269	206,548	159,791	148,875	-	-	-
Sale of Bonds Proceeds	-	-	-	46,389,461	-	-	-	-
<b>Total</b>	<b>\$ 18,006,133</b>	<b>\$ 17,548,266</b>	<b>\$ 19,222,738</b>	<b>\$ 64,401,701</b>	<b>\$ 17,864,669</b>	<b>\$ 16,082,996</b>	<b>\$ 15,698,945</b>	<b>\$ 15,927,821</b>

**DEBT SERVICE - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bonds	\$ 11,590,000	\$ 11,885,000	\$ 12,385,000	\$ 12,895,000	\$ 12,745,000	\$ 12,435,000	\$ 12,775,000	\$ 13,285,000
Interest on Bonds	6,742,750	6,372,700	5,869,600	5,352,400	4,818,300	3,871,900	3,111,350	2,712,750
Service Charges	6,800	9,725	5,642	166,775	8,000	8,500	8,500	8,500
Bond Refunding Payments	-	-	-	-	14,357,920	31,699,900	-	-
<b>Total</b>	<b>\$ 18,339,550</b>	<b>\$ 18,267,425</b>	<b>\$ 18,260,242</b>	<b>\$ 18,414,175</b>	<b>\$ 31,929,220</b>	<b>\$ 48,015,300</b>	<b>\$ 15,894,850</b>	<b>\$ 16,006,250</b>

**DEBT SERVICE - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	4,197,505	3,478,347	4,440,843	50,428,369	36,363,818	4,431,514	4,235,609	4,157,180
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,197,505</b>	<b>\$ 3,478,347</b>	<b>\$ 4,440,843</b>	<b>\$ 50,428,369</b>	<b>\$ 36,363,818</b>	<b>\$ 4,431,514</b>	<b>\$ 4,235,609</b>	<b>\$ 4,157,180</b>

OPEB Debt Service Fund Balance transferred to Debt Service Fund in June 2018

Note: Additional details available starting on page 225

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OPEB DEBT SERVICE - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Property Taxes	\$ (802)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-		-	-	-	-	-	-
Other State Revenues	-		-	-	-	-	-	-
Sale of Bond Proceeds	-		-	-	-	-	-	-
<b>Total</b>	<b>\$ (802)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**OPEB DEBT SERVICE - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Bonds	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**OPEB DEBT SERVICE - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Final bond payment in 2016-2017 fiscal year.

OPEB Debt Service Fund Balance of \$157,541.12 transferred to Debt Service Fund in June 2018

Note: Additional details available starting on page 225



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**INTERNAL SERVICE FUND - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Revenue	\$ 9,832,976	\$ 10,013,086	\$ 10,244,843	\$ 10,063,724	\$ 9,987,618	\$ 10,450,886	\$ 10,947,904	\$ 11,472,977
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 9,832,976</b>	<b>\$ 10,013,086</b>	<b>\$ 10,244,843</b>	<b>\$ 10,063,724</b>	<b>\$ 9,987,618</b>	<b>\$ 10,450,886</b>	<b>\$ 10,947,904</b>	<b>\$ 11,472,977</b>

**INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Administrative Services	\$ 8,567,956	\$ 10,541,186	\$ 9,783,958	\$ 11,594,309	\$ 10,621,935	\$ 10,777,664	\$ 10,942,965	\$ 11,110,818
<b>Total</b>	<b>\$ 8,567,956</b>	<b>\$ 10,541,186</b>	<b>\$ 9,783,958</b>	<b>\$ 11,594,309</b>	<b>\$ 10,621,935</b>	<b>\$ 10,777,664</b>	<b>\$ 10,942,965</b>	<b>\$ 11,110,818</b>

**INTERNAL SERVICE FUND - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,773,075	6,244,975	6,705,860	5,175,275	4,540,958	4,214,180	4,219,119	4,581,278
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,773,075</b>	<b>\$ 6,244,975</b>	<b>\$ 6,705,860</b>	<b>\$ 5,175,275</b>	<b>\$ 4,540,958</b>	<b>\$ 4,214,180</b>	<b>\$ 4,219,119</b>	<b>\$ 4,581,278</b>

Note: Additional details available starting on page 225

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**FIDUCIARY FUND - REVENUE BY SOURCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Revenue	\$ 1,104,843	\$ 1,112,398	\$ 1,083,538	\$ 946,400	\$ 920,200	\$ 837,794	\$ 831,988	\$ 823,222
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,104,843</b>	<b>\$ 1,112,398</b>	<b>\$ 1,083,538</b>	<b>\$ 946,400</b>	<b>\$ 920,200</b>	<b>\$ 837,794</b>	<b>\$ 831,988</b>	<b>\$ 823,222</b>

**FIDUCIARY FUND - EXPENDITURE BY OBJECT**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Administrative Services	\$ 1,105,511	\$ 884,466	\$ 1,208,916	\$ 956,462	\$ 968,386	\$ 1,033,633	\$ 1,075,246	\$ 1,077,902
Scholarships	91,304	95,882	88,282	45,000	45,000	48,032	49,966	50,089
<b>Total</b>	<b>\$ 1,196,815</b>	<b>\$ 980,348</b>	<b>\$ 1,297,198</b>	<b>\$ 1,001,462</b>	<b>\$ 1,013,386</b>	<b>\$ 1,081,665</b>	<b>\$ 1,125,212</b>	<b>\$ 1,127,991</b>

**FIDUCIARY FUND - FUND BALANCE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,695,017	6,827,068	6,613,408	6,558,346	6,465,160	6,221,289	5,928,065	5,623,296
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,695,017</b>	<b>\$ 6,827,068</b>	<b>\$ 6,613,408</b>	<b>\$ 6,558,346</b>	<b>\$ 6,465,160</b>	<b>\$ 6,221,289</b>	<b>\$ 5,928,065</b>	<b>\$ 5,623,296</b>

Note: Additional details available starting on page 226

# GENERAL FUND



# General Fund

## General Fund (01)

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund balances for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

Voters renewed a Capital Projects Referenda in November 2019 for ten years which provides funding for security, technology, teaching and learning. This revenue stream is recognized in both the General and Construction Fund. In 2021-22, the General Fund portion of the Capital Projects revenue is \$2,006,876. Plans for 2021-22 include \$1,178,750 in technology devices for students and staff, \$365,717 for classroom instructional tools and \$462,409 for further implementation of the personalized learning management system. The construction fund receives the remaining \$2,801,805 Capital Projects Referenda for infrastructure improvements & support and security which includes cameras, visitor management software, building access control and cyber security.

Long-Term Facilities Maintenance (LTFM) funds are used for health & safety and deferred maintenance projects. The district has \$708,220 budgeted for health & safety projects in the following areas: physical hazards, hazardous substances, environmental health & safety, asbestos, fire & life safety and indoor air quality. Deferred maintenance projects total over \$4.9 million and includes \$746,758 for bituminous and/or concrete repair and replacement districtwide along with \$1,842 for mechanical system replacements and repairs. Other projects include a \$350,000 roof replacement at Chaska Middle School East, a \$340,000 boiler replacement at Chanhassen High School, \$200,000 carpet and flooring replacement at Chaska Middle School West and various painting, plumbing and electrical repairs at various locations.

The district continues to qualify to receive American Indian Education Aid of \$52,200 in 2021-22. This program is designed to enhance the American Indian cultural education programs according to Minnesota Statutes, section 124D.74. Beginning in 2019-20, the district qualified for \$4,000 in Federal Indian Education aid that will continue in 2021-22.

The district will be in its sixth year of qualifying for Achievement & Integration funds. Revenue is generated from 30% levy and 70% state aid. The budget for 2021-22 is \$948,185 and will be used to support a number of initiatives in the district's integration plan. These initiatives include: expanding math mentors at the three middle schools, intercultural or equity specialist time at each building, language line interpretation and translation services, summer school explore program with a neighboring school district and recruitment and retention of diversified staff. See page 168 for further details on this program.

Facility rental revenue and expenditures flow through the General Fund. Rental spaces include:

- Victoria Field House – Ice arena with two sheets of ice
- Pools at Chaska Middle School East and Pioneer Ridge Middle School
- Eastern Carver County Athletic Center – multi-purpose athletic center
- Gymnasiums, classrooms, cafeterias and fields at all 14 Eastern Carver County Schools
- Auditoriums at Chaska and Chanhassen High Schools

La Academia, the district Spanish immersion program continues to add one grade per year. La Academia serves Kindergarten through 5<sup>th</sup> grade with anticipated enrollment of 448 in 2021-22. Middle school La Academia programming began in 2017-18, with 6-8<sup>th</sup> grade housed at Chaska Middle School West. The High School La Academia program started with ninth grade added in 2020-21 and was housed at Chanhassen High School. In 2021-22 tenth grade will be added.

The district continues to qualify for the Alternative Delivery of Specialized Services (ADSIS) for the 2021-22 school year. The ADSIS program runs through the Minnesota Department of Education with the purpose of providing instruction and services to K-12 pupils that need additional academic and behavioral supports to succeed in the general education environment. These pupils may eventually qualify for special education if the prevention services were not available. Actual revenue from the program is generated in the year following in which the expenditure incurred. Each year the district submits a budget to the Minnesota Department of Education (MDE) for review and approval. The district was approved for an expenditure budget of \$1,191,877 for the 2021-22 ADSIS program.

The 2020-21 budget included over \$6,000,000 in budget cuts (see details on pages 75-76). After a failed referendum in November, 2019, the Budget Review Committee put together a timeline and process for developing budget reductions. Over the months of November, December and January of 2020, district staff worked as department and building teams to develop reduction ideas. The ideas were costed, discussed with multiple stakeholders including staff, community members and the school board. The school board adopted the reduction measures in February 2020.

In March of 2021, the Budget Review Committee reviewed the cuts that were developed in 2020 and made modifications and updates as need. Included in the 2021-22 budget is over \$3,100,000 in budget cuts which the school board approved April 26, 2021 (see details on pages 73-74).

The school board is gathering information and reviewing options for a potential 2021 referendum.



**Eastern Carver County Schools  
Proposed Budget Containment  
FY 2021-22**

**Administration**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Administration Total			-	\$ -

**Instruction**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiated Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 1,396,971
Foreign Language & Music	Reduces academic opportunities for students	Elem, HS	1.20	126,664
6 Period Day - M.S.	Reduces & limits academic opportunities & choices for students; impacts student experience	Middle	4.28	443,574
Instruction Total			5.48	\$ 1,967,209

**Instructional Support**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiated Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 117,458
Paraprofessionals	Increase workload of remaining staff, reduce response time to student concerns	Middle/High	2.14	73,913
Other	Reallocation of resources	District Wide	-	79,065
Teacher on Special Assignment	Increase tech efficiency & year-round coverage; less instructional support for teachers	District Wide	-	60,046
Instructional Support Total			2.14	\$ 330,482



Special Education (net of any revenue loss)

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiated Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 412,691
Supply Budget	Limit capacity to support classrooms	District Wide	-	10,000
Paraprofessionals	Reduces professional development, communication and teacher support	District Wide	-	6,566
<b>Special Education (net of any revenue loss) Total</b>			-	<b>\$ 429,257</b>

Operations

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Insource Transportation	Reduces costs, increase efficiency, and provide better service	District Wide	-	200,000
Increase Facility Rental Fees	Revenue increase	District Wide	-	65,100
<b>Operations Total</b>			-	<b>\$ 265,100</b>

Student Activities

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Increase Athletic/Activity Fees	Revenue increase, may negatively impact student participation	High School	-	\$ 110,000
<b>Student Activities Total</b>			-	<b>\$ 110,000</b>
<b>Grand Total</b>			<b>7.62</b>	<b>\$ 3,102,048</b>



**Eastern Carver County Schools  
Proposed Budget Containment  
FY 2020-21**

**Administration**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 256,980
Supply Budget	Limit capacity to support classrooms	DEC	-	23,901
Operating Capital	Deterioration of equipment; impacts to facilities	DEC	-	5,000
Other	Reallocation of resources	DEC	0.50	53,953
<b>Administration Total</b>			<b>0.50</b>	<b>\$ 339,834</b>

**Instruction**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 40,328
6 Period Day - H.S.	Reduces & limits academic opportunities & choices for students; impacts student	High Schools	11.95	1,615,157
Restructure M.S. Teacher	Increases teacher workload; impacts classroom experience for students	Middle Schools	9.54	986,236
Increase Class Size 1.5 - E.S.	Larger class sizes, affects ability of teachers to interact with students on an individual	Elementary	10.65	1,101,183
Operating Capital	Deterioration of equipment; impacts to classrooms	District Wide	-	37,582
Other	Reallocation of resources	DEC/Elem	0.25	30,681
<b>Instruction Total</b>			<b>32.39</b>	<b>\$ 3,811,167</b>

**Instructional Support**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 98,972
Supply Budget	Limit capacity to support classrooms	Schools	-	102,405
Operating Capital	Deterioration of equipment, outdated instructional materials & resources	Schools	-	267,000
Restructure Tech Support	Increase tech efficiency & year-round coverage; less instructional support for teachers	Schools	3.00	335,037
Clerical	Increase workload of remaining staff; reduce response time to parent concerns	Schools	0.29	23,019
<b>Instructional Support Total</b>			<b>3.29</b>	<b>\$ 826,433</b>

**Special Education (net of any revenue loss)**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 152,267
Supply Budget	Limit capacity to support classrooms	District Wide	-	20,000
Paraprofessionals	Reduces professional development, communication and teacher support	District Wide	-	133,125
<b>Special Education (net of any revenue loss) Total</b>			-	<b>\$ 305,392</b>

**Operations**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	District Wide	-	\$ 127,632
Supply Budget	Limit capacity to support classrooms	District Wide	-	96,420
Operating Capital	Deterioration of equipment; impacts to facilities	District Wide	-	170,264
Bldg & Grounds Restructure	Standardize cleaning duties per Sq Feet	District Wide	3.00	221,428
Other	Reallocation of Resources	District Wide	-	26,910
<b>Operations Total</b>			<b>3.00</b>	<b>\$ 642,654</b>

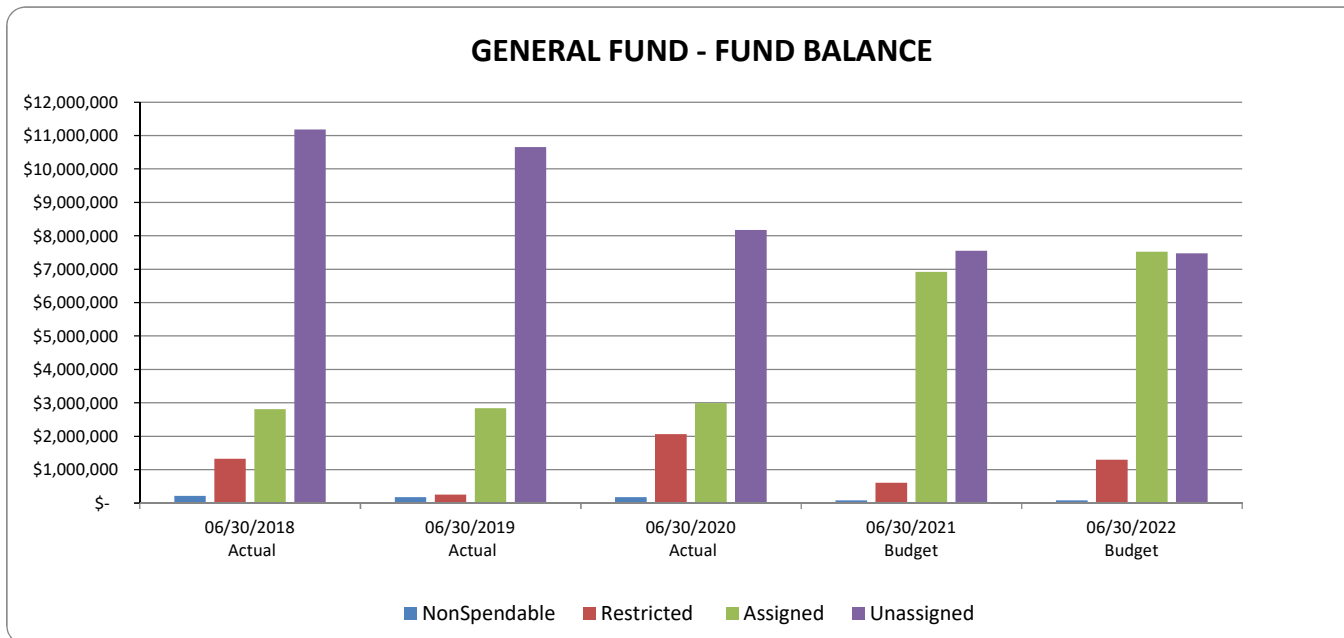
**Student Activities**

Category	Effect/Impact	Building or Program	FTE's	Proposed Reductions
Negotiate Pay Freeze	Reduces ability to recruit and retain staff	High Schools	-	\$ 13,778
Supply Budget	Limit capacity to support activities	High Schools	-	44,082
Increase Other H.S. Fees	Revenue increase, may negatively impact student participation	High Schools	-	49,695
<b>Student Activities Total</b>			-	<b>\$ 107,555</b>
<b>Grand Total</b>			<b>39.18</b>	<b>\$ 6,033,035</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - FUND BALANCE SUMMARY**

	06/30/2018 Actual	06/30/2019 Actual	06/30/2020 Actual	06/30/2021 Budget	06/30/2022 Budget
Fund Balance					
NonSpendable	\$ 210,909	\$ 173,720	\$ 174,282	\$ 75,562	\$ 75,562
Restricted	1,328,468	255,282	2,059,732	608,745	1,298,368
Assigned	2,814,815	2,835,932	2,996,064	6,923,168	7,525,527
Unassigned	11,180,797	10,660,042	8,171,436	7,553,115	7,474,606
<b>Total Fund Balance</b>	<b>\$ 15,534,988</b>	<b>\$ 13,924,976</b>	<b>\$ 13,401,514</b>	<b>\$ 15,160,590</b>	<b>\$ 16,374,064</b>
<b>Total General Fund Expenditures</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>
<b>Unassigned Fund Balance as a % of Total Expenditures</b>	<b>9.47%</b>	<b>8.48%</b>	<b>6.36%</b>	<b>5.71%</b>	<b>5.70%</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - DETAIL FUND BALANCE SUMMARY**

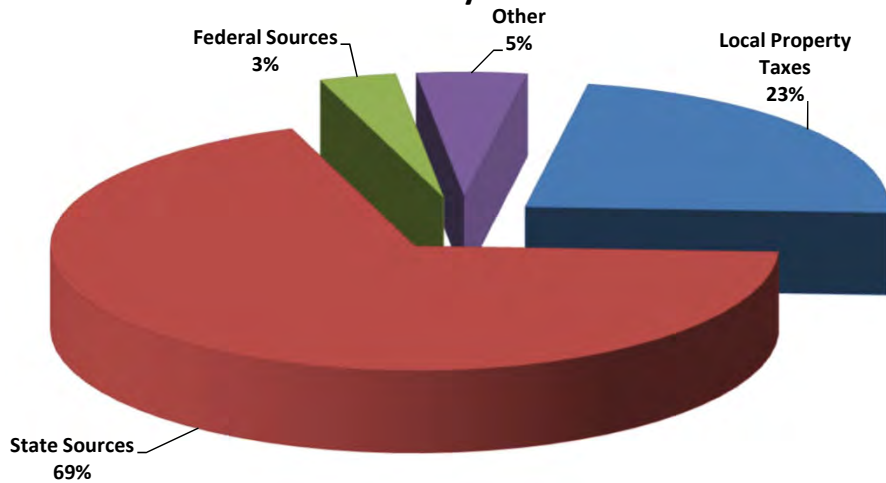
<b>General Fund Balance Description</b>	<b>6/30/2020 Audited Fund Balance</b>	<b>6/30/2021 Budgeted Fund Balance</b>	<b>2021-2022 Revenue Budget</b>	<b>Transfers into Funds</b>	<b>2021-2022 Expense Budget</b>	<b>Transfers out of Funds</b>	<b>6/30/2022 Budgeted Fund Balance</b>
<b>Unassigned Fund Balance</b>	<b>8,171,435.74</b>	<b>\$ 7,553,115</b>	<b>\$ 105,497,513</b>	<b>\$ -</b>	<b>\$ 105,576,021</b>		<b>\$ 7,474,606</b>
<b>As a Percentage of Expenditures</b>	<b>6.36%</b>	<b>5.71%</b>					<b>5.70%</b>
<b>NonSpendable</b>	<b>\$ 174,282</b>	<b>\$ 75,562</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ 75,562</b>
<b>Restricted for</b>							
Staff Development	\$ -	\$ -	\$ 1,339,983	\$ -	\$ 1,339,983		\$ -
Basic Skills	462,829	-	1,497,745		1,497,745		-
Safe Schools	269,064	-	375,731	-	375,731		-
Long-Term Facility Maintenance (LTFM)	(150,561)	57,453	6,420,177	-	5,646,978		830,652
Operating Capital	740,059	61,563	2,301,386	-	2,360,893		2,056
Capital Projects	237,986	237,986	2,006,876	-	2,006,876		237,986
Third Party Medical Assistance	256,328	96,011	300,000	130,000	454,069		71,942
Achievement & Integration	88,295	-	948,185	-	948,185		-
Student Activities	155,732	155,732	181,100		181,100		155,732
Other Restricted	-		4,455,028	1,740,009	6,195,037		-
<b>Total Restricted</b>	<b>\$ 2,059,732</b>	<b>\$ 608,745</b>	<b>\$ 19,826,211</b>	<b>\$ 1,870,009</b>	<b>\$ 21,006,597</b>	<b>\$ -</b>	<b>\$ 1,298,368</b>
<b>Assigned for</b>							
Alternative Compensation - Q-Comp	\$ 183,718	\$ 343,503	\$ 2,557,431		\$ 2,598,694		\$ 302,240
Future Use - Cottrell Donation		2,500,000	2,000,000	\$ -			4,500,000
Future Use - Sale of Victoria Property		2,000,000	-	-			2,000,000
Separation/Retirement Benefits	1,142,326	892,326	-	-	250,000		642,326
Capital Maintenance/Victoria Field Hou	80,000	80,000	-	-	-		80,000
Transportation	500,000	500,000	-	-	500,000		-
MTSS-ADSIS	687,598	500,000	609,937	-	1,108,977		960
Energy Efficiency	107,338	107,338			107,338		-
Site Carryover	295,083	-	-	-	-		-
<b>Total Assigned</b>	<b>\$ 2,996,064</b>	<b>\$ 6,923,168</b>	<b>\$ 5,167,368</b>	<b>\$ -</b>	<b>\$ 4,565,009</b>	<b>\$ -</b>	<b>\$ 7,525,527</b>
<b>Total General Fund Balance</b>	<b>\$ 13,401,514</b>	<b>\$ 15,160,590</b>				<b>\$ -</b>	<b>\$ 16,374,064</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

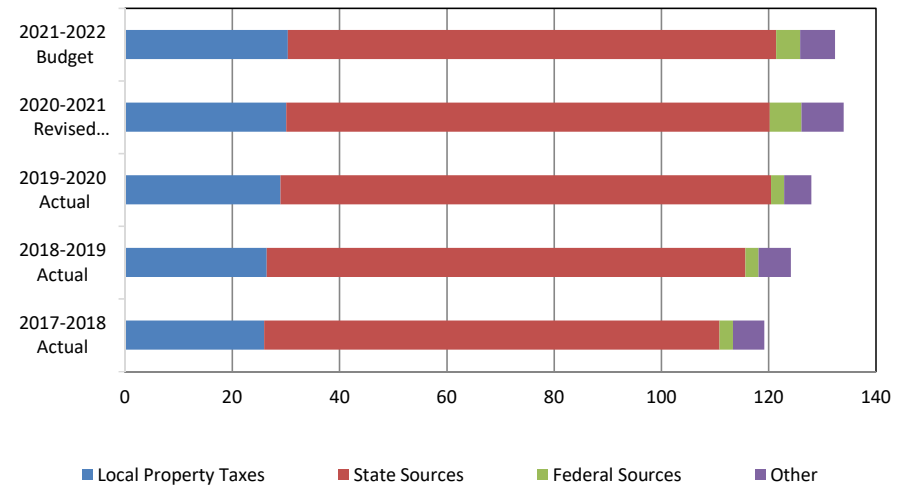
**GENERAL FUND - REVENUE SUMMARY**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
	Actual	Actual	Actual	Revised Budget	Budget	Amount Change	% Change
Local Property Taxes	\$ 25,939,168	\$ 26,433,845	\$ 28,980,263	\$ 30,058,304	\$ 30,396,831	\$ 338,527	1.13%
State Sources	84,895,248	89,273,993	91,497,074	90,175,645	91,013,900	838,255	0.93%
Federal Sources	2,523,922	2,419,040	2,421,112	5,863,132	4,479,641	(1,383,491)	-23.60%
Other	5,824,085	6,036,521	5,057,550	7,884,964	6,470,729	(1,414,235)	-17.94%
<b>Total</b>	<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>	<b>\$ (1,620,944)</b>	<b>-1.21%</b>

**2021-2022 General Fund  
Revenue By Source**



**General Fund Revenue - 5 Year Comparison  
In Millions**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - DETAIL BY SOURCE CODE SERIES**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Property Tax &amp; County Revenue</b>						
001	Property Taxes - General Fund	\$ 16,667,481	\$ 16,715,803	\$ 17,631,486	\$ 17,192,415	\$ 16,651,268
001	Property Taxes - Operating Capital	775,963	707,035	820,812	833,076	934,155
001	Property Taxes - Q-Comp	886,269	902,947	951,699	945,195	927,266
001	Property Taxes - Health & Safety	6,785	(16,809)	-	-	-
001	Property Taxes - Career Technical	429,523	429,444	431,028	341,720	337,637
001	Property Taxes - Safe Schools	404,635	372,618	383,793	432,599	375,731
001	Property Taxes - Capital Projects	1,752,490	1,791,364	1,836,000	1,904,210	2,006,876
001	Property Taxes - Achievement & Integration	284,968	232,445	291,682	339,802	270,126
001	Property Taxes-LTFM-Health & Safety	241,476	47,574	380,000	399,000	708,220
001	Property Taxes-LTFM-Deferred Maintenance	1,978,990	2,273,639	3,613,410	4,681,947	5,281,244
004	Tax-Excess TIF	25,000	403,136	-	-	-
009	Fiscal Disparities	2,237,306	2,286,124	2,325,647	2,722,008	2,718,607
010	County Apportionment	172,579	152,830	237,377	241,332	160,701
019	Miscellaneous Local Taxes	75,703	135,696	77,328	25,000	25,000
<b>Total Property Tax &amp; County Revenue</b>		<b>\$ 25,939,168</b>	<b>\$ 26,433,845</b>	<b>\$ 28,980,263</b>	<b>\$ 30,058,304</b>	<b>\$ 30,396,831</b>
<b>Tuition, Fees &amp; Admissions</b>						
021	Tuition & Reimb - General Education	\$ 197,879	\$ 401,213	\$ 210,295	\$ 234,279	\$ 212,164
050	Fees from Patrons	1,207,468	1,190,020	898,073	729,969	1,129,469
060	Admission & Student Activity Revenue	220,109	230,941	204,776	67,500	202,500
<b>Total Tuition, Fees &amp; Admissions Revenue</b>		<b>\$ 1,625,457</b>	<b>\$ 1,822,173</b>	<b>\$ 1,313,144</b>	<b>\$ 1,031,748</b>	<b>\$ 1,544,133</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - DETAIL BY SOURCE CODE SERIES**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Local and Other Revenue</b>						
071	Third Party MA Billings	\$ 360,537	\$ 398,409	\$ 300,505	\$ 300,000	\$ 300,000
092	Interest Revenue	396,011	723,540	518,448	35,000	50,000
093	Rental	1,237,096	1,378,617	1,105,006	846,000	1,330,320
096	Gifts & Bequests	417,939	335,153	233,058	2,675,350	2,174,050
099	Miscellaneous Revenue	1,646,420	1,307,616	1,522,867	699,866	1,072,226
600	Revenue Producing Activity: Sales & Costs	61,999	48,580	58,466	-	-
623	Sale of Real Property	12,100	-	-	2,000,000	-
624	Sale of Equipment	66,526	22,192	6,054	-	-
625	Insurance Recovery	-	241	-	297,000	-
<b>Total Local and Other Revenue</b>		<b>\$ 4,198,628</b>	<b>\$ 4,214,348</b>	<b>\$ 3,744,406</b>	<b>\$ 6,853,216</b>	<b>\$ 4,926,596</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - DETAIL BY SOURCE CODE SERIES**

		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022		
		Actual		Actual		Actual		Revised Budget	Budget		
State Aid											
211	General Education Aid	\$	67,163,911	\$	69,259,368	\$	70,355,082	\$	69,216,065	\$	68,991,956
211	Operating Capital		1,450,238		1,583,969		1,471,827		1,508,839		1,291,464
211	Compensatory Extended Days		-		-		69,962		40,198		-
211	Compensatory Aid & ELL		1,624,867		1,669,921		1,519,596		1,424,883		1,497,745
201	Endowment Fund Appt		367,776		400,801		435,667		406,662		406,662
212	Literacy Aid		541,456		530,948		499,378		499,378		539,547
213	Shared Time Foundation Aid		24,207		20,730		21,713		21,713		18,477
227	Abatement Aid		38,784		17,102		10,595		6,877		7,926
229	Disparity Reduction Aid		181		186		174		-		-
234	Hmstd Mkt Value Credit		8,537		8,139		7,721		-		-
258	Other State Credit		4,203		2,366		1,761		-		-
300	Career & Technical State Aid		22,929		(16,073)		-		-		-
300	Safe Schools Aid		-		-		334,041		-		-
300	Achievement & Integration Aid		538,247		589,736		739,434		616,860		678,059
300	Q-Comp Aid		1,635,972		1,645,486		1,629,837		1,629,836		1,630,165
300	Enrollment Options Transportation		-		86		-		-		-
300	Nonpublic Pupil Transportion		379,301		424,682		131,875		206,679		285,621
300	Indian Education		27,824		28,841		24,446		28,950		52,200
317	Long-Term Facility Maintenance Aid		335,901		445,421		532,962		475,877		438,078
360	Special Education Aid		10,148,763		12,191,542		13,294,949		13,622,828		14,706,000
369	Revenue from Other State Agency		-		-		2,000		-		-
370	Miscellaneous State Aid		188,166		74,695		839		70,000		70,000
397	TRA-PERA Special Funding Pension Revenue		393,984		396,044		413,218		400,000		400,000
Total State Aid Revenue		\$	84,895,248	\$	89,273,993	\$	91,497,074	\$	90,175,645	\$	91,013,900



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - DETAIL BY SOURCE CODE SERIES**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Federal Aid</b>						
151	ESSER I - 90%	\$ -	\$ -	\$ -	\$ 236,558	\$ -
152	ESSER II 9.5%	-	-	-	240,428	-
153	GEERS	-	-	-	107,621	-
154	CRF	-	-	-	2,376,172	-
155	ESSER II	-	-	-	429,512	377,952
160	ESSER III	-	-	-	-	1,175,759
161	ESSER III - Learning Loss	-	-	-	-	362,690
174	CARES Funding via County or Township	-	-	-	-	-
419	Special Education - IDEA Part B, 611	1,469,622	1,500,306	1,549,219	1,606,550	1,637,716
420	Special Education - Preschool	32,283	34,578	36,794	36,527	36,527
422	Special Education - Infants & Toddlers	48,346	61,676	46,721	46,212	45,288
425	Special Education - Early Intervention	288,012	271,104	275,705	-	-
429	Special Education - Mandatory EIS	-	-	-	189,281	291,977
499	Special Education-Classroom Engagement	12,593	15,259	4,300	-	-
400	Title I	428,496	312,270	276,594	340,134	296,517
400	Title II Part A	143,295	131,635	122,506	162,732	163,821
400	Title III Part A LEP	73,335	67,332	60,547	69,683	69,850
433	Title IV	-	-	25,495	-	-
405	Carl Perkins Vocational	27,940	24,880	22,458	17,545	17,544
500	Indian Education	-	-	774	4,177	4,000
<b>Total Federal Aid Revenue</b>		<b>\$ 2,523,922</b>	<b>\$ 2,419,040</b>	<b>\$ 2,421,112</b>	<b>\$ 5,863,132</b>	<b>\$ 4,479,641</b>
<b>Total General Fund Revenue</b>		<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - REVENUE BY SOURCE CODE**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2021-2022 Budget</b>
<b>Revenue Source</b>						
001 Property Tax Levy	\$	23,428,580	\$ 23,456,060	\$ 26,339,910	\$ 27,069,964	\$ 27,492,523
004 Excess TIF		25,000	403,136	-	-	-
009 Fiscal Disparities		2,237,306	2,286,124	2,325,647	2,722,008	2,718,607
010 County Apportionment		172,579	152,830	237,377	241,332	160,701
019 Miscellaneous Tax Revenues		75,703	135,696	77,328	25,000	25,000
021 Tuition from MN Districts		197,879	401,213	210,295	234,279	212,164
050 Fees from Patrons		1,207,468	1,189,545	898,073	729,969	1,129,469
060 Admission & Student Activity Revenue		220,109	230,941	204,776	67,500	202,500
071 Medical Assistance		360,537	398,409	300,505	300,000	300,000
092 Interest Earnings		396,011	723,540	518,448	35,000	50,000
093 Rent		1,237,096	1,378,617	1,105,006	846,000	1,330,320
096 Gifts & Donations		417,939	335,153	233,058	2,675,350	2,174,050
099 Miscellaneous Revenue		1,646,420	1,307,616	1,522,867	699,866	1,072,226
201 Endowment Fund Apportionment		367,776	400,801	435,667	406,662	406,662
211 General Education Aid		70,239,016	72,513,258	73,416,467	72,189,985	71,781,165
212 Literacy Incentive Aid		541,456	530,948	499,378	499,378	539,547
213 Shared Time Aid		24,207	20,730	21,713	21,713	18,477
227 Abatement Aid		38,784	17,102	10,595	6,877	7,926
229 Disparity Reduction Aid		181	186	174	-	-
234 Agricultural Market Value Credit		8,537	8,139	7,721	-	-
258 Other State Credits		4,203	2,366	1,761	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - REVENUE BY SOURCE CODE**

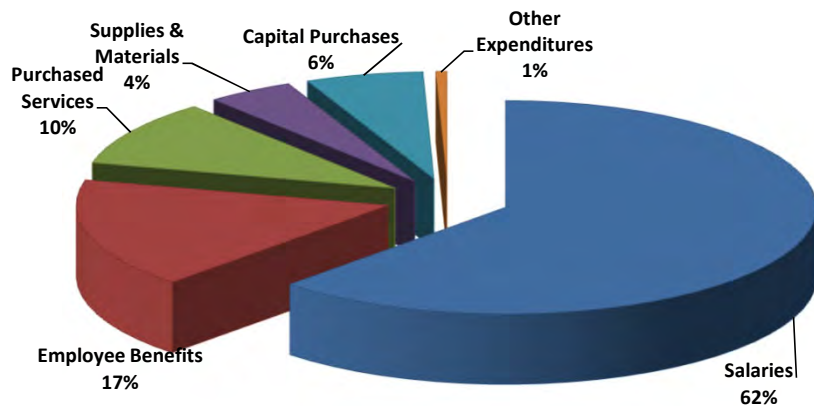
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	
<b>Revenue Source</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>2021-2022 Budget</b>
300 State Aids from MN Dept of Education	2,604,273	2,672,759	2,859,632	2,482,325	2,646,045
317 State Aid - LTFM	335,901	445,421	532,962	475,877	438,078
360 State Aid for Special Education	10,148,763	12,191,542	13,294,949	13,622,828	14,706,000
369 Revenue from Other State Agencies	-	-	2,000	-	-
370 Other Revenue MN Dept of Education	188,166	74,695	839	70,000	70,000
397 State Aid Pension Funding	393,984	396,044	413,218	400,000	400,000
400 Federal Aids Received through MDE	2,495,982	2,394,160	2,397,880	5,841,410	4,458,097
405 Federal Aids Received through Other Agencies	27,940	24,880	22,458	17,545	17,544
406 Federal Refund of Overpayment	-	-	-	-	-
500 Federal Direct Aid	-	-	774	4,177	4,000
619 Cost of Materials-Fundraising	9,719	(12,427)	(6,727)	-	-
620 Sales of Materials-Fundraising	40,295	52,236	59,288	-	-
621 Resale Materials	11,985	8,772	5,905	-	-
623 Sale of Real Property	12,100	-	-	2,000,000	-
624 Sales of Equipment	66,526	22,192	6,054	-	-
625 Insurance Recovery	-	241	-	297,000	-
<b>Total General Fund Revenue</b>	<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

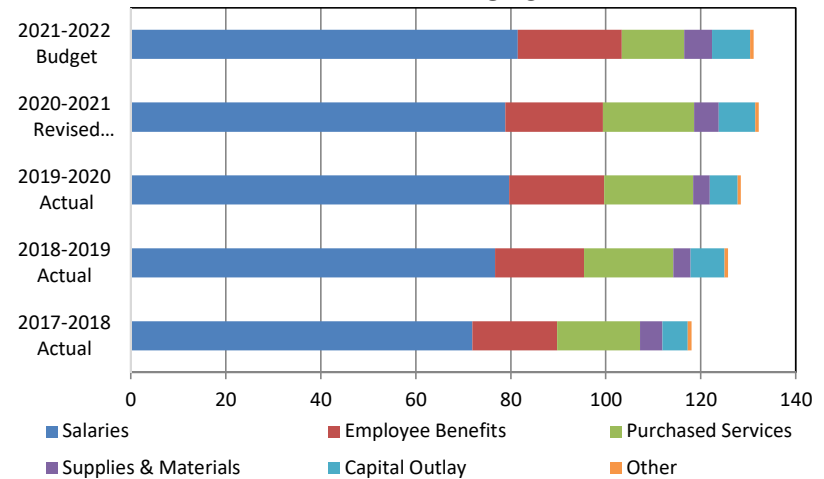
**GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
	Actual	Actual	Actual	Revised Budget	Budget	Amount Change	% Change
Salaries	\$ 71,962,389	\$ 76,754,521	\$ 79,717,775	\$ 78,861,355	\$ 81,522,427	\$ 2,661,072	3.37%
Employee Benefits	17,805,175	18,673,563	20,000,272	20,541,098	21,864,291	1,323,193	6.44%
Purchased Services	17,442,649	18,826,068	18,712,780	19,211,125	13,131,400	(6,079,725)	-31.65%
Supplies & Materials	4,776,431	3,603,474	3,512,156	5,196,029	5,904,909	708,880	13.64%
Capital Purchases	5,262,129	7,193,918	5,836,829	7,682,698	7,989,757	307,059	4.00%
Other Expenditures	807,603	721,869	699,646	730,664	734,843	4,179	0.57%
<b>Total</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ (1,075,342)</b>	<b>-0.81%</b>

**2021-2022  
General Fund Expenditures By Object Series**



**General Fund Revenue - 5 Year Comparison  
in Millions**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE**

<b>Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
110 Administration/Supervision	\$ 5,829,206	\$ 5,834,447	\$ 6,415,280	\$ 6,518,588	\$ 6,578,489
140 Licensed Classroom Teacher	40,807,377	44,777,334	45,769,980	44,253,095	44,678,533
141 Non-Licensed Classroom Personnel	1,133,275	1,157,197	1,030,887	1,013,501	872,962
143 Licensed Instructional Support	3,285,878	3,561,253	3,732,210	3,949,751	4,001,531
144 Non-Licensed Instructional Support	119,236	123,029	110,638	106,765	95,483
145 Substitute Teacher Salaries	740,614	699,624	544,269	1,025,420	493,847
146 Substitute Non-Licensed	156,824	171,490	124,069	186,865	206,022
150 Physical Therapist	105,642	112,195	140,328	147,378	147,378
151 Occupational Therapist	315,323	360,882	393,355	420,263	341,000
152 Speech/Language Pathologist	1,294,887	1,409,800	1,457,325	1,521,665	1,550,180
153 Audiologist	-	-	-	-	41,700
154 School Nurse	158,099	143,496	163,161	221,339	179,443
155 Licensed Nursing Services	564,584	634,236	643,447	590,566	642,306
156 School Social Worker	451,022	500,784	581,126	628,476	641,200
157 School Psychologist	559,140	588,496	600,532	639,835	643,740
161 Certified Paraprofessional	3,198,569	3,488,328	3,828,461	3,717,364	3,881,532
162 One-to-One Paraprofessional	283,186	240,852	203,201	-	-
165 School Counselor	1,374,773	1,441,403	1,525,215	1,627,993	1,752,386
169 Alcohol Chemical/Chemical Dependency Counselor	-	-	-	94,800	94,800
170 Non-Instructional Support	7,899,406	8,096,068	8,484,397	8,437,400	11,363,864
174 Adapted Physical Education	169,367	165,072	169,000	171,300	178,100
175 Cultural Liaison	45,444	58,898	49,118	49,739	50,239
185 Other Licensed Salary Payments	2,276,292	2,202,659	2,058,129	2,049,034	1,957,707
186 Other Non-Licensed Salary Payments	928,620	953,990	914,709	829,923	1,004,925
191 Severance	79,394	139,332	307,674	250,000	250,000
195 Salary Chargeback	-	(315,512)	215,304	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Object Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
199 Cash in Lieu of Benefits	186,230	209,167	255,961	410,295	214,395
210 FICA (Social Security & Medicare)	5,228,304	5,591,553	5,747,443	5,897,021	6,169,032
214 Public Employees Retirement (PERA)	1,061,628	1,091,674	1,139,488	1,129,615	1,361,404
218 Teacher Retirement (TRA)	4,297,258	4,732,791	4,980,841	5,106,896	5,202,537
220 Health Insurance	5,914,327	5,951,385	6,061,700	6,432,982	7,653,666
230 Life Insurance	54,500	56,558	63,385	76,683	30,754
235 Dental Insurance	173,388	187,026	205,207	248,957	22,272
240 Long-Term Disability	55,597	52,856	69,107	71,440	97,236
250 403B Match	545,882	561,017	583,622	669,992	823,811
251 Tax-Advantage Employer Health	145,251	206,259	241,684	408,521	2,845
270 Workers' Compensation	294,490	312,356	392,353	393,900	420,860
280 Unemployment Compensation	29,750	18,390	470,659	100,286	75,074
295 Benefits Chargeback	-	(93,102)	39,982	-	-
299 Other Employee Benefits	4,800	4,800	4,800	4,805	4,800
303 Federal Subawards and Subcontracts	13,870	58,135	82,751	90,232	64,450
304 Federal Contracts >\$25,000	-	39,100	27,100	12,596	13,000
305 Consulting Fees/Fees for Services	1,968,365	2,550,086	2,448,378	2,838,517	2,545,748
310 School Resource Office (SRO)	-	-	-	189,970	211,877
315 Technology Repairs & Maintenance	-	-	80	-	-
319 Computer & Technology Services	9,920	-	-	-	-
320 Communications Services	303,306	315,574	251,505	273,381	260,400
329 Postage & Parcel Services	39,517	50,155	34,787	29,095	32,166
330 Utilities	2,904,510	3,039,699	2,828,188	3,086,046	3,189,770
340 Insurance	254,580	253,396	338,863	606,849	804,219
350 Repairs & Maintenance Services	1,294,341	1,428,822	1,718,868	1,132,499	1,019,722
358 Foreign Language Interpreter Services	7,635	4,828	1,910	8,000	8,000

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>Object Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
360 Transportation Contracts	7,636,208	7,997,708	7,958,914	7,899,491	1,968,350
365 Transportation Chargebacks	(35,927)	(37,601)	(20,785)	(3,080)	6,000
366 Travel, Conventions and Conferences	382,098	407,793	320,699	476,165	491,456
368 Out-of-State Travel, Federal Reimbursed	8,851	8,473	1,043	3,000	3,000
369 Entry Fees/Student Travel	478,818	443,682	360,375	166,519	250,725
370 Operating Leases or Rentals	780,118	752,721	809,391	814,673	737,008
389 Staff Tuition and Other Reimbursements	12,303	27,025	23,125	-	-
390 Payments for Education Purposes to other MN Districts	857,301	1,003,599	1,012,462	951,317	957,087
393 Special Education & Transition Programs	18,480	138,101	61,977	41,800	42,962
394 Payments for Educ to Other Agencies	685,727	618,922	675,817	846,025	845,585
396 Salary Purchased from Another District	47,802	48,328	50,092	50,500	-
397 Special Ed Benefits Purchased from Another District	13,926	13,053	15,019	14,235	-
398 Interdepartmental Services Chargeback	(239,100)	(335,531)	(287,780)	(316,705)	(320,125)
401 General Supplies	1,390,835	1,333,998	1,337,443	1,731,003	1,250,068
405 Software-Non Instructional	199,820	151,081	186,075	937,276	947,671
406 Software-Instructional	165,872	143,767	172,877	239,874	69,175
430 Instructional Supplies	774,744	727,292	677,763	857,815	467,328
433 Individualized Instructional Supplies	193,305	119,112	90,861	170,162	212,325
440 Fuel	128,753	247,879	62,256	229,504	560,805
455 Technology Supplies Non-Instructional	5,063	5,357	10,500	15,840	14,898
456 Technology Supplies Instructional	4,467	7,795	3,813	22,844	1,600
460 Textbooks and Workbooks	556,909	535,977	644,612	466,319	544,400
461 Standardized Tests	248,955	196,819	146,005	156,872	133,600
465 Technology Devices Non-Instructional	19,630	6,034	1,194	50,000	144,900
466 Technology Devices Instructional	1,006,300	12,719	85,042	258,564	1,166,325
470 Media Resources	51,877	56,366	51,904	39,579	30,038

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Object Description	Actual	Actual	Actual	Revised Budget	Budget
490 Food	29,901	59,279	41,811	20,377	22,441
505 Software Non-Instructional	54,920	615,330	720,939	190,258	15,000
506 Software Instructional	254,534	233,661	344,453	203,170	-
510 Site or Grounds Acquisition	21,727	232,897	286,755	1,440,031	956,758
520 Building Acquisition or Improvement	1,837,353	2,686,641	1,485,656	2,225,121	3,522,000
530 Equipment	996,062	775,595	466,592	1,899,803	368,757
548 Pupil Transportation Vehicles	168,237	61,673	331,786	41,195	776,528
550 Other Vehicles Purchased	-	59,713	-	142,900	-
555 Technology Equipment Non-Instructional	684,947	796,792	796,432	748,213	200,620
556 Technology Equipment Instructional	592,349	1,079,386	751,430	567,613	890,699
580 Principal on Capital Lease	590,000	615,000	640,000	224,061	1,209,062
581 Interest on Capital Lease	62,000	37,231	12,787	333	50,333
810 Judgments Against the School District	-	-	-	2,309	2,239
820 Dues, Memberships, Licenses	184,024	163,741	167,101	180,590	177,347
891 TRA and PERA Special Pension Expense	393,984	396,044	413,218	400,000	400,000
895 Federal Indirect Costs	(25,642)	(27,357)	(25,913)	(34,901)	(32,643)
896 Taxes, Special Assessments	102,878	18,212	16,651	12,666	17,900
898 Scholarships	152,359	171,230	128,590	170,000	170,000
<b>Total General Fund Expenditures</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>

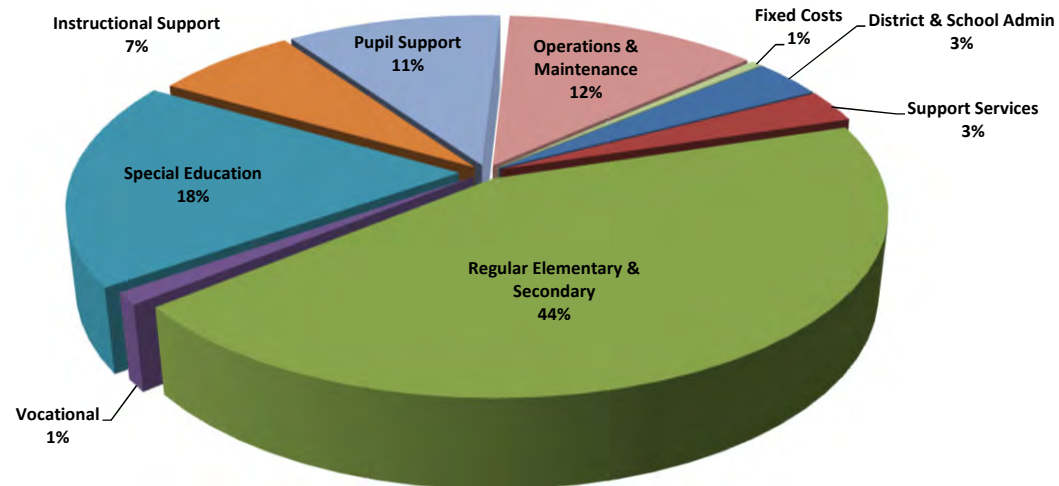


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
District & School Admin	\$ 4,171,213	\$ 4,154,411	\$ 4,736,530	\$ 4,460,589	\$ 4,503,249	\$ 42,660	0.96%
Support Services	3,572,301	3,283,505	3,446,511	3,451,186	3,771,846	320,660	9.29%
Regular Instruction	52,135,727	56,958,064	58,311,268	57,522,310	57,567,405	45,095	0.08%
Vocational Instruction	1,597,596	1,572,167	1,495,625	1,423,058	1,435,330	12,272	0.86%
Special Education	20,221,727	21,725,365	22,801,920	23,675,992	23,837,554	161,562	0.68%
Instructional Support	10,271,765	9,884,696	9,668,770	10,250,812	9,163,205	(1,087,607)	-10.61%
Pupil Support	11,525,808	12,194,378	13,040,523	13,519,869	13,798,652	278,783	2.06%
Operations & Maintenance	14,305,658	15,747,431	14,639,450	17,312,304	16,341,167	(971,137)	-5.61%
Fiscal & Other	254,580	253,396	338,863	606,849	729,219	122,370	20.16%
<b>Total</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ (1,075,342)</b>	<b>-0.81%</b>

**2021-2022 General Fund - Expenditure Summary By Program**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

	2017-2018		2018-2019		2019-2020		2020-2021	2021-2022		Increase		
Expenditures	Actual		Actual		Actual		Revised Budget	Budget		(Decrease)		
District & School Administration (000's)												
Salaries	\$	3,272,311	\$	3,266,138	\$	3,769,939	\$	3,483,412	\$	3,540,093	\$	56,681
Employee Benefits		726,850		738,405		803,727		819,330		824,167		4,837
Purchased Services		79,703		64,515		76,069		67,574		51,123		(16,451)
Supplies & Materials		10,150		12,524		9,585		11,881		10,793		(1,088)
Equipment		9,260		267		657		2,249		1,750		(499)
All Others		72,939		72,563		76,553		76,143		75,323		(820)
Total Expenditures	\$	4,171,213	\$	4,154,411	\$	4,736,530	\$	4,460,589	\$	4,503,249	\$	42,660
Support Services (100's)												
Salaries	\$	2,092,316	\$	1,978,243	\$	2,189,329	\$	2,182,591	\$	2,225,763	\$	43,172
Employee Benefits		508,781		466,239		510,449		624,556		618,702		(5,854)
Purchased Services		482,424		514,368		445,085		469,749		485,470		15,721
Supplies & Materials		225,861		142,249		151,071		165,650		399,222		233,572
Equipment		257,030		181,661		194,014		80,500		95,721		15,221
All Others		5,887		744		(43,437)		(71,860)		(53,032)		18,828
Total Expenditures	\$	3,572,301	\$	3,283,505	\$	3,446,511	\$	3,451,186	\$	3,771,846	\$	320,660
Regular Instruction (200's)												
Salaries	\$	36,405,210	\$	40,733,286	\$	41,424,199	\$	40,958,246	\$	40,804,897	\$	(153,349)
Employee Benefits		8,970,707		9,768,801		10,385,320		10,377,055		10,668,574		291,519
Purchased Services		2,363,126		2,563,615		2,450,724		2,259,011		2,310,520		51,509
Supplies & Materials		3,108,192		2,110,410		2,118,194		2,190,476		2,650,926		460,450
Equipment		877,678		1,348,593		1,512,717		1,270,257		672,848		(597,409)
All Others		410,814		433,360		420,113		467,265		459,640		(7,625)
Total Expenditures	\$	52,135,727	\$	56,958,064	\$	58,311,268	\$	57,522,310	\$	57,567,405	\$	45,095

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

					2020-2021		
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Increase	
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)	
<b>Vocational Instruction (300's)</b>							
Salaries	\$ 840,297	\$ 815,359	\$ 780,168	\$ 689,829	\$ 686,422	\$ (3,407)	
Employee Benefits	227,302	210,597	188,254	183,381	188,167	4,786	
Purchased Services	523,005	535,710	516,548	525,636	542,218	16,582	
Supplies & Materials	-	5,399	5,720	5,680	4,969	(711)	
Equipment	1,439	-	435	6,978	2,000	(4,978)	
All Others	5,553	5,102	4,500	11,554	11,554	-	
<b>Total Expenditures</b>	<b>\$ 1,597,596</b>	<b>\$ 1,572,167</b>	<b>\$ 1,495,625</b>	<b>\$ 1,423,058</b>	<b>\$ 1,435,330</b>	<b>\$ 12,272</b>	
<b>Special Education (400's)</b>							
Salaries	\$ 15,227,603	\$ 16,636,078	\$ 17,407,167	\$ 17,842,188	\$ 17,987,933	\$ 145,745	
Employee Benefits	3,895,940	4,202,775	4,537,761	4,918,119	4,962,913	44,794	
Purchased Services	578,149	578,143	506,367	505,381	460,250	(45,131)	
Supplies & Materials	262,003	197,877	177,447	267,721	301,863	34,142	
Equipment	140,894	-	33,847	-	-	-	
All Others	117,138	110,491	139,331	142,583	124,595	(17,988)	
<b>Total Expenditures</b>	<b>\$ 20,221,727</b>	<b>\$ 21,725,365</b>	<b>\$ 22,801,920</b>	<b>\$ 23,675,992</b>	<b>\$ 23,837,554</b>	<b>\$ 161,562</b>	
<b>Instructional Support (600's)</b>							
Salaries	\$ 7,149,909	\$ 6,166,712	\$ 6,272,419	\$ 6,055,140	\$ 5,729,780	\$ (325,360)	
Employee Benefits	1,656,661	1,443,371	1,482,823	1,491,547	1,507,764	16,217	
Purchased Services	375,094	454,636	514,768	580,993	398,216	(182,777)	
Supplies & Materials	227,211	229,393	225,247	1,455,907	925,661	(530,246)	
Equipment	804,384	1,537,072	1,122,204	609,248	542,857	(66,391)	
All Others	58,507	53,512	51,309	57,977	58,927	950	
<b>Total Expenditures</b>	<b>\$ 10,271,765</b>	<b>\$ 9,884,696</b>	<b>\$ 9,668,770</b>	<b>\$ 10,250,812</b>	<b>\$ 9,163,205</b>	<b>\$ (1,087,607)</b>	

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

	2017-2018		2018-2019		2019-2020		2020-2021	2021-2022		Increase		
Expenditures	Actual		Actual		Actual		Revised Budget	Budget		(Decrease)		
Pupil Support (700's)												
Salaries	\$	3,105,818	\$	3,195,219	\$	3,675,160	\$	3,691,591	\$	6,728,150	\$	3,036,559
Employee Benefits		739,193		762,519		876,256		945,429		1,894,709		949,280
Purchased Services		7,489,471		7,934,249		8,061,268		7,991,138		2,409,683		(5,581,455)
Supplies & Materials		130,083		186,450		77,899		270,730		703,606		432,876
Equipment		44,429		99,323		331,786		603,000		2,038,923		1,435,923
All Others		16,814		16,617		18,155		17,981		23,581		5,600
Total Expenditures	\$	11,525,808	\$	12,194,378	\$	13,040,523	\$	13,519,869	\$	13,798,652	\$	278,783
Operations & Maintenance (800's)												
Salaries	\$	3,868,925	\$	3,963,485	\$	4,199,394	\$	3,958,358	\$	4,158,724	\$	200,366
Employee Benefits		1,079,741		1,080,856		1,215,682		1,181,681		1,199,295		17,614
Purchased Services		5,297,097		5,927,436		5,803,089		6,204,794		5,744,701		(460,093)
Supplies & Materials		812,930		719,171		746,992		827,984		568,534		(259,450)
Equipment		3,127,015		4,027,002		2,641,169		5,110,466		4,635,658		(474,808)
All Others		119,951		29,480		33,123		29,021		34,255		5,234
Total Expenditures	\$	14,305,658	\$	15,747,431	\$	14,639,450	\$	17,312,304	\$	16,341,167	\$	(971,137)
Fiscal & Other (900's)												
Salaries	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Employee Benefits		-		-		-		-		-		-
Purchased Services		254,580		253,396		338,863		606,849		729,219		122,370
Supplies & Materials		-		-		-		-		-		-
Equipment		-		-		-		-		-		-
All Others		-		-		-		-		-		-
Total Expenditures	\$	254,580	\$	253,396	\$	338,863	\$	606,849	\$	729,219	\$	122,370

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

<b>Expenditures</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>	<b>Increase (Decrease)</b>
<b>Total Expenditures</b>						
Salaries	\$ 71,962,389	\$ 76,754,521	\$ 79,717,775	\$ 78,861,355	\$ 81,861,762	\$ 3,000,407
Employee Benefits	17,805,175	18,673,563	20,000,272	20,541,098	21,864,291	1,323,193
Purchased Services	17,442,649	18,826,068	18,712,780	19,211,125	13,131,400	(6,079,725)
Supplies & Materials	4,776,431	3,603,474	3,512,156	5,196,029	5,565,574	369,545
Equipment	5,262,129	7,193,918	5,836,829	7,682,698	7,989,757	307,059
All Others	807,603	721,869	699,646	730,664	734,843	4,179
<b>Total Expenditures</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ (1,075,342)</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DISTRICT WIDE SERVICES**

					2020-2021		
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Increase	
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)	
<b>District &amp; School Administration (000's)</b>							
Salaries	\$ 572,915	\$ 588,621	\$ 739,872	\$ 658,415	\$ 664,983	\$ 6,568	
Employee Benefits	124,713	126,200	146,601	142,547	141,211	(1,336)	
Purchased Services	17,395	20,100	38,295	29,661	16,333	(13,328)	
Supplies & Materials	2,408	2,104	995	2,767	2,843	76	
Equipment	465	-	-	749	750	1	
All Others	60,014	57,180	60,633	62,273	58,773	(3,500)	
<b>Total Expenditures</b>	<b>\$ 777,910</b>	<b>\$ 794,205</b>	<b>\$ 986,396</b>	<b>\$ 896,412</b>	<b>\$ 884,893</b>	<b>\$ (11,519)</b>	

<b>Support Services (100's)</b>							
Salaries	\$ 2,092,316	\$ 1,978,243	\$ 2,189,329	\$ 2,182,591	\$ 2,225,763	\$ 43,172	
Employee Benefits	508,781	466,239	510,449	624,556	618,702	(5,854)	
Purchased Services	482,424	514,368	445,085	469,749	485,470	15,721	
Supplies & Materials	225,861	142,249	151,071	165,650	399,222	233,572	
Equipment	257,030	181,661	194,014	80,500	95,721	15,221	
All Others	5,887	744	(43,437)	(71,860)	(53,032)	18,828	
<b>Total Expenditures</b>	<b>\$ 3,572,301</b>	<b>\$ 3,283,505</b>	<b>\$ 3,446,511</b>	<b>\$ 3,451,186</b>	<b>\$ 3,771,846</b>	<b>\$ 320,660</b>	

<b>Regular Instruction (200's)</b>							
Salaries	\$ 505,584	\$ 615,074	\$ 565,747	\$ 4,073,712	\$ 1,984,805	\$ (2,088,907)	
Employee Benefits	153,669	131,989	367,550	1,037,229	367,384	(669,845)	
Purchased Services	65,706	154,356	125,008	245,193	174,785	(70,408)	
Supplies & Materials	1,885,544	729,504	895,795	1,138,918	1,926,834	787,916	
Equipment	633,470	1,078,206	1,323,995	1,099,632	532,266	(567,366)	
All Others	221,118	232,301	239,554	232,380	234,340	1,960	
<b>Total Expenditures</b>	<b>\$ 3,465,092</b>	<b>\$ 2,941,430</b>	<b>\$ 3,517,649</b>	<b>\$ 7,827,064</b>	<b>\$ 5,220,414</b>	<b>\$ (2,606,650)</b>	

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DISTRICT WIDE SERVICES**

	<b>2020-2021</b>					
<b>Expenditures</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>Revised Budget</b>	<b>2021-2022 Budget</b>	<b>Increase (Decrease)</b>
<b>Vocational Instruction (300's)</b>						
Salaries	\$ 44,453	\$ 10,629	\$ 9,671	\$ 2,106	\$ 1,401	\$ (705)
Employee Benefits	4,338	1,652	1,546	336	229	(107)
Purchased Services	23,866	23,188	16,839	-	6,500	6,500
Supplies & Materials	-	-	544	1,180	469	(711)
Equipment	1,439	-	435	6,978	2,000	(4,978)
All Others	5,553	5,102	4,500	11,554	11,554	-
<b>Total Expenditures</b>	<b>\$ 79,649</b>	<b>\$ 40,572</b>	<b>\$ 33,534</b>	<b>\$ 22,154</b>	<b>\$ 22,153</b>	<b>\$ (1)</b>

<b>Special Education (400's)</b>						
Salaries	\$ 3,533,714	\$ 3,772,119	\$ 3,961,213	\$ 4,676,955	\$ 4,502,698	\$ (174,257)
Employee Benefits	877,943	911,255	1,072,551	1,366,511	1,181,468	(185,043)
Purchased Services	553,505	559,495	485,376	488,631	438,273	(50,358)
Supplies & Materials	118,866	133,144	102,055	253,421	287,563	34,142
Equipment	137,290	-	-	-	-	-
All Others	115,517	109,256	137,058	140,173	122,973	(17,200)
<b>Total Expenditures</b>	<b>\$ 5,336,835</b>	<b>\$ 5,485,269</b>	<b>\$ 5,758,253</b>	<b>\$ 6,925,691</b>	<b>\$ 6,532,975</b>	<b>\$ (392,716)</b>

<b>Instructional Support (600's)</b>						
Salaries	\$ 956,910	\$ 866,023	\$ 877,864	\$ 1,109,601	\$ 815,411	\$ (294,190)
Employee Benefits	175,263	161,743	222,558	264,562	184,275	(80,287)
Purchased Services	196,625	251,371	428,420	433,274	260,625	(172,649)
Supplies & Materials	74,845	77,603	86,628	1,289,380	803,901	(485,479)
Equipment	798,480	1,525,869	1,116,888	605,448	541,157	(64,291)
All Others	43,755	36,950	34,535	37,527	38,277	750
<b>Total Expenditures</b>	<b>\$ 2,245,878</b>	<b>\$ 2,919,558</b>	<b>\$ 2,766,894</b>	<b>\$ 3,739,792</b>	<b>\$ 2,643,646</b>	<b>\$ (1,096,146)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DISTRICT WIDE SERVICES**

Expenditures	2020-2021					
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	Revised Budget	2021-2022 Budget	Increase (Decrease)
<b>Pupil Support (700's)</b>						
Salaries	\$ 594,315	\$ 625,070	\$ 905,924	\$ 769,843	\$ 3,726,957	\$ 2,957,114
Employee Benefits	138,711	148,737	219,445	198,582	1,106,787	908,205
Purchased Services	7,481,399	7,915,233	8,053,984	7,982,539	2,404,817	(5,577,722)
Supplies & Materials	109,589	171,107	60,705	244,363	686,061	441,698
Equipment	44,429	99,323	331,786	603,000	2,038,923	1,435,923
All Others	15,662	15,852	17,256	17,181	22,781	5,600
<b>Total Expenditures</b>	<b>\$ 8,384,105</b>	<b>\$ 8,975,322</b>	<b>\$ 9,589,100</b>	<b>\$ 9,815,508</b>	<b>\$ 9,986,326</b>	<b>\$ 170,818</b>

<b>Operations &amp; Maintenance (800's)</b>						
Salaries	\$ 755,391	\$ 756,537	\$ 848,588	\$ 859,908	\$ 811,271	\$ (48,637)
Employee Benefits	217,938	220,170	277,364	255,617	237,263	(18,354)
Purchased Services	601,593	630,673	665,854	926,227	1,303,038	376,811
Supplies & Materials	214,000	124,156	145,623	443,119	174,540	(268,579)
Equipment	834,316	1,036,639	895,338	1,095,229	2,042,658	947,429
All Others	116,128	28,027	30,240	25,421	30,655	5,234
<b>Total Expenditures</b>	<b>\$ 2,739,366</b>	<b>\$ 2,796,202</b>	<b>\$ 2,863,006</b>	<b>\$ 3,605,521</b>	<b>\$ 4,599,425</b>	<b>\$ 993,904</b>

<b>Victoria Field House (808)</b>						
Salaries	\$ 195,760	\$ 179,102	\$ 170,094	\$ 173,968	\$ 156,517	\$ (17,451)
Employee Benefits	49,942	44,814	52,676	49,789	46,380	(3,409)
Purchased Services	864,514	870,531	780,857	749,358	785,409	36,051
Supplies & Materials	45,370	39,402	38,920	25,790	31,054	5,264
Equipment	19,028	-	-	4,000	4,000	-
All Others	200	-	885	900	900	-
<b>Total Expenditures</b>	<b>\$ 1,174,815</b>	<b>\$ 1,133,848</b>	<b>\$ 1,043,431</b>	<b>\$ 1,003,805</b>	<b>\$ 1,024,260</b>	<b>\$ 20,455</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DISTRICT WIDE SERVICES**

Expenditures	2020-2021					
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	Revised Budget	2021-2022 Budget	Increase (Decrease)
Multi-Purpose Facility (240)						
Salaries	\$ 21,976	\$ 28,510	\$ 28,324	\$ 27,562	\$ 33,205	\$ 5,643
Employee Benefits	4,233	5,857	6,102	6,711	8,331	1,620
Purchased Services	134,365	251,559	182,462	259,756	259,342	(414)
Supplies & Materials	8,471	1,468	1,306	750	1,500	750
Equipment	68,802	-	1,685	16,800	-	(16,800)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 237,847	\$ 287,395	\$ 219,878	\$ 311,579	\$ 302,378	\$ (9,201)
Facility Rental (812)						
Salaries	\$ 251,753	\$ 257,984	\$ 215,829	\$ 154,991	\$ 242,809	\$ 87,818
Employee Benefits	57,141	53,135	46,610	31,232	59,526	28,294
Purchased Services	24,280	28,445	28,287	20,248	30,465	10,217
Supplies & Materials	7,919	5,083	5,014	5,250	9,700	4,450
Equipment	29,974	9,807	-	10,500	11,000	500
All Others	-	-	-	-	-	-
Total Expenditures	\$ 371,066	\$ 354,454	\$ 295,740	\$ 222,221	\$ 353,500	\$ 131,279
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	254,580	253,396	338,863	606,849	729,219	122,370
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 254,580	\$ 253,396	\$ 338,863	\$ 606,849	\$ 729,219	\$ 122,370

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DISTRICT WIDE SERVICES**

<b>Expenditures</b>	<b>2020-2021</b>					
	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>Revised Budget</b>	<b>2021-2022 Budget</b>	<b>Increase (Decrease)</b>
<b>Total Expenditures</b>						
Salaries	\$ 9,525,087	\$ 9,677,913	\$ 10,512,455	\$ 14,689,652	\$ 15,165,820	\$ 470,525
Employee Benefits	2,312,674	2,271,791	2,923,451	3,977,672	3,951,556	(27,736)
Purchased Services	10,700,252	11,472,714	11,589,331	12,211,485	6,894,276	(5,316,795)
Supplies & Materials	2,692,874	1,425,819	1,488,655	3,570,588	4,323,687	752,349
Equipment	2,824,722	3,931,506	3,864,141	3,522,836	5,268,475	1,762,439
All Others	583,835	485,413	481,224	455,549	467,221	11,672
<b>Total Expenditures</b>	<b>\$ 28,639,443</b>	<b>\$ 29,265,155</b>	<b>\$ 30,859,257</b>	<b>\$ 38,427,782</b>	<b>\$ 36,071,035</b>	<b>\$ (2,356,747)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**FEDERAL COVID FUNDS**

		<b>2020-21 Budget</b>	<b>2021-22 Budget</b>
<b>Coronavirus Aid, Relief and Economic Security Act (CARES)</b>			
151	ESSER I 90%-MN High School League, Additional Staffing, PPE, Cleaning Supplies, Includes a Non-Public Share	\$ 236,558	\$ -
152	ESSER I 9.5%-Mental Health Support Staffing and Supplies, Summer School, Technology, Includes a Non-Public Share	240,428	-
153	GEERS - Summer School Programming, Technology, Includes a Non-Public Share	107,621	-
154	Coronavirus Relief Funds (CRF) - General Fund - Air Filtration/Purification System, PPE, Cleaning & Sanitizing, Technology Hot Spots and Devices, Super Substitutes, Additional Staffing, Social Emotional Curriculum	2,376,172	-
154	Coronavirus Relief Funds (CRF) - Nutrition Services - Supplies for Meal Distribution	8,978	-
154	Coronavirus Relief Funds (CRF) - Community Services - Tier 1 Child Care	80,000	-
154	Coronavirus Relief Funds (CRF) - Community Services - Childcare Awareness	165,000	
499	GEERS Early Childhood Grant - Community Services	81,115	91,298
<b>Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)</b>			
155	ESSER II-PPE, Cleaning Supplies, Additional Staffing including Super Substitutes	429,512	377,952
<b>American Rescue Plan (ARP)</b>			
160	ESSER III-504 Coordinator, Additional Staffing, 4 Buses, Learning Acceleration Support	-	1,175,759
161	ESSER III - Learning Loss - Additional FTE - Elementary & Middle School	-	362,690
<b>Total</b>		<b>\$ 3,725,384</b>	<b>\$ 2,007,699</b>

In addition to the funds above, the District received \$11,618 in reimbursements for PPE and cleaning and sanitation supplies from Laketown Township and \$4,886 from Dahlgren Township through their CARES funding.

The District will also receive funds for an expanded summer school program through ESSER II. The exact amount has not yet been determined.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**TRANSPORTATION**

	<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	<b>2021-2022</b>		<b>Increase</b>
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Revised Budget</b>	<b>Budget</b>		<b>(Decrease)</b>
<b>Expenditures</b>										
Salaries	\$	209,187	\$	216,388	\$	230,453	\$ 230,208	\$	3,130,414	\$ 2,900,206
Employee Benefits		53,854		56,892		61,366	62,718		956,846	894,128
Purchased Services		7,241,929		7,651,990		7,760,844	7,738,939		2,167,625	(5,571,314)
Supplies & Materials		76,286		150,695		6,856	190,093		677,490	487,397
Equipment		36,978		83,728		331,786	600,000		2,035,923	1,435,923
All Others		406		425		498	1,000		6,600	5,600
<b>Total Expenditures</b>	<b>\$</b>	<b>7,618,641</b>	<b>\$</b>	<b>8,160,118</b>	<b>\$</b>	<b>8,391,803</b>	<b>\$ 8,822,958</b>	<b>\$</b>	<b>8,974,898</b>	<b>\$ 151,940</b>

Prior to 2021-2022, transportation services was outsourced to a variety of transportation companies. A transportation study was performed in 2018-2019 and in July of 2019, the school board voted to bring transportation in house. The primary reasons to bring the program in house was for better control of operations, direct contact with the drivers and staff, better control of safety programs and fleet maintenance. Additionally, the district intends to realize savings once the program is up and running.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL**

	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Kinder Academy/Kindergarten Center	\$ 671,259	\$ 727,533	\$ 692,801	\$ 674,799	\$ 720,573	\$ 45,774
Bluff Creek Elementary	5,310,546	5,881,784	5,842,466	5,331,474	5,248,708	(82,766)
Carver Elementary	5,637,063	6,184,243	6,624,862	6,515,973	6,795,260	279,287
Chanhassen Elementary	4,660,470	4,674,995	4,781,935	4,576,236	4,684,205	107,969
Clover Ridge Elementary	5,804,904	5,946,136	5,927,670	5,652,913	5,844,984	192,071
East Union Elementary	1,734,574	1,610,870	1,595,674	1,610,717	1,563,781	(46,936)
Jonathan Elementary	4,757,476	5,226,688	5,217,469	4,891,398	4,968,247	76,849
La Academia	3,186,665	3,257,093	3,350,283	3,445,724	3,741,216	295,492
Victoria Elementary	4,981,442	5,385,430	5,635,627	5,716,759	5,631,546	(85,213)
Chaska Middle East	5,805,198	5,990,694	6,221,544	5,593,079	5,458,253	(134,826)
Chaska Middle West	6,606,223	7,227,395	8,143,404	7,856,153	7,191,964	(664,189)
Pioneer Ridge Middle	5,739,072	6,080,328	5,795,860	5,593,699	5,575,473	(18,226)
Chaska High	12,995,804	14,088,296	14,610,656	15,925,891	14,553,837	(1,372,054)
Chanhassen High	13,501,299	14,588,427	14,494,522	15,107,479	14,125,657	(981,822)
Integrated Arts Academy	1,026,342	1,096,125	1,169,215	1,244,407	1,173,479	(70,928)
<b>Total</b>	<b>\$ 82,418,337</b>	<b>\$ 87,966,036</b>	<b>\$ 90,103,987</b>	<b>\$ 89,736,701</b>	<b>\$ 87,277,183</b>	<b>\$ (2,459,518)</b>

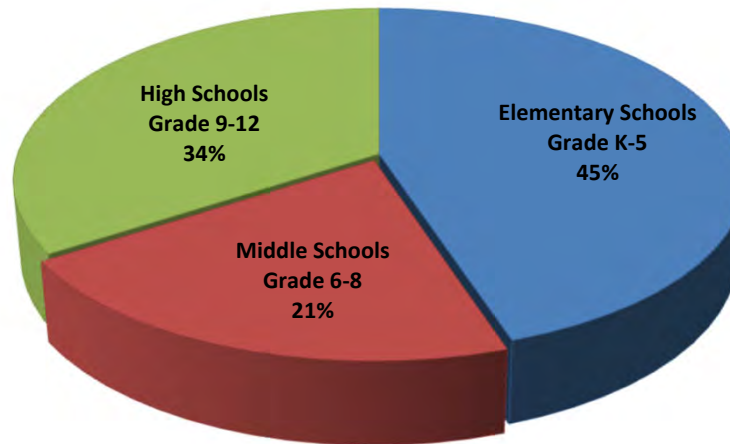
*Excluding Long-term Facility Maintenance (LTFM) expenses*

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL**

	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
Elementary Schools Grade K-5	\$ 36,744,399	\$ 38,894,770	\$ 39,668,786	\$ 38,415,993	\$ 39,198,520
Middle Schools Grade 6-8	18,150,493	19,298,417	20,160,808	19,042,931	18,225,690
High Schools Grade 9-12	27,523,445	29,772,848	30,274,393	32,277,777	29,852,973
	<b>\$ 82,418,337</b>	<b>\$ 87,966,036</b>	<b>\$ 90,103,987</b>	<b>\$ 89,736,701</b>	<b>\$ 87,277,183</b>

**2021-2022 Expenses By School Category**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**GENERAL FUND - LONG-TERM FACILITY MAINTENANCE (LTFM) EXPENDITURE SUMMARY BY SCHOOL**

	<b>2017-2018</b>		<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Revised Budget</b>	<b>Budget</b>
Kinder Academy/Kindergarten Center	\$	13,166	\$	-	\$	-	\$	-
Bluff Creek Elementary		591,990		89,749		357,162		165,918
Carver Elementary		5,725		4,538		19,624		18,355
Chanhassen Elementary		12,675		86,281		111,459		51,421
Clover Ridge Elementary		58,856		70,147		54,478		78,830
East Union Elementary		271,947		396,065		10,504		22,683
Jonathan Elementary		7,982		108,433		71,872		592,265
La Academia		469,728		109,066		11,973		42,620
Victoria Elementary		30,398		95,389		71,393		113,082
Chaska Middle East		77,382		561,113		351,701		177,791
Chaska Middle West		125,513		1,394,655		883,092		385,128
Pioneer Ridge Middle		82,634		65,290		93,297		103,091
Chaska High		456,890		487,026		305,337		724,827
Chanhassen High		116,566		113,482		256,560		1,210,538
Integrated Arts Academy		126		-		-		-
<b>Total</b>	<b>\$</b>	<b>2,321,580</b>	<b>\$</b>	<b>3,581,233</b>	<b>\$</b>	<b>2,598,450</b>	<b>\$</b>	<b>3,686,549</b>
								<b>\$ 2,633,000</b>

**Summary by Category of School**

Elementary Schools Grade K-5	\$	1,462,468	\$	959,668	\$	708,464	\$	1,085,174	\$	1,108,000
Middle Schools Grade 6-8		285,529		2,021,057		1,328,089		666,010		705,000
High Schools Grade 9-12		573,582		600,507		561,896		1,935,365		820,000
<b>Total</b>	<b>\$</b>	<b>2,321,580</b>	<b>\$</b>	<b>3,581,233</b>	<b>\$</b>	<b>2,598,450</b>	<b>\$</b>	<b>3,686,549</b>	<b>\$</b>	<b>2,633,000</b>

**KINDER ACADEMY (509)**  
Principal - Gretchen Kleinsasser

Total Students	78	71	53	49	58
Spending per Student	\$ 8,606	\$ 10,247	\$ 13,072	\$ 13,771	\$ 12,424

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*

### 2021-2022 Expenditures

Category	Percentage
Salaries	78%
Employee Benefits	21%
Purchased Services	0%
Supplies & Materials	1%
Equipment	0%
All Others	0%

### Enrollment as of October 1

Grade	2017-18	2018-19	2019-20	2020-21	2021-22*
K	78	71	53	49	58
1st					
2nd					
3rd					
4th					
5th					
<b>Total</b>	<b>78</b>	<b>71</b>	<b>53</b>	<b>49</b>	<b>58</b>

Enrollment from the MN Automated Reporting Student System (MARSS)  
 \*projected enrollment

F/R	5.8%	8.5%	2.8%	2.0%	na

Page 106



# KINDER ACADEMY

		Staffing Allocations					District Allocations								Alternative Allocations								
Last Name	First Name	Kinder Academy				Specialists	↑ FTE	Counselor	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy Aid	ADSS	Title 1	KA Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Hanson	Lynn	1.00																		1.00			1.00
Smith	Trista	1.00																		1.00			1.00
Welsh	Annie	1.00																		1.00			1.00
Kissock	Angie					PE	0.15													0.15		0.85	1.00
Williams	Megan					PE	0.15													0.15		0.85	1.00
Kantor	Mike					Art	0.12													0.12		0.74	0.86
Elise	Jacobson					Music	0.12													0.12		0.68	0.80
Rome	Jessica							0.20												0.20		0.80	1.00
Guyton	Gaye									0.15										0.15		0.75	0.90
Aschenbeck	Susan										0.20									0.20		0.80	1.00
Young	Danielle											0.09								0.09		0.91	1.00
Decorsey	Drew													0.50						0.50		0.50	1.00
Nunez	Sal														0.25					0.25		0.75	1.00
FTE Used		3.00					0.54	0.20	0.00	0.15	0.20	0.09	0.00	0.50	0.25	0.00	0.00	0.00	0.00				
FTE Allotted		3.00					0.54	-	0.00	0.15	0.25	-	-	-	-		0.00	0.00	0.00				
Difference		0.00					0.00	-	0.00	0.00	0.05	-	-	-	-		0.00	0.00	0.00				

## Grand Total K-5

**FTE**  
 FTE Used 3.00  
 FTE Allotted 3.00  
 Difference 0.00

## Specialist's FTE

Art 0.12  
 Band 0.00  
 Music 0.12  
 PE 0.30  
 Other 0.00

## Notes:

1. Specialists FTE: PE = .30, Art = .12, Music = .12

VACANT = RED  
 LTS/TEMP = PURPLE  
 LOA = BLUE  
 OTHER ASGMT = PINK

## KINDER ACADEMY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Kleinsasser	Gretchen	Principal	2.00	6.00	8.00
McNair	Stephanie	Dean	2.00	6.00	8.00
Rosas Pulido	Eva	Principal Admin Assistant	2.00	6.00	8.00
Duininck	Tracy	Building Admin Assistant	2.00	6.00	8.00
Deavan	Leeann	Nurse	2.00	6.00	8.00

VACANT = **RED**  
 LTS/TEMP = **PURPLE**  
 LOA = **BLUE**  
 OTHER ASGMT = **PINK**

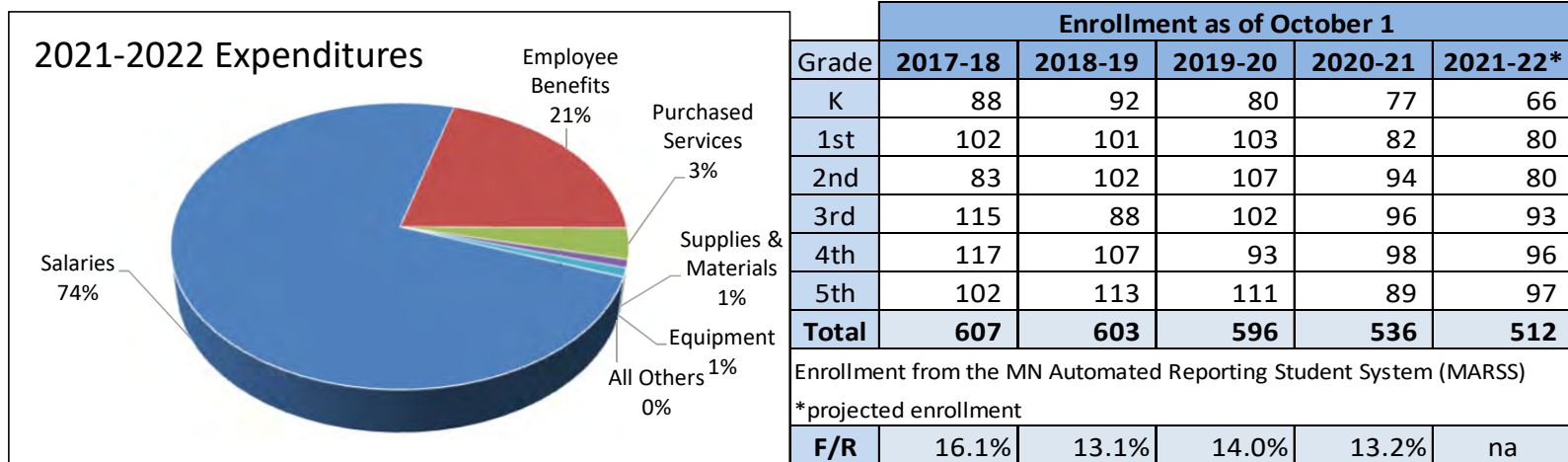
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**BLUFF CREEK ELEMENTARY (510)  
Principal - Beth Holm**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 3,951,575	\$ 4,307,066	\$ 4,415,997	\$ 3,976,429	\$ 3,905,662	\$ (70,767)
Employee Benefits	995,193	1,079,770	1,112,448	1,055,787	1,099,037	43,250
Purchased Services	255,722	241,507	330,578	260,699	185,995	(74,704)
Supplies & Materials	107,830	118,499	109,902	73,199	48,929	(24,270)
Equipment	590,170	223,729	229,738	129,078	51,885	(77,193)
All Others	2,045	962	964	2,200	2,200	-
Less LTFM Expenditures	(591,990)	(89,749)	(357,162)	(165,918)	(45,000)	120,918
<b>Total Expenditures</b>	<b>\$ 5,310,546</b>	<b>\$ 5,881,784</b>	<b>\$ 5,842,466</b>	<b>\$ 5,331,474</b>	<b>\$ 5,248,708</b>	<b>\$ (82,766)</b>

Total Students	607	603	596	536	512
Spending per Student	\$ 8,749	\$ 9,754	\$ 9,803	\$ 9,947	\$ 10,251

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

**BLUFF CREEK ELEMENTARY**

		Staffing Allocations									District Allocations									Alternative Allocations								
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Future Use	Compensatory	Literacy	ADSS	Title 1	BCE Total FTE	Travel FTE	FTE @ Other Buldings	Grand Total FTE
Currence	Tina	1.00																							1.00			1.00
Palmateer	Amy	1.00																							1.00			1.00
Van Bergen	Renee	1.00																							1.00			1.00
Benson	Nancy		1.00																						1.00			1.00
Buteyn	Kendra		1.00																						1.00			1.00
Wilkinson	Denise		1.00																						1.00			1.00
Krekelberg	Janet			1.00																					1.00			1.00
McNabb	Vicki			1.00																					1.00			1.00
Taylor-Thone	Christine			1.00																					1.00			1.00
Bogart	Rebecca				1.00																				1.00			1.00
Gustafson	Jonathan				1.00																				1.00			1.00
Miklya	Kyle				1.00																				1.00			1.00
Swenson	Michelle				1.00																				1.00			1.00
Becker	Jennifer					1.00																			1.00			1.00
Torrey	Claire					1.00																			1.00			1.00
Ottinger	Cynthia					1.00																			1.00			1.00
Constantine	Tonya					0.00																			0.00			0.00
Aker	Mary						1.00																		1.00			1.00
Myhr	Julie						1.00																		1.00			1.00
Tellinghuisen	Jody						1.00																		1.00			1.00
Monson	Tamara																								0.00			0.00
Barker	Casey								Music	0.76															0.76			0.76
Edlund	Anna								Other					0.65										0.35	1.00			1.00
Bergslien	Timothy								PE	0.90													0.10	1.00	1.00			1.00
Godwin-Lemke	Stacy								PE	1.00														1.00	1.00			1.00
Vacancy									Band															0.00				0.00
Wilcox	Julia								Art	0.76														0.76	1.00			0.76
Kuske	Mark											0.25												0.25	1.00		0.75	1.00
Gilbert	Liisa												0.50											0.50	1.00		0.50	1.00
Von Barnes	Amy												1.00											1.00	1.00			1.00
Peralez	Lori														1.00									1.00	1.00			1.00
Parsons	Linda															0.50								0.50	1.00		0.50	1.00
Dahl	Corinne																1.00							1.00	1.00			1.00
Dean	Eric																0.60							0.60	1.00		0.40	1.00
Brouse	Jenna																	1.00						1.00	1.00			1.00
Huaman	Darla																	1.00						1.00	1.00			1.00
Patterson	Lynn																	0.50						0.50	1.00		0.50	1.00
Hall	Brandi																	1.00						1.00	1.00			1.00
Kneib	Amanda																	1.00						1.00	1.00			1.00

# BLUFF CREEK ELEMENTARY

		Staffing Allocations									District Allocations										Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Future Use	Compensatory	Literacy	ADSIIS	Title 1	BCE Total FTE	Travel FTE	FTE @ Other Buldings	Grand Total FTE
Landgrebe	Bradley																	1.00							1.00			
Woyda	Kalli																	1.00							1.00			
Beer	Kristine																		1.00						1.00			
	FTE Used	3.00	3.00	3.00	4.00	3.00	3.00			3.42	0.00	0.25	1.50	0.65	1.00	0.50	1.60		6.50	1.00	0.00	0.00	0.00	0.45	0.00			
	FTE Allotted	3.00	3.00	3.00	4.00	3.00	3.00			3.42	-		1.50	0.65	1.00	-	-		-	-	-	-	0.50	0.80	-			
	Difference	0.00	0.00	0.00	0.00	0.00	0.00			0.00	-		0.00	0.00	0.00	-	-		-	-	-	-	0.50	0.35	-			

## Grand Total K-5 FTE

FTE Used 19.00  
FTE Allotted 19.00  
Difference 0.00

## Specialist's FTE

Art 0.76  
Band 0.00  
Music 0.76  
PE 1.90  
Other 0.00

## Notes:

1. Specialists FTE: PE = 1.9, Art = .76, Music = .76, Band = 0

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK

### BLUFF CREEK ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Holm	Beth	Principal	8.00		8.00
Best	Jane	Admin Dean	8.00		8.00
Schmidt	Jacqueline	Principal Admin Assistant	8.00		8.00
Pharis	Jennifer	Building Admin Assistant	8.00		8.00
Smith	Kelly	Sp Ed Clerical Support	7.00		7.00
Bakke	Allison	Custodian - Night	8.00		8.00
Balbuena	Tyler	Custodian - Night Lead	8.00		8.00
Therres	Roger	Custodian - Head	8.00		8.00
Belling	Dorothy	Nutrition Services	4.00		4.00
Cison	Catherine	Nutrition Services	4.00		4.00
Libengood	Jacqueline	Nutrition Services - Site Manager	6.50		6.50
Hansen	Jodi	Nutrition Services	5.50		5.50
Vacancy		Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

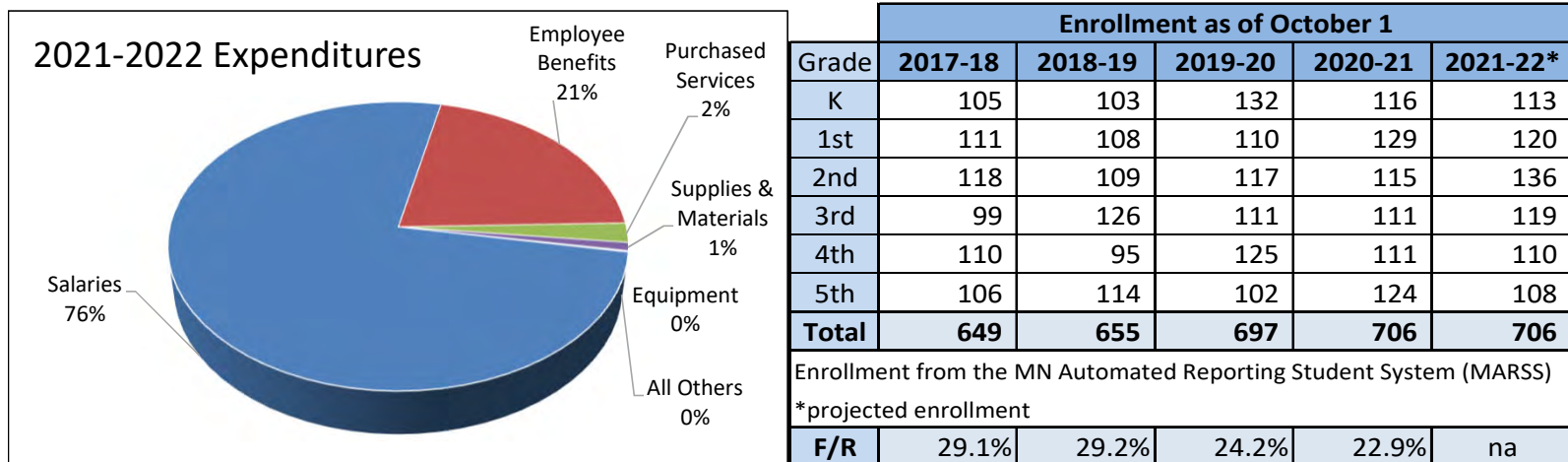
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CARVER ELEMENTARY (504)  
Principal - Ryan Finke**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 4,297,899	\$ 4,739,245	\$ 5,105,256	\$ 4,934,648	\$ 5,138,788	\$ 204,140
Employee Benefits	1,087,818	1,190,432	1,274,368	1,297,176	1,437,411	140,235
Purchased Services	145,371	165,618	166,501	149,179	147,710	(1,469)
Supplies & Materials	108,333	77,673	84,491	78,038	61,578	(16,460)
Equipment	2,259	14,426	11,331	73,087	7,573	(65,514)
All Others	1,108	1,388	2,539	2,200	2,200	-
Less LTFM Expenditures	(5,725)	(4,538)	(19,624)	(18,355)	-	18,355
<b>Total Expenditures</b>	<b>\$ 5,637,063</b>	<b>\$ 6,184,243</b>	<b>\$ 6,624,862</b>	<b>\$ 6,515,973</b>	<b>\$ 6,795,260</b>	<b>\$ 279,287</b>

Total Students	649	655	697	706	706
Spending per Student	\$ 8,686	\$ 9,442	\$ 9,505	\$ 9,229	\$ 9,625

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

**CARVER ELEMENTARY**

		Staffing Allocations								District Allocations								Alternative Allocations									
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSS	Title 1	CVR Total FTE	Travel FTE	FTE @ Other Buldings	Grand Total FTE
Hovey	Rachel	1.00																						1.00			1.00
Kuipers	Sarah	1.00																						1.00			1.00
Senden	Julie	1.00																						1.00			1.00
Torp	JoAnne	1.00																						1.00			1.00
Hammond	Jenny		1.00																					1.00			1.00
Hempel	Sarah		1.00																					1.00			1.00
Pollitt	Lindsey		1.00																					1.00			1.00
Puk	Erin		1.00																					1.00			1.00
Yurek	Carla		1.00																					1.00			1.00
Beauchamp	Andy				1.00																			1.00			1.00
Vacancy					1.00																			1.00			1.00
Vacancy					1.00																			1.00			1.00
Hugget	Deb				1.00																			1.00			1.00
Stodolka	Kristina				1.00																			1.00			1.00
Burtzel	Carime			1.00																				1.00			1.00
Vacancy				1.00																				1.00			1.00
Lanyk	Susan			1.00																				1.00			1.00
Maravigli	Aimee			1.00																				1.00			1.00
Scherbing	Kelly			1.00																				1.00			1.00
Olson	Katherine					1.00																		1.00			1.00
Smith	Ann					1.00																		1.00			1.00
Stearns	Edie					0.00																		0.00			0.00
Vacancy						1.00																		1.00			1.00
Weber	Jami					1.00																		1.00			1.00
Barnett	Michael																							0.00			0.00
Killian	Jennifer						1.00																	1.00			1.00
Leigh	Blair						1.00																	1.00			1.00
Schladweiler	Michael						1.00																	1.00			1.00
Shilson	Corey						1.00																	1.00			1.00
Becker	Tom								PE	1.00														1.00			1.00
Ford	Daniel								PE	1.00														1.00			1.00
Maus	Kendra								PE	0.60														0.60		0.40	1.00
Vacancy									PE	0.20												0.80		1.00			1.00
Kantos	Jeffrey								Music	1.00														1.00			1.00
Nebel	Molly								Art	1.00														1.00			1.00
Prescott	Karen								Band	0.50														0.50		0.50	1.00
Varpness	Ann										1.00													1.00			1.00
Ward	Jordan											1.00												1.00			1.00
Gramith	Joanne												0.20											0.20	0.05	0.70	0.95
Scanlon	Yvette												1.00											1.00			1.00
Wright	Joan													0.65						0.35				1.00			1.00



# CARVER ELEMENTARY

		Staffing Allocations									District Allocations									Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSS	Title 1	CVR Total FTE	Travel FTE	FTE @ Other Buldings	Grand Total FTE
Valiant	Gwen														1.00									1.00			1.00
Parsons	Linda															0.50								0.50		0.50	1.00
Vacancy																	0.26							0.26		0.54	0.80
Dawson Koch	Megan																	1.00						1.00			1.00
Hallgren	Mary Ann																	1.00						1.00			1.00
Johnson	Johanna																	1.00						1.00			1.00
Larmour	Dana																	1.00						1.00			1.00
Raffelson	Amy																	0.50						0.50	0.50		1.00
Rieke	Mariah																	1.00						1.00			1.00
Vermeulen	Sandra																	1.00						1.00			1.00
Havlicek	Christie																		1.00					1.00			1.00
Holter	Darcy																		1.00					1.00			1.00
Christenson	Mary Michele																						0.58	0.58			0.58
Haas	Kathleen																						0.16	0.16			0.16
Steinbreck	Dawn																						0.58	0.58			0.58
Holmes	Sarah																				0.50	0.50		1.00			1.00
	FTE Used	4.00	5.00	5.00	5.00	4.00	4.00			5.30	1.00	1.00	1.20	0.65	1.00	0.50	0.26	6.50	2.00	0.35	0.50	1.30	1.33				
	FTE Allotted	4.00	5.00	5.00	5.00	4.00	4.00			5.36	-	-	1.20	0.65	1.00	-	-	-	-	-	0.50	1.30					
	Difference	0.00	0.00	0.00	0.00	0.00	0.00			0.06	-	-	0.00	0.00	0.00	-	-	-	-	-	0.00	0.00					

## Grand Total K-5 FTE

FTE Used 27.00  
FTE Allotted 27.00  
Difference 0.00

## Specialist's FTE

Art 1.00  
Band 0.50  
Music 1.00  
PE 2.80  
Other 0.00

## Notes:

1. Specialists FTE: PE = 2.7, Art = 1.08, Music = 1.08, Band = .5

VACANT = RED

LTS/TEMP = PURPLE

LOA = BLUE

OTHER ASGMT = PINK

### CARVER ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Finke	Ryan	Principal	8.00		8.00
Zemek	Chuck	Dean	8.00		8.00
Worthley	Terri	Principal Admin Assistant	8.00		8.00
Laughlin	Lisa	Building Admin Assistant	8.00		8.00
Kaufmann	Amy	Custodian - Night	8.00		8.00
Llaven	Roman	Custodian - Night Lead	8.00		8.00
Taylor	Joeana	Custodian - Night	8.00		8.00
Zellmann	Daniel	Custodian - Head	8.00		8.00
Brink	Callie	Nutrition Services	5.00		5.00
Liebeg	Catherine	Nutrition Services	3.50		3.50
Vickmark	Dana	Nutrition Services	4.50		4.50
Walton	Charles	Nutrition Services	3.00		3.00
Wagner	Aelxa	Nutrition Services - Manager	6.50		6.50
Rotunda	Christy	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

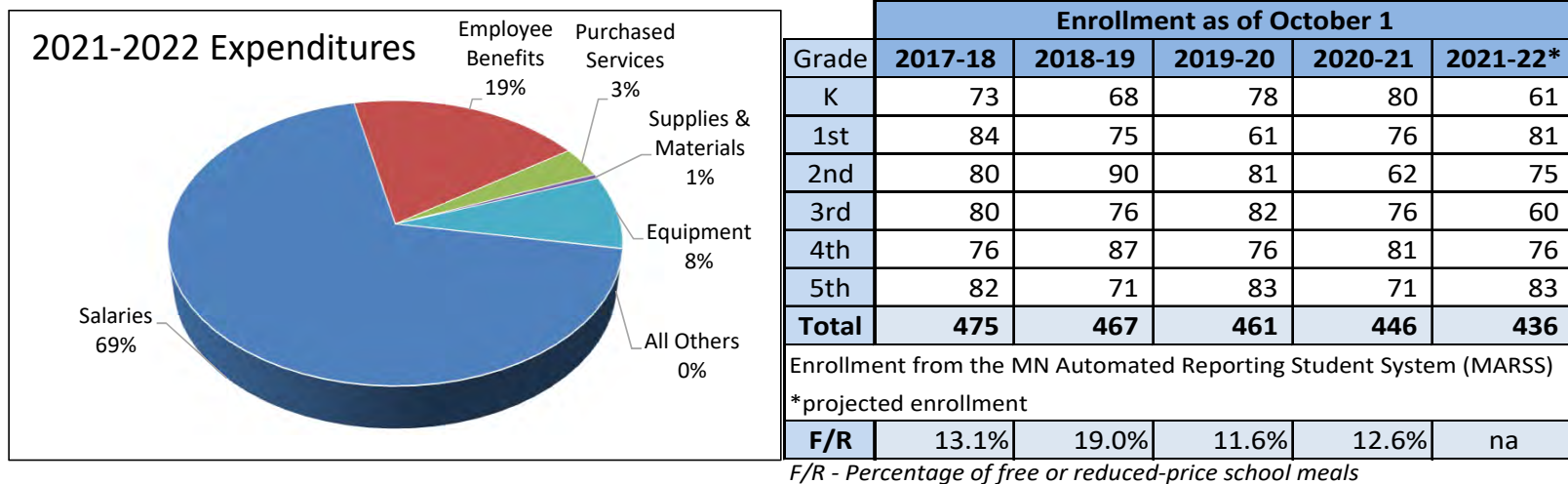
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CHANHASSEN ELEMENTARY (506)  
Principal - Greg Lange**

Expenditures	2020-2021					
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	Revised Budget	2021-2022 Budget	Increase (Decrease)
Salaries	\$ 3,453,513	\$ 3,518,615	\$ 3,613,471	\$ 3,384,392	\$ 3,512,418	\$ 128,026
Employee Benefits	862,090	874,982	905,390	869,076	960,623	91,547
Purchased Services	217,598	214,565	197,064	227,957	175,725	(52,232)
Supplies & Materials	84,553	69,954	83,301	39,845	26,646	(13,199)
Equipment	53,118	81,117	91,146	104,187	421,593	317,406
All Others	2,273	2,043	3,020	2,200	2,200	-
Less LTFM Expenditures	(12,675)	(86,281)	(111,459)	(51,421)	(415,000)	(\$363,579)
<b>Total Expenditures</b>	<b>\$ 4,660,470</b>	<b>\$ 4,674,995</b>	<b>\$ 4,781,935</b>	<b>\$ 4,576,236</b>	<b>\$ 4,684,205</b>	<b>\$ 107,969</b>

Total Students	475	467	461	446	436
Spending per Student	\$ 9,812	\$ 10,011	\$ 10,373	\$ 10,261	\$ 10,744

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



**CHANHASSEN ELEMENTARY**

		Staffing Allocations										District Allocations									Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	3/4 Multiage	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSS	Title 1	CHN EI Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Goldade	Kalie	1.00																							1.00			1.00
Montoya	Wendy	1.00																							1.00			1.00
Volp	Kristen	1.00																							1.00			1.00
Boeck	Stacia		1.00																						1.00			1.00
Stebbins	Jodi		1.00																						1.00			1.00
Thelen	Colette		1.00																						1.00			1.00
Gove	Molly			1.00																					1.00			1.00
Mettert	Gretchen			1.00																					1.00			1.00
Olson	Jennifer			1.00																					1.00			1.00
Larsen	Mary				1.00																				1.00			1.00
Knoblauch	Rebecca					1.00																			1.00			1.00
Netz	Nancy					1.00																			1.00			1.00
Holst	Rachel						1.00																		1.00			1.00
Lannon	Michelle						1.00																		1.00			1.00
Wolf	David						0.00	1.00																	1.00			1.00
Jackson	Virginia							1.00																	1.00			1.00
Peterson	Gregory							1.00																	1.00			1.00
Anderson	Kathryn									Music	0.68											0.32			1.00			1.00
Vacancy										Band	0.50														0.50		0.50	1.00
Jensen	Corey									PE	0.70														0.70	0.05	0.40	1.15
Ische	Jean									Art	0.68											0.08			0.76	0.04	0.20	1.00
Rowlandson	Justin									PE	1.00														1.00			1.00
Hella	Kristin											1.00													1.00			1.00
Kuske	Mark												0.45												0.45		0.55	1.00
Zahrte	Tim													0.60											0.60		0.40	1.00
McGinnis	Amy														0.65										0.65			0.65
Simon	Gayle															1.00									1.00			1.00
McCue	Sheila																0.40								0.40		0.40	0.80
Engen	Sally																		1.00						1.00			1.00
Pfaff	Madison																		1.00						1.00			1.00
Schwartz	Sarah																		1.00						1.00			1.00
Tschida	Michaela																		1.00						1.00			1.00

# CHANHASSEN ELEMENTARY

		Staffing Allocations										District Allocations								Alternative Allocations								
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	3/4 Multiage	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSSIS	Title 1	CHN El Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Radtke	Ellen																			0.80					0.80		0.20	1.00
Snow	Connie																			0.20					0.20		0.20	0.40
Green	Barbara																						0.40		0.40	0.05	0.55	1.00
	FTE Used	3.00	3.00	3.00	1.00	2.00	2.00	3.00			3.56	1.00	0.45	0.60	0.65	1.00	0.40	0.00	4.00	1.00	0.00	0.40	0.40	0.00				
	FTE Allotted	3.00	3.00	3.00	2.00	0.00	3.00	3.00			3.56	-		0.60	0.65	1.00	-	-	-	-	-	0.40	0.40	-				
	Difference	0.00	0.00	0.00	1.00	-2.00	1.00	0.00			0.00	-		0.00	0.00	0.00	-	-	-	-	-	0.00	0.00	-				

## Grand Total K-5 FTE

FTE Used 17.00  
FTE Allotted 17.00  
Difference 0.00

## Specialist's FTE

Art 0.68  
Band 0.50  
Music 0.68  
PE 1.70  
Other 0.00

## Notes:

1. Specialists FTE: PE = 1.7, Art = .68, Music = .68, Band = .5

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK

### CHANHASSEN ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Lange	Greg	Principal	8.00		8.00
Kison	Jonathan	Dean	8.00		8.00
Leonard	Julie	Principal Admin Assistant	8.00		8.00
Wyman	Ann	Building Admin Assistant	8.00		8.00
Johnson	Kyle	Custodian - Head	8.00		8.00
Swaray Sr.	Henry	Custodian - Night Lead	8.00		8.00
Ashpole	Patricia	Nutrition Services	4.00		4.00
Fajdetich	Timaree	Nutrition Services	3.25		3.25
Wickenhauser	Michelle	Nutrition Services - Stie Manager	6.50		6.50
Braun	Alyssa	Nutrition Services	3.50		3.50
Wickstrom	Andrea	Child Specific Nurse	8.00		8.00
Kelly	Debra	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

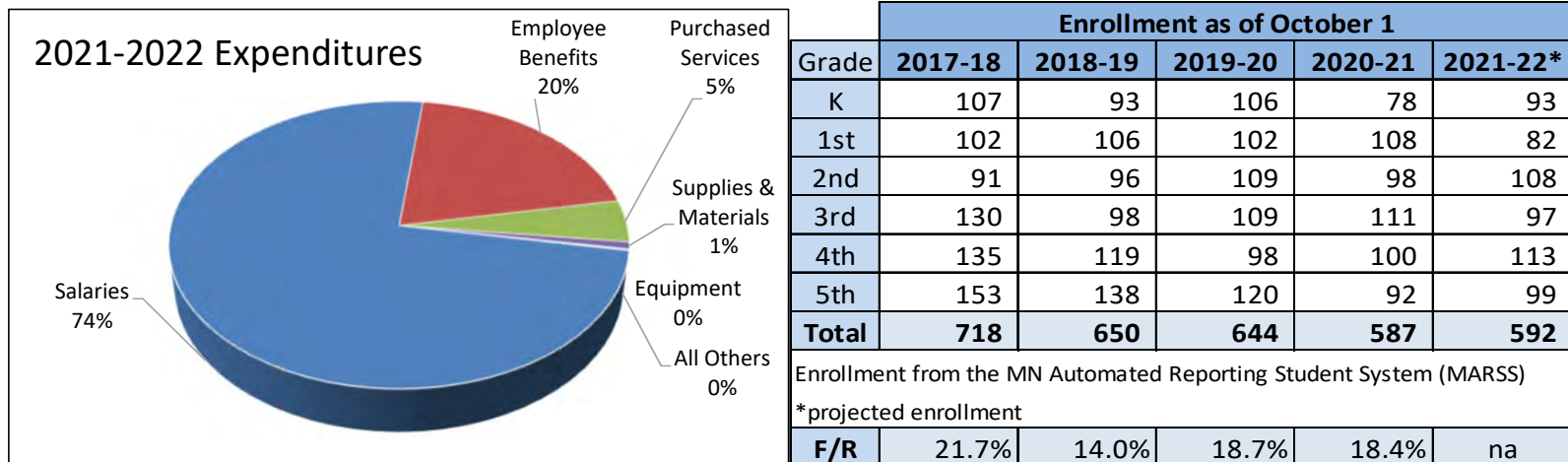
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CLOVER RIDGE ELEMENTARY (511)  
Principal - Nathan Slinde**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 4,360,609	\$ 4,510,409	\$ 4,486,075	\$ 4,224,212	\$ 4,368,496	\$ 144,284
Employee Benefits	1,065,462	1,063,917	1,108,568	1,080,401	1,191,852	111,451
Purchased Services	265,815	246,493	254,844	268,915	277,850	8,935
Supplies & Materials	115,954	105,822	92,374	61,231	46,379	(14,852)
Equipment	54,887	88,714	39,168	94,784	8,207	(86,577)
All Others	1,033	927	1,118	2,200	2,200	-
Less LTFM Expenditures	(58,856)	(70,147)	(54,478)	(78,830)	(50,000)	\$28,830
<b>Total Expenditures</b>	<b>\$ 5,804,904</b>	<b>\$ 5,946,136</b>	<b>\$ 5,927,670</b>	<b>\$ 5,652,913</b>	<b>\$ 5,844,984</b>	<b>\$ 192,071</b>

Total Students	718	650	644	587	592
Spending per Student	\$ 8,085	\$ 9,148	\$ 9,204	\$ 9,630	\$ 9,873

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

**CLOVER RIDGE ELEMENTARY**

		Staffing Allocations										District Allocations								Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Langauge	Compensatory	Literacy Aid	ADSiS	Title 1	CRE Total FTE	Travel FTE	FTE @ Other Buldings	Grand Total FTE
Moroney	Kate	1.00																						1.00			1.00
Olson	Kari	1.00																						1.00			1.00
Reeves	Jennifer	1.00																						1.00			1.00
McDonald	Leah		1.00																					1.00			1.00
McKenzie	Megan		1.00																					1.00			1.00
Wacker	Tracy		1.00																					1.00			1.00
Roach	Kimberly		1.00																					1.00			1.00
Carlson	Jennifer			1.00																				1.00			1.00
Grandstand	Patty			1.00																				1.00			1.00
Litschewski	Lisa			1.00																				1.00			1.00
Mueller	Samantha			1.00																				1.00			1.00
Miller	Heather			0.00																				0.00			0.00
Berglund	Emma				1.00																			1.00			1.00
Peterson	Jenifer				1.00																			1.00			1.00
Simatic	Jill				1.00																			1.00			1.00
Reesor	Joan				1.00																			1.00			1.00
Bedow	Kari					1.00																		1.00			1.00
Engebretson	Michelle					1.00																		1.00			1.00
Gunderson	Jenny					1.00																		1.00			1.00
Stanton	Pam					1.00																		1.00			1.00
Kallman	Kristine						1.00																	1.00			1.00
Sonnenberg	Carey						1.00																	1.00			1.00
Tessmer	Laura						1.00																	1.00			1.00
Westcott	Julie																							0.00			0.00
Swanson	Caroline								Music	1.00														1.00			1.00
Jauert	Jacob								Other															1.00			1.00
Lenzmeier	Jeff								Art	1.00														1.00			1.00
Prescott	Karen								Band	0.50														0.50		0.50	1.00
Ryun	Wendy								PE	1.00														1.00			1.00
Studnicka	Jamie								PE	1.00														1.00			1.00
Bednzick	Cortnie																				0.50			0.50			0.50
Vacancy											1.00													1.00			1.00
Van Aalsburg	Jared											0.25												0.25		0.75	1.00
Gilbert	Liisa												0.50											0.50		0.50	1.00
Hjermstad	Mei-Kuei												1.00											1.00			1.00
Stoddart	Emily													0.65										0.65		0.35	1.00
Roise	Terah														1.00									1.00			1.00
Daly	Tina															0.50								0.50		0.50	1.00
Shinn	Jennifer																0.40							0.40		0.60	1.00



# CLOVER RIDGE ELEMENTARY

Last Name	First Name	Staffing Allocations										District Allocations								Alternative Allocations				CRE Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Language	Compensatory	Literacy Aid	ADSSIS	Title 1				
Eicher	Kathryn																	1.00						1.00			1.00
Kerber	Megan																	0.40						0.40		0.60	1.00
McCaghy	Laura																	1.00						1.00			1.00
Schafer	Carrie																	1.00						1.00			1.00
Sudman	Breanna																	1.00						1.00			1.00
Bubke	Leslie																		0.60					0.60		0.40	1.00
Paschke	Holly																		1.00					1.00			1.00
Lund	Brigid																						0.50	0.50			0.50
Haas	Kathleen																						0.16	0.16			0.16
	<b>FTE Used</b>	3.00	4.00	4.00	4.00	4.00	3.00			4.50	1.00	0.25	1.50	0.65	1.00	0.50	0.40	4.40	1.60	0.00	0.50	1.00	0.66				
	<b>FTE Allotted</b>	4.00	3.00	4.00	4.00	4.00	3.00			4.46	-	-	1.50	0.65	1.00	-	-	-	-	0.00	0.50	1.00					
	<b>Difference</b>	1.00	-1.00	0.00	0.00	0.00	0.00			-0.04	-	-	0.00	0.00	0.00	-	-	-	-	-	0.00	0.00					

## Grand Total K-5 FTE

FTE Used 22.00  
FTE Allotted 22.00  
Difference 0.00

## Specialist's FTE

Art 1.00  
Band 0.50  
Music 1.00  
PE 2.00  
Other 0.00

## Notes:

1. Specialists FTE: PE = 2.2, Art = .88, Music = .88, Band = .5

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK

### CLOVER RIDGE ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Slinde	Nathan	Principal	8.00		8.00
Doran	Debi	Dean	8.00		8.00
Woodward	Melody	Principal Admin Assistant	8.00		8.00
Kriesel	Karen	Building Admin Assistant	8.00		8.00
Belawski	Dayna	Custodian - Night Lead	8.00		8.00
Ginther	Norman	Custodian - Night	8.00		8.00
Zellman	Leon	Custodian - Head	8.00		8.00
Collett	Carolyn	Nutrition Services	5.25		5.25
Dircks	Colleen	Nutrition Services	5.00		5.00
Guenther	Nancy	Nutrition Services - Site Manager	7.25		7.25
Lynum	Diane	Nutrition Services	4.00		4.00
Chown	Sarah	Nurse	8.00		8.00

**VACANT = RED**  
**LONG TERM SUB = PURPLE**  
**LOA = BLUE**  
**OTHER ASSIGNMENT = PINK**

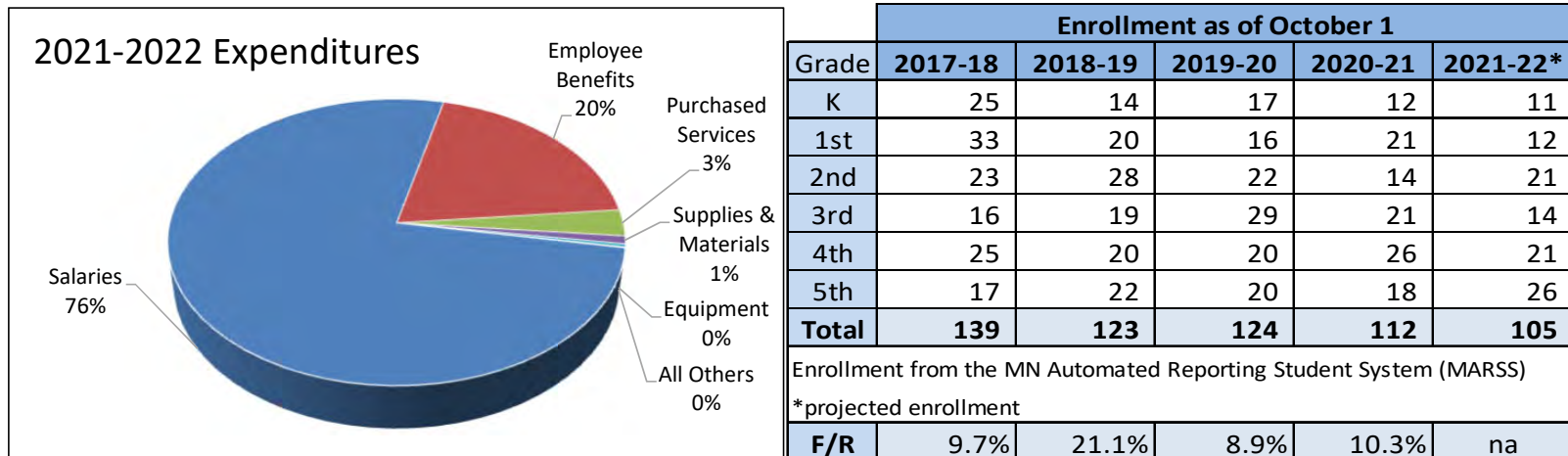
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**EAST UNION ELEMENTARY (507)  
Principal - Jay Woller**

	2020-2021					
	2017-2018	2018-2019	2019-2020	Revised	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 1,282,155	\$ 1,235,382	\$ 1,231,425	\$ 1,206,539	\$ 1,188,411	\$ (18,128)
Employee Benefits	318,443	286,759	299,832	307,845	308,314	469
Purchased Services	92,318	103,770	49,961	62,487	46,398	(16,089)
Supplies & Materials	42,211	28,380	21,858	18,779	13,877	(4,902)
Equipment	270,605	351,868	2,319	36,550	5,581	(30,969)
All Others	789	776	783	1,200	1,200	-
Less LTFM Expenditures	(271,947)	(396,065)	(10,504)	(22,683)	-	\$22,683
<b>Total Expenditures</b>	<b>\$ 1,734,574</b>	<b>\$ 1,610,870</b>	<b>\$ 1,595,674</b>	<b>\$ 1,610,717</b>	<b>\$ 1,563,781</b>	<b>\$ (46,936)</b>

Total Students	139	123	124	112	105
Spending per Student	\$ 12,479	\$ 13,097	\$ 12,868	\$ 14,381	\$ 14,893

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

# EAST UNION ELEMENTARY

		Staffing Allocations						District Allocations								Alternative Allocations									
		Kindergarten/Grade 1	Grade 2/Grade 3	Grade 4/Grade 5			Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy Aid	ADSI	Title 1	EUE Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Last Name	First Name																								
Koschinska	Shannon	1.00																				1.00			1.00
Rivera	Amy	1.00																				1.00			1.00
Flygare	Abagael		0.80																			0.80			0.80
Kolesar	Lyndsey		1.00																			1.00			1.00
Hurst	Jack			1.00																		1.00			1.00
Wittenborg	Elizabeth			1.00																		1.00			1.00
Engebretson	Allison						Band	0.25														0.25			0.25
Engebretson	Allison						Music	0.20														0.20			0.20
Ische	Jean						Art	0.20														0.20	0.05	0.76	1.01
Vacancy							PE	0.50														0.50	0.05	0.27	0.82
VanAalsburg	Jared									0.10												0.10		0.90	1.00
Gramith	Joanne										0.05											0.05	0.05	0.85	0.95
Guyton	Gaye											0.25										0.25		0.65	0.90
Clarke	Sara												0.50									0.50		0.15	0.65
Walick	Chris													0.10								0.10		0.90	1.00
Vacancy															0.54							0.54		0.26	0.80
Wiebe	Kelly															1.00						1.00			1.00
Radtke	Ellen																0.20					0.20			0.20
Synstelien	Joan																0.20					0.20			0.20
	FTE Used	2.00	1.80	2.00				1.15	0.00	0.10	0.05	0.25	0.50	0.10	0.54	1.00	0.40	0.00	0.00	0.00	0.00				
	FTE Allotted	2.00	1.80	2.00				1.15	-		0.05	0.25	0.50	-	-	-	-		0.10	0.10					
	Difference	0.00	0.00	0.00				0.00	-		0.00	0.00	0.00	-	-	-	-		0.10	0.10					

## Grand Total K-5 FTE

FTE Used 5.80  
FTE Allotted 5.80  
Difference 0.00

## Specialists FTE

Art 0.20  
Band 0.25  
Music 0.20  
PE 0.50  
Other 0.00

## Notes:

1. Specialists FTE: PE = .5, Art = .20, Music = .20, Band = .25

VACANT = RED

LTS/TEMP = PURPLE

LOA = BLUE

OTHER ASGMT = PINK

## EAST UNION ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Woller	Jay	Principal	4.40	3.60	8.00
" "	" "	Dean	3.60	4.40	8.00
Gulden	Cheri	Principal Admin Assistant	8.00		8.00
Wenz	Donald	Custodian - Head	8.00		8.00
Jerome	Lori	Nutrition Services - Site Manager	5.00		5.00
Pinamonti	Sarah	Nurse	2.80		2.80
	TBD	Nurse	4.50		4.50

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

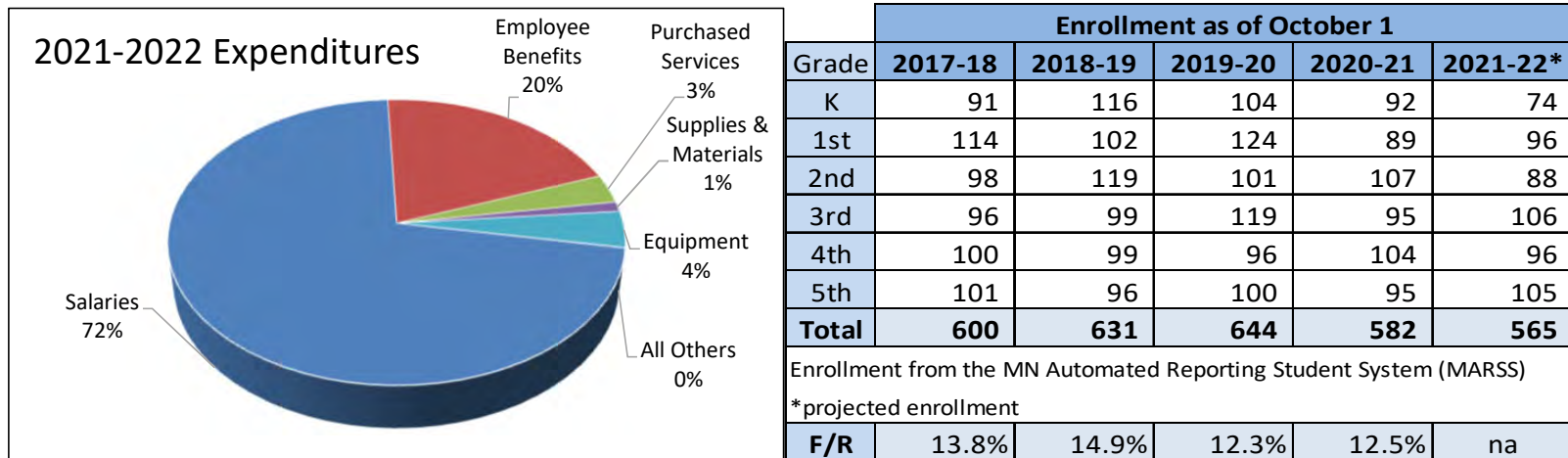
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**JONATHAN ELEMENTARY (513)  
Principal - Peter Morse**

Expenditures	2020-2021					
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	Revised Budget	2021-2022 Budget	Increase (Decrease)
Salaries	\$ 3,525,328	\$ 3,931,774	\$ 3,933,116	\$ 3,613,244	\$ 3,699,152	\$ 85,908
Employee Benefits	912,004	984,897	1,013,646	954,134	1,033,767	79,633
Purchased Services	210,731	244,709	200,793	272,598	168,646	(103,952)
Supplies & Materials	71,006	90,037	80,423	74,767	57,391	(17,376)
Equipment	44,039	81,499	59,184	566,720	212,091	(354,629)
All Others	2,351	2,205	2,179	2,200	2,200	-
Less LTFM Expenditures	(7,982)	(108,433)	(71,872)	(592,265)	(205,000)	\$387,265
<b>Total Expenditures</b>	<b>\$ 4,757,476</b>	<b>\$ 5,226,688</b>	<b>\$ 5,217,469</b>	<b>\$ 4,891,398</b>	<b>\$ 4,968,247</b>	<b>\$ 76,849</b>

Total Students	600	631	644	582	565
Spending per Student	\$ 7,929	\$ 8,283	\$ 8,102	\$ 8,404	\$ 8,793

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

**JONATHAN ELEMENTARY**

		Staffing Allocations									District Allocations									Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Language	Compensatory	Literacy	ADSI	Title 1	JES Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Carlson-Okinch	John	1.00																						1.00			1.00
Fogarty	Karen	1.00																						1.00			1.00
Ingram	Elizabeth	1.00																						1.00			1.00
Abad	Shannon		1.00																					1.00			1.00
Erlandsen	Julie		1.00																					1.00			1.00
Holk	Rebecca		1.00																					1.00			1.00
Paul-Giese	Jacqueline		1.00																					1.00			1.00
Schneider	Margaret			1.00																				1.00			1.00
Wartgow	Lori			1.00																				1.00			1.00
Zemek	Heidi			1.00																				1.00			1.00
Paulson	Amy				1.00																			1.00			1.00
Rothfusz	Carolyn				1.00																			1.00			1.00
Schnetzer	Joan				1.00																			1.00			1.00
Wishart	Sara				1.00																			1.00			1.00
Bauer	Alexandra					1.00																		1.00			1.00
Birkholz	Kelly					1.00																		1.00			1.00
Kennedi	Sue					1.00																		1.00			1.00
Berends	Lisa						1.00																	1.00			1.00
Fuhrman	John						1.00																	1.00			1.00
Hanson	Elizabeth						1.00																	1.00			1.00
McKeever	Rebecca						1.00																	1.00			1.00
Brown	Katherine								PE	1.00														1.00			1.00
Saindon	John								PE	1.00														1.00			1.00
Sather	Samuel								Music	0.78														0.78	0.22		1.00
Toppen	Leah								Band	0.50														0.50	0.50		1.00
Zander	David								Art	1.00														1.00			1.00
Simon	Teresa										1.00													1.00			1.00
Kuske	Mark											0.25												0.25	0.75		1.00
Hippen	Kara												0.60											0.60	0.40		1.00
Oster	Christine													0.65										0.65			0.65
Ayu	Joy														1.00									1.00			1.00
Gores	Laura															0.40								0.40	0.40	0.80	
Davis	Erika																0.20							0.20	0.80		1.00
Breyer	Allyson																	1.00						1.00			1.00
Larson	Nancy																	1.00						1.00			1.00
Ruelle	Taylor																	1.00						1.00			1.00
Perlich	Brittany																		1.00					1.00			1.00
Snow	Connie																		0.20					0.20			0.20

# JONATHAN ELEMENTARY

		Staffing Allocations									District Allocations									Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Language	Compensatory	Literacy	ADSIIS	Title 1	JES Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Olson	Barb																				0.20	0.80		1.00			1.00
Swanson	Catherine																							0.00			0.00
FTE Used		3.00	4.00	3.00	4.00	3.00	4.00			4.28	1.00	0.25	0.60	0.65	1.00	0.40	0.20	3.00	1.20	0.00	0.20	0.80	0.00				
FTE Allotted		3.00	4.00	3.00	4.00	3.00	4.00			4.28	-		0.60	0.65	1.00	-	-	-	-		0.50	0.80					
Difference		0.00	0.00	0.00	0.00	0.00	0.00			0.00	-		0.00	0.00	0.00	-	-	-	-		0.30	0.00					

## Grand Total K-5 FTE

FTE Used 21.00  
FTE Allotted 21.00  
Difference 0.00

## Specialist's FTE

Art 1.00  
Band 0.50  
Music 0.78  
PE 2.00  
Other 0.00

## Notes:

1. Specialists FTE: PE = 2.10, Art = .84, Music = .84, Band = .5

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK



## JONATHAN ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Morse	Peter	Principal	8.00		8.00
Larson	Michael	Dean	8.00		8.00
Kielty	Beth	Principal Admin Assistant	8.00		8.00
Souba	Kim	Building Admin Assistant	8.00		8.00
Mallak	David	Custodian - Night Lead	8.00		8.00
Koehnen	Greg	Custodian - Night	4.00		4.00
Stang	Matthew	Custodian - Head	8.00		8.00
Anderson	Dianne	Nutrition Services	3.75		3.75
Carlsen	Megan	Nutrition Services	3.75		3.75
<b>Vacancy</b>		<b>Nutrition Services</b>	<b>4.50</b>		<b>4.50</b>
Bramer	Kimberly	Nutrition Services - Site Manager	6.75		6.75
Hunnicut	Rachelle	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

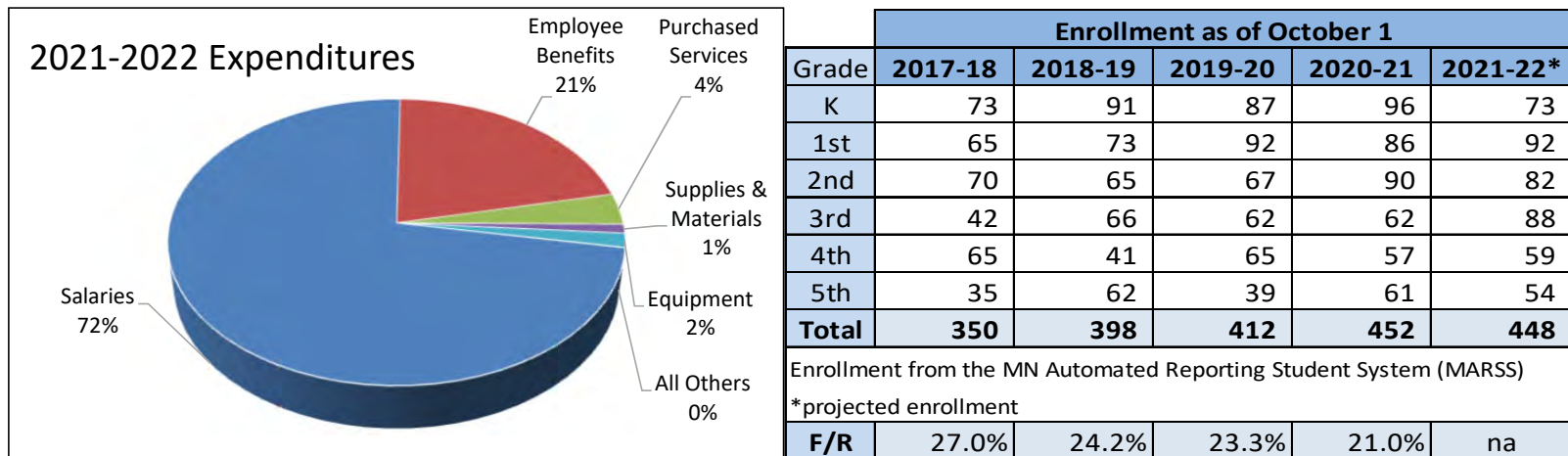
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LA ACADEMIA (501)  
Principal - Gretchen Kleinsasser**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 2,318,894	\$ 2,383,911	\$ 2,490,122	\$ 2,476,802	\$ 2,748,718	\$ 271,916
Employee Benefits	592,760	628,489	666,052	698,367	809,141	110,774
Purchased Services	181,057	168,866	145,432	151,406	133,135	(18,271)
Supplies & Materials	107,370	83,853	51,277	70,995	38,637	(32,358)
Equipment	455,693	99,942	7,242	89,074	59,885	(29,189)
All Others	619	1,098	2,132	1,700	1,700	-
Less LTFM Expenditures	(469,728)	(109,066)	(11,973)	(42,620)	(50,000)	(\$7,380)
<b>Total Expenditures</b>	<b>\$ 3,186,665</b>	<b>\$ 3,257,093</b>	<b>\$ 3,350,283</b>	<b>\$ 3,445,724</b>	<b>\$ 3,741,216</b>	<b>\$ 295,492</b>

Total Students	350	398	412	452	448
Spending per Student	\$ 9,105	\$ 8,184	\$ 8,132	\$ 7,623	\$ 8,351

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

**LA ACADEMIA**

Last Name	First Name	Staffing Allocations									District Allocations									Alternative Allocaitons				LAA Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Language	Compensatory	Literacy	ADSS	Title 1				
Claeys	Katherine	1.00																						1.00			1.00
Perez	Marisol	1.00																						1.00			1.00
Sit	Leeann	1.00																						1.00			1.00
Chinander	Haley		1.00																					1.00			1.00
Hernandez	Danielle		1.00																					1.00			1.00
Johnson	Kyla		1.00																					1.00			1.00
Motta	Kelly		1.00																					1.00			1.00
Kaspner	Kelly			1.00																				1.00			1.00
Novotny	Rachel			1.00																				1.00			1.00
Vacancy				1.00																				1.00			1.00
Booth	Erin				1.00																			1.00			1.00
Stegenga	Jensine				1.00																			1.00			1.00
Vacancy					1.00																			1.00			1.00
Kirk	Jennifer					1.00																		1.00			1.00
Vacancy						1.00																		1.00			1.00
Caledron Garcia	Ismael						1.00																	1.00			1.00
Hernandez	Rachael						1.00																	1.00			1.00
Arebalos	Maribel																			0.20	0.30	0.30		0.80			0.80
Kantor	Mike								Art	0.68														0.68		0.12	0.80
Vacancy									Band	0.50														0.50			0.50
Elise	Jacobson								Music	0.68														0.68		0.12	0.80
Kissock	Angie								PE	0.85														0.85		0.15	1.00
Williams	Megan								PE	0.85														0.85		0.15	1.00
Rome	Jessica										0.80													0.80		0.20	1.00
Kuske	Mark											0.25												0.25		0.75	1.00
Rios	Beth												1.00											1.00			1.00
Vacancy													0.60											0.60		0.40	1.00
Guyton	Gaye													0.50										0.50		0.40	0.90
Aschenbeck	Sue														0.80									0.80		0.20	1.00
Young	Danielle															0.21								0.21		0.79	1.00
Davis	Erika																0.10							0.10		0.40	0.50
Decorsey	Drew																	0.50						0.50		0.50	1.00
Vickroy	Cara																	1.00						1.00			1.00

# LA ACADEMIA

Last Name	First Name	Staffing Allocations									District Allocations									Alternative Allocaitons				LAA Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
		Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Educaiton	Speech/Language	Compensatory	Literacy	ADSS	Title 1				
Nunez	Sal																		0.45					0.45		0.55	1.00
Berquist	Lois																					0.70		0.70		0.30	1.00
	FTE Used	3.00	4.00	3.00	3.00	2.00	2.00			3.56	0.80	0.25	1.60	0.50	0.80	0.21	0.10	1.50	0.45	0.00	0.20	1.00	0.30				
	FTE Allotted	3.00	4.00	3.00	3.00	2.00	2.00			3.56	-	-	1.60	0.50	0.80	-	-	-	-	-	0.20	1.00	-				
	Difference	0.00	0.00	0.00	0.00	0.00	0.00			0.00	-	-	0.00	0.00	0.00	-	-	-	-	-	0.00	0.00	-				

## Grand Total K-5 FTE

FTE Used 17.00  
FTE Allotted 17.00  
Difference 0.00

## Specialist's FTE

Art 0.68  
Band 0.50  
Music 0.68  
PE 1.70  
Other 0.00

## Notes:

1. Specialists FTE: PE =1.7, Art = .68, Music = .68, Band = .5

VACANT = RED

LTS/TEMP= PURPLE

LOA = BLUE

OTHER ASGMT = PINK

## LA ACADEMIA

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Kleinsasser	Gretchen	Principal	6.00	2.00	8.00
McNair	Stephanie	Dean	6.00	2.00	8.00
Rosas Pulido	Eva	Principal Admin Assistant	6.00	2.00	8.00
Duininck	Tracy	Building Admin Assistant	6.00	2.00	8.00
Salseg	Nickolas	Night Lead	8.00		8.00
Maloney	Roger	Head Engineer	8.00		8.00
Diedrick	Gail	Nutrition Services	3.00		3.00
Thies	Coreen	Nutrition Services	4.00		4.00
Kauls	Nichole	Nutrition Services - Site Manager	6.00		6.00
Deavan	Leeann	Nurse	6.00	2.00	8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT= PINK**

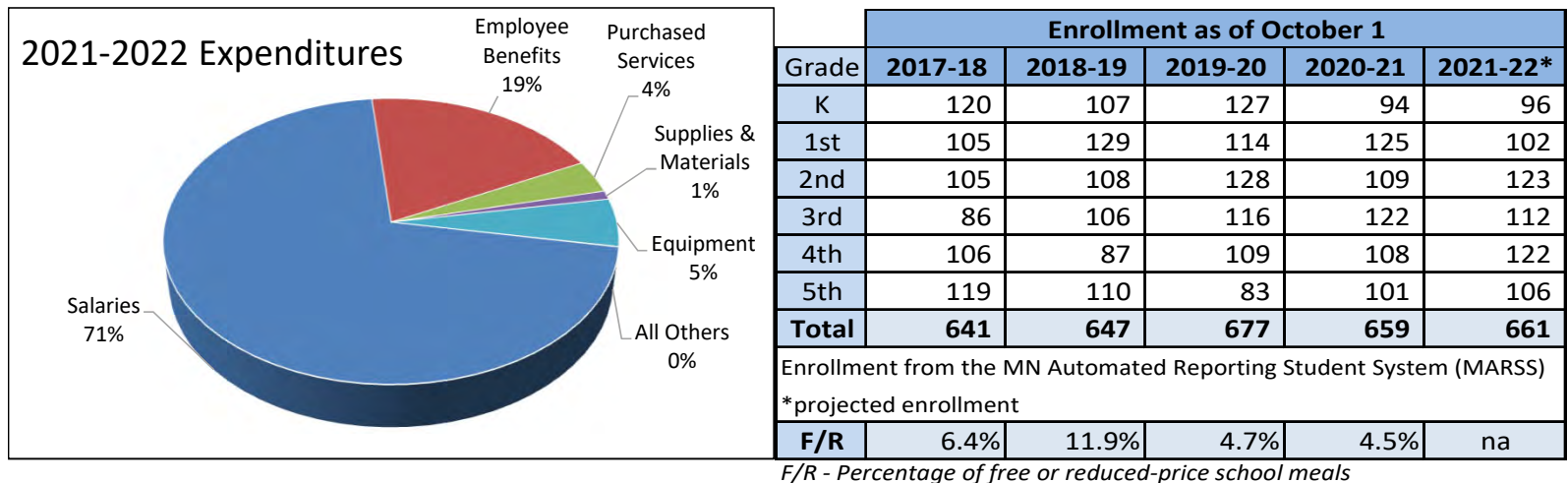
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**VICTORIA ELEMENTARY (512)  
Principal - Jill Velure**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 3,737,977	\$ 4,057,085	\$ 4,296,808	\$ 4,272,377	\$ 4,222,615	\$ (49,762)
Employee Benefits	919,602	997,430	1,070,804	1,089,234	1,145,620	56,386
Purchased Services	208,235	233,926	227,734	249,039	221,616	(27,423)
Supplies & Materials	112,760	99,988	104,455	63,688	58,507	(5,181)
Equipment	30,811	90,507	5,062	153,303	323,988	170,685
All Others	2,455	1,883	2,157	2,200	2,200	-
Less LTFM Expenditure:	(30,398)	(95,389)	(71,393)	(113,082)	(343,000)	(229,918)
<b>Total Expenditures</b>	<b>\$ 4,981,442</b>	<b>\$ 5,385,430</b>	<b>\$ 5,635,627</b>	<b>\$ 5,716,759</b>	<b>\$ 5,631,546</b>	<b>\$ (85,213)</b>

Total Students	641	647	677	659	661
Spending per Student	\$ 7,771	\$ 8,324	\$ 8,324	\$ 8,675	\$ 8,520

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



**VICTORIA ELEMENTARY**

		Staffing Allocations										District Allocations								Alternative Allocations								
Last Name	First Name	Kindergarten	Grade 1	Grade 2	2/3 Multiage	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSiS	Title 1	VES Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Dammann	Dawn	1.00																							1.00			1.00
Harbert	Camela	1.00																							1.00			1.00
Olsen	Christine	1.00																							1.00			1.00
Porthan	Janae	1.00																							1.00			1.00
Brenny	Kelli		1.00																						1.00			1.00
Gades	Pamela		1.00																						1.00			1.00
Janes	Rebecca		1.00																						1.00			1.00
Rodning	Heather		1.00																						1.00			1.00
Boom	Danielle			1.00																					1.00			1.00
Carroll	Jessica			1.00																					1.00			1.00
Clements	Marilyn			1.00																					1.00			1.00
Davis	Michelle			1.00																					1.00			1.00
Johnson	Christine			1.00																					1.00			1.00
Gramstad	Jill					1.00																			1.00			1.00
Olson	Nicole					1.00																			1.00			1.00
Nesheim	Briana					1.00																			1.00			1.00
Dorval	Maren					0.00																			0.00			0.00
Bower Busch	Stacy					1.00																			1.00			1.00
Haas	Sybil						1.00																		1.00			1.00
Johnson	Sarah						1.00																		1.00			1.00
Johnson	Rona						1.00																		1.00			1.00
Paulsen	Jeffrey						1.00																		1.00			1.00
Behun	Vanessa							1.00																	1.00			1.00
Gallardo	Kelly							1.00																	1.00			1.00
Kelley	Alayna							1.00																	1.00			1.00
Frisk	Mary							1.00																	1.00			1.00
Heier	Stephanie									PE	1.00														1.00			1.00
Keenan	Bradley									PE	1.00														1.00			1.00
Nicoletta	Colette									Art	1.00														1.00			1.00
Oyler	Sarah									Music	1.00														1.00			1.00
Toppen	Leah									Band	0.50														0.50		0.50	1.00
Kuske	Mark												0.45												0.45		0.55	1.00
Gramith	Joanne													0.20											0.20	0.05	0.70	0.95
Mork	Kelli									Other	0.35				0.65										1.00			1.00
Boraas	Renee															1.00									1.00			1.00
Jacobs	Molly																0.40								0.40		0.50	0.90
Pond	Jessica																	0.20							0.20		0.80	1.00
Olson	Elizabeth																		1.00						1.00			1.00
Ronning Ehrp	Emilie																		1.00						1.00			1.00
Williamson	Janet																		1.00						1.00			1.00
Bubke	Leslie																			0.40					0.40		0.60	1.00

# VICTORIA ELEMENTARY

		Staffing Allocations										District Allocations										Alternative Allocations							
Last Name	First Name	Kindergarten	Grade 1	Grade 2	2/3 Multiage	Grade 3	Grade 4	Grade 5		Specialists	↑ FTE	Counselor	Digital Learning Coach	ELL	Gifted Services	Media	Psychologist	Social Worker	Special Education	Speech/Language	Compensatory	Literacy	ADSI	Title 1	VES Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE	
Matthesen	Jane																			0.80					0.80			0.20	1.00
Thomas Folkins	Erin																					0.50	0.44		0.94				0.94
	FTE Used	4.00	4.00	5.00	0.00	4.00	4.00	4.00			4.85	0.00	0.45	0.20	0.65	1.00	0.40	0.20	3.00	1.20	0.00	0.50	0.44	0.00					
	FTE Allotted	4.00	4.00	5.00	0.00	4.00	4.00	4.00			5.00	-		0.20	0.65	1.00	-	-	-	-	0.00	0.50	0.44	0.00					
	Difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.15	-		0.00	0.00	0.00	-	-	-	-	-	0.00	0.00	-					

## Grand Total K-5 FTE

FTE Used 25.00  
FTE Allotted 25.00  
Difference 0.00

## Specialist's FTE

Art 1.00  
Band 0.50  
Music 1.00  
PE 2.00  
Other 0.35

## Notes:

1. Specialists FTE: PE = 2.50, Art = 1.00, Music = 1.00, Band = 0.50

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK



## VICTORIA ELEMENTARY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Velure	Jill	Principal	8.00		8.00
Vacancy		Dean	8.00		8.00
Ainsworth	Kimberly	Principal Admin Assistant	8.00		8.00
Stulz	Cynthia	Building Admin Assistant	8.00		8.00
Meyer	Richard	Custodian - Night	8.00		8.00
Johnson	Todd	Custodian - Head	8.00		8.00
Schindler	Aaron	Custodian - Night Lead	8.00		8.00
Allison Blackowiak	Tracie	Nutrition Services	4.00		4.00
Christensen	Shannon	Nutrition Services	4.00		4.00
Humphrey	Faith	Nutrition Services	2.50		2.50
Schwappach	Susan	Nutrition Services - Site Manager	6.50		6.50
Taborek	Vicki	Nutrition Services	6.00		6.00
Janke	Cassandra	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

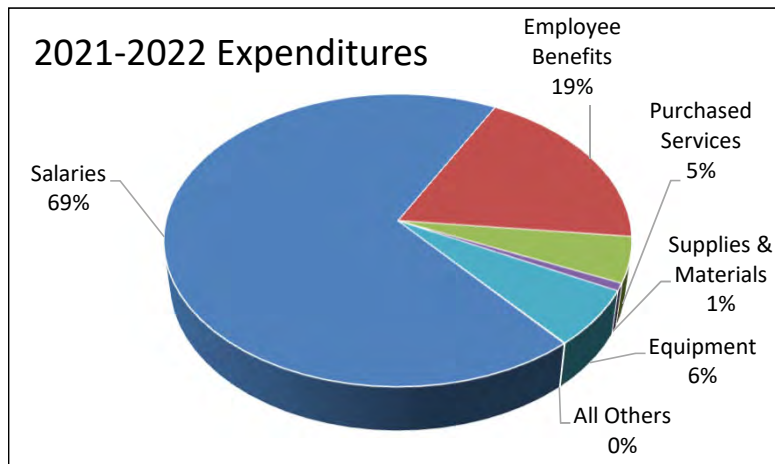
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CHASKA MIDDLE SCHOOL EAST (061)  
Principal - Dr. Greg Martin**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 4,139,383	\$ 4,389,791	\$ 4,583,336	\$ 4,053,557	\$ 4,000,275	\$ (53,282)
Employee Benefits	1,070,438	1,115,651	1,155,941	1,081,473	1,101,983	20,510
Purchased Services	464,827	496,711	410,106	324,271	292,122	(32,149)
Supplies & Materials	130,887	142,409	117,162	58,941	47,724	(11,217)
Equipment	73,869	404,571	303,975	249,428	362,949	113,521
All Others	3,175	2,672	2,724	3,200	3,200	-
Less LTFM Expenditure	(77,382)	(561,113)	(351,701)	(177,791)	(350,000)	(\$172,209)
<b>Total Expenditures</b>	<b>\$ 5,805,198</b>	<b>\$ 5,990,694</b>	<b>\$ 6,221,544</b>	<b>\$ 5,593,079</b>	<b>\$ 5,458,253</b>	<b>\$ (134,826)</b>

Total Students	601	609	588	574	585
Spending per Student	\$ 9,659	\$ 9,837	\$ 10,581	\$ 9,744	\$ 9,330

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



<b>Enrollment as of October 1</b>					
<b>Grade</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22*</b>
6th	209	206	165	176	217
7th	180	208	210	166	178
8th	212	195	213	232	190
<b>Total</b>	<b>601</b>	<b>609</b>	<b>588</b>	<b>574</b>	<b>585</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>7.6%</b>	<b>8.1%</b>	<b>8.1%</b>	<b>9.2%</b>	<b>na</b>

*F/R - Percentage of free or reduced-price school meals*

**CHASKA MIDDLE SCHOOL EAST**

		Staffing Allocations																District Allocations										Alternative Allocations								
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	Other	ALC	Compensatory	ADSS	CMSE Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE	
Behning	Emily	0.60											0.40																			1.00			1.00	
Born	Gina	1.00																														1.00			1.00	
Johnson	Kelly	0.80																													0.20	1.00			1.00	
Kallman	Dana	0.50																									0.20		0.30			1.00			1.00	
McConnell	Lindsey	1.00																														1.00			1.00	
Radtke	Jeanine						0.60																					0.20		0.20			1.00			1.00
Waller	Andrew	0.80											0.20																			1.00			1.00	
Woodrow	Anita	0.00																															0.00			0.00
Vacancy					0.75																												0.75	0.05	0.20	1.00
Hamilton	Taylor																															0.40	0.40	0.05	0.60	1.05
Johansen	Susan					1.00																										1.00			1.00	
Melby	Dayna					1.00																										1.00			1.00	
Smith Geissler	Leslie	0.15				0.60																								0.25			1.00			1.00
Steger	John			0.75																													0.75			0.75
Nakagaki	Andrea						0.60																							0.40			1.00			1.00
Ott	Andrew						0.40																									0.40		0.05	0.60	1.05
Small	Teresa						0.80																					0.20				1.00			1.00	
Tornquist	Jay "Peter"	0.55					0.20																								0.25		1.00			1.00
Jorgenson-Rathke	Mariahna							0.27																									0.27		0.73	1.00
Potter	Matthew							0.90																									0.90		0.10	1.00
Johnson	Elijah								0.40																								0.40		0.40	0.80
Newman	Justin									1.00																							1.00			1.00
Otterness	Karla										1.00																						1.00			1.00
Weinzierl	Kristin										0.90																						0.90		0.10	1.00
Gale	Gillian	0.20										0.80																					1.00			1.00
Pederson	Kent											1.00																					1.00			1.00
VanHauen	Ross											1.00																					1.00			1.00
Johnson	Dwayne												1.00																				1.00			1.00
Johnson	Elizabeth												0.00																				0.00			0.00
Rotunda	Kathryn											1.00																					1.00			1.00
Houk	Mike													0.30	0.75																		1.05			1.05
Delgado	Teresa															0.60																	0.60	0.05	0.40	1.05
Valin	Colleen															0.03																	0.03		0.97	1.00
Borner	Bridget																	1.00															1.00			1.00
Sheehan	Katherine																	1.00															1.00			1.00
Kothenbeutel	Andrew																		0.34														0.34		0.66	1.00
Waltman	Mary																			0.30	1.00												0.30		0.70	1.00
Dierks	Linda																				1.00												1.00			1.00
Scharenbrock	Amy																					1.00											1.00			1.00
Gores	Laura																						0.40										0.40		0.40	0.80
Shinn	Jennifer																							0.60									0.60		0.40	1.00
Becker	Thomas																								0.10								0.10		0.90	1.00
Dunham	Jo																									0.50							0.50		0.50	1.00
Grier	Erin																								1.00								1.00			1.00
Hayes	Jennifer																									0.00							0.00			0.00
Kopp	Alison																								1.00								1.00			1.00

# CHASKA MIDDLE SCHOOL EAST

		Staffing Allocations																District Allocations										Alternative Allocations							
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	Other	ALC	Compensatory	ADSS	CMSE Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Lampi	Karen																								1.00							1.00			1.00
Rannow	Linda																								1.00							1.00			1.00
Leuzinger	Jacqueline																									0.80						0.80		0.20	1.00
FTE Used		5.60	0.00	0.75	0.75	2.60	2.60	1.17	0.00	0.40	2.90	2.80	2.60	0.30	0.75	0.63	0.00	2.00	0.34	0.30	1.00	1.00	0.40	0.60	4.60	0.80	0.60	0.00	1.40	0.00	0.60				
FTE Allotted		-	-	-	-	-	-	1.17	-	0.40	-	-	-	-	-	-	-	-	-	0.30	1.00	-	-	-	-	-	0.60	0.60	1.40		0.60				
Difference		-	-	-	-	-	-	0.00	-	0.00	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-	-	0.00	-	0.00		0.00				

## Grand Total FTE

\*Regular (20.4), Anomalie (.2), Remedial (1.3), X Classes (.2) & Alternative (.5)\*

FTE Used 22.28

FTE Allotted 22.60

Difference 0.32

VACANT = RED

LTS/TEMP = PURPLE

LOA = BLUE

OTHER ASGMT = PINK

## Notes:

1. FTE used and allotted does not include music

### CHASKA MIDDLE SCHOOL EAST

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Martin	Greg	Principal	8.00		8.00
Gilbert	Andrew	Assistant Principal	8.00		8.00
Reighard	Heather	Dean	8.00		8.00
Clemons	Laura	Principal Admin Assistant	8.00		8.00
Witcraft	Jennifer	Building Admin Assistant	8.00		8.00
Thom	Laura	Sched/Registrar	3.50		3.50
Hoesel	Mollie	Attendance/Receptionist	8.00		8.00
Anderson	James	Custodian - Night	8.00		8.00
Tadsen	Gary	Custodian - Head	8.00		8.00
Trapp	David	Custodian - Night	8.00		8.00
Bergstrom	Barbara	Nutrition Services	4.25		4.25
Christl	Jessica	Nutrition Services	4.25		4.25
Lofgren	Christine	Nutrition Services	4.75		4.75
Miller	Rhonda	Nutrition Services	4.25		4.25
Vacancy		Nutrition Services	4.25		4.25
Pennucci	Michele	Nutrition Servs - Assistant Site Manager	5.75		5.75
Zieman	Julia	Nutrition Services - Site Manager	7.75		7.75
Johnson	Amanda	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

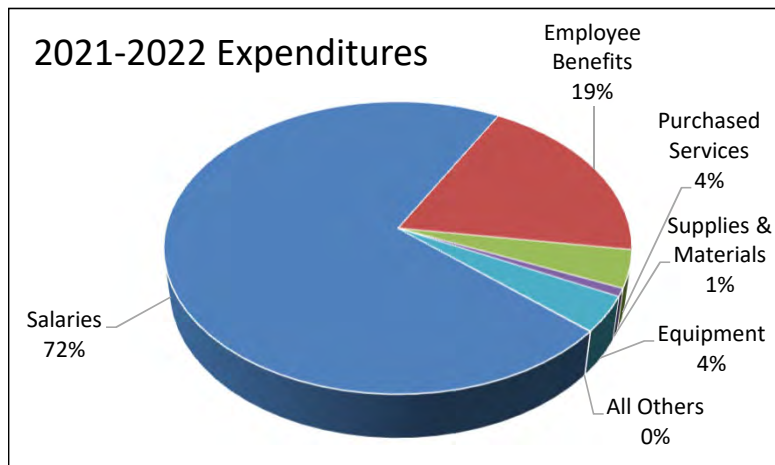
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CHASKA MIDDLE SCHOOL WEST (062)  
Principal - Nathaniel Gibbs**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 4,851,818	\$ 5,406,262	\$ 6,033,628	\$ 5,831,156	\$ 5,357,064	\$ (474,092)
Employee Benefits	1,196,742	1,313,289	1,455,028	1,516,262	1,443,874	(72,388)
Purchased Services	423,425	528,424	601,217	315,858	310,355	(5,503)
Supplies & Materials	116,762	174,559	135,886	90,056	66,251	(23,805)
Equipment	139,609	1,196,045	797,214	484,849	296,120	(188,729)
All Others	3,380	3,472	3,523	3,100	3,300	200
Less LTFM Expenditure	(125,513)	(1,394,655)	(883,092)	(385,128)	(285,000)	\$100,128
<b>Total Expenditures</b>	<b>\$ 6,606,223</b>	<b>\$ 7,227,395</b>	<b>\$ 8,143,404</b>	<b>\$ 7,856,153</b>	<b>\$ 7,191,964</b>	<b>\$ (664,189)</b>

Total Students	650	654	900	787	817
Spending per Student	\$ 10,163	\$ 11,051	\$ 9,048	\$ 9,982	\$ 8,803

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



<b>Enrollment as of October 1</b>					
<b>Grade</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22*</b>
6th	248	240	327	250	244
7th	194	225	294	293	254
8th	208	189	279	244	319
<b>Total</b>	<b>650</b>	<b>654</b>	<b>900</b>	<b>787</b>	<b>817</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>11.7%</b>	<b>8.5%</b>	<b>12.3%</b>	<b>17.0%</b>	<b>na</b>

*F/R - Percentage of free or reduced-price school meals*

**CHASKA MIDDLE SCHOOL WEST**

		Staffing Allocations															District Allocations								Alternative Allocations												
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	ALC	Compensatory	ADIS	CMSW Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE			
Broz	Lindsay																														0.00			0.00			
Grafelman	Lani	0.80																									0.20				1.00			1.00			
Buchholz	Peter	0.90																										0.10			1.00			1.00			
Castagnetto	Rebecca	1.00																													1.00			1.00			
Granowski	Andrew																														0.00			0.00			
Green	Barbara	0.40																										0.15			0.55	0.05	0.40	1.00			
Guither	Katlin	0.80																										0.20			1.00			1.00			
Kroells	Laura	0.50																										0.50			1.00			1.00			
Nairn	Mary Jo	1.00																													1.00			1.00			
Pelowski	Nicole	0.80																										0.20			1.00			1.00			
Peoples	George	1.00																													1.00			1.00			
Vacancy		0.40																														0.40			0.40		
Thompson	Brian			1.00																												1.00			1.00		
Collins	Bronagh				1.00																											1.00			1.00		
Balcerak	Melissa					0.90																							0.10			1.00			1.00		
Helgeson	Kristie					0.90																										0.90			0.90		
Hodgins	Tamara					0.00																									1.00	1.00		1.00			
Tichey-Valois	Nancy					0.65																							0.35			1.00			1.00		
Vacancy						0.25																											0.25			0.25	
Apt	Stephen						1.00																										1.00			1.00	
Dokken	Keisha						0.80																							0.20			1.00			1.00	
Schnaare	Michele						0.80																										0.90			0.90	
Swanhorst	Eric						0.60																					0.10	0.20		1.00			1.00			1.00
Vangerud	James						0.80																						0.20	0.20		1.00			1.00		
Jorgenson-Rathke	Mariahna							0.73																								0.73		0.27	1.00		
Potter	Matthew							0.10																								0.10		0.90	1.00		
Songer	Eric						1.00																										1.00			1.00	
Johnson	Elijah									0.30							0.10																0.40		0.40	0.80	
Alrick	Rachel										1.00																						1.00			1.00	
Leonard	Michael											1.00																					1.00			1.00	
Porthan	Anthony												1.00																				1.00			1.00	
Rogness	Eric										0.20																						0.20		0.80	1.00	
Wichmann	Melinda										1.00																						1.00			1.00	
Kamann	Jessica											1.00																					1.00			1.00	
Lund	Annie											1.00																					1.00			1.00	
Rindy	Emily											1.00																					1.00			1.00	
Stewart	Jessica																																	0.00			0.00
Scott	Trisha											1.00																					1.00			1.00	
Erickson	Kelly												1.00																				1.00			1.00	
Happ	Tony												1.00																				1.00			1.00	
Smutka	Troy												1.00																				1.00			1.00	
Vacancy														0.20																			0.20			0.20	
Vacancy															0.20													0.10	0.40				0.70			0.70	
Rogers	Richard														1.00																		1.00			1.00	
Gilness	William															1.00																	1.00			1.00	
Kragthorpe	Carly															0.80																	0.80	0.05	0.20	1.05	
Buschena	Scott																	1.00															1.00			1.00	
Hanlon	Shannon																	1.00															1.00			1.00	

**CHASKA MIDDLE SCHOOL WEST**

		Staffing Allocations															District Allocations										Alternative Allocations							
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	ALC	Compensatory	ADSS	CMSW Total FTE	Travel FTE	FTE @ Other Bldings	Grand Total FTE
Kothenbeutel	Andrew																		0.34												0.34		0.66	1.00
Vacancy																				0.40											0.40		0.60	1.00
Waltman	Mary																			0.70											0.70		0.30	1.00
Scheffler	Carol																				1.00										1.00			1.00
Flowers	Erinn																					1.00									1.00			1.00
Young	Danielle																						0.60								0.60		0.40	1.00
Anderson	Marilyn																								0.80						0.80		0.20	1.00
Barnhart	Katie																								1.00						1.00			1.00
Foss	Nathan																								1.00						1.00			1.00
Gilyard	Amber																								1.00						1.00			1.00
McCaghy	Matthew																								1.00						1.00			1.00
Raabe	Danielle																								1.00						1.00			1.00
Ross	Kelly																								0.40						0.40		0.60	1.00
Weber	Allison																								1.00						1.00			1.00
Bickel	Amber																									1.00					1.00			1.00
Stelten	Amanda																									0.40					0.40		0.60	1.00
FTE Used		7.60	0.00	1.00	1.00	2.70	4.00	1.83	0.00	0.30	4.20	4.00	3.20	0.20	1.00	1.80	0.10	2.00	0.34	1.10	1.00	1.00	0.60	0.00	7.20	1.40	0.60	2.60	0.00	1.00				
FTE Allotted		-	-	-	-	-	-	2.05	-	0.30	-	-	-	-	-	-	-	-	-	1.10	1.00	-	-	-	-	-	0.60	2.60		1.00				
Difference		-	-	-	-	-	-	0.22	-	0.00	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-	-	0.00	0.00		0.00				

Grand Total FTE	
*Regular (27.95), Anomalie (.20), Remedial (1.80), X Classes (.20) & Alternative (.5)*	
FTE Used	30.80
FTE Allotted	30.65
Difference	-0.15

VACANT = RED
LTS/TEMP = PURPLE
LOA = BLUE
OTHER ASGMT = PINK

Notes:
1. FTE used and allotted does not include music



## CHASKA MIDDLE SCHOOL WEST

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Gibbs	Nate	Principal	8.00		8.00
Shoquist	Mark	Assistant Principal	8.00		8.00
Sicoli	Anthony	Dean	8.00		8.00
Dana	Howe	Principal Admin Assistant	8.00		8.00
Young	Jan	Building Admin Assistant	8.00		8.00
Dahlby	Deborah	Sched/Registrar	3.50		3.50
Becker	Christine	Attendance/Receptionist	8.00		8.00
Anderson	Jeff	Custodian - Night	8.00		8.00
Buetow	Elmer	Custodian - Night	8.00		8.00
Dutton	David	Custodian - Night Lead	8.00		8.00
Iverson	Michael	Custodian	8.00		8.00
Meyenburg	Erich	Custodian - Head	8.00		8.00
Entinger	Carol	Nutrition Services	4.25		4.25
Gagnon	Toni	Nutrition Servs - Assistant Site Manager	7.00		7.00
Haasch	Julene	Nutrition Services	4.25		4.25
McKimens	Holly	Nutrition Services	4.25		4.25
O'Konek	Kari	Nutrition Services - Site Manager	8.00		8.00
Shae	Lisa	Nutrition Services	4.25		4.25
Stifter	Jenni	Nutrition Services	4.25		4.25
Kosel	Sara	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

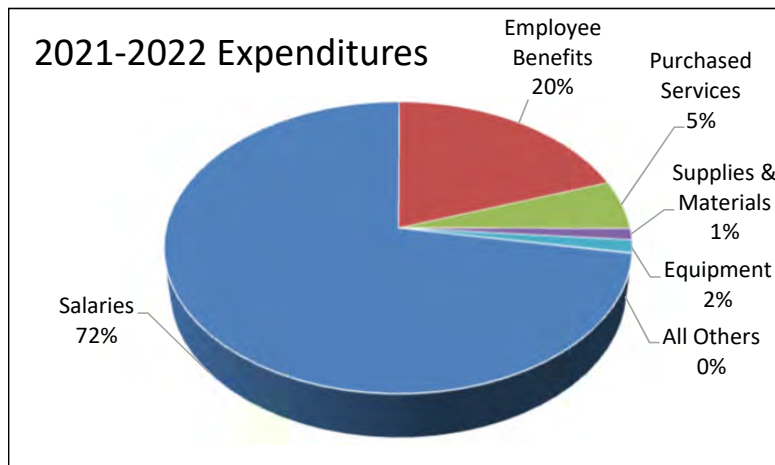
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**PIONEER RIDGE MIDDLE SCHOOL (063)  
Principal - To Be Named**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 4,211,579	\$ 4,446,478	\$ 4,217,627	\$ 4,020,774	\$ 4,080,475	\$ 59,701
Employee Benefits	1,064,860	1,100,651	1,062,949	1,068,930	1,105,014	36,084
Purchased Services	355,135	434,631	485,197	378,248	304,315	(73,933)
Supplies & Materials	89,019	114,756	119,830	90,727	72,592	(18,135)
Equipment	97,398	45,897	657	134,611	79,577	(55,034)
All Others	3,716	3,206	2,897	3,500	3,500	-
Less LTFM Expenditure	(82,634)	(65,290)	(93,297)	(103,091)	(70,000)	33,091
<b>Total Expenditures</b>	<b>\$ 5,739,072</b>	<b>\$ 6,080,328</b>	<b>\$ 5,795,860</b>	<b>\$ 5,593,699</b>	<b>\$ 5,575,473</b>	<b>\$ (18,226)</b>

Total Students	552	531	605	547	614
Spending per Student	\$ 10,397	\$ 11,451	\$ 9,580	\$ 10,226	\$ 9,081

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



Grade	<b>Enrollment as of October 1</b>				
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22*</b>
6th	156	179	205	200	218
7th	194	170	205	175	201
8th	202	182	195	172	195
<b>Total</b>	<b>552</b>	<b>531</b>	<b>605</b>	<b>547</b>	<b>614</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>16.1%</b>	<b>18.6%</b>	<b>11.6%</b>	<b>16.9%</b>	<b>na</b>

*F/R - Percentage of free or reduced-price school meals*

**PIONEER RIDGE MIDDLE SCHOOL**

		Staffing Allocations															District Allocations										Alternative Allocations							
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	ALC	Compensatory	ADSI	PRMS Total FTE	Travel FTE	FTE @ Other Bldings	Grand Total FTE
Aquino-Datona	Janet																														0.00			0.00
Burque	Lindsay	0.60																										0.20		0.20	1.00			1.00
Carlson	Brett	0.70																										0.20		0.10	1.00			1.00
DePoppe	Cortnee	0.80																									0.20				1.00			1.00
Larson	Jennifer	0.70																										0.20		0.10	1.00			1.00
Lazzari	Andrew	1.00																													1.00			1.00
Sauer	Nancy	0.70																										0.20		0.10	1.00			1.00
Terrell	Richard		0.67																									0.20	0.13		1.00			1.00
Murnane	Christopher			0.90													0.10														1.00			1.00
Hausmann	Carter				1.00																										1.00			1.00
Bullock	Anna					0.75																									0.25	1.00		1.00
Johnson	Julia					0.00																									0.00			0.00
Strand	Kyle					0.80																						0.20			1.00			1.00
Wilson	Joseph					0.80																						0.20			1.00			1.00
Huber	Zachary						0.80																					0.20			1.00			1.00
Manthe	Beth						0.00																				0.00				0.00			0.00
Hessburg	Sheila						0.80																					0.20			1.00			1.00
Ott	Andrew						0.60																								0.60	0.05	0.40	1.05
Reinhardt	Ailee						0.80																					0.20			1.00			1.00
Walsh	Kayla						0.80																				0.20				1.00			1.00
Kowalkoski	Kate							0.33																							0.33	0.10	0.60	1.03
Kopplin	Jonathan									0.30																					0.30			0.30
Prescott	Scott							1.00																							1.00			1.00
Gazvoda	Scott										1.00																				1.00			1.00
Jenson	Corey										0.40																				0.40	0.050	0.70	1.15
Ungar	Jennifer										1.00																				1.00			1.00
Forar	Jenny											0.80																0.20			1.00			1.00
Kirkman	Nina											1.00																			1.00			1.00
Silverain	Pamela											0.00																			0.00			0.00
Hayes	Mara											1.00																			1.00			1.00
Moran	Joseph												1.00																		1.00			1.00
Olson	Eric												1.00																		1.00			1.00
Klembarsky	Joseph	0.20											0.80																		1.00			1.00
Powers	Michael														1.00																1.00			1.00
Vallin	Colleen															0.83															0.83		0.17	1.00
Moe	Kristian																	1.00													1.00			1.00
Newell	Ryan																	1.00													1.00			1.00
Kothenbeutel	Andrew																		0.34												0.34		0.66	1.00
Hippen	Kara																			0.40											0.40		0.60	1.00
Rother	Sarah																				1.00										1.00			1.00
Bailey	Caroline																					1.00									1.00			1.00
Jacobs	Molly																						0.50								0.50		0.40	0.90
Brooks	Shelly																									0.20					0.20		0.80	1.00
DeRock	Amanda																								0.80						0.80			0.80
Goldschmidt	Susan																								0.40						0.40		0.60	1.00
Hartman	Lynda																								1.00						1.00			1.00
Landon	KaryAnna																								1.00						1.00			1.00
Kerber	Megan																								0.20						0.20		0.80	1.00
Morlock	Heidi																								1.00						1.00			1.00

**PIONEER RIDGE MIDDLE SCHOOL**

		Staffing Allocations															District Allocations										Alternative Allocations									
Last Name	First Name	Grade 6	Alternative	Art	FACS	Language Arts	Math	Music - Band	Music Electives	Music - Vocal	PE/Health	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Other	Counselor	Digital Learning Coach	ELL	Media	Personalized Learning	Psychologist	Social Worker	Special Education	Speech/Language	Achievement & Integration	ALC	Compensatory	ADSS	PRMS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE		
Spocci	Jennifer																								1.00						1.00			1.00		
Raffelson	Amy																								0.50						0.50		0.50	1.00		
Stelten	Amanda																									0.60					0.60		0.60		0.40	1.00
	FTE Used	4.70	0.67	0.90	1.00	2.35	3.80	1.33	0.00	0.30	2.40	2.80	2.80	0.00	1.00	0.83	0.10	2.00	0.34	0.40	1.00	1.00	0.50	0.00	6.10	0.60	0.60	2.00	0.13	0.75						
	FTE Allotted	-	-	-	-	-	-	1.33	-	0.30	-	-	-	-	-	-	-	-	-	0.40	1.00	-	-	-	-	-	0.60	2.00	-	0.75						
	Difference	-	-	-	-	-	-	0.00	-	0.00	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-	-	0.00	0.00	-	0.00						

**Grand Total FTE**

\*Regular (20.95), Anomalie (.20), Remedial (1.4), X Classes (.20) & Alternative (.5)\*  
 FTE Used 23.35  
 FTE Allotted 23.25  
 Difference **-0.10**

VACANT = **RED**  
 LTS/TEMP= **PURPLE**  
 LOA = **BLUE**  
 OTHER ASGMT = **PINK**

**Notes:**

1. FTE used and allotted does not include music; allocation for Band = .87, Orchestra = .43,

## PIONEER RIDGE MIDDLE SCHOOL

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Vacancy		Principal	8.00		8.00
Tollerson	Austin	Assistant Principal	8.00		8.00
Cain	Darren	Dean	8.00		8.00
Youngren	Susan	Principal Admin Assistant	8.00		8.00
Acosta	Cristina	Building Admin Assistant	8.00		8.00
Peltier	Cherre	Sched/Registrar	3.50		3.50
Ragnow	Marty	Attendance/Receptionist	8.00		8.00
Heyer	Scott	Custodian - Night	8.00		8.00
Hammann	Denis	Custodian - Night Lead	8.00		8.00
Hudson	Jesse	Custodian - Night	8.00		8.00
Wenz	David	Custodian - Head	8.00		8.00
Basaric	Nijaza	Nutrition Services	4.50		4.50
Bergstrom	Barbara	Nutrition Services	4.50		4.50
Hanson	Sharon	Nutrition Services	3.50		3.50
Reisdorf	Jodi	Nutrition Services	3.50		3.50
Williams	Mary	Nutrition Services	4.50		4.50
Heyer	Wendy	Nutrition Servs - Assistant Site Manager	6.00		6.00
Hinze	Monica	Nutrition Services - Site Manager	7.00		7.00
Tompkins	Theresa	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

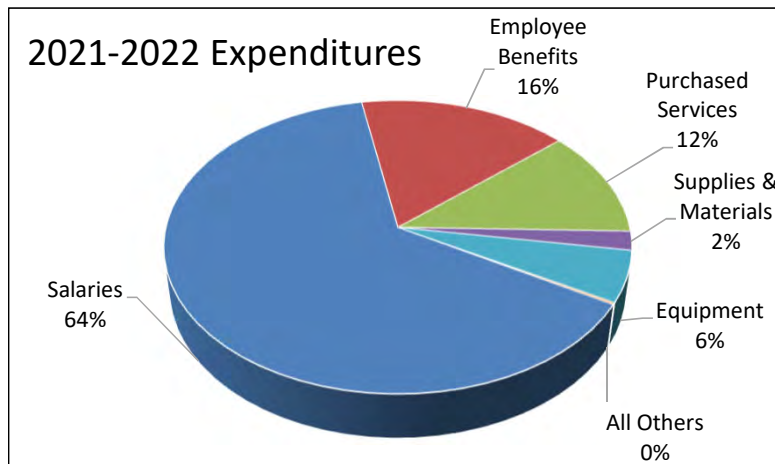
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CHASKA HIGH SCHOOL (060)  
Principal - Jim Bach**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 8,521,864	\$ 9,377,484	\$ 9,810,891	\$ 10,693,997	\$ 9,813,337	\$ (880,660)
Employee Benefits	2,089,119	2,268,894	2,390,430	2,744,484	2,532,659	(211,825)
Purchased Services	1,913,381	1,993,846	2,012,229	1,906,334	1,809,511	(96,823)
Supplies & Materials	425,634	434,009	434,408	417,994	322,188	(95,806)
Equipment	481,581	480,701	240,014	851,509	866,542	15,033
All Others	21,116	20,388	28,020	36,400	29,600	(6,800)
Less LTFM Expenditure	(456,890)	(487,026)	(305,337)	(724,827)	(820,000)	(95,173)
<b>Total Expenditures</b>	<b>\$ 12,995,804</b>	<b>\$ 14,088,296</b>	<b>\$ 14,610,656</b>	<b>\$ 15,925,891</b>	<b>\$ 14,553,837</b>	<b>\$ (1,372,054)</b>

Total Students	1,479	1,510	1,528	1,563	1,609
Spending per Student	\$ 8,787	\$ 9,330	\$ 9,562	\$ 10,189	\$ 9,045

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



<b>Enrollment as of October 1</b>					
<b>Grade</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22*</b>
9th	412	398	407	388	448
10th	377	416	388	408	381
11th	360	348	396	373	405
12th	330	348	337	394	375
<b>Total</b>	<b>1,479</b>	<b>1,510</b>	<b>1,528</b>	<b>1,563</b>	<b>1,609</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>20.9%</b>	<b>21.0%</b>	<b>18.0%</b>	<b>18.7%</b>	<b>na</b>

*F/R - Percentage of free or reduced-price school meals*

# CHASKA HIGH SCHOOL

Last Name	First Name	Staffing Allocations														District Allocations								Alternative Allocations		CHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
		Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADIS			
Bernhardt	Cassie	1.00																								1.00			1.00
Keith	Christina	1.00																								1.00			1.00
Nieber	Alison	1.00																								1.00			1.00
Boe	Cheryl		1.00																							1.00			1.00
Rydland	Jeffrey		0.80									0.20														1.00			1.00
Bovard	Anne-Mette			1.00																						1.00			1.00
Cassett	Margaret			0.40																						0.40			0.40
Farrell	Jennifer			1.00																						1.00			1.00
Goodall	Jeri			1.00																						1.00			1.00
Johnson	Christina			0.80																					0.20	1.00			1.00
Jones	Naomi			0.80																					0.20	1.00			1.00
McElligott	Amy			1.00																						1.00			1.00
Opprecht de Garcia	Gretchen			0.90																						0.90	0.05	0.10	1.05
Peterson	Cheryl			0.60																					0.40	1.00			1.00
Sandberg	Veronica			1.00																						1.00			1.00
Shea	Maggie			0.80																					0.20	1.00			1.00
Busch	Susan				1.00																					1.00			1.00
Benson	Robert					1.00																				1.00			1.00
Billups	Eric					1.00																				1.00			1.00
Castaldi	Monica					1.00																				1.00			1.00
Davidson	Erica					1.00																				1.00			1.00
Fredrickson	Amy					0.60																				0.60	0.05	0.40	1.05
Fricke	Phirun					1.00																				1.00			1.00
Longley	Jesse					1.00																				1.00			1.00
Lund	Hannah					1.00																				1.00			1.00
Newby	Kristi					1.00																				1.00			1.00
Olson	Anna					0.00																				0.00			0.00
Olson	James					1.00																				1.00			1.00
Peters	Debra																									0.00			0.00
Theobald	William					1.00																				1.00			1.00
Winn	Thomas					0.00																				0.00			0.00
Beckler	Timothy						1.00																			1.00			1.00
Kowalkoski	Kate						0.30																			0.30	0.10	0.63	1.03
Swanson	Paul						0.10																			0.10	0.05	0.90	1.05
Kline	Shelley							1.00																		1.00			1.00
Harris	Kelly								1.00																	1.00			1.00
Jeppson	Rob								1.00																	1.00			1.00
Rogness	Erik								0.80																	0.80	0.05	0.20	1.05
Williams	Zachary								1.00																	1.00			1.00
Besel	Tucker										1.00															1.00			1.00
Bowman	Corey										1.00															1.00			1.00
Dahlin	Robert										1.00															1.00			1.00
Dreier	Kelly										0.80														0.20	1.00			1.00
Ernhart	John										0.80															1.00			1.00
Falck	Michael										1.00															1.00			1.00
Kramer	Kate										1.00															1.00			1.00

# CHASKA HIGH SCHOOL

		Staffing Allocations														District Allocations								Alternative Allocations						
Last Name	First Name	Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADIS	CHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Lenius	Christopher										1.00																1.00			1.00
Lidke	Tyler										0.80															0.20	1.00			1.00
Osterberg	Catherine										0.90															0.10	1.00			1.00
Schommer	Jamie										1.00																1.00			1.00
Auer	Gary										1.00																1.00			1.00
Berbee	Heidi										0.00																0.00			0.00
Vacancy											1.00																1.00			1.00
Casari	Rachel										1.00																1.00			1.00
Commers	Chris										0.00																0.00			0.00
Vacancy											1.00																1.00			1.00
Dahl	Bryan										1.00																1.00			1.00
Harvieux	Rachel										1.00																1.00			1.00
McCullough	Jennifer										1.00																1.00			1.00
Meisel	Todd										1.00																1.00			1.00
Welter	Eric										1.00																1.00			1.00
Witcombe	Charles										1.00																1.00			1.00
Peterson	Steven													1.00													1.00			1.00
Eddy	Isis														1.00												1.00			1.00
O'Keefe-Ricci	Gretchen														1.00												1.00			1.00
Ochoa-Schindler	Maria														0.80												0.80			0.80
Rydland	Kris														0.60												0.60	0.05	0.20	0.85
Schriever	Jessica														1.00												1.00			1.00
Freeman	Kayla															1.00											1.00			1.00
Halvorson	Tara															1.00											1.00			1.00
Loscalzo	Katie															1.00											1.00			1.00
Smith	Ryan															1.00											1.00			1.00
Winn	Thomas																1.00										1.00			1.00
Earsley	Kristine																	1.00									1.00			1.00
Zahrte	Timothy																	0.40									0.40		0.60	1.00
Jacobson	Jo																		1.00								1.00			1.00
Clark-Miles	Dorothy																			0.40							0.40		0.60	1.00
Stewart	Jessica																				1.00						1.00			1.00
Wyse Moore	Emily																					0.80					0.00			0.00
Walick	Christopher																					0.80					0.80		0.20	1.00
Bishop	Jennifer																						1.00				1.00			1.00
Cordes	Jennifer																						0.90				0.90		0.10	1.00
Crowell	Colleen																						1.00				1.00			1.00
Feilmeyer	Tricia																						1.00				1.00			1.00
Ferguson	William																						1.00				1.00			1.00
Getz	Sheila																						1.00				1.00			1.00
Moline	Lonna																						1.00				1.00			1.00
Mullen	Cynthia																						1.00				1.00	0.40		1.40
Pardun	Guy																						1.00				1.00			1.00
Schultz-Barham	Aimee																						1.00				1.00			1.00
Shaughnessy (Price)	Danielle																						1.00				1.00			1.00
Talbert	Karen																						0.40				0.40		0.60	1.00



# CHASKA HIGH SCHOOL

		Staffing Allocations													District Allocations								Alternative Allocations							
Last Name	First Name	Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADSS	CHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Ternes	Lisa																						1.00				1.00			
Vacancy																								1.00			1.00			
	FTE Used	3.00	1.80	9.30	1.00	10.60	1.40	1.00	3.80	0.00	10.30	10.20	0.00	1.00	4.40	4.00	1.00	1.40	1.00	0.40	1.00	0.80	12.30	1.00	0.20	1.50				
	FTE Allotted	-	-	-	-	-	1.30	1.00	-	-	-	-	-	-	-	-	-	1.40	1.00	-	-	-	-	-	-	1.50				
	Difference	-	-	-	-	-	-0.10	0.00	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-	-	-	0.00				

## Grand Total FTE

\*Regular (53.33), Anomalie (.20), Remedial (1.70) & X Classes (.20)\*

FTE Used 55.40

FTE Alloted 55.83

Difference 0.43

VACANT = RED

LTS/TEMP = PURPLE

LOA = BLUE

OTHER ASGMT = PINK

## Notes:

1. FTE used and allotted does not include music

## CHASKA HIGH SCHOOL

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Bach	James	Principal	8.00		8.00
Fontes	Kathleen	Assistant Principal	8.00		8.00
Summer	Jonathan	Assistant Principal/Activities	8.00		8.00
Swearingen	James	Assistant Principal/Athletics	4.00	4.00	8.00
De Leon	Susana	Dean	8.00		8.00
Nelson	Charles	Dean	8.00		8.00
Brazil	Cynthia	Principal Admin Assistant	8.00		8.00
Papp	Lisa	Building Admin Assistant	8.00		8.00
Lentz	Brenda	Athletics Admin Assistant	8.00		8.00
Schalow	Cynthia	House Office Admin Assistant	8.00		8.00
Wolf	Maria	House Office Admin Assistant	8.00		8.00
Roper	Cynthia	Sched/Registrar	8.00		8.00
Flakne	Patricia	Attendance/Receptionist	8.00		8.00
Balzum	Keith	Custodian - Weekend	8.00		8.00
Blake	Joseph	Custodian / Groundskeeper	8.00		8.00
Breeggemann	Mark	Custodian - Head	8.00		8.00
Kenneth	Lehnen	Custodian - Night Lead	8.00		8.00
Carlson	Richard	Custodian/Maintenance	8.00		8.00
Dammann	James	Custodian - Night	8.00		8.00
Gustafson	Michael	Custodian - Weekend	8.00		8.00
Johnson	Charles	Custodian - Night	8.00		8.00
McCamey	Ashley	Custodian - Night	8.00		8.00
Swanson	James	Custodian - Night	8.00		8.00
Mosqueda	Santos	Custodian - Night	8.00		8.00
Aldrich	Katie	Nutrition Services	4.50		4.50
Declercq	Nicholle	Nutrition Services	5.50		5.50
Garcia Opprieht	Lara	Nutrition Services	4.50		4.50
Harvath	Barabara	Nutrition Services	4.50		4.50
Lundquist	Nadine	Nutrition Services	6.25		6.25
Miguel	Kelly	Nutrition Services	4.50		4.50
Peterson	Jody	Nutrition Services	4.50		4.50
Petterson	Sandra	Nutrition Services	6.00		6.00
Strommer	Sheila	Nutrition Services	6.50		6.50

## CHASKA HIGH SCHOOL

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Vart	Lisa	Nutrition Services	5.00		5.00
Wegner	Michelle	Nutrition Services	6.25		6.25
Welch	Pamela	Nutrition Services	4.50		4.50
Elliot	Gina	Nutrition Servs - Site Manager	8.00		8.00
Johnson	Brenda	Nutrition Servs - Assistant Site Manager	8.00		8.00
Skluzacek	Gina	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT= PINK**

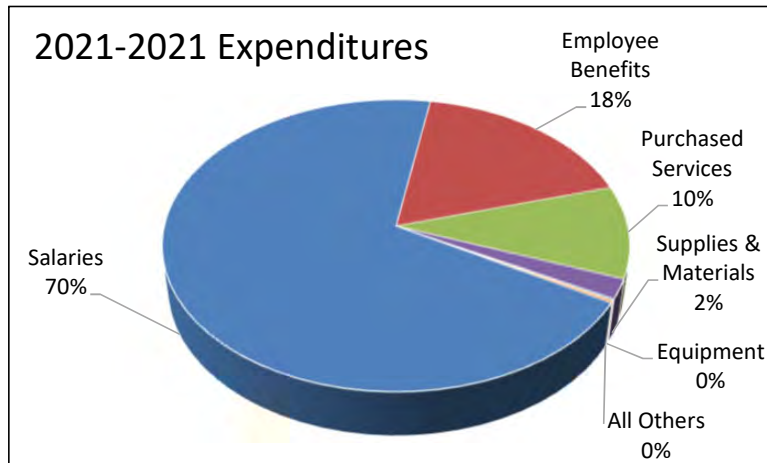
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CHANHASSEN HIGH SCHOOL (064)  
Principal - Douglas Bullinger**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 9,356,914	\$ 10,113,995	\$ 10,264,431	\$ 10,385,722	\$ 9,796,807	\$ (588,915)
Employee Benefits	2,262,559	2,389,791	2,430,296	2,582,355	2,514,635	(67,720)
Purchased Services	1,390,794	1,554,880	1,348,092	1,809,115	1,446,211	(362,904)
Supplies & Materials	478,682	523,656	506,139	384,743	309,114	(75,629)
Equipment	106,471	99,001	182,105	1,119,832	22,490	(1,097,342)
All Others	22,445	20,585	20,019	36,250	36,400	150
Less LTFM Expenditure	(116,566)	(113,482)	(256,560)	(1,210,538)	-	1,210,538
<b>Total Expenditures</b>	<b>\$ 13,501,299</b>	<b>\$ 14,588,427</b>	<b>\$ 14,494,522</b>	<b>\$ 15,107,479</b>	<b>\$ 14,125,657</b>	<b>\$ (981,822)</b>

Total Students	1,632	1,637	1,541	1,480	1,486
Spending per Student	\$ 8,273	\$ 8,912	\$ 9,406	\$ 10,208	\$ 9,506

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



Grade	<b>Enrollment as of October 1</b>				
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22*</b>
9th	374	431	345	348	392
10th	399	375	425	330	347
11th	436	395	381	424	332
12th	423	436	390	378	415
<b>Total</b>	<b>1,632</b>	<b>1,637</b>	<b>1,541</b>	<b>1,480</b>	<b>1,486</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>5.8%</b>	<b>6.1%</b>	<b>7.1%</b>	<b>9.0%</b>	<b>na</b>

*F/R - Percentage of free or reduced-price school meals*

**CHANHASSEN HIGH SCHOOL**

		Staffing Allocations														District Allocations									Alternative Allocations						
Last Name	First Name	Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADSI	CNHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE	
Hager	Derek	1.00																									1.00			1.00	
Hepler	Edi	1.00																									1.00			1.00	
Pare	Jana	1.00																									1.00	0.05	0.72	1.77	
Keith	Christina	0.00																									0.00	0.04	0.70	0.74	
Piatz	Jeff		1.10																								1.10			1.10	
Stohs	Heather		1.00																								1.00			1.00	
Opprecht	Gretchen			0.05																							0.05	0.05	0.90	1.00	
Barrett	Mary			1.00																							1.00			1.00	
Rother	Travis			1.00																							1.00			1.00	
Constable	Lori			1.00																							1.00			1.00	
Etnier	Lara			1.00																							1.00			1.00	
Fedje	James			1.00																							1.00			1.00	
Flom	Nancy			1.00																							1.00			1.00	
Hamilton	Taylor			0.60																							0.60	0.05	0.40	1.05	
Harlander	Maureen			1.00																							1.00			1.00	
Olson	Molly			0.40																							0.40			0.40	
Sinjem	Natalia			1.00																							1.00			1.00	
Martin	Melissa				1.00																						1.00			1.00	
Brigham	Kelly					1.00																					1.00			1.00	
Vacancy						0.20																					0.20			0.20	
Coenen	Jerome					1.00																					1.00			1.00	
Cummings	Scott					0.00																					0.00			0.00	
Delorenzo	Naomi					1.00																					1.00			1.00	
Engel	Karen					1.00																					1.00			1.00	
Fredrickson	Amy					0.40																					0.40	0.05	0.50	0.95	
Koehler	Elizabeth					1.00																					1.00			1.00	
Pelowski	Nathan					0.80																				0.20	1.00			1.00	
Reinbold	Greg					1.00																					1.00			1.00	
Roemig	Sarah					1.00																					1.00			1.00	
Kowalkoski	Kate						0.30																				0.30	0.10	0.63	1.03	
Swanson	Paul						0.90																				0.90	0.05	0.10	1.05	
Gilbertson	Sarah							1.00																			1.00			1.00	
Arnold	Jessica								1.00																		1.00			1.00	
Flanery	Timothy								0.00																0.80	0.20	1.00			1.00	
Lacy	Christine								1.00																		1.00			1.00	
Redman	Nicholas								1.00																		1.00			1.00	
Zygarlicke	Kyle								1.00																		1.00			1.00	
Block	Timothy										1.00																1.00			1.00	
Broberg	John										1.00																1.00			1.00	
Eipperle	Whitney										0.60															0.40	1.00			1.00	
Klingelhutz	Kurt										1.00																1.00			1.00	
Leatham	Michelle										1.00																1.00			1.00	
Mau	Joseph										0.80																0.20	1.00	0.05	0.20	1.25
Moisei	Anca										1.00																1.00			1.00	
Rosburg	William										1.00																0.00	1.00		1.00	
Bailey	Michael											0.00															0.00			0.00	

**CHANHASSEN HIGH SCHOOL**

		Staffing Allocations														District Allocations										Alternative Allocations					
Last Name	First Name	Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADSI	CNHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE	
Beckius	Tracy											1.00															1.00			1.00	
Bienkowski	Bradley											1.00															1.00			1.00	
Boyum-Hill	Katherine											0.00															0.00			0.00	
vacancy												1.00															1.00			1.00	
Fischer	Shane											1.00															1.00			1.00	
Lutgen	Kelly											1.00															1.00			1.00	
Meyer	Craig											1.00															1.00			1.00	
Middleton	Ana											0.00															0.00	0.07	0.73	0.80	
Nelson	Cullen											1.00															1.00			1.00	
Powell	Andrew											1.00															1.00			1.00	
Schriever	Christopher											1.00															1.00			1.00	
Lacy	Mark													0.80													0.80		0.20	1.00	
Buchholz	Matthew														0.40												0.40			0.40	
Flug	Joshua														1.00												1.00			1.00	
Delgado	Teresa														0.40												0.40		0.60	1.00	
Gramith	Joanne														0.40												0.40	0.05	0.50	0.95	
Kading	Janet														1.00												1.00			1.00	
Kragthorpe	Carly														0.20												0.20	0.05	0.80	1.05	
Lubratovich	Shannon														0.00												0.00			0.00	
Radtke	Megan														0.00												0.00			0.00	
Rydland	Kristie														0.20												0.20	0.05	0.60	0.85	
Tomlinson	Laura														1.00												1.00			1.00	
Ask	Lori															0.90											0.90			0.90	
Vacancy																1.00											1.00			1.00	
Crowe	Jenny																										0.00			0.00	
Kauffmann	Neeley															1.10											1.10			1.10	
Mattson	Chad															1.00											1.00			1.00	
Sutton	Rebecca																	0.60									0.60		0.40	1.00	
Dorn	Jane																		1.00								1.00			1.00	
Clark-Miles	Dorothy																				0.40						0.40		0.60	1.00	
Vacancy																						1.00					1.00			1.00	
Gerber	Kathryn																					0.90					0.90		0.10	1.00	
McCue	Sheila																					0.50					0.50			0.50	
Amos	John																						1.00				1.00			1.00	
Anderson	Teresa																						1.00				1.00			1.00	
Brauchla	Whitney																						1.00				1.00			1.00	
Gosen	Peter																						1.00				1.00			1.00	
Hanson	Pamela																						1.00				1.00			1.00	
Heil	Lindsey																						1.00				1.00			1.00	
Vacancy																							1.00				1.00			1.00	
Maxwell	Ashley																						1.00				1.00			1.00	
Vacancy																							0.00				0.00			0.00	
Oellerich	Kelly																						1.00				1.00			1.00	
Brooks	Shelly																						0.30				0.30		0.70	1.00	
Griffin	Adam																						1.00				1.00			1.00	
Thompson	Jennifer																						1.00				1.00			1.00	

# CHANHASSEN HIGH SCHOOL

		Staffing Allocations														District Allocations								Alternative Allocations						
Last Name	First Name	Art	Business Ed	English	FACS	Math	Music - Instrumental	Music - Vocal	Personal Wellness	Prof Development Coordinator	Science	Social Studies	Tech - Computer	Tech - Industrial	World Language	Counselor	Digital Learning Coach	ELL	Media	Other - Safe Schools	Personalized Learning Coach	Psychologist	Special Education	Speech/Language	Compensatory	ADSI	CNHS Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Van Bergen	Bradley																						1.00				1.00			1.00
Baumann	Lisa																							1.00			1.00		0.20	1.20
Leuzinger	Jacqueline																							0.20			0.20		0.80	1.00
	FTE Used	3.00	2.10	9.05	1.00	8.40	1.20	1.00	4.00	0.00	7.40	9.00	0.00	0.80	4.60	4.00	0.00	0.60	1.00	0.40	1.00	1.40	12.30	1.20	0.80	1.00				
	FTE Allotted	-	-	-	-	-	1.20	1.00	-	-	-	-	-	-	-	-	-	0.60	1.00	-	-	-	-	-	-	1.00				
	Difference	-	-	-	-	-	0.00	0.00	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-	-	-	0.00				

## Grand Total FTE

\*Regular (48.15), Anomalie (.20), Remedial (.80) & X Classes (.20)\*  
 FTE Used 49.35  
 FTE Allotted 49.95  
 Difference 0.60

## Notes:

1. FTE used and allotted does not include music
2. Additional 0.40 in Social Studies for Spanish Immersion classes

VACANT = **RED**  
 LTS/TEMP = **PURPLE**  
 LOA = **BLUE**  
 OTHER ASGMT = **PINK**

## CHANHASSEN HIGH SCHOOL

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Bullinger	Doug	Principal	8.00		8.00
Swearingen	James	Assistant Principal/Activities	4.00	4.00	8.00
Swoboda	Erin	Assistant Principal	8.00		8.00
Bahn	Cullen	Assistant Principal/Athletics	8.00		8.00
Eidelbes	Amy	Dean	8.00		8.00
Gallagher	Chris	Dean	8.00		8.00
Leuck	Shelly	Principal Admin Assistant	8.00		8.00
Riesgraf	Tammy	Building Admin Assistant	8.00		8.00
Spicer	Natalie	Athletics Admin Assistant	8.00		8.00
Eickhoff	Deeann	House Office Admin Assistant	8.00		8.00
Schmidt	Susan	House Office Admin Assistant	8.00		8.00
Koestler	Laurie	Sched/Registrar	8.00		8.00
Stewart	Emily	Attendance/Receptionist	8.00		8.00
Daniels	Bryan	Custodian/Maintenance	8.00		8.00
Morris	Anthony	Custodian - Night	8.00		8.00
Petersen	Thomas	Custodian - Weekend, 2nd	8.00		8.00
LaDuke	Michael	Custodian - Night	8.00		8.00
Malecka	Steven	Custodian - Head	8.00		8.00
Bohn	Kerry	Custodian - Weekend, 2nd, Itinerant	0.00		0.00
Jungbauer	Gary	Custodian - Weekend, 2nd, Itinerant	0.00		0.00
Wildes	Maribel	Custodian - Night	8.00		8.00
Mortenson	Myron	Custodian - Night	8.00		8.00
Nsengiyumva	Darlington	Custodian/Grounds	8.00		8.00
Phillips	Brian	Custodian - Night Lead	8.00		8.00
Stewart	Michael	Custodian - Weekend, 1st	8.00		8.00
Capaul	Kenneth	Custodian - Night	8.00		8.00
Anderson	Monica	Nutrition Services	5.50		5.50
Artis	Judith	Nutrition Services	4.50		4.50
Boyum	Lisa	Nutrition Services	5.50		5.50



## CHANHASSEN HIGH SCHOOL

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Freitas	Anthony	Nutrition Services	4.50		4.50
MacMullan	Gayle	Nutrition Services	7.00		7.00
McCarron	Diane	Nutrition Services	6.00		6.00
Ramsey	Karla	Nutrition Serv - Assistant Site Manager	7.50		7.50
Riley	Stephen	Nutrition Serv - Site Manager	8.00		8.00
Schuelke	Jackie	Nutrition Services	6.00		6.00
Schultenover	Mark	Nutrition Services	4.50		4.50
Sisser	Jennifer	Nutrition Services	6.50		6.50
Talley	Mona	Nutrition Services	4.50		4.50
White	Lisa	Nutrition Services	4.50		4.50
Smith	Kevin	Nutrition Services	4.50		4.50
Weis	Sarah	Nurse	8.00		8.00

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

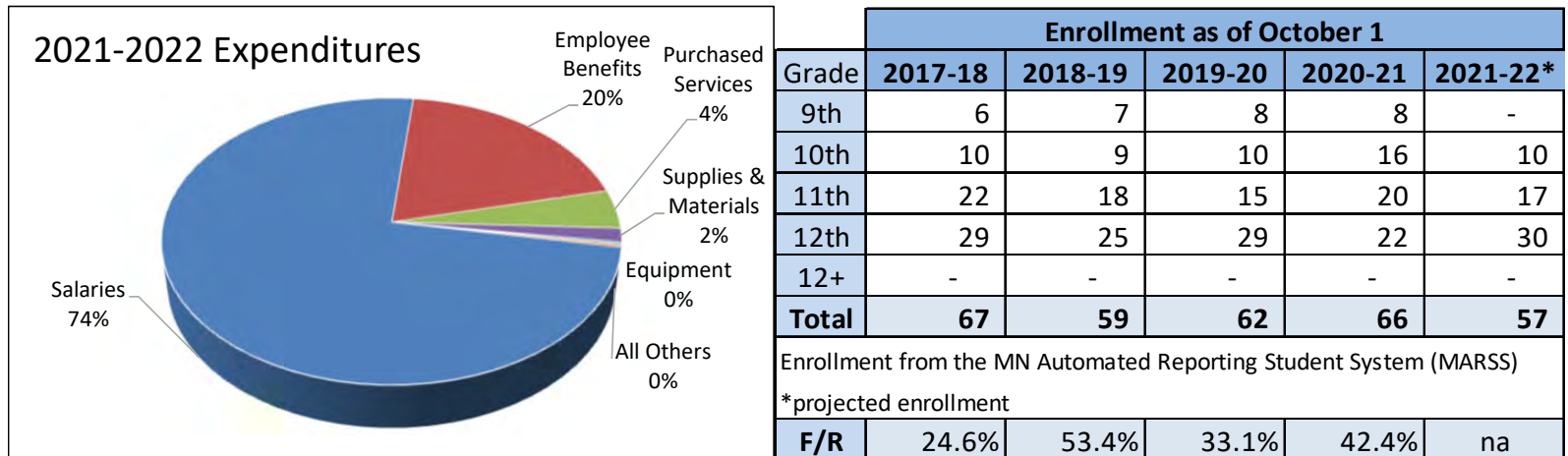
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**INTEGRATED ARTS ACADEMY (065)  
Principal - Tera Kaltsas**

	<b>2020-2021</b>					
<b>Expenditures</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>Revised Budget</b>	<b>2021-2022 Budget</b>	<b>Increase (Decrease)</b>
Salaries	\$ 751,474	\$ 826,866	\$ 892,045	\$ 916,120	\$ 867,592	\$ (48,528)
Employee Benefits	194,263	211,728	220,628	250,756	229,835	(20,921)
Purchased Services	52,020	30,545	35,757	51,207	51,287	80
Supplies & Materials	20,387	21,559	17,447	19,974	18,464	(1,510)
Equipment	5,456	3,440	1,674	2,850	2,801	(49)
All Others	2,869	1,986	1,665	3,500	3,500	-
Less LTFM Expenditure	(126)	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,026,342</b>	<b>\$ 1,096,125</b>	<b>\$ 1,169,215</b>	<b>\$ 1,244,407</b>	<b>\$ 1,173,479</b>	<b>\$ (70,928)</b>

Total Students	67	59	62	66	57
Spending per Student	\$ 15,319	\$ 18,578	\$ 18,858	\$ 18,855	\$ 20,587

*Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.*



*F/R - Percentage of free or reduced-price school meals*

# INTEGRATED ARTS ACADEMY

		Staffing Allocations							District Allocations							Alternative Allocations					
Last Name	First Name	Culinary Arts	Graphic Design	Horticultural Arts	Math	Language Arts	Visual Arts	Work Experience	Counselor	Digital Learning Coach	ELL	Social Worker	Psychologist	Special Ed	Speech/Language	Compensatory	ADSSIS	IAA Total FTE	Travel FTE	FTE @ Other Buildings	Grand Total FTE
Roper	Remington	0.95																0.95			0.95
Webskowsky	Lisa		0.10															0.10			0.10
Rudquist	Peter-Jon			1.00														1.00			1.00
Williams	Jennifer				0.30					0.20							0.50	1.00			1.00
Nelson	Brie					0.50												0.50			0.50
Spinello	Amy						1.00											1.00			1.00
Vacancy								1.00										1.00			1.00
Gramith	Joanne										0.05							0.05	0.05	0.85	0.95
Clark-Miles	Dorothy								0.20									0.20		0.80	1.00
Krier	Patricia											1.00						1.00			1.00
Petersen	Kathleen												0.30					0.30		0.30	0.60
Blanchette	Jennifer													0.50				0.50		0.50	1.00
Ross	Kelly													0.60				0.60		0.40	1.00
Synsteliem	Joan														0.05			0.05		0.95	1.00
FTE Used		0.95	0.10	1.00	0.30	0.50	1.00	1.00	0.20	0.20	0.05	1.00	0.30	1.10	0.05	0.00	0.50				
FTE Allotted		-	-	-	-	-	-	-	-	0.20	0.05	-	-	-	-		0.50				
Difference		-	-	-	-	-	-	-	-	0.00	0.00	-	-	-	-		0.00				

## Grand Total FTE

FTE Used 4.85  
FTE Allotted 4.80  
Difference (0.05)

## Notes:

VACANT = RED  
LTS/TEMP = PURPLE  
LOA = BLUE  
OTHER ASGMT = PINK

## INTEGRATED ARTS ACADEMY

Last Name	First Name	Assignment	Hours/Day	Other Building Hours	Grand Total Hours
Kaltsas	Tera	Principal	8.00		8.00
Eliason	Carol	Principal Admin Assistant/Registrar	8.00		8.00
Farrell	Kelly	ALC Admin Assistant	7.00		7.00
Gusa	Kristine	Nurse	2.50		2.50

**VACANT = RED**  
**LTS/TEMP = PURPLE**  
**LOA = BLUE**  
**OTHER ASGMT = PINK**

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**TARGETED SERVICES  
EXTENDED DAY-EXTENDED YEAR**

**Middle School - School Within a School (066)**

				2020-2021		
	2017-2018	2018-2019	2019-2020	Revised	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 371,268	\$ 529,273	\$ 506,748	\$ 352,130	\$ 483,600	\$ 131,470
Employee Benefits	98,307	137,786	127,415	93,774	137,433	43,659
Purchased Services	-	-	-	-	-	-
Supplies & Materials	1,515	2,507	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 471,090</b>	<b>\$ 669,566</b>	<b>\$ 634,163</b>	<b>\$ 445,904</b>	<b>\$ 621,033</b>	<b>\$ 175,129</b>

**After School/Summer School/Credit Recovery - Middle & High School (067)**

				2020-2021		
	2017-2018	2018-2019	2019-2020	Revised	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 290,419	\$ 317,488	\$ 311,672	\$ 292,140	\$ 428,256	\$ 136,116
Employee Benefits	55,568	65,271	66,538	58,502	95,759	37,257
Professional Services	70,838	90,617	76,966	35,946	95,035	59,089
Supplies & Materials	27,621	31,158	25,423	24,733	26,800	2,067
Equipment	-	957	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 444,446</b>	<b>\$ 505,491</b>	<b>\$ 480,599</b>	<b>\$ 411,321</b>	<b>\$ 645,850</b>	<b>\$ 234,529</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**TARGETED SERVICES  
EXTENDED DAY-EXTENDED YEAR**

**Targeted Services - K-5 Summer School - After School (068)**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 158,746	\$ 155,444	\$ 160,127	\$ 78,866	\$ 157,000	\$ 78,134
Employee Benefits	23,988	24,312	25,422	12,694	25,349	12,655
Purchased Services	46,870	32,871	45,323	33,601	75,800	42,199
Supplies & Materials	5,320	24,657	2,463	3,646	7,200	3,554
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 234,923</b>	<b>\$ 237,283</b>	<b>\$ 233,335</b>	<b>\$ 128,807</b>	<b>\$ 265,349</b>	<b>\$ 136,542</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**TARGETED SERVICES-MIDDLE SCHOOL/CREDIT RECOVERY/EXTENDED DAY-EXTENDED YEAR  
GRADE K-12 TOTAL (066, 067, 068)**

	<b>2020-2021</b>					
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Revised</b>	<b>2021-2022</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 820,433	\$ 1,002,205	\$ 978,547	\$ 723,136	\$ 1,068,856	\$ 345,720
Employee Benefits	177,862	227,369	219,375	164,970	258,541	93,571
Purchased Services	117,708	123,488	122,289	69,547	170,835	101,288
Supplies & Materials	34,456	58,322	27,886	28,379	34,000	5,621
Equipment	-	957	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,150,459.8</b>	<b>\$ 1,412,341</b>	<b>\$ 1,348,097</b>	<b>\$ 986,032</b>	<b>\$ 1,532,232</b>	<b>\$ 546,200</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**SPECIALIZED SERVICES  
Director - Dr. Laura Pingry-Kile**

**REGULAR YEAR (508)**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,347,847	\$ 1,464,101	\$ 1,493,402	\$ 1,513,795	\$ 1,573,022	\$ 59,227
Employee Benefits	338,319	360,424	375,522	412,203	375,077	(37,126)
Professional Services	16,972	15,664	13,347	14,750	19,602	4,852
Supplies & Materials	11,053	9,171	11,198	10,100	10,100	-
Equipment	3,605	-	-	-	-	-
All Others	153,940	172,465	130,863	172,410	171,622	(788)
<b>Total Expenditures</b>	<b>\$ 1,871,737</b>	<b>\$ 2,021,825</b>	<b>\$ 2,024,331</b>	<b>\$ 2,123,258</b>	<b>\$ 2,149,423</b>	<b>\$ 26,165</b>

**SUMMER SCHOOL (299)**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 77,986	\$ 74,007	\$ 68,946	\$ 73,987	\$ 74,700	\$ 713
Employee Benefits	12,193	11,588	10,891	7,636	11,978	4,342
Professional Services	499	1,775	5,535	1,625	1,625	-
Supplies & Materials	193	85	71	200	200	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 90,871</b>	<b>\$ 87,455</b>	<b>\$ 85,443</b>	<b>\$ 83,448</b>	<b>\$ 88,503</b>	<b>\$ 5,055</b>

**STAR PROGRAM (069)**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Increase
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 497,950	\$ 622,136	\$ 637,882	\$ 610,087	\$ 634,968	\$ 24,881
Employee Benefits	118,628	140,248	159,607	162,796	175,608	12,812
Professional Services	53,660	50,409	36,513	51,850	46,980	(4,870)
Supplies & Materials	19,433	16,816	16,625	6,953	5,019	(1,934)
Equipment	14,669	-	-	70,000	-	(70,000)
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 704,340</b>	<b>\$ 829,609</b>	<b>\$ 850,627</b>	<b>\$ 901,686</b>	<b>\$ 862,575</b>	<b>\$ (39,111)</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**TUITION BILLING - INCLUDING CARE & TREATMENT**

					2020-2021		
<b>Expenditures</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	
Purchased Services	\$ 350,512	\$ 475,551	\$ 459,027	\$ 395,000	\$ 395,000	\$ -	
<b>Total Expenditures</b>	<b>350,512</b>	<b>475,551</b>	<b>459,027</b>	<b>395,000</b>	<b>395,000</b>	<b>\$ -</b>	

**PRAIRIE CARE**

					2020-2021		
<b>Expenditures</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	
Salaries	\$ 162,590	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits	33,995	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	
Supplies & Materials	488	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
All Others	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 197,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**ANNIKA PROGRAM**

					2020-2021		
<b>Expenditures</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Increase</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	
Salaries	\$ 209,879	\$ 80,783	\$ 85,947	\$ 87,126	\$ 84,535	\$ (2,591)	
Employee Benefits	56,183	20,275	21,338	23,730	23,497	(233)	
Purchased Services	20	-	-	-	-	-	
Supplies & Materials	393	-	1,180	-	-	-	
Equipment	-	-	-	-	-	-	
All Others	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 266,475</b>	<b>\$ 101,058</b>	<b>\$ 108,466</b>	<b>\$ 110,856</b>	<b>\$ 108,032</b>	<b>\$ (2,824)</b>	

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - Robin Gordon**

	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
<b>Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Preliminary Budget</b>
State Aid	\$ 538,247	\$ 589,736	\$ 739,434	\$ 616,860	\$ 678,059
Levy	284,968	232,445	291,682	339,802	270,126
<b>Total Revenue</b>	<b>\$ 823,214</b>	<b>\$ 822,181</b>	<b>\$ 1,031,116</b>	<b>\$ 956,662</b>	<b>\$ 948,185</b>

La Academia, a dual-language Spanish immersion school opened in 2013-2014. The Minnesota Department of Education identified La Academia as a racially isolated school and the district was required to participate in the Achievement and Integration program beginning in the 2015-2016 school year. The first year, the district's allocation was approximately \$200,000. Beginning in the 2017-2018 school year, the district qualified for a district-wide program by partnering with Eden Prairie Schools (a racially isolated district). As of the 2018-2019, La Academia is no longer designated as a racially isolated school.

Achievement and Integration revenue is 70 percent state aid and 30 percent local levy. Total revenue is broken into two categories:

1. Initial Revenue =  $\$350 \times \text{adjusted pupil units for current year} \times \text{ratio of enrollment of protected students from previous year divided by total enrollment from previous year}$
2. Incentive Revenue =  $\$10 \times \text{adjusted pupil unit}$

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - Robin Gordon**

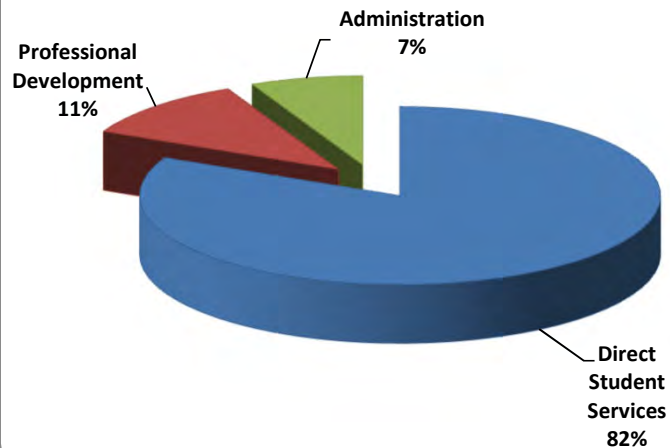
<b>Expenses</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Preliminary Budget</b>
<b>Direct Student Services</b>					
Salaries	\$ 397,497	\$ 429,820	\$ 486,963	\$ 510,718	\$ 540,725
Benefits	107,924	113,437	135,372	143,358	165,810
Purchased Services	96,278	83,033	94,445	125,420	66,186
Supplies & Materials	65,594	39,732	24,655	29,619	5,000
<b>Subtotal Direct Student Services</b>	<b>\$ 667,293</b>	<b>\$ 666,021</b>	<b>\$ 741,435</b>	<b>\$ 809,115</b>	<b>\$ 777,721</b>
<b>% of Total Budget</b>	<b>80.2%</b>	<b>81.0%</b>	<b>78.6%</b>	<b>81.8%</b>	<b>82.0%</b>
<b>Professional Development</b>					
Salaries	\$ 66,665	\$ 84,158	\$ 64,207	\$ 62,388	\$ 71,533
Employee Benefits	18,142	21,484	15,825	16,468	17,176
Purchased Services	51,168	28,458	68,017	36,979	15,464
Supplies & Materials	-	297	1,013	-	
<b>Subtotal Professional Development</b>	<b>\$ 135,975</b>	<b>\$ 134,397</b>	<b>\$ 149,061</b>	<b>\$ 115,835</b>	<b>\$ 104,173</b>
<b>% of Total Budget</b>	<b>16.3%</b>	<b>16.3%</b>	<b>15.8%</b>	<b>11.7%</b>	<b>11.0%</b>

# EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

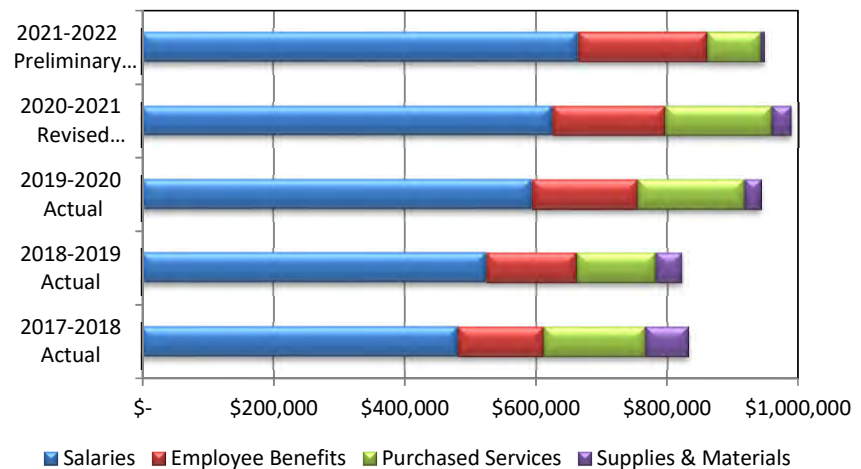
## ACHIEVEMENT & INTEGRATION Director of Equity & Inclusion - Robin Gordon

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Actual	Actual	Actual	Revised Budget	Preliminary Budget
<b>Expenses</b>					
<b>Administrative/Indirect</b>					
Salaries	\$ 16,802	\$ 10,589	\$ 42,887	\$ 52,349	\$ 53,007
Employee Benefits	4,201	2,196	9,438	11,597	12,534
Purchased Services	8,000	8,979	-	461	750
Supplies & Materials					
<b>Subtotal Administration</b>	<b>\$ 29,003</b>	<b>\$ 21,763</b>	<b>\$ 52,325</b>	<b>\$ 64,407</b>	<b>\$ 66,291</b>
<b>% of Total Budget</b>	<b>3.5%</b>	<b>2.6%</b>	<b>5.5%</b>	<b>6.5%</b>	<b>7.0%</b>
<b>Total Expenditures</b>	<b>\$ 832,272</b>	<b>\$ 822,181</b>	<b>\$ 942,821</b>	<b>\$ 989,357</b>	<b>\$ 948,185</b>

**2021-2022 Achievement & Integration  
by Category**



**Achievement & Integration - 5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - Robin Gordon**

Achievement and integration expenditure budgets are submitted annually for approval to the Minnesota Department of Education. At least 80 percent of the budget must be spent on direct student services, up to 20 percent can be spent on professional development and no more than 10 percent can be spent on administrative costs.

Direct student services expenses include the cost of Project Achieve expenses, intercultural specialists, professional services for cultural observations, language line, field trips for college and career preparation.

Professional development expenditures includes 17% of the director of equity & inclusion for providing staff development to district staff, recruitment and retention of staff of color (including staff affinity groups), principal leadership and cultural competency training.

Administrative funds pay for 37.5% of the director of equity & inclusion for providing oversight and direction to the entire achievement and integration program, including direct supervision of the intercultural specialists.

This detailed budget is provided to clarify and better communicate the uses of the Achievement and Integration funds. The funds are included in the school and district wide budgets.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**NON PUBLIC SCHOOLS  
Title Programs**

Expenditures	2020-2021					
	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	Revised Budget	2021-2022 Budget	Increase (Decrease)
Guardian Angels	\$ 17,857	\$ 9,014	\$ 9,933	\$ 14,237	\$ -	\$ (14,237)
Jonathan Montessori	-	-	133	221	89	(132)
St Hubert's	10,322	8,835	7,227	10,392	8,972	(1,420)
St John's	8,250	2,428	891	7,798	4,656	(3,142)
Southwest Christian	4,271	4,359	1,436	14,523	8,263	(6,260)
Chapel Hill	3,147	3,705	1,995	7,846	4,222	(3,624)
Holy Family	1,700	4,809	6,664	11,032	4,442	(6,590)
Breakaway Academy	-	-	-	-	-	-
Total Expenditures	45,547	\$ 33,151	\$ 28,279	\$ 66,049	\$ 30,644	\$ (35,405)

\* Please note - at the time of the budget preparation, actual FY22 entitlements are not known and therefore allocations are preliminary at this time.

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

---

### FIVE-YEAR PLAN AND PROJECTED TRENDS

The Finance Department prepares a rolling five-year plan and periodically updates as assumptions change. The five-year plan may trigger further review of budget assumptions and action plans, including reconvening the Budget Review Committee (BRC). The BRC is formed when future years show a declining fund balance which would be outside the School Board policy of maintaining a minimum of five percent unassigned fund balance as a percentage of total expenditures. The purpose of this committee is to develop budget containment strategies and/or budget cuts. The BRC is a functioning group until recommendations are presented to the School Board prior to the adoption of the budget.

Due to the failure of the operating referendum in November 2019, which would have provided \$5.6 million per year for the next 10 years, the district developed a cost containment plan reducing expenses by approximately \$10 million. The school board is gathering information and reviewing options for a potential 2021 referendum. If a fall 2021 referendum fails, the Budget Review Committee has developed budget cuts of over \$3.4 million for 2022-23 and \$2.3 million for 2023-24.



## Eastern Carver County Schools Five-Year Plan - General Fund - June 2021

Revenue Assumptions: FY22 - FY25 - 1% Increase in Basic Formula FY23-FY25 include a 2.5% increase for Special Education FY23 - FY25 Capital Projects Levy - 2.5% increase				Expenditure Assumptions: Salaries per contract/parameters; utilities 5% FY22 includes Cost Containment/Budget Cuts All other expenses at 1.9%				
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Revised Budget 2020-21	Original Budget 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
E-12 Enrollment (ADM's)*	9,619	9,673	9,648	9,343	9,320	9,386	9,540	9,665
<b>Total Revenue</b>	<b>\$ 119,182,422</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 133,982,045</b>	<b>\$ 132,361,101</b>	<b>\$ 128,799,604</b>	<b>\$ 131,323,251</b>	<b>\$ 132,017,316</b>
% Increase over prior year	5.28%	4.18%	3.05%	4.71%	-1.21%	-2.69%	1.96%	0.53%
Expenses	\$ 118,056,376	\$ 125,773,412	\$ 128,479,459	\$ 132,222,969	\$ 131,147,627	\$ 131,405,729	\$ 135,275,555	\$ 138,550,480
Closing East Union - FY23						(528,775)	(535,385)	(542,077)
<b>Total Expenditures</b>	<b>\$ 118,056,376</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,222,969</b>	<b>\$ 131,147,627</b>	<b>\$ 130,876,954</b>	<b>\$ 134,740,170</b>	<b>\$ 138,008,403</b>
% Increase over prior year	5.52%	6.54%	2.15%	2.91%	-0.81%	-0.21%	2.95%	2.43%
Variance (Revenue - Expenditures)	\$ 1,126,047	\$ (1,610,012)	(523,461)	\$ 1,759,076	\$ 1,213,474	\$ (2,077,350)	\$ (3,416,919)	\$ (5,991,087)
Unassigned Fund Balance	\$ 11,180,798	\$ 10,660,042	\$ 8,171,436	\$ 7,553,115	\$ 7,474,608	\$ 6,934,388	\$ 3,767,469	\$ (2,081,292)
Unassigned Fund Balance as % of Expenditures	9.47%	8.48%	6.36%	5.71%	5.70%	5.30%	2.80%	-1.51%
NonSpendable, Restricted and Assigned Fund B	\$ 4,354,190	\$ 3,264,934	\$ 5,230,078	\$ 7,607,475	\$ 8,899,456	\$ 7,362,326	\$ 7,112,326	\$ 6,970,000
Total Fund Balance	\$ 15,534,988	\$ 13,924,975	\$ 13,401,514	\$ 15,160,590	\$ 16,374,064	\$ 14,296,714	\$ 10,879,795	\$ 4,888,708
Total Fund Balance as % of Expenditures	13.16%	11.07%	10.43%	11.47%	12.49%	10.92%	8.07%	3.54%
Enrollment Change	107	54	-25	-305	-23	66	154	125
* Enrollment includes early childhood								



# CAPITAL RELATED BUDGETS



## CAPITAL RELATED BUDGETS OVERVIEW

The Capital Related budgets are included in other sections of this budget document. This section has been added to display the complete list of projects planned for 2021-22 as well as identify their funding source. A breakdown by site and/or department is included for added clarity. The District ten-year long-term facilities maintenance (LTFM) plan by project, year and building is also included.



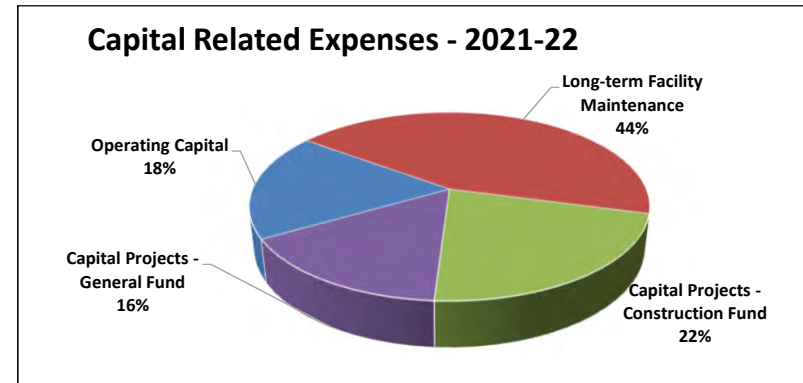
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CAPITAL RELATED BUDGETS SUMMARY**

<b>General Fund</b>	Actual FY 2020 Fund Balance	Revised Budget FY 2021 Revenue	Revised Budget FY 2021 Expense	Estimated FY 2021 Fund Balance	Budget FY 2022 Revenue	Budget FY 2022 Expense	Estimated FY 2022 Fund Balance
Category							
Operating Capital	\$ 740,059	\$ 2,341,915	\$ 3,020,411	\$ 61,563	\$ 2,301,386	\$ 2,360,893	\$ 2,056
Long-term Facility Maintenance	(150,561)	5,556,825	5,348,810	57,454	6,420,177	5,646,978	830,653
Capital Projects	237,986	1,904,210	1,904,210	237,986	2,006,876	2,006,876	237,986
<b>Total</b>	<b>\$ 827,483</b>	<b>\$ 9,802,950</b>	<b>\$ 10,273,431</b>	<b>\$ 357,002</b>	<b>\$ 10,728,439</b>	<b>\$ 10,014,747</b>	<b>\$ 1,070,694</b>

<b>Construction Fund</b>	Actual FY 2020 Fund Balance	Revised Budget FY 2021 Revenue	Revised Budget FY 2021 Expense	Estimated FY 2021 Fund Balance	Budget FY 2022 Revenue	Budget FY 2022 Expense	Estimated FY 2022 Fund Balance
Category							
Capital Projects	\$ 397,482	\$ 2,481,507	\$ 2,481,507	\$ 397,482	\$ 2,801,805	\$ 2,801,805	\$ 397,482
<b>Total</b>	<b>\$ 397,482</b>	<b>\$ 2,481,507</b>	<b>\$ 2,481,507</b>	<b>\$ 397,482</b>	<b>\$ 2,801,805</b>	<b>\$ 2,801,805</b>	<b>\$ 397,482</b>

<b>Total Capital Related Budgets</b>	<b>\$ 1,224,965</b>	<b>\$ 12,284,457</b>	<b>\$ 12,754,938</b>	<b>\$ 754,484</b>	<b>\$ 13,530,244</b>	<b>\$ 12,816,552</b>	<b>\$ 1,468,176</b>
--------------------------------------	---------------------	----------------------	----------------------	-------------------	----------------------	----------------------	---------------------



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OPERATING CAPITAL**

**Teaching & Learning**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
Mathematics Textbooks & Workbooks	Elementary	\$ 177,000
Instructional Software	Elementary	9,400
Science Instructional	Elementary	40,000
Music-Instrumental	K-12	10,000
Mathematics	Secondary	50,000
Social Studies	Secondary	50,000
Science	Secondary	50,000
Language Arts	Secondary	40,000
World Language	Secondary	30,000
Textbooks & Workbooks	Secondary	50,000
<b>Total Teaching &amp; Learning</b>		<b>\$ 506,400</b>

**Technology**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
Maintenance agreements, annual licensures - instructional	District wide	\$ 693,000
Maintenance agreements, annual licensures - Non-Instructional	District wide	194,372
Technology Equipment/Consulting/Repair/Upgrades	District wide	74,402
Wireless Network/Phones/Staff Computers/Replacements	Elementary	35,000
Wireless Network/Phones/Staff Computers/Replacements	Secondary	35,000
<b>Total Technology</b>		<b>\$ 1,031,774</b>

**Building Renovations/Site & Grounds Equipment**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
Mower - Toro 4000-D	District wide	\$ 69,400
Ride on Floor Scrubber	VES	14,000
Walk Behind Scrubber	CHS	12,000
Walk Behind Scrubber	VES	12,000
Pick up Truck (Replaces 2003 Chevy Van)	Grounds	24,500
<b>Total Building Renovations/Site &amp; Grounds Equipment</b>		<b>\$ 131,900</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OPERATING CAPITAL**

**Transportation**

Description	Building		
Bus Leases (15 buses - Payment 2 of 8)	TRANS	\$	224,395
Bus Purchases/Replacements	TRANS		300,000
		<b>\$</b>	<b>524,395</b>

**Equipment -Schools & DEC**

Description	Building		Amount
Equipment	BCE	\$	6,885
Equipment	CVR		7,573
Equipment	CHN		6,593
Equipment	CRE		7,207
Equipment	EUE		5,381
Equipment	KA/LAA		6,885
Equipment	JES		7,091
Equipment	VES		7,431
Equipment	CMSE		7,449
Equipment	CMSW		8,470
Equipment	PRMS		7,577
Equipment	CNS		11,490
Equipment	CHS		12,042
Equipment	IAA		2,801
Equipment (Held back for enrollment changes)	DEC		544
Equipment	FLC		5,269
Auditorium Equipment	CNS		5,000
Auditorium Equipment	CHS		5,000
Equipment	DEC		5,000
Contingency	District wide		40,736
<b>Total Equipment -Schools &amp; DEC</b>		<b>\$</b>	<b>166,424</b>
<b>Total Operating Capital</b>		<b>\$</b>	<b>2,360,893</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE (LTFM) - HEALTH & SAFETY**

**Physical Hazard Control - 347**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Person protective equipment, elevator inspections, lock out tag out, supplies, Mock OSHA Walk-Through	District Wide	\$ 93,600
<b>Total Physical Hazard Control - 347</b>		<b>\$ 93,600</b>

**Hazardous Substance -349**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Hazardous waste and electronics disposal, RPZ testing/rebuilding	District Wide	\$ 29,420
<b>Total Hazardous Substance -349</b>		<b>\$ 29,420</b>

**Environmental, Health & Safety Management - 352**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Health & Safety Management	District Wide	\$ 155,000
<b>Total Environmental, Health &amp; Safety Management - 352</b>		<b>\$ 155,000</b>

**Asbestos - 358**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Asbestos Removal/Encapsulating	District Wide	\$ 58,000
<b>Total Asbestos - 358</b>		<b>\$ 58,000</b>

**Fire & Life Safety - 363**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Annual fire and life safety inspections, sprinkler and extinguisher testing	District Wide	\$ 72,200
<b>Total Fire &amp; Life Safety - 363</b>		<b>\$ 72,200</b>

**Indoor Air Quality - 366**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Recommissioning	VES	\$ 53,000
Recommissioning	CRE	50,000
Indoor Air Quality-Recommissioning	District Wide	197,000
<b>Total Indoor Air Quality - 366</b>		<b>\$ 300,000</b>

<b>Total Long-term Facility Maintenance - Health &amp; Safety Budget</b>		<b>\$ 708,220</b>
--	--	-------------------

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE (LTFM) - DEFERRED MAINTENANCE PROJECTS**

**Building Envelope - 368**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Window Replacement	District Wide	\$ 75,000
Tuck Pointing	District Wide	500,000
<b>Total Building Envelope - 368</b>		<b>\$ 575,000</b>

**Building Hardware - 369**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Repair Chairlift	VRC	\$ 90,000
Replace Worn Door & Hardware	District Wide	50,000
Replace Worn Door & Hardware	BCE	45,000
<b>Total Building Hardware - 369</b>		<b>\$ 185,000</b>

**Electrical - 370**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Electrical Repairs	District Wide	\$ 180,000
<b>Total Electrical - 370</b>		<b>\$ 180,000</b>

**Interior Surfaces - 379**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Painting Classrooms/Hallways	CMSW	\$ 15,000
Painting Classrooms/Hallways	VRC	\$ 5,000
Painting Classrooms/Hallways	District Wide	\$ 25,000
Replace Worn Carpet/Flooring	CMSW	200,000
Replace Worn Carpet/Flooring	District Wide	55,000
<b>Total Interior Surfaces - 379</b>		<b>\$ 300,000</b>

**Mechanical Systems - 380**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Replace Boiler	FLC	\$ 150,000
Replace Boiler	CHN	340,000
Replace Chillers	VES	290,000
Replace Chillers	CHS	750,000
HVAC Repair	District Wide	312,000
<b>Total Mechanical Systems - 380</b>		<b>\$ 1,842,000</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE (LTFM) - DEFERRED MAINTENANCE PROJECTS**

**Plumbing - 381**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Plumbing Repairs	CHN	\$ 75,000
Plumbing Repairs	District Wide	150,000
<b>Total Plumbing - 381</b>		<b>\$ 225,000</b>

**Project Management - 382**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Project Engineering/Contracted Services	District Wide	\$ 280,000
<b>Total Project Management - 382</b>		<b>\$ 280,000</b>

**Roofing Systems - 383**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Roof Replacement	CMSE	\$ 350,000
Roofing Repairs/Replacement	District Wide	45,000
<b>Total Roofing Systems - 383</b>		<b>\$ 395,000</b>

**Site Projects - 384**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Resurface Tennis Courts	PRMS	\$ 70,000
Resurface Tennis Courts	CMSW	70,000
Resurface Tennis Courts	CHS	70,000
Bituminous, Concrete Repair / Replacement	LAA	50,000
Bituminous, Concrete Repair / Replacement	JES	205,000
Bituminous, Concrete Repair / Replacement	District Wide	491,758
<b>Total Site Projects - 384</b>		<b>\$ 956,758</b>

<b>Total Long-term Facility Maintenance - Deferred Maintenance Budget</b>	<b>\$ 4,938,758</b>
---	---------------------



## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

In 2019, the voters approved a renewed Capital Projects Referenda which provides funding for ten years for security, technology, teaching and learning. This revenue stream is recognized in both the General and Construction Fund. The capital project referendum is intended to minimize deficiencies in the districts' technology and security in facilities. Eastern Carver County Schools' 10-year technology plan is based on the district's Exceptional Personalize Learning and it calls for the district to provide learning that is personalized, engaging, and relevant. To do so, the district must focus on five key areas:

- Purposeful learning
- Engagement with learning
- Collaboration
- Purposeful instruction
- Learner voice & choice

To address these five key area resources will be provided in four main focuses. They are:

- Infrastructure
- Devices
- Technology support & training
- Security

These resources will allow the district to provide and maintain infrastructure for wireless access throughout our buildings along with increased network capacity (including storage). The district's commitment is to provide the right technologies when and where needed by both students and staff. This may include Chromebooks, PC computers, tablet PC's, laptops, and others. In turn, learning will no longer be confined to the classroom but will be able to continue both outside the school building and school day. We also strongly believe that having support for teacher in classroom and students is also critical for the success of the District.

Eastern Carver County Schools also has greatly increased both its cyber and physical security over the last six years which includes secured entrances, electronic visitor check-in systems, enhanced security camera systems and enhanced door access control systems. District schools have a variety of access control levels at their respective main entrances which has allowed a new way of

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

responding to incidents in the schools. This includes viewing conditions in real time for law enforcement agencies and possibly resulting in reduced response times and advance knowledge of conditions upon arrival.

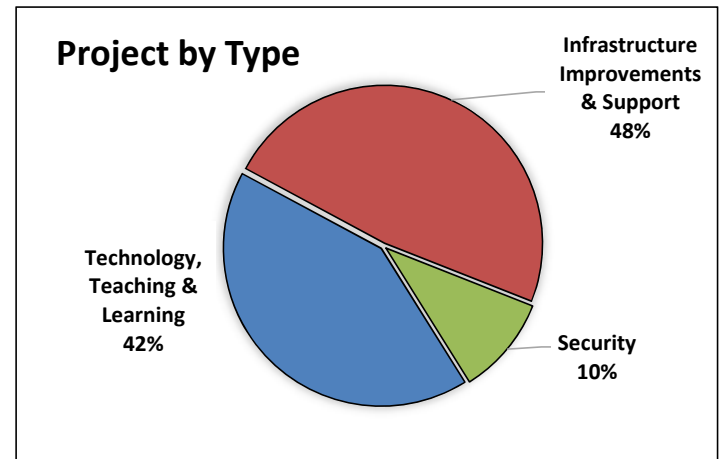
Cyber security is also key to ensure protection when working online as well protecting data on district's students and staff. The district has already reduced the level of risk over the last six years and this plan will allow the district to continue to move forward.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CAPITAL PROJECT REFERENDA - SECURITY & TECHNOLOGY LEVY**

General Fund	Technology, Teaching & Learning			Total
Building	Classroom Instructional Tools	Support of Personalized Learning in the Classroom	Devices Students/ Staff	General Fund
Elementary Schools	\$ 146,674	\$ -	\$ 358,750	\$ 505,424
Middle Schools	98,093	-	379,250	477,343
High Schools	120,950	-	425,375	546,325
District wide	-	462,409	15,375	477,784
<b>Total</b>	<b>\$ 365,717</b>	<b>\$ 462,409</b>	<b>\$ 1,178,750</b>	<b>\$ 2,006,876</b>



Construction Fund	Infrastructure Improvements & Support			Security				Total
Building	Wireless Infrastructure	Data Network, Services, Access & Storage	Technology Support & Training	Cameras	Visitor Management Software	Building Access Control	Cyber Security	Construction Fund
Elementary Schools	\$ 117,000	\$ 132,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,000
Middle Schools	72,000	103,000	-	-	-	-	-	175,000
High Schools	95,000	184,000	-	-	-	-	-	279,000
District wide	-	-	1,612,043	145,000	25,625	136,762	179,375	2,098,805
<b>Total</b>	<b>\$ 284,000</b>	<b>\$ 419,000</b>	<b>\$ 1,612,043</b>	<b>\$ 145,000</b>	<b>\$ 25,625</b>	<b>\$ 136,762</b>	<b>\$ 179,375</b>	<b>\$ 2,801,805</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CAPITAL PROJECT REFERENDA - SECURITY & TECHNOLOGY LEVY**

Funding Needs	Example	Yr1 (20-21)	Yr2 (21-22)	Yr3 (22-23)	Yr4 (23-24)	Yr5 (24-25)	Comment
<b>Infrastructure</b>							
Classroom Instructional Tools	Assume a 6 year replacement cycle						Collaboration stations, sound reinforcement system, wireless projection
	High Schools	\$ 118,000	\$ 120,950	\$ 123,974	\$ 127,073	\$ 130,250	
	Middle Schools	95,700	98,093	100,545	103,058	105,635	
	Elem Schools	143,097	146,674	150,341	154,100	157,952	
	All Schools Total	\$ 356,797	\$ 365,717	\$ 374,860	\$ 384,231	\$ 393,837	
Personalized Learning	Support of Personalized Learning in the classroom						For all levels, digital subscriptions, staff professional development and pilots
	Digital Subscriptions	\$ 159,000	\$ 239,850	\$ 245,846	\$ 251,992	\$ 258,292	
	Digital Data Management		89,309	91,542	93,830	96,176	
	Professional Learning	205,000	133,250	136,581	139,996	143,496	
	All Schools Total	\$ 364,000	\$ 462,409	\$ 473,969	\$ 485,818	\$ 497,964	
Wireless infrastructure	Assumes 4 year life cycle						Maintenance and replacement for wireless infrastructure in schools
	High Schools	\$ 95,000	\$ 95,000	\$ 97,375	\$ 99,809	\$ 102,305	
	Middle Schools	72,000	72,000	73,800	75,645	77,536	
	Elem Schools	117,000	117,000	119,925	122,923	125,996	
	All Schools Total	\$ 284,000	\$ 284,000	\$ 291,100	\$ 298,378	\$ 305,837	
Internet Access, Data Network, Servers and Storage	Assumes 6 year replacement cycle						Internet bandwidth services for schools and maintenance and replacement of network switches, servers and storage
	High Schools	\$ 184,000	\$ 184,000	\$ 188,600	\$ 193,315	\$ 198,148	
	Middle Schools	103,000	103,000	105,575	108,214	110,920	
	Elem Schools	132,000	132,000	135,300	138,683	142,150	
	All Schools Total	419,000	419,000	429,475	440,212	451,217	
<b>Infrastructure Total:</b>		<b>\$ 1,423,797</b>	<b>\$ 1,531,126</b>	<b>\$ 1,569,404</b>	<b>\$ 1,608,639</b>	<b>\$ 1,648,855</b>	
<b>Devices for Students and Staff</b>							
Device replacement/additions	Replace and maintain devices (e.g. student, teacher, BYOD, media centers, computer labs)						Continue deployment of new Chromebook to 3rd, 6th and 9th grades each year. Replace computer labs, staff devices and other related devices on 4yr replacement cycle.
	High Schools	\$ 415,000	\$ 425,375	\$ 436,009	\$ 446,910	\$ 458,082	
	Middle Schools	370,000	379,250	388,731	398,450	408,411	
	Elem Schools	350,000	358,750	367,719	376,912	386,335	
	Districtwide Staff	15,000	15,375	15,759	16,153	16,557	
<b>Devices for Students and Staff Total:</b>		<b>\$ 1,150,000</b>	<b>\$ 1,178,750</b>	<b>\$ 1,208,219</b>	<b>\$ 1,238,424</b>	<b>\$ 1,269,385</b>	
<b>Technology Support &amp; Training</b>							
Support and training	Tech support and assistance for students and teachers						Digital learning coaches in Schools  Tech support staff in schools
	Support of teachers in classroom and Personalized Learning	\$ 367,586	\$ 592,208	\$ 607,013	\$ 622,189	\$ 637,743	
	Technology support	964,334	1,019,835	1,045,331	1,071,464	1,098,251	
<b>Technology Support and Training Total:</b>		<b>\$ 1,331,920</b>	<b>\$ 1,612,043</b>	<b>\$ 1,652,344</b>	<b>\$ 1,693,653</b>	<b>\$ 1,735,994</b>	
<b>Security</b>							
Cyber Security		\$ 175,000	\$ 179,375	\$ 183,859	\$ 188,456	\$ 193,167	Cyber security systems
Security Cameras		145,000	145,000	148,625	152,341	156,149	Security cameras
Building Access Control		135,000	136,762	140,181	143,686	147,278	Card access, notification, door control
Visitor Management		25,000	25,625	26,266	26,922	27,595	Visitor control/management system
<b>Security Total:</b>		<b>\$ 480,000</b>	<b>\$ 486,762</b>	<b>\$ 498,931</b>	<b>\$ 511,404</b>	<b>\$ 524,189</b>	
<b>Total Budgeted:</b>		<b>\$ 4,385,717</b>	<b>\$ 4,808,681</b>	<b>\$ 4,928,898</b>	<b>\$ 5,052,120</b>	<b>\$ 5,178,423</b>	

Please note: Including 5 years of a 10 year plan

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CAPITAL RELATED BUDGET BY SITE**

<b>Building</b>		<b>Operating Capital</b>	<b>Operating Capital Technology</b>	<b>Operating Capital Renovation Transportation</b>	<b>LTFM Health &amp; Safety</b>	<b>LTFM Deferred Maintenance</b>	<b>Capital Projects Technology</b>	<b>Capital Projects Construction</b>	<b>Total</b>
Elementary Schools	ELE	\$ 231,400	\$ 35,000	\$ -	\$ -	\$ -	\$ 505,424	\$ 249,000	\$ 1,020,824
Bluff Creek Elem	BCE	6,885				45,000			51,885
Carver Elementary	CVR	7,573							7,573
Kindergarten Academy/La Academia	LAA	6,885				50,000			56,885
Chanhassen Elem	CHN	6,593				415,000			421,593
Clover Ridge Elem	CRE	7,207			50,000				57,207
East Union Elem	EUE	5,381							5,381
Jonathan Elem	JES	7,091				205,000			212,091
Victoria Elem	VES	7,431			53,000	290,000			350,431
Middle Schools	MID	135,000	17,500				477,343	175,000	804,843
Chaska Middle East	CMSE	7,449				350,000			357,449
Chaska Middle West	CMSW	8,470				285,000			293,470
Pioneer Ridge Middle	PRMS	7,577				70,000			77,577
High Schools	HIGH	140,000	17,500				546,325	279,000	982,825
Chanhassen High	CNS	16,490							16,490
Chaska High	CHS	17,042				820,000			837,042
Integrated Arts Academy	IAA	2,801							2,801
Family Learning Center (former KC)	FLC	5,269				150,000			155,269
Transportation	TRANS			524,395					524,395
Victoria Rec Center	VRC					95,000			95,000
District wide	DW	46,280	961,774		605,220	2,163,758	477,784	2,098,805	6,353,621
Buildings & Grounds				131,900					131,900
<b>Total</b>		<b>\$ 672,824</b>	<b>\$ 1,031,774</b>	<b>\$ 656,295</b>	<b>\$ 708,220</b>	<b>\$ 4,938,758</b>	<b>\$ 2,006,876</b>	<b>\$ 2,801,805</b>	<b>\$ 12,816,552</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

<b><u>Code</u></b>	<b><u>Finance Code Description</u></b>	<b><u>Examples of Projects</u></b>
347	Physical Hazard Control	Playground re-surfacing, Boiler control circuit
349	Hazardous Substance	Clean up and dispose of hazardous substances
352	Environmental, Health & Safety Management	Hazardous assessments, Required training and Program management
358	Asbestos	Removal or encapsulation of asbestos
363	Fire & Life Safety	Fire code management
366	Indoor Air Quality	Air Quality Management Plan
367	Accessibility	Removing architectural barriers
368	Building Envelope (excluding roof)	Window replacement, Tuck pointing, Insulation
369	Building Hardware & Equipment	Door Hardware, Lockers, Elevators and Bleachers
370	Electrical	Electrical power supply and distribution
379	Interior Surfaces	Carpet, Wood Flooring, Paint and Casework
380	Mechanical Systems	HVAC, Alarm systems and Re-Commissioning
381	Plumbing	Plumbing fixtures, Piping and Water supply
382	Project Management	Project Engineering to prevent further erosion of facilities
383	Roofing Systems	Roof removal and replacement
384	Site Projects	Bituminous/Concrete, Sitework including field turf replacement

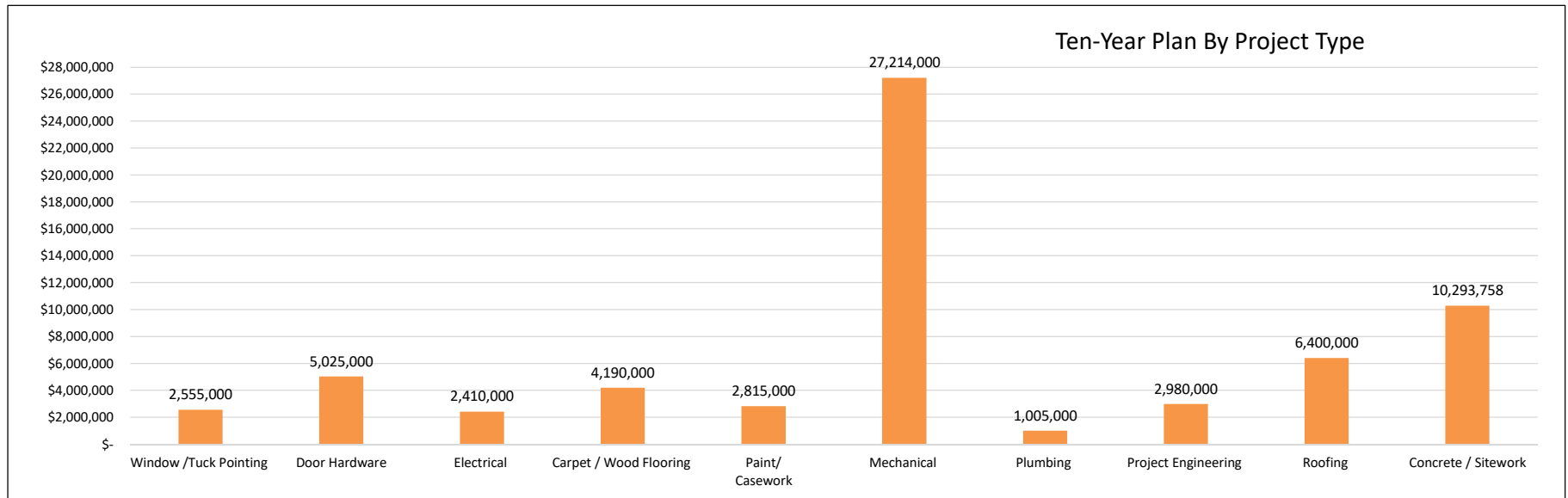
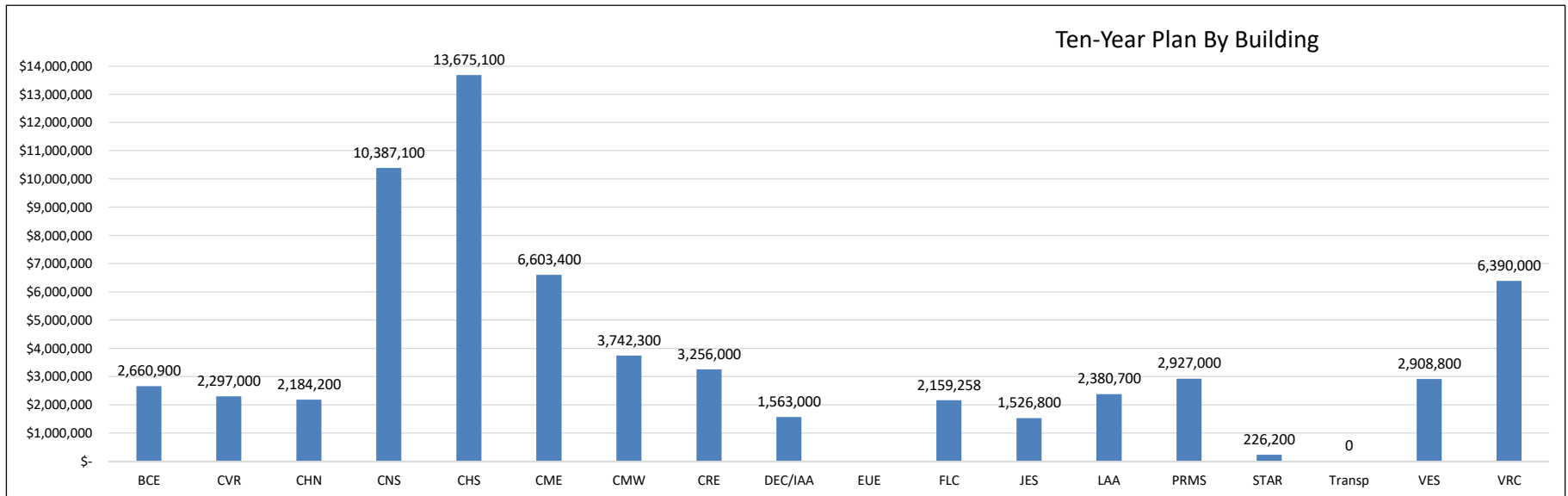
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE - 10 YEAR PLAN**

Project Building		Window /Tuck Pointing	Door Hardware	Electrical	Carpet / Wood Flooring	Paint/ Casework	Mechanical	Plumbing	Project Engineering	Roofing	Concrete / Sitework	Total by Building
Bluff Creek Elementary	BCE	\$ 141,200	\$ 335,900	\$ 123,300	\$ 183,600	\$ 205,500	\$ 945,700	\$ 35,700	\$ 164,800	\$ 79,100	\$ 446,100	\$ 2,660,900
Carver Elementary	CVR	137,400	107,900	120,000	178,600	127,100	920,100	34,700	160,300	76,900	434,000	2,297,000
Chanhassen Elementary	CHN	84,300	66,200	183,600	109,600	78,100	1,154,400	96,300	98,300	47,200	266,200	2,184,200
Chanhassen High	CNS	514,800	404,200	449,300	794,000	662,700	3,446,100	230,000	600,500	288,100	2,997,400	10,387,100
Chaska High	CHS	514,800	1,684,200	449,300	759,000	475,700	6,688,100	130,000	600,500	288,100	2,085,400	13,675,100
Chaska Middle East	CME	199,000	628,800	173,700	258,600	183,900	1,332,200	135,200	232,100	2,831,500	628,400	6,603,400
Chaska Middle West	CMW	194,900	278,000	170,100	528,300	195,100	1,304,900	49,000	227,400	109,100	685,500	3,742,300
Clover Ridge Elementary	CRE	129,800	268,900	113,300	168,700	119,900	1,118,800	32,800	151,400	742,600	409,800	3,256,000
District Education Center	DEC/IAA	68,000	53,400	59,500	248,300	159,800	624,900	17,200	79,300	38,000	214,600	1,563,000
East Union Elementary	EUE	-	-	-	-	-	-	-	-	-	-	-
Family Learning Center	FLC	107,300	84,100	93,400	139,100	98,900	991,600	27,000	124,900	59,900	433,058	2,159,258
Jonathan Elementary	JES	72,800	257,200	63,600	94,600	67,300	487,300	18,400	84,900	40,800	339,900	1,526,800
La Academia	LAA	80,300	283,000	140,000	104,200	74,100	1,237,000	20,300	93,600	44,900	303,300	2,380,700
Pioneer Ridge Middle	PRMS	162,000	127,200	141,400	285,500	224,700	1,084,300	40,900	188,900	90,700	581,400	2,927,000
Steps Towards Adult Responsibility	STAR	13,500	10,600	11,800	17,600	12,500	90,600	3,400	15,800	7,600	42,800	226,200
Transportation - Bus Garage	Transp	-	-	-	-	-	-	-	-	-	-	-
Victoria Elementary	VES	134,900	345,400	117,700	300,300	124,700	1,193,000	34,100	157,300	75,500	425,900	2,908,800
Victoria Rec Center	VRC	-	90,000	-	20,000	5,000	4,595,000	100,000	-	1,580,000	-	6,390,000
<b>Total</b>		<b>\$ 2,555,000</b>	<b>\$ 5,025,000</b>	<b>\$ 2,410,000</b>	<b>\$ 4,190,000</b>	<b>\$ 2,815,000</b>	<b>\$ 27,214,000</b>	<b>\$ 1,005,000</b>	<b>\$ 2,980,000</b>	<b>\$ 6,400,000</b>	<b>\$ 10,293,758</b>	<b>\$ 64,887,758</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE - 10 YEAR PLAN**





**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 22 July 1, 2021-June 30, 2022

<b><u>Code</u></b>	<b><u>Building</u></b>	<b><u>Project Description</u></b>	<b><u>Type</u></b>	<b><u>Amount</u></b>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	VES	Retro-Commission HVAC	Health & Safety	55,000
366	CRE	Retro-Commission HVAC	Health & Safety	52,000
366	DW	Indoor Air Quality	Health & Safety	193,000
368	DW	Window Replacement	Deferred Maintenance	75,000
368	DW	Tuck Pointing	Deferred Maintenance	500,000
369	VRC	Accessibility ADA Lift Replacement	Deferred Maintenance	90,000
369	BCE	Replace Worn Door & Hardware	Deferred Maintenance	55,000
369	DW	Replace Worn Door & Hardware	Deferred Maintenance	40,000
370	DW	Replace Failing Electrical Equipment Wiring	Deferred Maintenance	180,000
379	CMW	Painting Classrooms / Hallways	Deferred Maintenance	15,000
379	VRC	Painting Classrooms / Hallways	Deferred Maintenance	5,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	25,000
379	CMW	Replace Worn Carpet / Flooring	Deferred Maintenance	200,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	55,000
380	FLC	Replace Boiler	Deferred Maintenance	150,000
380	CHN	Replace Boiler	Deferred Maintenance	340,000
380	CHS	Replace Chillers	Deferred Maintenance	750,000
380	VES	Replace Chillers	Deferred Maintenance	290,000
380	DW	HVAC Repair	Deferred Maintenance	312,000
381	CHN	Plumbing Repairs	Deferred Maintenance	75,000
381	DW	Plumbing Repairs	Deferred Maintenance	150,000
382	DW	Project Engineering	Deferred Maintenance	280,000

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 22 July 1, 2021-June 30, 2022

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
383	CME	Partial Roof Replacement - Sections A, B & C	Deferred Maintenance	\$ 350,000
383	DW	Roofing Repairs	Deferred Maintenance	45,000
384	CHS	Resurface Tennis Courts	Deferred Maintenance	70,000
384	CMW	Resurface Tennis Courts	Deferred Maintenance	70,000
384	PRMS	Resurface Tennis Courts	Deferred Maintenance	70,000
384	LAA	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	50,000
384	JES	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	205,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	491,758
Health & Safety Total				\$ 708,220
Deferred Maintenance Total				\$ 4,938,758
<b>Total Projects</b>				<b>\$ 5,646,978</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 23 July 1, 2022-June 30, 2023

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality-Recommissioning	Health & Safety	300,000
368	DW	Tuck Pointing	Deferred Maintenance	120,000
369	CHS	Replace Worn Door & Hardware	Deferred Maintenance	130,000
369	CMW	Replace Worn Door & Hardware	Deferred Maintenance	200,000
369	CME	Replace Worn Door & Hardware	Deferred Maintenance	125,000
370	DW	Replace Failing Electrical Equipment	Deferred Maintenance	140,000
379	DW	Painting Classrooms / Hallways / Gyms	Deferred Maintenance	125,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	32,000
379	CHS	Refinish Scratched and Damaged Floors	Deferred Maintenance	90,000
379	DW	Replace Worn / Broken Casework	Deferred Maintenance	50,000
380	LAA	Replace Heating system	Deferred Maintenance	700,000
380	DW	Repair HVAC	Deferred Maintenance	1,400,000
380	DW	Replace Failing Variable Frequency	Deferred Maintenance	200,000
381	DW	Plumbing Repairs	Deferred Maintenance	155,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	VRC, CRE	Roofing /Skylights Repairs / Replacement	Deferred Maintenance	1,650,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	1,100,000
Health & Safety Total				\$ 708,220
Deferred Maintenance Total				\$ 6,517,000
<b>Total Projects</b>				<b>\$ 7,225,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 24 July 1, 2023-June 30, 2024

<b><u>Code</u></b>	<b><u>Building</u></b>	<b><u>Project Description</u></b>	<b><u>Type</u></b>	<b><u>Amount</u></b>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	PRMS	Indoor Air Quality-Recommissioning	Health & Safety	155,000
368	DW	Tuck Pointing / Caulking	Deferred Maintenance	175,000
369	CME, VES	Replace Worn Door & Hardware	Deferred Maintenance	145,000
370	LAA, DW	Replace Failing Electrical Equipment	Deferred Maintenance	170,000
379	BCE, DW	Painting Classrooms / Hallways	Deferred Maintenance	175,000
379	VES, CNS	Replace Worn Carpet / Flooring	Deferred Maintenance	250,000
379	DW	Replace Worn / Broken Casework	Deferred Maintenance	250,000
380	DW	Replace / Repair HVAC Systems	Deferred Maintenance	2,065,000
380	DW	Replace Failing Variable Frequency	Deferred Maintenance	300,000
381	CNS, VRC, DW	Plumbing Repairs	Deferred Maintenance	300,000
381	CME	Pool Repairs	Deferred Maintenance	85,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	CME, DW	Roofing / Skylight Repairs / Replacement	Deferred Maintenance	750,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	825,000
384	CNS, VRC, DW	Sitework - Turf field	Deferred Maintenance	322,000
384	DW	Sitework	Deferred Maintenance	400,000
Health & Safety Total				\$ 563,220
Deferred Maintenance Total				\$ 6,512,000
<b>Total Projects</b>				<b>\$ 7,075,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 25 July 1, 2024-June 30, 2025

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 95,000
349	DW	Other Hazardous Materials	Health & Safety	29,500
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	55,000
366	CMW	Indoor Air Quality-Recommissioning	Health & Safety	145,000
368	DW	Tuck Pointing	Deferred Maintenance	110,000
369	LAA	Locker Replacement	Deferred Maintenance	220,000
369	CHS	Replace Worn Door & Hardware	Deferred Maintenance	310,000
370	CHN, DW	Replace Failing Electrical Equipment	Deferred Maintenance	220,000
379	PRMS, DW	Painting Classrooms / Hallways	Deferred Maintenance	120,000
379	CMW, PRMS, VRC	Replace Worn Carpet / Flooring	Deferred Maintenance	170,000
379	DW	Replace Worn / Broken Casework	Deferred Maintenance	120,000
380	CHN, VRC, DW	HVAC Repairs/Replacements	Deferred Maintenance	2,400,000
380	VRC	Replace Roof Top HVAC Units	Deferred Maintenance	200,000
381	DW	Plumbing Repairs	Deferred Maintenance	120,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	CME, VRC	Roofing Repairs / Replacement	Deferred Maintenance	1,215,000
384	CNS, DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	1,250,000
Health & Safety Total				\$ 537,500
Deferred Maintenance Total				\$ 6,755,000
<b>Total Projects</b>				<b>\$ 7,292,500</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 26 July 1, 2025-June 30, 2026

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality-Recommissioning	Health & Safety	100,000
368	DW	Tuck Pointing	Deferred Maintenance	50,000
369	CME, JES	Locker Replacement	Deferred Maintenance	400,000
369	CRE, VES	Replace Worn Door & Hardware	Deferred Maintenance	100,000
370	DW	Replace Failing Electrical Equipment	Deferred Maintenance	330,000
379	CNS, DW	Painting Classrooms / Hallways	Deferred Maintenance	150,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	433,000
380	CHS	Replace HVAC Controls - Phase 1	Deferred Maintenance	1,400,000
380	DW	HVAC Repairs	Deferred Maintenance	1,492,000
380	VRC	Replace dehumidification system	Deferred Maintenance	220,000
380	DW, FLC	Replace Failing Variable Frequency	Deferred Maintenance	250,000
381	DW	Plumbing Repairs	Deferred Maintenance	80,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	CME	Roofing Repairs / Replacement	Deferred Maintenance	780,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	650,000
384	DW	Sitework	Deferred Maintenance	150,000
Health & Safety Total				\$ 508,220
Deferred Maintenance Total				\$ 6,785,000
<b>Total Projects</b>				<b>\$ 7,293,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 27 July 1, 2026-June 30, 2027

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality-Recommissioning	Health & Safety	150,000
368	DW	Tuck Pointing	Deferred Maintenance	125,000
369	BCE	Locker Replacement	Deferred Maintenance	180,000
370	DW	Replace Failing Electrical Equipment	Deferred Maintenance	170,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	140,000
379	DEC, DW	Replace Worn Carpet / Flooring	Deferred Maintenance	320,000
380	CHS	Replace HVAC Controls	Deferred Maintenance	1,092,000
380	DEC, DW	Replace Failing Variable Frequency	Deferred Maintenance	1,270,000
380	VRC	Replace East Rink R22 Refrigerant System	Deferred Maintenance	1,500,000
381	DW	Plumbing Repairs	Deferred Maintenance	40,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	CME	Roofing Repairs / Replacement	Deferred Maintenance	560,000
384	CHS	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	390,000
384	CNS	Sitework - practice field turf	Deferred Maintenance	600,000
Health & Safety Total				\$ 558,220
Deferred Maintenance Total				\$ 6,687,000
<b>Total Projects</b>				<b>\$ 7,245,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 28 July 1, 2027-June 30, 2028

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 93,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality-Recommissioning	Health & Safety	10,000
368	DW	Tuck Pointing	Deferred Maintenance	50,000
369	CHS	Locker Replacement	Deferred Maintenance	420,000
369	DW	Replace Worn Door & Hardware	Deferred Maintenance	300,000
370	DW	Electrical Repairs	Deferred Maintenance	450,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	290,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	690,000
380	DW	Repair HVAC Systems	Deferred Maintenance	1,582,000
380	VRC	Replace West Rink refrigerant system	Deferred Maintenance	1,600,000
380	DW	Replace Failing Variable Frequency	Deferred Maintenance	300,000
382	DW	Project Engineering	Deferred Maintenance	300,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	890,000
384	DW	Sitework	Deferred Maintenance	90,000
Health & Safety Total				\$ 418,220
Deferred Maintenance Total				\$ 6,962,000
<b>Total Projects</b>				<b>\$ 7,380,220</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 29 July 1, 2028-June 30, 2029

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 96,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality-Recommissioning	Health & Safety	200,000
368	DW	Tuck Pointing / Caulking	Deferred Maintenance	450,000
369	CHS	Locker Replacement	Deferred Maintenance	420,000
369	CRE, VES, DW	Replace Worn Door & Hardware	Deferred Maintenance	350,000
370	DW	Electrical Repairs	Deferred Maintenance	250,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	450,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	650,000
380	DW	Replace HVAC components	Deferred Maintenance	2,167,000
380	DW, CRE	Replace Failing Variable Frequency	Deferred Maintenance	300,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	DW	Roofing Repairs	Deferred Maintenance	350,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	790,000
384	DW	Sitework	Deferred Maintenance	100,000
Health & Safety Total				\$ 611,220
Deferred Maintenance Total				\$ 6,577,000
<b>Total Projects</b>				<b>\$ 7,188,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 30 July 1, 2029-June 30, 2030

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 96,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality	Health & Safety	200,000
368	DW	Tuck Pointing	Deferred Maintenance	450,000
369	DW	Locker Replacement	Deferred Maintenance	420,000
369	DW	Replace Worn Door & Hardware	Deferred Maintenance	350,000
370	DW	Electrical Repairs	Deferred Maintenance	250,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	450,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	650,000
380	DW	Replace HVAC components	Deferred Maintenance	2,167,000
380	DW	Replace Failing Variable Frequency	Deferred Maintenance	300,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	DW	Roofing Repairs	Deferred Maintenance	350,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	790,000
384	DW	Sitework	Deferred Maintenance	100,000
Health & Safety Total				\$ 611,220
Deferred Maintenance Total				\$ 6,577,000
<b>Total Projects</b>				<b>\$ 7,188,220</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITIES MAINTENANCE (LTFM)**

FY 31 July 1, 2030-June 30, 2031

<u>Code</u>	<u>Building</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	DW	Physical Hazards	Health & Safety	\$ 96,600
349	DW	Other Hazardous Materials	Health & Safety	29,420
352	DW	Health & Safety Management	Health & Safety	155,000
358	DW	Asbestos Removal / Encapsulating	Health & Safety	58,000
363	DW	Fire Safety	Health & Safety	72,200
366	DW	Indoor Air Quality	Health & Safety	200,000
368	DW	Tuck Pointing	Deferred Maintenance	450,000
369	DW	Locker Replacement	Deferred Maintenance	420,000
369	DW	Replace Worn Door & Hardware	Deferred Maintenance	350,000
370	DW	Electrical Repairs	Deferred Maintenance	250,000
379	DW	Painting Classrooms / Hallways	Deferred Maintenance	450,000
379	DW	Replace Worn Carpet / Flooring	Deferred Maintenance	650,000
380	DW	Replace HVAC components	Deferred Maintenance	2,167,000
380	DW	Replace Failing Variable Frequency	Deferred Maintenance	300,000
382	DW	Project Engineering	Deferred Maintenance	300,000
383	DW	Roofing Repairs	Deferred Maintenance	350,000
384	DW	Bituminous, Concrete Repair / Replacement	Deferred Maintenance	790,000
384	DW	Sitework	Deferred Maintenance	100,000
Health & Safety Total				\$ 611,220
Deferred Maintenance Total				\$ 6,577,000
<b>Total Projects</b>				<b>\$ 7,188,220</b>

# SPECIAL REVENUE FUNDS



## **Special Revenue Funds**

### **Food Service/Nutrition Fund (02)**

The Nutrition Services Fund is used to record financial activities of a school district's food service program. Nutrition Services purpose is preparation and service of breakfast, lunch, a la carte and catering in connection with school and community service activities.

Nutrition service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

All expenditures related to meal preparation must be recorded in the Nutrition Services Fund. Eligible expenditures include labor, food, supplies, capital and other expenditures.

The Nutrition Services is prepared to provide meals for 16 sites which include 14 district schools, South West Metro Intermediate District 288 and St. John's Lutheran School.

Due to the COVID-19 pandemic, federal waivers will provide free lunch and breakfasts to all students through June 30, 2022. Adult lunches will cost \$3.95 and adult breakfast \$2.25.

Overall revenue is anticipated to decrease slightly over 2020-21 due to the COVID-19 pandemic and the loss of student enrollment. With the federal waivers for breakfast and lunches, federal revenue is anticipated to be over \$4 million or 74% of the nutrition services revenue budget. In a typical year, federal revenue is around 30% of the total. The district is planning to serve over 1 million lunches in 2021-22.

Expenses are also anticipated to decrease slightly over 2020-21. The causes for the decrease include the with the significant budget cuts needed in the general fund, all areas have worked to reduce expenses. Other causes include the decrease or loss of student enrollment which means less staff and supplies.

## **Community Service Fund (04)**

The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance: Community Education-Restricted/Reserved (431), Early Childhood Family Education (ECFE) (432), School Readiness (444), Adult Basic Education (447) and Community Service-Restricted (464).

The purpose of Community Education is to make maximum use of the public schools of Minnesota by the community and to expand utilization by the school of the human resources of the community by focusing on activities that provide enrichment and services for any age level and that are not part of the K-12 education program. Community Education funding may also be used for summer school enrichment activities which, although educational in nature, are not required for graduation.

The focus of Early Childhood Family Education (ECFE) activities is to improve parenting skills of new and expectant parents, and to provide learning experiences for parents and children. ECFE programs deliver services both in the school facilities as well as in neighborhood community gathering locations.

School Readiness includes activities based on the needs of children, identified through a screening process. These activities include social services, development and learning plans, health referral services, nutrition component and parent involvement.

Adult Basic Education meets the needs of students over the age of 21 or high school dropouts and includes all activities in the Adult Basic Education, English Language Learner and Adult High School Graduation programs.

The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; programs such as Check and Connect and the food program. There has also been an expansion to the preschool programs in an effort to respond to community demand.

Most of the Community Services programs were hit hard by the COVID-19 pandemic in 2020-21. A number of programs had to be suspended, offered at a lower capacity or virtual. Fees and tuition were down by more than \$1 million. A number of staff were laid off and other supplies and services budgets were reduced. The total fund balance as of June 30, 2021 is anticipated to be \$375,151 or 5.71% of total expenses.

In 2021-22, the Community Services budget represents a more typical year for revenue and expenses. Revenue is projected to increase over 2020-21 by 25.9% to \$8,246,718. The 2021-22 budget assumes that all programs will be back up and running to their pre-pandemic levels.

Expenditures in 2021-22 are expected to increase by 21.98% over 2020-21 to correspond with the programs coming back that were suspended or reduced during the COVID-19 pandemic.

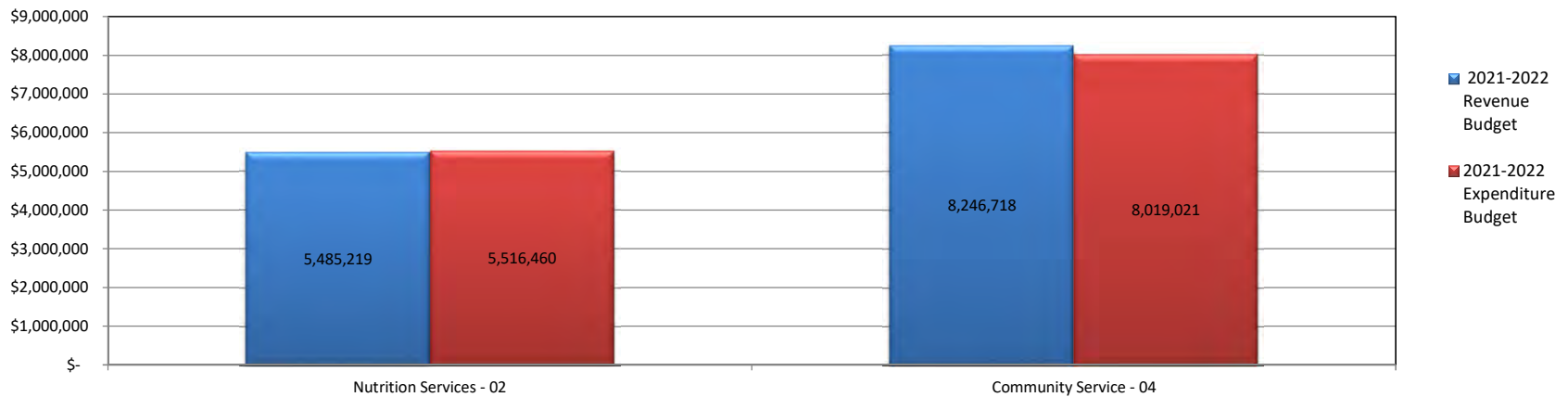
This budget is projected to have a net gain to the overall Community Service fund balance by \$227,697 for an over fund balance of \$602,848 which is 7.52% of annual expenditures. This fund balance is well within the Community Service guidelines to maintain a minimum fund balance of 5% of expenditures.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

	<b>Actual Fund Balance 6/30/18</b>	<b>Actual Fund Balance 6/30/19</b>	<b>Actual Fund Balance 6/30/20</b>	<b>2020-2021 Revised Revenue Budget</b>	<b>2020-2021 Revised Expenditure Budget</b>	<b>Projected Fund Balance 6/30/21</b>	<b>2021-2022 Revenue Budget</b>	<b>2021-2022 Expenditure Budget</b>	<b>Projected Fund Balance 6/30/22</b>
Nutrition Services - 02	\$ 1,675,815	\$ 1,465,812	\$ 1,713,159	\$ 5,586,496	\$ 5,603,571	\$ 1,696,084	\$ 5,485,219	\$ 5,516,460	\$ 1,664,843
Community Service - 04	664,887	737,965	397,901	6,551,208	6,573,958	375,151	8,246,718	8,019,021	602,848
<b>Total</b>	<b>\$ 2,340,702</b>	<b>\$ 2,203,777</b>	<b>\$ 2,111,060</b>	<b>\$ 12,137,704</b>	<b>\$ 12,177,529</b>	<b>\$ 2,071,235</b>	<b>\$ 13,731,937</b>	<b>\$ 13,535,481</b>	<b>\$ 2,267,691</b>

**2021-2022  
Special Revenue Funds Summary**



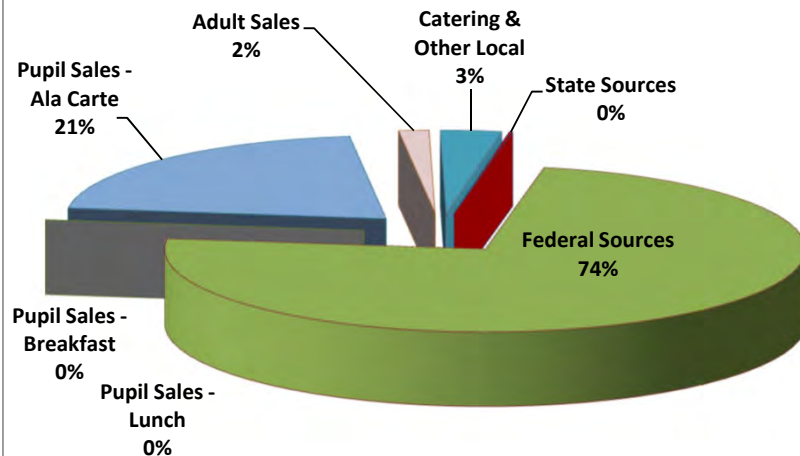


# EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

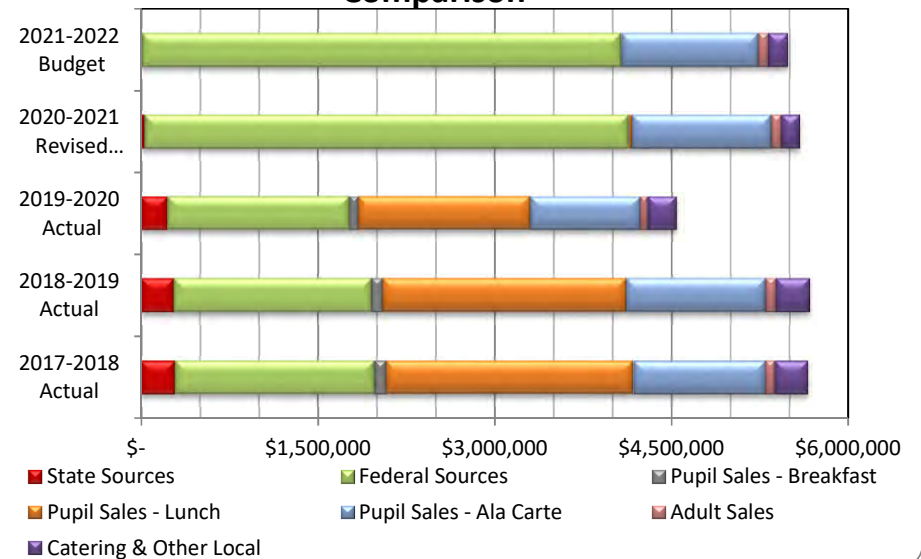
## NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
State Sources	\$ 289,225	\$ 276,952	\$ 222,625	\$ 31,532	\$ 8,875	\$ (22,657)	-71.85%
Federal Sources	1,695,345	1,678,212	1,543,009	4,108,240	4,063,194	(45,046)	-1.10%
Pupil Sales - Breakfast	95,692	93,515	76,446	866	2,500	1,634	188.68%
Pupil Sales - Lunch	2,096,527	2,066,598	1,457,134	26,098	-	(26,098)	-100.00%
Pupil Sales - Ala Carte	1,117,683	1,181,124	932,100	1,180,100	1,158,350	(21,750)	-1.84%
Adult Sales	81,232	85,109	62,556	85,300	83,800	(1,500)	-1.76%
Catering & Other Local	280,726	287,325	243,663	154,360	168,500	14,140	9.16%
<b>Total</b>	<b>\$ 5,656,430</b>	<b>\$ 5,668,835</b>	<b>\$ 4,537,533</b>	<b>\$ 5,586,496</b>	<b>\$ 5,485,219</b>	<b>\$ (101,277)</b>	<b>-1.81%</b>

**2021-2022 Nutrition Services Fund Revenue By Source**



**Nutrition Services Fund Revenue - 5 Year Comparison**

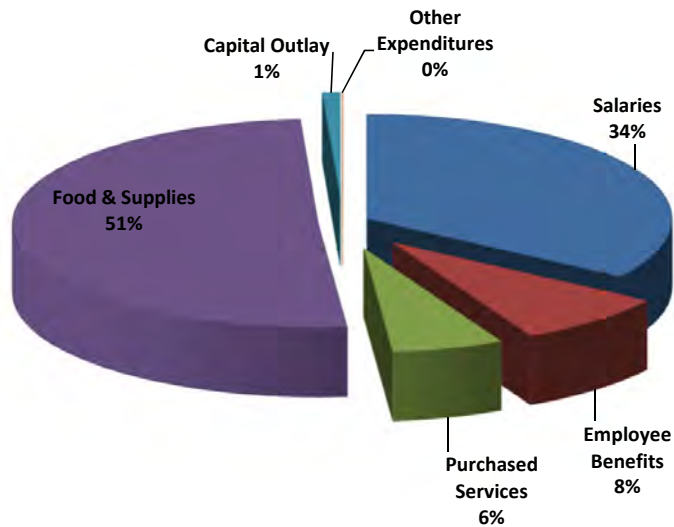


**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

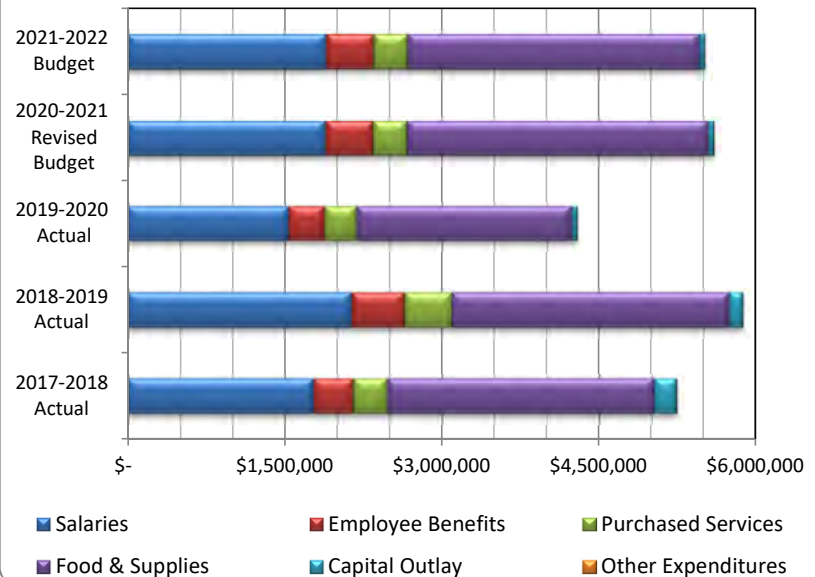
**NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 1,773,054	\$ 2,139,851	\$ 1,535,434	\$ 1,890,301	\$ 1,896,758	\$ 6,457	0.34%
Employee Benefits	376,209	503,447	340,887	451,861	451,643	(218)	-0.05%
Purchased Services	326,926	453,143	306,951	324,587	326,035	1,448	0.45%
Food & Supplies	2,545,401	2,651,645	2,055,064	2,880,397	2,790,624	(89,773)	-3.12%
Capital Outlay	215,513	130,034	51,033	55,300	50,500	(4,800)	-8.68%
Other Expenditures	4,672	719	817	1,125	900	(225)	-20.00%
<b>Total</b>	<b>\$ 5,241,777</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 5,603,571</b>	<b>\$ 5,516,460</b>	<b>\$ (87,111)</b>	<b>-1.55%</b>

**2021-2022 Nutrition Services Fund Expense By Object**



**Nutrition Services Fund Expenditures  
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Object Description	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 124,937	\$ 135,511	\$ 128,030	\$ 128,030	\$ 130,783
170 Non-Instructional Support	1,630,272	1,676,939	1,606,244	1,762,271	1,765,975
186 Stipend - Licensed	52	278	103	-	-
191 Severance	7,362	-	5,766	-	-
195 Salary Chargeback	-	315,512	(215,304)	-	-
199 Cash in Lieu of Benefits	10,430	11,611	10,595	-	-
210 FICA (Social Security & Medicare)	130,674	134,378	129,572	144,602	145,091
214 Public Employees Retirement (PERA)	126,160	129,763	126,266	141,772	142,264
220 Health Insurance	49,504	53,669	45,672	54,826	54,594
230 Life Insurance	1,951	1,302	1,287	513	440
235 Dental Insurance	1,670	955	754	701	702
240 Long-Term Disability	870	891	968	1,122	1,517
250 403B Match	11,187	9,088	7,138	9,838	10,295
270 Workers' Compensation	32,961	50,983	49,067	54,832	55,365
295 Benefits Chargeback	-	93,102	(39,982)	-	-
299 Other Employee Benefits	20,242	26,515	17,864	23,655	21,375
305 Consulting Fees/Fees for Services	74,893	97,228	32,199	55,002	54,250
320 Communications Services	1,845	1,650	1,740	360	360
329 Postage & Parcel Services	1,318	4,026	4,037	4,000	4,000
350 Repairs & Maintenance Services	118,528	135,342	104,644	99,000	99,000
365 Transportation Chargebacks	464	-	149	100	100

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE**

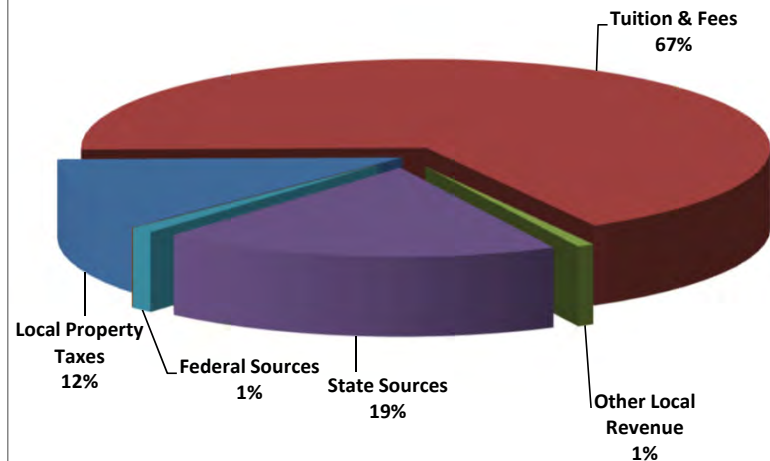
<b>Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
366 Travel, Conventions and Conferences	28,149	16,228	12,579	13,500	15,700
398 Interdepartmental Services Chargeback	101,730	198,669	151,603	152,625	152,625
401 General Supplies	175,956	181,952	134,469	202,928	184,950
405 Software-Non Instructional	-	228	1,734	125	125
455 Technology Supplies Non-Instructional	-	-	-	-	-
490 Food	1,954,164	1,982,818	1,429,001	2,170,668	2,057,900
491 Commodities	261,261	331,024	355,640	337,026	382,799
495 Milk	154,021	155,622	134,219	169,650	164,850
530 Equipment	205,053	122,951	36,268	50,500	50,500
555 Technology Equipment Non-Instructional	10,461	7,083	14,765	4,800	-
820 Dues, Memberships, Licenses	761	719	817	1,125	900
891 TRA and PERA Special Pension Expense	3,911	-	-	-	-
<b>Total Nutrition Services Expenditures</b>	<b>\$ 5,241,777</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 5,603,571</b>	<b>\$ 5,516,460</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

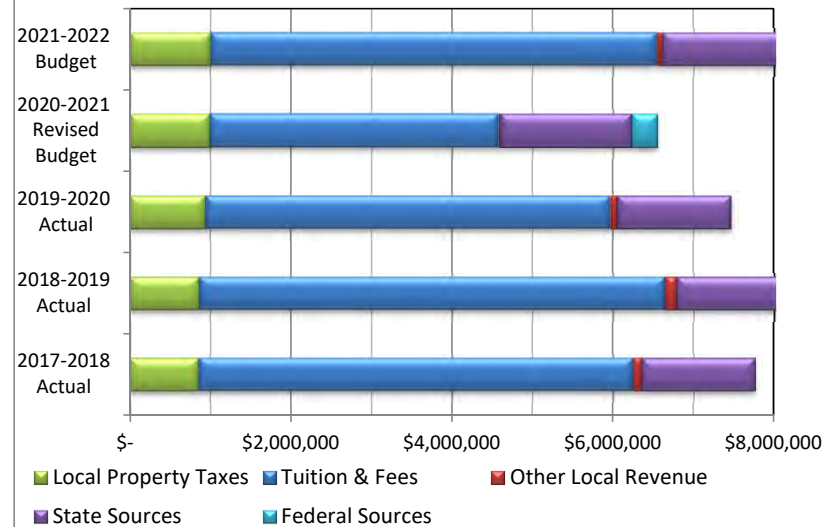
**COMMUNITY SERVICE - FUND 04 - REVENUE SUMMARY**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Local Property Taxes	\$ 855,810	\$ 861,844	\$ 938,624	\$ 994,814	\$ 1,004,848	\$ 10,034	1.0%
Tuition & Fees	5,392,225	5,782,362	5,031,284	3,585,282	5,541,593	1,956,311	54.6%
Other Local Revenue	104,444	141,770	82,574	13,780	64,933	51,153	371.2%
State Sources	1,408,929	1,494,956	1,416,343	1,631,217	1,544,046	(87,171)	0.0%
Federal Sources	-	-	-	326,115	91,298	(234,817)	-5.3%
<b>Total</b>	<b>\$ 7,761,407</b>	<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$ 6,551,208</b>	<b>\$ 8,246,718</b>	<b>\$ 1,695,510</b>	<b>25.9%</b>

**2021-2022 Community Service Fund  
Revenue by Source**



**Community Service Fund Revenue  
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - REVENUE BY PROGRAM**

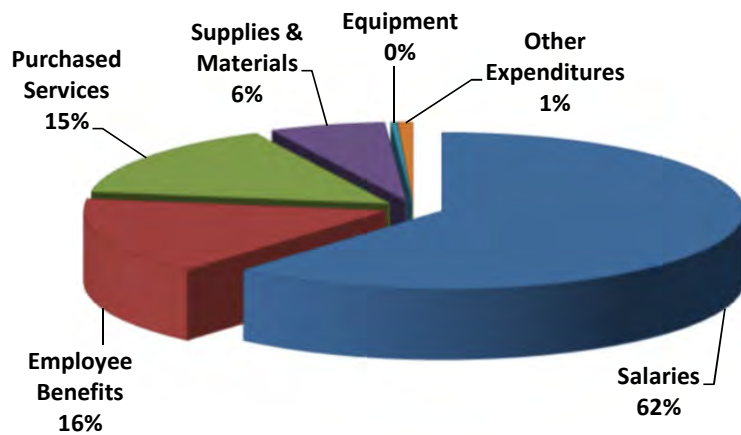
						2020-2021		
		2017-2018	2018-2019	2019-2020		Revised	2021-2022	
		Actual	Actual	Actual		Budget	Budget	
<b>Community Service Revenue by Program</b>								
505	General Comm Ed	\$ 361,348	\$ 372,301	\$ 366,214	\$	332,194	\$	329,523
700	Non Public Schools	538,481	574,322	544,365		725,559		681,609
511	Hooked on Books	9,848	11,680	4,653		-		10,000
560	Adult Enrichment	72,143	62,119	56,976		34,000		66,000
563	Elementary Enrichment	444,550	474,663	437,997		280,000		475,000
570	Child Care	2,831,827	3,066,677	2,723,132		2,231,424		2,973,286
571	Preschool	455,316	493,508	441,364		310,000		390,000
575	All Day Preschool	1,124,168	1,155,474	982,366		826,000		1,250,000
580	Early Childhood Family Education	720,587	775,263	757,407		761,546		720,633
581	Pathway I - Preschool	22,132	40,306	9,583		-		-
582	Pathway II - School Readiness	49,246	46,068	28,980		51,195		51,195
583	Preschool Screening	58,206	42,245	42,120		36,000		35,000
584	School Readiness	-	-	-		81,115		91,298
585	Middle School Enrichment	202,018	210,127	209,224		120,811		230,811
586	High School Enrichment	393,767	403,086	376,355		326,794		461,794
592	School Readiness	312,915	314,285	307,068		317,655		317,751
593	Intervention Services	38,288	124,239	76,615		48,040		93,343
595	Adult Handicapped	126,567	114,569	104,405		68,875		69,475
<b>Total Community Service Revenue</b>		<b>\$ 7,761,407</b>	<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$</b>	<b>6,551,208</b>	<b>\$</b>	<b>8,246,718</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

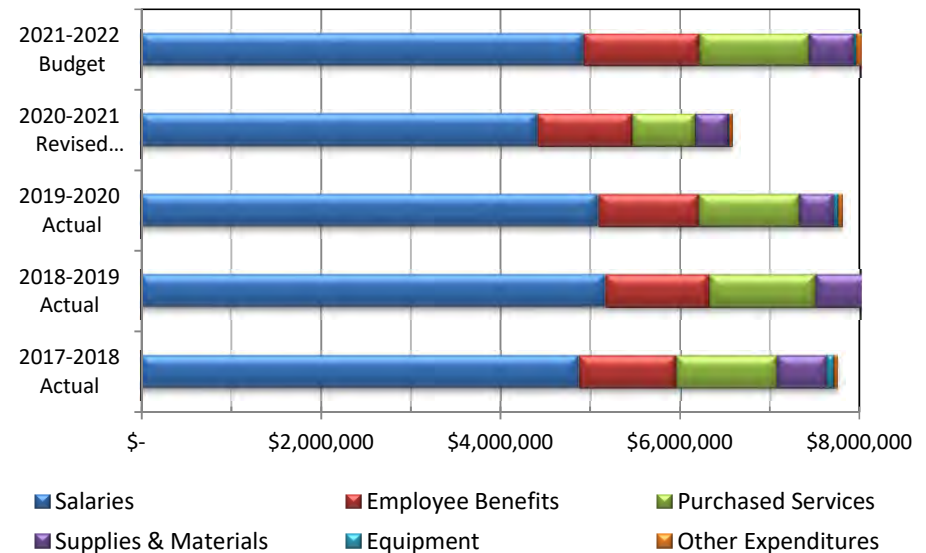
**COMMUNITY SERVICE - FUND 04 - EXPENDITURE SUMMARY**

			2020-2021					
	2017-2018	2018-2019	2019-2020	Revised	2021-2022	Amount	%	
	Actual	Actual	Actual	Budget	Budget	Change	Change	
Salaries	\$ 4,872,003	\$ 5,161,488	\$ 5,092,662	\$ 4,405,644	\$ 4,924,025	\$ 518,381	11.77%	
Employee Benefits	1,076,563	1,157,143	1,115,275	1,052,692	1,285,737	233,045	22.14%	
Purchased Services	1,122,345	1,181,810	1,118,053	703,565	1,222,192	518,627	73.71%	
Supplies & Materials	551,699	570,425	383,383	361,856	496,944	135,088	37.33%	
Equipment	80,010	84,757	49,069	12,500	26,500	14,000	112.00%	
Other Expenditures	44,833	52,231	50,448	37,701	63,623	25,922	68.76%	
<b>Total</b>	<b>\$ 7,747,453</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,573,958</b>	<b>\$ 8,019,021</b>	<b>\$ 1,445,063</b>	<b>21.98%</b>	

**2021-2022 Community Service Fund  
Expenditures By Object**



**Community Service Fund Expenditures  
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Object Description	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 436,055	\$ 404,305	\$ 334,726	\$ 309,769	\$ 342,690
120 Early Childhood Administration/Supervision	79,492	63,029	71,765	67,299	68,717
140 Licensed Classroom Teacher	537,350	781,777	808,469	784,002	801,862
141 Non-Licensed Classroom Personnel	2,065,348	2,144,965	2,167,908	1,733,153	2,047,514
143 Licensed Instructional Support	-	-	-	35,560	28,851
144 Non-Licensed Instructional Support	6,036	6,344	5,026	6,066	-
145 Substitute Teacher Salaries	8,948	8,950	10,202	1,345	-
146 Substitute Non-Licensed	7,207	7,354	5,789	-	-
154 School Nurse	8,890	6,490	7,523	4,379	3,300
155 Licensed Nursing Services	123,770	123,896	136,887	149,568	116,295
165 School Counselor	201,607	221,632	227,600	262,110	275,404
170 Non-Instructional Support	1,147,085	1,126,679	1,090,245	901,395	999,392
185 Other Licensed Salary Payments	171,015	173,237	119,914	52,850	143,000
186 Other Non-Licensed Salary Payments	63,891	80,174	79,596	82,500	97,000
191 Severance	-	-	11,610	-	-
199 Cash in Lieu of Benefits	15,310	12,654	15,404	15,648	-
210 FICA (Social Security & Medicare)	358,873	381,091	378,919	332,275	376,693
214 Public Employees Retirement (PERA)	243,640	245,320	235,881	203,216	252,631
218 Teacher Retirement (TRA)	95,595	117,208	120,710	121,914	130,855
220 Health Insurance	300,972	330,607	299,423	300,443	428,236
230 Life Insurance	3,655	4,478	4,489	3,471	2,319
235 Dental Insurance	13,444	13,612	14,230	13,045	1,454



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Object Description	Actual	Actual	Actual	Revised Budget	Budget
240 Long-Term Disability	2,934	3,419	4,977	4,329	5,113
250 403B Match	25,973	25,018	28,332	34,159	67,951
251 Employer Health Arrangements (HSA, FSA)	5,923	7,704	7,666	5,271	372
270 Workers' Compensation	23,823	21,292	19,038	14,569	20,113
280 Unemployment Compensation	1,730	7,395	1,609	20,000	-
303 Consulting Fees/Fees for Services - Federal	-	-	-	24,440	15,240
305 Consulting Fees/Fees for Services	706,488	773,184	750,362	424,720	802,475
320 Communications Services	15,104	16,098	15,317	13,629	11,700
329 Postage & Parcel Services	9,936	9,573	9,126	9,700	10,300
330 Utilities	-	-	-	475	-
350 Repairs & Maintenance Services	4,287	2,136	6,405	3,250	4,500
360 Transportation Contracts	61,286	54,483	38,773	34,500	86,200
365 Transportation Chargebacks	35,464	37,601	20,636	820	8,520
366 Travel, Conventions and Conferences	36,189	44,211	35,422	23,516	43,557
369 Entry Fees/Student Travel	110,807	102,894	102,531	31,365	98,500
370 Operating Leases or Rentals	5,539	4,730	3,305	4,750	5,500
391 Payments to other MN Schools	-	36	-	-	-
398 Interdepartmental Services Chargeback	137,245	136,862	136,177	132,400	135,700
401 General Supplies	78,488	86,244	32,583	24,528	41,250
430 Instructional Supplies	125,700	133,457	83,987	59,700	124,575
440 Fuel	1,779	61	-	51	1,500
460 Textbooks and Workbooks	123,956	136,167	88,326	188,527	174,294

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE**

<b>Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
490 Food	221,776	214,466	176,980	88,750	155,025
530 Equipment	55,706	55,900	39,281	6,500	10,500
555 Technology Equipment Non-Instructional	24,304	28,857	9,787	6,000	16,000
820 Dues, Memberships, Licenses	3,758	4,308	4,774	2,800	4,300
895 Federal Indirect Costs	25,642	27,357	25,913	34,901	32,643
891 TRA and PERA Special Pension Expense	15,434	20,566	19,760	-	-
<b>Total Community Services Expenditures</b>	<b>\$ 7,747,453</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,573,958</b>	<b>\$ 8,019,021</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - EXPENDITURES BY PROGRAM**

						2020-2021		
		2017-2018	2018-2019	2019-2020		Revised	2021-2022	
		Actual	Actual	Actual		Budget	Budget	
<b>Community Service Expenditures by Program</b>								
350	Non Public - Health	\$ 260,133	\$ 281,904	\$ 290,705	\$	340,539	\$	355,249
353	Non Public - Guidance	154,392	159,746	165,149		196,493		152,066
590	Non Public - Textbooks	123,956	136,167	88,326		188,527		174,294
505	General Comm Ed	513,540	491,876	433,778		291,155		357,545
511	Hooked on Books	9,148	10,386	11,889		1,800		10,000
560	Adult Enrichment	69,382	55,839	57,815		27,048		56,286
563	Elementary Enrichment	424,844	452,206	373,636		252,228		446,975
570	Child Care	2,589,216	2,813,470	2,784,666		2,242,876		2,846,440
571	Half Day Preschool	400,385	484,253	453,419		305,828		384,912
575	All Day Preschool	1,189,707	1,169,450	965,549		924,469		1,228,984
580	Early Childhood Family Education	677,577	727,693	896,399		761,195		728,980
582	Pathways	49,245	61,038	58,936		51,195		51,195
583	Preschool Screening	48,822	30,806	48,772		33,573		34,276
584	School Readiness Plus	-	-	-		81,115		91,298
585	Middle School Enrichment	231,464	202,906	170,363		109,526		200,709
586	High School Enrichment	329,025	382,904	355,091		308,919		432,973
592	School Readiness	318,064	288,282	297,618		317,444		317,349
593	Intervention Services	216,206	325,205	249,224		82,409		98,179
595	Adult Handicapped	126,914	113,156	87,794		57,619		51,311
<b>Total Community Service Expenditures</b>		<b>\$ 7,732,019</b>	<b>\$ 8,187,288</b>	<b>\$ 7,789,129</b>	<b>\$</b>	<b>6,573,958</b>	<b>\$</b>	<b>8,019,021</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMMUNITY SERVICE - FUND 04 - PROGRAM SUMMARY**

<b>Summary by Program</b>		<b>2021-22 Budgeted Revenue</b>	<b>2021-22 Budgeted Expense</b>	<b>Variance</b>
505	General Comm Ed	\$ 329,523	\$ 357,545	\$ (28,022)
700	Non Public School	681,609	681,609	-
511	Hooked on Books	10,000	10,000	-
560	Adult Enrichment	66,000	56,286	9,714
563	Elementary Enrichment	475,000	446,975	28,025
570	Child Care	2,973,286	2,846,440	126,846
571	Preschool	390,000	384,912	5,088
575	All Day Preschool	1,250,000	1,228,984	21,016
580	Early Childhood Family Education	720,633	728,980	(8,347)
582	Pathways	51,195	51,195	-
583	Preschool Screening	35,000	34,276	724
584	School Readiness Plus	91,298	91,298	-
585	Middle School Enrichment	230,811	200,709	30,102
586	High School Enrichment	461,794	432,973	28,821
592	School Readiness	317,751	317,349	402
593	Intervention (Outreach)	93,343	98,179	(4,836)
595	Adult Handicapped	69,475	51,311	18,164
<b>Total Community Service</b>		<b>\$ 8,246,718</b>	<b>\$ 8,019,021</b>	<b>\$ 227,697</b>

# OTHER FUNDS



## Other Funds

### **Building Construction Funds (06)**

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Alternative Bonding Program (including levies).

There is one active construction funds; Capital Projects (61).

#### **Capital Projects Fund (61)**

This construction fund is used for reporting resources from the Capital Projects Levy, also referred to as the Technology Levy. This six-year levy started in 2014-15 after the capital projects referendum was passed in the fall of 2013. Voters renewed this levy in November 2019 for ten years. Capital Projects Levy can be in the general fund or construction fund. The projects in the general fund will continue to support personalized learning. The construction fund budget supports network and infrastructure improvements as well as maintenance and improvements to the secured entrances.

#### **Bond Referendum 2015 Fund (62) - Inactive**

The Bond Referendum 2015 Fund is used to record revenue and expenditures associated with projects passed by voter approval on November 3, 2015. The district sold bonds in February of 2016. The total cost of proposed projects was \$66,700,000. The projects included construction of Carver Elementary School, additions at Clover Ridge and Victoria Elementary, a pool at Pioneer Ridge Middle School and a multi-purpose facility located at Chaska Middle School East and deferred maintenance projects at multiple sites. No funds are budgeted in 2021-22 as all bond funds were spent by June 30, 2020.

#### **Long Term Facilities Maintenance (LTFM) – Deferred Maintenance Fund (06) - Inactive**

The Long Term Facilities Maintenance – Deferred Maintenance Fund is used to record revenue and expenditures associated with major maintenance projects. Categories of qualifying work include Deferred Maintenance, Health & Safety, and Disabled Access. Projects are funded by property tax levy or by the sale of bonds, and must have prior state approval and meet all specific Minnesota State Law requirements. The Construction Fund can only be used on projects greater than \$2,000,000 or if bonds are sold for funding, otherwise the revenue and expenditures must be recorded in the General Fund. The district has levied for its LTFM projects and have no projects over \$2,000,000, therefore all LTFM revenue and expenses in 2021-22 will be recognized in the General Fund.

## **Debt Service Funds**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, other post-employment benefits (OPEB) or for initial or refunding bonds.

### **Debt Service Fund (07)**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, building construction or operating capital, and initial or refunding bonds. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds. Further details on specific long term debt outstanding can be found in the Informational Section under Outstanding Debt.

### **Post-Employment Benefits Debt Service Fund (47) - Inactive**

Activity to record levy proceeds and the repayment of the OPEB (Other Post-Employment Benefits) bonds will be accounted for in this fund. The OPEB bonds were paid off during 2016-17.

## **Proprietary/Internal Funds**

The District maintains an Internal Service Fund to account for self-insurance programs for health, dental, and Chrome Books®. An Internal Service Fund is used to account for the financing of goods or services provided by one department to another within the school district. The most common use of an internal service fund by school districts is for self-insurance programs.

### **Self-Insured Dental Fund (20)**

Fund 20 is used for the district's Self-Insured Dental plan with Delta Dental. Employee payroll deductions and benefits are deposited within a separate account to cover dental premiums.

### **Self-Insured Health Fund (21)**

Fund 21 is used for the district's Self-Insured Health plan with Health Partners. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums.

### **Self-Insured Chrome Book Fund (22)**

Fund 22 is used for insurance on student held Chrome Books®. Parents can purchase insurance for any damage not covered under warranty. Repair costs are paid with the insurance premiums.

## **Fiduciary/Trust Funds**

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee.

### **Scholarship Trust Fund (08)**

The property in the Scholarship Trust typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student every year or the local parent group may establish a trust to purchase computer equipment.

### **Employee Benefit Trust/Flex Fund (10)**

This trust fund is used for employee flex spending regarding health claims and daycare costs. Claim reimbursements are processed through One Digital Corporation.

### **Custodial Fund (18)**

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund. Custodial funds represent a flow through mechanism in which the school district receives funds and distributes these funds to an organization, with no financial benefit to the school district.

### **Post-Employment Benefits Irrevocable Trust Fund (45)**

This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. The District operates a single-employer retiree benefit plan that provides health insurance to eligible employees and their spouses through the District's health insurance plan. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing District employees and may be renegotiated each two-year bargaining period.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OTHER FUNDS - SUMMARY**

	Actual Fund Balance 6/30/18	Actual Fund Balance 6/30/19	Actual Fund Balance 6/30/20	2020-2021 Revised Revenue Budget	2020-2021 Revised Expenditure Budget	Projected Fund Balance 6/30/21	2021-2022 Revenue Budget	2021-2022 Expenditure Budget	Projected Fund Balance 6/30/22
<b>Construction</b>									
LTFM-Deferred Maintenance-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects - 61	362,248	189,999	397,482	2,481,507	2,481,507	397,482	2,801,805	2,801,805	397,482
Referendum 2015 Construction-62	2,070,861	323,817	-	-	-	-	-	-	-
<b>Total Construction</b>	<b>\$ 2,433,109</b>	<b>\$ 513,816</b>	<b>\$ 397,482</b>	<b>\$ 2,481,507</b>	<b>\$ 2,481,507</b>	<b>\$ 397,482</b>	<b>\$ 2,801,805</b>	<b>\$ 2,801,805</b>	<b>\$ 397,482</b>
<b>Debt Service</b>									
Debt Service - 07	\$ 4,197,505	\$ 3,478,347	\$ 4,440,843	\$ 18,012,240	\$ 18,255,775	\$ 4,197,308	\$ 17,364,669	\$ 17,571,300	\$ 3,990,677
Refunding Debt	-	-	-	46,389,461	158,400	46,231,061	500,000	14,357,920	32,373,141
<b>Total Debt Service</b>	<b>\$ 4,197,505</b>	<b>\$ 3,478,347</b>	<b>\$ 4,440,843</b>	<b>\$ 64,401,701</b>	<b>\$ 18,414,175</b>	<b>\$ 50,428,369</b>	<b>\$ 17,864,669</b>	<b>\$ 31,929,220</b>	<b>\$ 36,363,818</b>
<b>Proprietary/Internal Service</b>									
Self Insured Dental Fund - 20	\$ 312,141	\$ 303,401	\$ 442,034	\$ 703,071	\$ 738,417	\$ 406,688	\$ 706,230	\$ 720,000	\$ 392,918
Self Insured Health Fund - 21	6,458,938	5,910,865	6,216,300	9,328,603	10,823,842	4,721,061	9,261,363	9,881,935	4,100,489
Self Insured Chrome Book-22	1,997	30,709	47,525	32,050	32,050	47,525	20,025	20,000	47,550
<b>Total Proprietary/Internal Service</b>	<b>\$ 6,773,075</b>	<b>\$ 6,244,975</b>	<b>\$ 6,705,860</b>	<b>\$ 10,063,724</b>	<b>\$ 11,594,309</b>	<b>\$ 5,175,275</b>	<b>\$ 9,987,618</b>	<b>\$ 10,621,935</b>	<b>\$ 4,540,958</b>
<b>Fiduciary</b>									
Scholarship Trust - 08	\$ -	\$ 26,090	\$ 51,832	\$ 30,200	\$ 5,000	\$ 77,032	\$ 30,075	\$ 5,000	\$ 102,107
Custodial - 18	-	-	-	40,000	40,000	-	40,000	40,000	-
Employee Benefit Trust - 10	184,445	220,002	245,029	576,200	575,000	246,229	550,125	550,000	246,354
OPEB Irrevocable Trust - 45	6,510,572	6,580,976	6,316,547	300,000	381,462	6,235,085	300,000	418,386	6,116,699
<b>Total Fiduciary</b>	<b>\$ 6,695,017</b>	<b>\$ 6,827,068</b>	<b>\$ 6,613,408</b>	<b>\$ 946,400</b>	<b>\$ 1,001,462</b>	<b>\$ 6,558,346</b>	<b>\$ 920,200</b>	<b>\$ 1,013,386</b>	<b>\$ 6,465,160</b>
<b>Total Other Funds</b>	<b>\$ 20,098,707</b>	<b>\$ 17,064,205</b>	<b>\$ 18,157,593</b>	<b>\$ 77,893,332</b>	<b>\$ 33,491,453</b>	<b>\$ 62,559,472</b>	<b>\$ 31,574,292</b>	<b>\$ 46,366,346</b>	<b>\$ 47,767,418</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LONG-TERM FACILITY MAINTENANCE - DEFERRED MAINTENANCE - FUND 06 (CONSTRUCTION)**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>LTFM Revenue</b>						
001	Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
300	State Aid	-	-	-	-	-
<b>Total LTFM Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LTFM Expense</b>						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	319,235	-	-	-	-
800	Other Expenditures	-	-	-	-	-
<b>Total LTFM Expenditure</b>		<b>\$ 319,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**CAPITAL PROJECTS - FUND 61 (CONSTRUCTION)**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Capital Projects Revenue</b>						
001	Property Tax	\$ 1,891,650	\$ 1,980,000	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805
092	Interest	-	6,270	-	-	-
<b>Total Capital Projects Revenue</b>		<b>\$ 1,891,650</b>	<b>\$ 1,986,270</b>	<b>\$ 2,240,510</b>	<b>\$ 2,481,507</b>	<b>\$ 2,801,805</b>
<b>Capital Projects Expense</b>						
100	Salaries	\$ 681,591	\$ 682,217	\$ 872,803	\$ 753,129	\$ 1,053,820
200	Benefits	158,550	155,052	209,352	213,115	330,883
300	Purchased Services	134,859	122,909	25,706	-	227,340
400	Supplies & Materials	-	-	-	-	-
500	Equipment	883,315	1,198,341	925,166	1,515,263	1,189,762
800	Other Expenditures	-	-	-	-	-
<b>Total Capital Projects Expenditure</b>		<b>\$ 1,858,315</b>	<b>\$ 2,158,519</b>	<b>\$ 2,033,027</b>	<b>\$ 2,481,507</b>	<b>\$ 2,801,805</b>

**CAPITAL PROJECTS - FUND 01 (GENERAL)**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Capital Projects Revenue</b>						
001	Property Tax	\$ 1,752,490	\$ 1,791,364	\$ 1,836,000	\$ 1,904,210	\$ 2,006,876
<b>Total Capital Projects Revenue</b>		<b>\$ 1,752,490</b>	<b>\$ 1,791,364</b>	<b>\$ 1,836,000</b>	<b>\$ 1,904,210</b>	<b>\$ 2,006,876</b>
<b>Capital Projects Expense</b>						
100	Salaries	\$ 31,172	\$ 62,287	\$ 48,030	\$ 184,660	\$ 9,460
200	Benefits	4,760	9,725	7,886	50,287	2,560
300	Purchased Services	3,315	29,142	185,789	199,665	-
400	Supplies & Materials	993,878	3,337	59,966	28,515	1,163,375
500	Equipment	594,345	1,631,318	1,533,705	1,441,083	831,472
800	Other Expenditures	-	-	-	-	-
<b>Total Capital Projects Expenditure</b>		<b>\$ 1,627,470</b>	<b>\$ 1,735,810</b>	<b>\$ 1,835,376</b>	<b>\$ 1,904,210</b>	<b>\$ 2,006,867</b>

*The capital projects in the general fund are included here for display purposes only.*

*The revenue and expenditures are included in the general fund totals.*

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**REFERENDUM 2015 - FUND 62 (CONSTRUCTION & DEFERRED MAINTENANCE)**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Referendum 2015 Revenue</b>						
631	Sales of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
625	Insurance Recovery	21,047	66,936	-	-	-
397	TRA & PERA Special Funding	-	2,257	2,762	-	-
092	Interest	159,345	48,250	6,327	-	-
099	Miscellaneous Revenue	8,125	1,338	25,892	-	-
<b>Total Referendum 2015 Revenue</b>		<b>\$ 188,517</b>	<b>\$ 118,781</b>	<b>\$ 34,981</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Referendum 2015 Expense</b>						
100	Salaries	\$ 102,660	\$ 561	\$ -	\$ -	\$ -
200	Benefits	17,360	45	-	-	-
300	Purchased Services	1,230,070	1,326,133	40,558	-	-
400	Supplies & Materials	74,284	-	-	-	-
500	Equipment	25,153,355	536,829	315,478	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	2,257	2,762	-	-
<b>Total Referendum 2015 Expenditure</b>		<b>\$ 26,577,729</b>	<b>\$ 1,865,825</b>	<b>\$ 358,798</b>	<b>\$ -</b>	<b>\$ -</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**DEBT SERVICE - FUND 07**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Debt Service Revenue</b>						
001	Property Taxes	\$ 17,583,469	\$ 17,028,133	\$ 18,755,338	\$ 17,752,449	\$ 17,140,794
092	Interest Income	132,502	198,971	131,434	100,000	575,000
200	Other State Revenues	109,501	146,894	129,418	-	-
317	Long-Term Facility Aid	180,662	174,269	206,548	159,791	148,875
631	Sale of Bonds Proceeds	-	-	-	46,389,461	-
<b>Total Debt Service Revenue</b>		<b>\$ 18,006,133</b>	<b>\$ 17,548,266</b>	<b>\$ 19,222,738</b>	<b>\$ 64,401,701</b>	<b>\$ 17,864,669</b>
<b>Debt Service Expenditures</b>						
710	Principal Payments on Bonds	\$ 11,590,000	\$ 11,885,000	\$ 12,385,000	\$ 12,895,000	\$ 12,745,000
720	Interest on Bonds	6,742,750	6,372,700	5,869,600	5,352,400	4,818,300
790	Service Charges	6,800	9,725	5,642	166,775	8,000
920	Bond Refunding Payments	-	-	-	-	14,357,920
<b>Total Debt Service Expenditures</b>		<b>\$ 18,339,550</b>	<b>\$ 18,267,425</b>	<b>\$ 18,260,242</b>	<b>\$ 18,414,175</b>	<b>\$ 31,929,220</b>

In the fall of 2020, the District refunded the 2012A and 2013A bonds. The proceeds of the bond sale were placed in an escrow account and will be called for redemption on February 1, 2022 (2012A) and February 1, 2023 (2013A). This refunding provided a cash flow savings of \$2,570,500.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMPONENTS OF GENERAL LONG-TERM DEBT**

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2021 Projected Principal	Due 2021-22
					Outstanding	
2012A GO Alt Facilities & Refunding Bonds	Bond	2.00%-5.00%	47,830,000	2023	\$ 4,975,000	\$ 4,975,000
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	65,815,000	2024	16,030,000	5,130,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	56,155,000	2,640,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	44,080,000	-
					121,240,000	12,745,000
Bond Premiums					9,250,870	
Total Long-Term Debt					<u>\$ 130,490,870</u>	<u>\$ 12,745,000</u>

Notes:

(1) GO = General Obligation

(2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the school district. The district is well below its legal debt limit of \$1,366,439,102.

unaudited data

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OPEB DEBT SERVICE - FUND 47**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>OPEB Debt Service Revenue</b>						
001	Property Taxes	\$ (802)	\$ -	\$ -	\$ -	\$ -
092	Interest Income	-	-	-	-	-
200	Other State Revenues	(0)	-	-	-	-
631	Sale of Bond Proceeds	-	-	-	-	-
<b>Total OPEB Debt Service Revenue</b>		<b>\$ (802)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OPEB Debt Service Expenditures</b>						
710	Principal Payments on Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
720	Interest on Bonds	-	-	-	-	-
790	Service Charges	-	-	-	-	-
920	Bond Refunding Payments	-	-	-	-	-
<b>Total OPEB Debt Service Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Final bond payment in 2016-2017 fiscal year.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**SELF FUNDED DENTAL INSURANCE TRUST - FUND 20**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Insurance Revenue</b>						
092	Interest Income	\$ 2,123	\$ 2,093	\$ 1,906	\$ 1,400	\$ 350
099	Miscellaneous Revenue	658,152	691,024	720,828	701,671	705,880
	<b>Total Self Funded Dental Revenue</b>	<b>\$ 660,275</b>	<b>\$ 693,117</b>	<b>\$ 722,734</b>	<b>\$ 703,071</b>	<b>\$ 706,230</b>
<b>Self Funded Insurance Expenditures</b>						
220/305	Claims & Administrative Services	\$ 665,624	\$ 701,856	\$ 584,102	\$ 738,417	\$ 720,000
	<b>Total Self Funded Dental Expenditures</b>	<b>\$ 665,624</b>	<b>\$ 701,856</b>	<b>\$ 584,102</b>	<b>\$ 738,417</b>	<b>\$ 720,000</b>

**SELF FUNDED HEALTH INSURANCE TRUST - FUND 21**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Health Revenue</b>						
092	Interest Income	\$ 70,837	\$ 156,617	\$ 102,566	\$ 100,000	\$ 5,500
099	Miscellaneous Revenue	9,076,822	9,124,034	9,400,046	9,228,603	9,255,863
	<b>Total Self Funded Health Revenue</b>	<b>\$ 9,147,660</b>	<b>\$ 9,280,652</b>	<b>\$ 9,502,612</b>	<b>\$ 9,328,603</b>	<b>\$ 9,261,363</b>
<b>Self Funded Health Expenditures</b>						
100	Wellness Coordination	\$ -	\$ -	\$ -	\$ -	\$ -
220	Premiums - Stop Loss/Administration	1,074,564	923,428	1,267,048	1,162,959	1,197,848
305	Claims Paid	6,798,276	8,902,090	7,926,697	9,660,883	8,684,087
401	General Supplies	3,398	-	-	-	-
800	ACA Fees	2,733	3,206	3,432	-	-
	<b>Total Self Funded Health Expenditures</b>	<b>\$ 7,878,971</b>	<b>\$ 9,828,725</b>	<b>\$ 9,197,177</b>	<b>\$ 10,823,842</b>	<b>\$ 9,881,935</b>

**SELF FUNDED CHROME BOOK INSURANCE - FUND 22**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Chrome Book Insurance Revenue</b>						
092	Interest	\$ 22	\$ 105	\$ 200	\$ 50	\$ 25
099	Miscellaneous Revenue	25,019	39,212	19,297	32,000	20,000
	<b>Total Self Funded Chrome Book Revenue</b>	<b>\$ 25,041</b>	<b>\$ 39,317</b>	<b>\$ 19,497</b>	<b>\$ 32,050</b>	<b>\$ 20,025</b>
<b>Self Funded Chrome Book Insurance Expenditures</b>						
401	Repair Parts	\$ 23,361	\$ 10,605	\$ 2,680	\$ 32,050	\$ 20,000
	<b>Total Self Funded Chrome Book Expenditures</b>	<b>\$ 23,361</b>	<b>\$ 10,605</b>	<b>\$ 2,680</b>	<b>\$ 32,050</b>	<b>\$ 20,000</b>



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**SCHOLARSHIP TRUST - FUND 08**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Scholarship Trust Revenue</b>						
092	Interest	\$ -	\$ 1,090	\$ 742	\$ 200	\$ 75
096	Gifts/Bequests	91,417	120,882	30,000	30,000	30,000
<b>Total Scholarship Trust Revenue</b>		<b>\$ 91,417</b>	<b>\$ 121,972</b>	<b>\$ 30,742</b>	<b>\$ 30,200</b>	<b>\$ 30,075</b>
<b>Scholarship Trust Expenditures</b>						
398	Printing	\$ 113	\$ -	\$ -	\$ -	\$ -
898	Scholarships	91,304	95,882	(37,006)	5,000	5,000
<b>Total Scholarship Trust Expenditures</b>		<b>\$ 91,417</b>	<b>\$ 95,882</b>	<b>\$ (37,006)</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

**CUSTODIAL FUND - FUND 18**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Custodial Revenue</b>						
092	Interest	\$ -	\$ -	\$ 97	\$ 100	\$ 25
096	Gifts/Bequests	-	-	83,185	39,900	39,975
619	Fundraising Costs (Contra Revenue)	-	-	(8,157)	-	-
620	Fund Raising Revenue	-	-	8,157	-	-
<b>Total Custodial Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,282</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>Custodial Expenditures</b>						
398	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
898	Scholarships	-	-	125,288	40,000	40,000
<b>Total Custodial Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,288</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**EMPLOYEE BENEFIT TRUST - FUND 10**

		<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Employee Trust Revenue</b>						
092	Interest Income	\$ 1,385	\$ 1,447	\$ 1,338	\$ 1,200	\$ 125
099	Miscellaneous Revenue	572,219	574,066	575,648	575,000	550,000
<b>Total Employee Benefit Revenue</b>		<b>\$ 573,604</b>	<b>\$ 575,513</b>	<b>\$ 576,987</b>	<b>\$ 576,200</b>	<b>\$ 550,125</b>
<b>Employee Trust Expenditures</b>						
305	Consulting Fees/Services	\$ 711,895	\$ 539,956	\$ 551,960	\$ 575,000	\$ 550,000
<b>Total Employee Trust Expenditures</b>		<b>\$ 711,895</b>	<b>\$ 539,956</b>	<b>\$ 551,960</b>	<b>\$ 575,000</b>	<b>\$ 550,000</b>

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OPEB IRREVOCABLE TRUST - FUND 45**

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
		Actual	Actual	Actual	Revised Budget	Budget
<b>OPEB Trust Revenue</b>						
092	Interest Income	\$ 439,822	\$ 414,913	\$ 392,527	\$ 300,000	\$ 300,000
	<b>Total OPEB Trust Revenue</b>	<b>\$ 439,822</b>	<b>\$ 414,913</b>	<b>\$ 392,527</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>OPEB Trust Expenditures</b>						
220	Health Insurance	\$ 359,309	\$ 340,657	\$ 652,767	\$ 381,462	\$ 418,386
305	Contracted Services	34,194	3,853	4,189	-	-
	<b>Total OPEB Trust Expenditures</b>	<b>\$ 393,503</b>	<b>\$ 344,510</b>	<b>\$ 656,956</b>	<b>\$ 381,462</b>	<b>\$ 418,386</b>

The District follows GASB Statement No. 45, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. The District engages an actuary every two years to determine the District's liability for postemployment healthcare benefits other than pensions as of July 1st. OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 45, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 45.

Original bonds were sold in 2008 for \$7,010,000, with the fund balance at \$5,485,446 by end of FY 2011. In November 2011, the OPEB Trust was changed from a Revocable Trust to an Irrevocable Trust. As of July 1, 2020, the net position in the irrevocable trust totaled \$6,316,547 which is 74% of the actuarially accrued OPEB liability.

# INFORMATIONAL SECTION

The last section of the school budget document contains information on past and future budgets as well as factors that influence the proposed budget. The data in the Information Section helps reveal the impact of past and current decisions on future budgets and budget results. It is therefore designed to give both a historical as well as a future perspective to the proposed budget.

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **STUDENT ENROLLMENT**

#### **Enrollment Projection Methodology**

During 2020-21 school year, Eastern Carver County Schools (ECCS) used local methodology to project enrollment for the 2021-22 school year and beyond. The methodology was created based on study of the strategies used by demographers previously hired by ECCS (Reinhardt and Davis Demographics) and was used for the 2020-21 school year. The goal was to model projected enrollment scenarios in the district for the next five years in order to determine a projected enrollment for the following school year.

Projection methodology was based on two primary factors. The first factor was the number of students enrolling into kindergarten. The second factor was student mobility from grade to grade. Different than projecting enrollment in previous year, the COVID-19 pandemic had a significant impact on enrollment. ECCS served approximately 350 fewer students on October 1, 2021 than had been projected on in May. Previous trends were broken leaving projecting enrollment into the future very uncertain.

Projecting the number of kindergarten (K) students that will enroll for the upcoming school year was the first step in projecting district enrollment. Kindergarten enrollment was projected based on historical live birth data within ECCS. This was accomplished by obtaining monthly live birth data from the state of Minnesota for Carver County and counting only the children of families who lived in ECCS. Live births for an academic year were compared to the kindergarten enrollment on October 1 six years later to calculate a birth to K ratio. If 100 live births became 90 kindergarten students, the ratio was .9. If 100 live births became 110 kindergarten students, the ratio was 1.1. This process was repeated to find a ratio for each of the last six academic years. From those ratios, the average ratio from the last five years including the 2020-21 school year was calculated and the average ratio from the five years preceding the 2020-21 school year was calculated. This provided a pre-COVID and a COVID impacted birth to kindergarten enrollment ratio to use for modeling.

Projecting the number of students in grades 1 – 12 that will enroll for the upcoming school year was the second step in projecting district enrollment. The enrollment for each grade was projected based on the migration of students from one grade to the next grade in ECCS. This was accomplished by compiling the October 1 enrollment data for each grade of students for the past six years. Students in a grade one academic year were compared to the students enrolled in the next grade the next academic year on October 1 to calculate a mobility ratio. If 100 first grade students became 95 second grade students, the mobility ratio was .95. If 100 first grade students became 105 second grade students, the mobility ratio was 1.05. This process was repeated to find a ratio for each of the last six academic years. From those ratios, the average ratio from the last five years including the 2020-21 school year was

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

calculated and the average ratio from the five years preceding the 2020-21 school year was calculated. This provided a pre-COVID and a COVID impacted mobility ratio to use for modeling.

Three estimates of projected five year enrollment for grades K-12 were modeled. The first model (pause) used the five-year average birth to kindergarten and mobility ratios that included the 2020-21 school year. The projected numbers were low because enrollment loss during COVID decreased both ratios. The second model (go) used the average birth to kindergarten and mobility ratios from the five years prior to COVID. They represented the previous enrollment trend and were higher. Neither model alone seemed to adequately address the previous trend, enrollment change due to COVID, uncertainty about enrollment next year, and anticipated enrollment trend in the future. The third model used one year of projected enrollment numbers from the first model (pause) and the next four years from the second (go) model. The three models yielded the following projections

History and 3 Models Projected 10 Yrs



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Pause	8887	9147	9234	9274	9281	9445	9566	9598	9641	9283	9255	9236	9295	9321	9276	9274	9355	9412	9432	9450
Pause 1 then Go	8887	9147	9234	9274	9281	9445	9566	9598	9641	9283	9255	9326	9480	9605	9660	9744	9908	10043	10132	10211
Go	8887	9147	9234	9274	9281	9445	9566	9598	9641	9283	9343	9420	9578	9702	9746	9829	9990	10121	10204	10277

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

Finally, enrollment projections were considered in context of other district, community, and broader factors. This was done because deriving projections with methodology that uses historical data is essentially calculating trends and using those trends to project future enrollment. As indicated, COVID broke those trends, and we don't yet have enough data to identify new trends. So before choosing an enrollment projection to use, other factors were assessed to consider if they might impact the trend positively (increasing enrollment) or negatively (decreasing enrollment). District factors could include program changes, boundary changes, budget cuts, and class sizes. Community factors could include open enrollment to the district, open enrollment out of the district, housing development, and housing stock turn over. Broader factors could include strong economy, economic downturn, or pandemic related issues.

ECCS chose to use the "pause 1 then go" model that included the 2020-21 enrollment for one year but then used the pre-COVID trend for additional years. Projecting enrollment locally in the context of historical enrollment and considering additional factors that might impact trends, allows ECCS to be nimble. The district can monitor existing enrollment information, compare to projections, and update data as needed. This provides an opportunity to be responsive to the budget issues and the budget cycle.

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**ENROLLMENT BY GRADE BY YEAR**

<b>Grade</b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>2021-22 (3)</u></b>	<b><u>2022-23 (3)</u></b>	<b><u>2023-24 (3)</u></b>	<b><u>2024-25 (3)</u></b>
ECSE (1)	149	153	161	126	65	60	60	60
K	760	755	784	694	728	780	798	757
1	716	714	722	716	652	691	741	757
2	668	717	732	689	719	668	708	759
3	664	678	730	694	691	736	684	725
4	734	655	682	685	688	697	743	691
5	715	726	658	651	681	694	703	749
6	708	732	733	633	654	692	705	714
7	696	719	741	714	635	665	704	717
8	767	710	735	718	724	647	679	718
9	792	836	760	744	773	795	711	745
10	786	800	823	754	747	778	800	716
11	818	762	793	818	747	740	770	792
12	815	838	801	840	796	741	734	764
12+ (2)	32	31	35	24	20	28	30	30
<b>Total</b>	<b><u>9,820</u></b>	<b><u>9,826</u></b>	<b><u>9,890</u></b>	<b><u>9,500</u></b>	<b><u>9,320</u></b>	<b><u>9,414</u></b>	<b><u>9,570</u></b>	<b><u>9,695</u></b>

Note: Enrollment as of October 1.

(1) Early Childhood Special Education - PreKindergarten; prior years are actual headcount, projected years are ADMs

(2) Grade 12+ includes Transition program - Students Towards Adult Responsibility

(3) Projected

Source: MN Automated Reporting Student System (MARSS) Fall Reports



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**STANDARDIZED TESTING AND GRADUATION RATES  
Assessment and Student Achievement**

	2017	2018	2019	2020 (2)
State Standardized Tests				
MCA Reading (1)				
Grade 3	67.5%	65.9%	64.3%	na
Grade 4	69.9%	68.8%	65.3%	na
Grade 5	75.7%	77.3%	77.0%	na
Grade 6	67.0%	72.4%	69.6%	na
Grade 7	65.4%	62.9%	65.2%	na
Grade 8	70.4%	70.9%	63.9%	na
Grade 10	64.0%	63.3%	67.2%	na
MCA Math (1)				
Grade 3	71.9%	75.4%	76.8%	na
Grade 4	68.5%	69.1%	70.3%	na
Grade 5	59.0%	59.9%	60.1%	na
Grade 6	56.9%	57.1%	54.7%	na
Grade 7	60.0%	56.7%	56.2%	na
Grade 8	67.5%	64.8%	55.2%	na
Grade 11	51.2%	60.6%	55.8%	na
MCA Science (1)				
Grade 5	71.7%	66.6%	66.5%	na
Grade 8	54.6%	46.9%	45.1%	na
Grade HS	63.0%	61.4%	66.3%	na
ACT				
ISD #112 Average Composite Score (3)	23.0	22.9	22.6	22.4
State Average Composite Score	21.5	21.3	21.4	na
Graduation Data				
District graduation rates	91.7%	94.9%	92.1%	92.3%
State graduation rates	82.7%	83.2%	83.7%	83.8%
Drop-out Data				
District drop-out rates	0.9%	1.3%	1.7%	1.2%
State drop-out rates	4.7%	4.6%	4.4%	3.7%

**Notes:**

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

(2) FY20 Standardized tests did not happen due to COVID-19 and MDE has not reported graduation data and drop-out data

(3) 2020 data includes Integrated Arts Academy (Alternative Learning Center) score of 17.4; Chanhassen High score of 23.1; and Chaska High score of 21.8

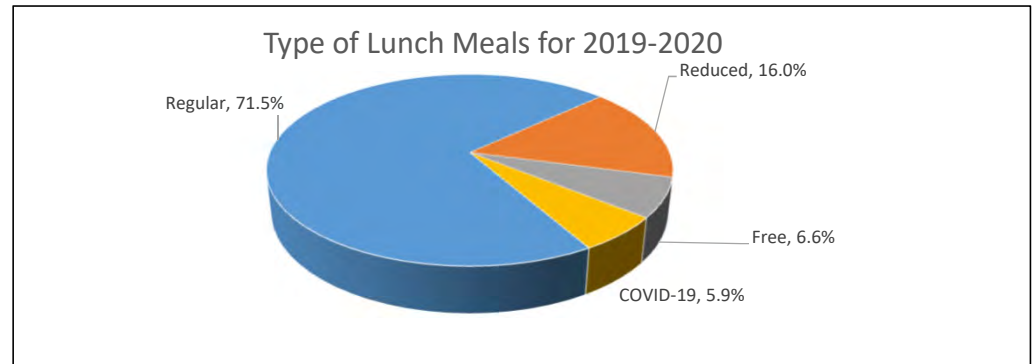
Source: Minnesota Comprehensive Assessments (MCA) reports from the Minnesota Department of Education, Minnesota School Report Card and The ACT College Readiness Letter

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**NUTRITION SERVICES DATA**

Year Ended June 30,	Average Daily Attendance	Total Lunches Served Students	Average Daily Lunches Served	School Days	Participation as a % of Average Daily Attendance	<u>Regular Price Meals</u>		<u>Free Lunch</u>		<u>Reduced Lunch</u>		<u>COVID-19 Meals (2)</u>	
						Number Served	Percent of Total	Number Served	Percent of Total	Number Served	Percent of Total	Number Served	Percent of Total
2018	9,615	1,023,910	5,919	173	61.6%	773,514	75.5%	190,438	18.6%	59,958	5.9%	n/a	n/a
2019	9,670	1,007,036	5,821	173	60.2%	764,109	75.9%	180,268	17.9%	62,659	6.2%	n/a	n/a
2020	9,646	760,563	4,396	173	45.6%	543,466	71.5%	121,561	16.0%	50,443	6.6%	45,003	5.9%

Year Ended June 30,	<u>Student Regular Lunch Prices</u>		
	Elementary	Middle	High School <sup>(1)</sup>
2018	2.55	2.75	2.95
2019	2.55	2.75	2.95
2020	2.55	2.75	2.95
2021	2.65	2.85	3.05
2022	2.65	2.85	3.05



**Note:**

(1) Includes standard lunch menu and various lunch choices.

(2) The U.S. Department of Agriculture (USDA) Food and Nutrition Services (FNS) division published nationwide waivers to allow school sites to operate under the Summer Food Service Program which provided access to free meals for all children 18 and under.

**EASTERN CARVER COUNTY SCHOOLS  
2021-22 BUDGET**

**GENERAL FUND - FULL-TIME EQUIVALENT (FTE) DISTRICT EMPLOYEES**

<b>Employee by Program Series</b>	<b>Contract Group</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>District &amp; School Admin</b>						
Superintendent	Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	Director	1.0	1.0	1.0	1.0	1.0
Principal	Principals	13.3	13.2	13.3	13.3	13.3
Other Administration	Director, Manager	0.4	0.5	0.7	0.7	0.8
Other Support Staff	Clerical, Professional Technical	14.1	13.6	13.7	13.6	13.7
<b>Support Services</b>						
Other Administration	Director, Manager	7.1	6.1	6.5	6.5	6.6
Other Support Staff	Clerical, Professional Technical	17.4	17.3	16.3	16.4	16.6
<b>Student Instruction and Support</b>						
K-12 Teacher	Teacher	500.5	497.6	503.4	461.3	436.2
Coaches: Digital Learning, Personalized Learning and Instructional	Teacher	26.4	26.6	26.2	18.2	20.2
Media/Librarian	Teacher	12.6	12.6	12.5	12.5	12.5
Paraprofessionals	Paraprofessionals (Para)	40.8	38.2	36.7	34.6	34.8
Tech Associate	Paraprofessionals (Para)	3.2	3.1	0.0	0.0	0.0
Assistant Principal	Principals	6.0	6.0	6.0	6.0	6.0
Administrative Dean	Principals	13.9	14.6	14.5	14.5	14.5
Athletics Director	Principals	1.9	2.0	2.0	2.0	2.0
Other Administration	Director, Manager	3.0	2.4	3.2	3.1	3.2
Other Support Staff	Clerical, Professional Technical	34.3	30.8	25.9	26.4	26.3
<b>Special Education</b>						
Speech Language	Teacher	19.0	19.5	18.9	19.8	19.8
Teachers	Teacher	115.8	120.9	115.7	120.8	120.5
Paraprofessional	Paraprofessionals (Para)	117.0	122.4	125.3	117.0	121.8
Psychologist	Teacher	7.7	7.6	7.6	7.5	7.7
Other Administration	Director, Manager	4.7	4.7	4.7	4.7	4.7
Other Support Staff	Clerical, Professional Technical	9.6	10.1	9.5	8.8	8.4

**EASTERN CARVER COUNTY SCHOOLS  
2021-22 BUDGET**

**GENERAL FUND - FULL-TIME EQUIVALENT (FTE) DISTRICT EMPLOYEES**

<b>Employee by Program Series</b>	<b>Contract Group</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Revised Budget</b>	<b>2021-2022 Budget</b>
<b>Pupil Support</b>						
Counselors/Social Worker	Teacher	27.9	27.9	29.0	27.7	27.7
Nurse	Nurses	14.6	15.0	14.9	14.7	14.9
Transportation Dept	Clerical, Mgr, Professional Technical	3.0	3.0	3.0	3.0	7.0
	Bus Drivers, Dispatchers, Mechanics					79.1
Other Support Staff	Clerical, Para, Professional Technical	9.5	9.4	14.3	14.1	14.1
<b>Operations &amp; Maintenance</b>						
Custodian	Custodian	68.1	69.4	68.5	62.5	66.0
Other Administration	Director, Manager	0.8	1.0	1.2	1.1	1.1
Other Support Staff	Clerical, Professional Technical	6.2	6.4	6.0	5.3	6.2
<b>Total</b>		<b>1,100.7</b>	<b>1,103.7</b>	<b>1,101.2</b>	<b>1,038.0</b>	<b>1,107.5</b>

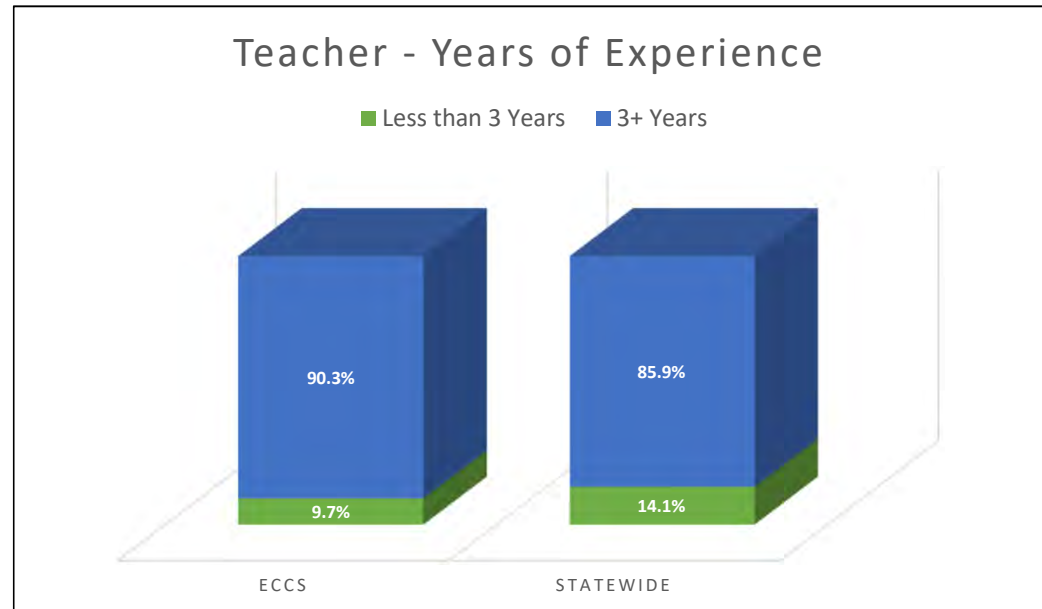


## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

### PROFESSIONAL QUALIFICATIONS OF TEACHERS - YEARS OF EXPERIENCE

Eastern Carver County Schools has been a growing district with opportunities and stability for its employees. The district had a loss of enrollment like many other school districts during the COVID-19 pandemic. We anticipate the growth to come back in the 2022-2023 fiscal year. Staff surveys are conducted periodically to ensure the district is meeting the needs of our staff. Employee recognition, communication, professional development and mentoring programs are tools used to retain high performing staff members.

Experience	ECCS	Statewide
Less than 3 Years	9.7%	14.1%
3+ Years	90.3%	85.9%



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years**

Payable Year	Governmental Activities			Total Primary Government	Estimated Population	Per Capita
	General Obligation Bonds	Capital Leases Payable	Certificates of Participation			
2012	232,628,196	777,909	4,505,000	237,911,105	51,662	4,605
2013	246,580,564	647,334	4,005,000	251,232,898	51,662	4,863
2014	232,396,381	510,786	3,490,000	236,397,167	56,000	4,221
2015	217,477,840	367,990	2,960,000	220,805,830	56,000	3,943
2016	268,741,994	217,213	2,415,000	271,374,207	56,000	4,846
2017	189,148,404	-	1,845,000	190,993,404	56,000	3,411
2018	175,618,459	-	1,255,000	176,873,459	58,871	3,004
2019	161,967,768	-	640,000	162,607,768	58,871	2,762
2020	147,913,130	-	-	147,913,130	58,871	2,512
2021*	130,490,870	-	-	130,490,870	58,871	2,217
2022*	116,935,532	-	-	116,935,532	62,642	1,867

\*unaudited data

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**COMPONENTS OF GENERAL LONG-TERM DEBT**

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2021 Projected Principal	Due 2021-22
					Outstanding	
2012A GO Alt Facilities & Refunding Bonds	Bond	2.00%-5.00%	47,830,000	2023	\$ 4,975,000	\$ 4,975,000
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	65,815,000	2024	16,030,000	5,130,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	56,155,000	2,640,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	44,080,000	-
					121,240,000	12,745,000
Bond Premiums					9,250,870	
Total Long-Term Debt					<u>\$ 130,490,870</u>	<u>\$ 12,745,000</u>

Notes:

- (1) GO = General Obligation
- (2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the school district. The district is well below its legal debt limit of \$1,366,439,102.

unaudited data

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**DESCRIPTIONS OF LONG-TERM DEBT**

**General Obligation Bonds Payable**

These bonds are issued to finance acquisitions, improvements, and/or construction of capital facilities or to refinance (refund) prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax revenue, are dedicated for the retirement of these obligations. The annual future debt service levies authorized are equal to 105% of the principal and interest due each year. These levies are subject to a reduction if fund balance amounts exceed limitations imposed by Minnesota law.

In May 2012, the District issued \$47,830,000 of General Obligation Alternative Facilities and Refunding Bonds, Series 2012A. A portion of the proceeds were used to refund the 2004A Bond. The remaining portion of the proceeds was used to fund various future projects as part of the District's capital improvement plan.

In March 2013, the District issued \$65,815,000 of General Obligation School Building Refunding Bonds, Series 2013A. The proceeds were placed in an escrow account and used to refund the remaining maturities of the 2007A at the crossover date of February 1, 2017. The proceeds were also used to make interest payments on the new refunding debt and the District continued to make debt service payments on the 2007A bonds until the crossover date. This refunding resulted in a net present value debt service savings of \$4,113,037.

In February 2016, the District issued \$57,650,000 of General Obligation School Building Bonds, Series 2016A. The proceeds of this issue were used to finance the acquisition and betterment of school sites and facilities in the District including the purchase of land for and construction of a new elementary school; a multi-purpose athletic facility; a swimming pool and related improvements at Pioneer Ridge Middle School; the construction and equipping of additions to the Clover Ridge and Victoria Elementary School facilities; and the completion of deferred maintenance projects at various school sites and facilities.

In November 2020, the District issued \$44,080,000 of general obligation refunding bonds, series 2020A. The proceeds of this bond issuance went into an escrow account, that will be used to refund the 2012A and 2013A bonds at the crossover date. This escrow account will also be making interest payments on the new debt until the crossover date. The District will continue to make debt service payments on the 2012A and 2013A bonds until that point, and the 2012A, 2013A and 2020A bonds and the cash with fiscal agent will continue to be on the District's books until the crossover date. This refunding resulted in a net present value debt service savings of \$2,472,199.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**DEBT PAYMENTS**

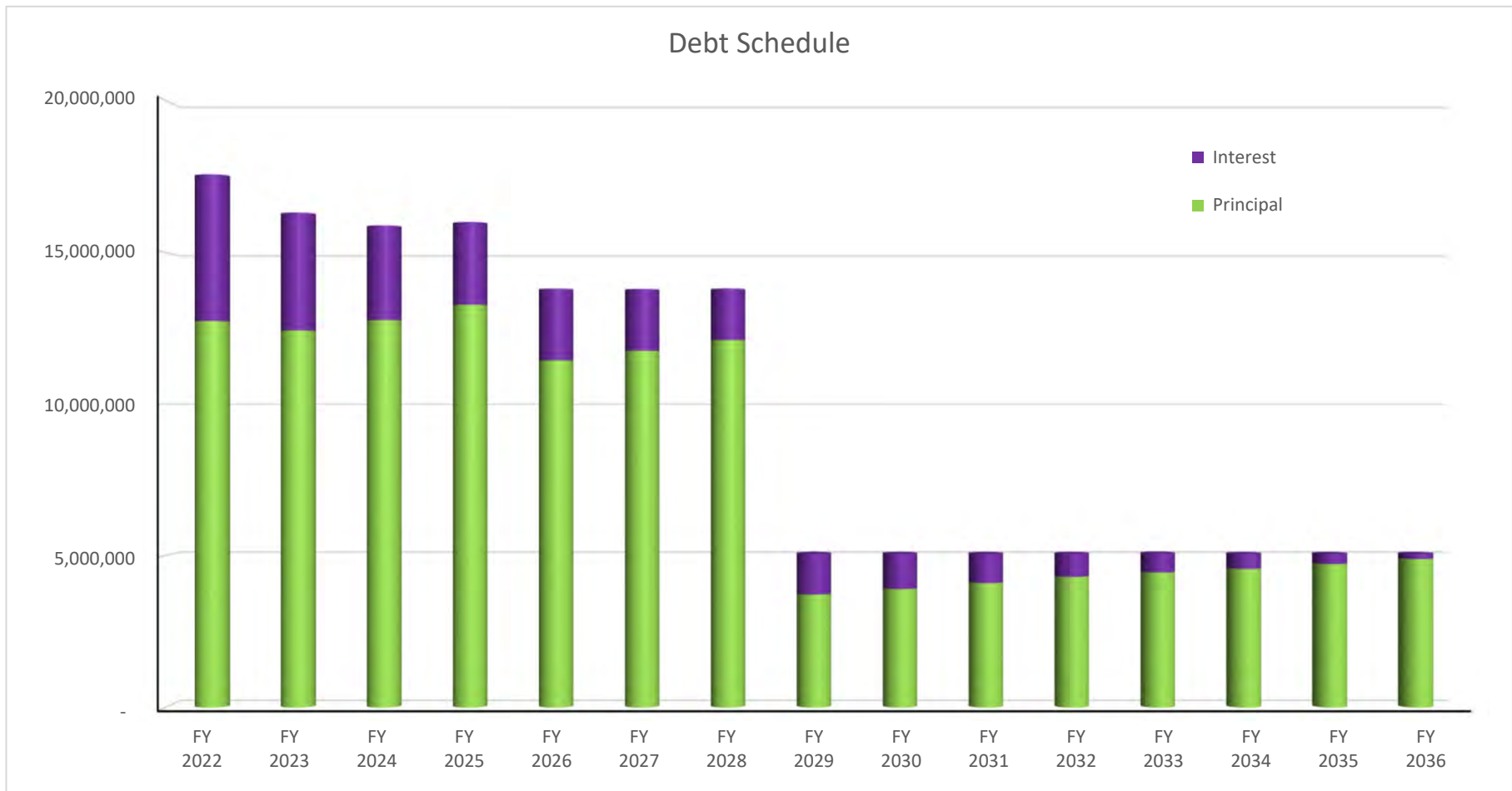
Minimum annual principal and interest payments required to retire long-term debt, not including pension, severance, and health benefits payable are as follows:

Year Ending June 30	General Obligation Bonds Payable	
	Principal	Interest
2022	\$ 12,745,000	\$ 4,818,300
2023	12,435,000	3,871,900
2024	12,775,000	3,111,350
2025	13,285,000	2,712,750
2026	11,455,000	2,355,250
2027	11,770,000	2,029,850
2028	12,120,000	1,693,650
2029	3,720,000	1,345,050
2030	3,905,000	1,159,050
2031	4,100,000	963,800
2032	4,305,000	758,800
2033	4,445,000	629,650
2034	4,565,000	496,300
2035	4,725,000	336,525
2036	4,890,000	171,150
	<u>\$ 121,240,000</u>	<u>\$ 26,453,375</u>

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

### DEBT PAYMENTS

With steady growth in Eastern Carver County, the school district has built seven new schools since 1995. Because of this construction, the district has \$121,240,000 in outstanding debt. The yearly payment of principal and interest are approximately \$17.5 million a year with debt falling off in 2022, 2026, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The chart below demonstrates the principal and interest payment through 2036.



**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

<b>TAXABLE MARKET VALUE OF PROPERTIES</b>					
<b>Fiscal Year</b>	<b>Payable Year</b>	<b>(1) Residential Property</b>	<b>(2) Commercial Property</b>	<b>Total Assessed Value</b>	<b>Total Direct School Tax Rate</b>
2018	2017	\$ 5,940,540,500	\$ 892,200,200	\$ 6,832,740,700	37.007%
2019	2018	6,414,108,333	934,214,267	7,348,322,600	33.836%
2020	2019	6,938,084,633	986,227,467	7,924,312,100	33.631%
2021 (3)	2020	7,044,931,136	1,001,415,370	8,672,333,500	33.006%
2022 (3)	2021	7,153,423,075	1,016,837,167	8,170,260,242	32.327%
2023 (3)	2022	7,263,585,790	1,032,496,459	8,296,082,249	27.055%
2024 (3)	2023	7,375,445,011	1,048,396,904	8,423,841,915	26.430%

**Notes:**

- (1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.
- (2) Commercial property above includes both commercial and industrial property.
- (3) Forecast based on historical trends.

Source: Carver County Department of Property Tax and Public Records

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**PROPERTY TAX RATES <sup>(1)</sup>**  
*(rate per \$1000 of assessed value)*

Fiscal Year	Payable Year	ISD No. 112 Direct Rate				Total Direct School Tax Rate
		General Fund Basic Rate	Community Service	General Obligation Debt Service	OPEB	
2018	2017	12.835	1.122	23.050	-	37.007
2019	2018	12.098	1.047	20.691	-	33.836
2020	2019	11.253	1.061	21.317	-	33.631
2021 (2)	2020	13.748	1.022	18.236	-	33.006
2022 (2)	2021	14.515	0.986	16.825	-	32.327
2023 (2)	2022	14.515	0.986	11.553	-	27.055
2024 (2)	2023	14.515	0.986	10.928	-	26.430

Notes:

(1) The school district does not have any other alternative tax collections, such as income or sales tax.

All taxes are property based.

(2) Forecast based on historical trends.

Source: Carver County Department of Property Tax and Public Records - School Tax Report

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**PROPERTY TAX LEVIES**

		Taxes Levied for the Fiscal Year						
Fiscal Year	Payable Year	General Fund RMV Voter	General Fund RMV Other	General Fund Basic Levy	Community Service Levy	Debt Service Fund Levy	OPEB Levy	Total Tax Levy (1)
2018	2017	15,967,191	5,362,436 (3)	6,185,333	858,974	17,652,783	-	46,026,717 (2)
2019	2018	16,536,746	5,591,109 (3)	6,269,568	869,332	17,172,492	-	46,439,247 (2)
2020	2019	17,579,839	5,813,805 (3)	5,904,795	940,704	18,907,589	-	49,146,732 (2)
2021	2020	14,406,556	8,340,995 (4)	8,998,101	994,814	17,752,449	-	50,492,915 (2)
2022	2021	14,447,704	7,992,312 (4)	9,978,853	1,004,848	17,140,794	-	50,564,511 (2)

Notes:

(1) State credits are included in the operating levy.

(2) Original Gross Levy.

(3) 2013 Minnesota legislation allows for conversion of up to \$424 of voter approved to non-voter approved referendum

(4) Beginning in fiscal year 2021, the local optional revenue was increased from \$424 to \$724 of voter approved to non-voter approved referendum.

Source: Carver County Department of Property Tax and Public Records - School Tax Report; State Auditor - Taxes Receivable Report

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**PROPERTY TAX COLLECTIONS**

Fiscal Year	Payable Year	Total Tax Levy (1)		Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
				Current Tax Collection	Percentage of Levy		Total Tax Collection	Percentage of Levy		
2018	2017	46,026,717	(2)	45,778,504	99.46%	198,462	45,976,966	99.89%	49,751	0.11%
2019	2018	46,439,247	(2)	46,115,608	99.30%	267,012	46,382,620	99.88%	56,627	0.12%
2020	2019	49,146,732	(2)	48,755,523	99.20%	122,229	48,877,752	99.45%	268,980	0.55%
2021	2020	50,492,915	(2)	23,787,008	47.11%		23,787,008	(3) 47.11%		
2022	2021	50,564,511	(2)							

Notes:

- (1) State credits are included in the operating levy.
- (2) Original Gross Levy.
- (3) Collections are through 6/5/2020.

Source: Carver County Department of Property Tax and Public Records - School Tax Report; State Auditor - Taxes Receivable Report

**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LEVY IMPACT COMPARISON**

Property Type	Estimated Market Value (a)	RMV Levy RMV Tax Rate NTC Levy NTC Tax Rate	16 Pay 17	17 Pay 18	18 Pay 19	19 Pay 20	20 Pay 21
			\$16,238,396	\$16,903,632	\$17,776,687	\$16,706,050	\$16,116,592
			\$6,818,536,200	\$7,318,857,100	\$7,896,576,700	\$8,639,105,100	\$9,009,504,100
			0.23815%	0.23095%	0.22511%	0.19337%	0.17888%
Property Type	Estimated Market Value (a)	RMV Levy RMV Tax Rate NTC Levy NTC Tax Rate	\$26,062,809	\$25,751,438	\$27,482,991	\$29,571,360	\$30,252,055
			\$70,429,593	\$76,103,520	\$81,718,870	\$89,592,584	\$93,580,837
			37.005%	33.837%	33.631%	33.006%	32.327%
Residential	\$150,000		\$824	\$774	\$762	\$707	\$676
Homestead	200,000		1,145	1,074	1,058	983	942
	300,000		1,787	1,673	1,650	1,536	1,473
	400,000		2,428	2,273	2,242	2,090	2,005
	500,000		3,041	2,847	2,807	2,617	2,511
	600,000		3,742	3,501	3,453	3,223	3,094
	700,000		4,442	4,154	4,098	3,829	3,677
	800,000		5,143	4,808	4,744	4,435	4,260
	900,000		5,844	5,462	5,389	5,041	4,843
	1,000,000		6,545	6,116	6,035	5,647	5,426
Commercial/	\$500,000		\$4,614	\$4,285	\$4,236	\$4,020	\$3,885
Industrial	1,000,000		9,505	8,823	8,725	8,287	8,012
	3,000,000		29,070	26,977	26,680	25,357	24,520
	5,000,000		48,635	45,131	44,634	42,427	41,029
	7,000,000		68,200	63,285	62,589	59,497	57,537
	10,000,000		97,547	90,515	89,521	85,101	82,300
Apartments	\$ 500,000		\$3,504	\$3,270	\$3,227	\$3,030	\$2,915
(4 or More	1,000,000		7,007	6,539	6,455	6,059	5,830
Units)	3,000,000		21,021	19,617	19,365	18,178	17,489
	5,000,000		35,036	32,696	32,275	30,297	29,148
	7,000,000		49,050	45,774	45,185	42,416	40,808
	10,000,000		70,071	65,391	64,550	60,595	58,297
Seasonal/	\$ 50,000		\$185	\$169	\$168	\$165	\$162
Recreational	100,000		370	338	336	330	323
(Residential)	150,000		555	508	504	495	485
	200,000		740	677	673	660	647
	250,000		925	846	841	825	808

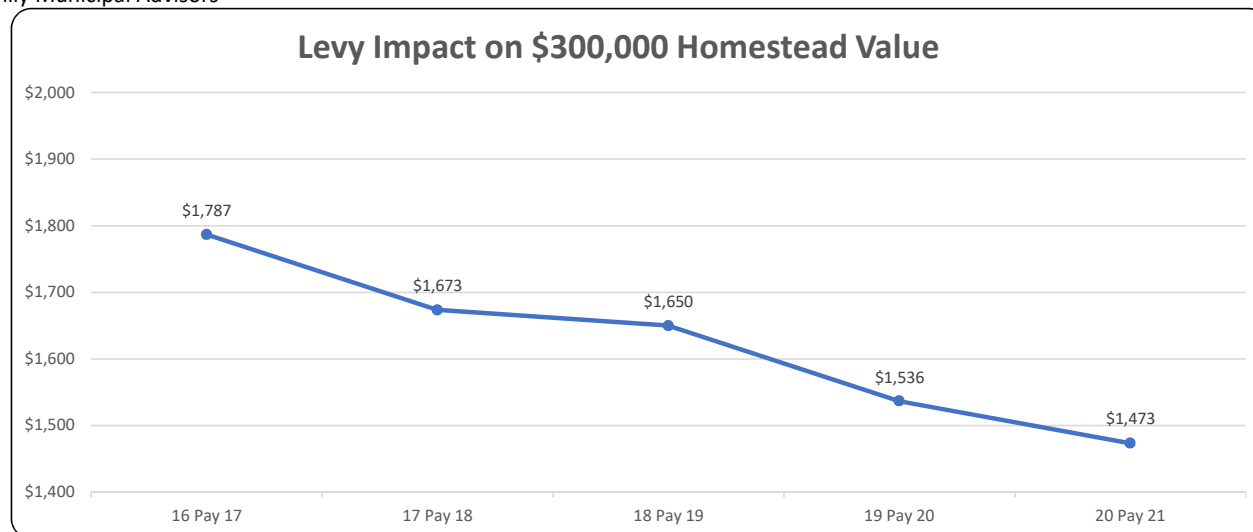
**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

**LEVY IMPACT COMPARISON**

				16 Pay 17	17 Pay 18	18 Pay 19	19 Pay 20	20 Pay 21
Property Type	Estimated Market Value (a)	RMV Levy		\$16,238,396	\$16,903,632	\$17,776,687	\$16,706,050	\$16,116,592
		RMV		\$6,818,536,200	\$7,318,857,100	\$7,896,576,700	\$8,639,105,100	\$9,009,504,100
		RMV Tax Rate		0.23815%	0.23095%	0.22511%	0.19337%	0.17888%
		NTC Levy		\$26,062,809	\$25,751,438	\$27,482,991	\$29,571,360	\$30,252,055
		NTC		\$70,429,593	\$76,103,520	\$81,718,870	\$89,592,584	\$93,580,837
		NTC Tax Rate		37.005%	33.837%	33.631%	33.006%	32.327%
Agricultural Homestead								
Value per Acre	\$	7,000	Per Acre	\$12.95	\$8.95	\$8.79	\$8.36	\$8.08
(Excludes dwelling, up-to by year)				\$2,050,000	\$1,940,000	\$1,940,000	\$1,900,000	\$1,880,000
Acres	EMV (c)							
40	280,000			\$518	\$358	\$351	\$334	\$323
80	560,000			1,036	716	703	669	646
160	1,120,000			2,072	1,431	1,406	1,338	1,292
320	2,240,000			4,496	3,348	3,289	3,129	3,023
Agricultural, Non-Homestead								
			Per Acre	\$25.90	\$17.89	\$17.57	\$16.72	\$16.15
Acres	EMV (c)							
40	\$	280,000		\$1,036	\$716	\$703	\$669	\$646
80	560,000			2,072	1,431	1,406	1,338	1,292
160	1,120,000			4,145	2,863	2,812	2,676	2,584
320	2,240,000			8,289	5,726	5,623	5,351	5,168

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

Source: Baker Tilly Municipal Advisors





**EASTERN CARVER COUNTY SCHOOLS  
2021-2022 BUDGET**

---

**PROPERTY TAX INFORMATION/VALUATION DATA**

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Average Home Value	301,796	320,414	343,900	na	377,100
Average School District Property Tax Per Home	1,745	1,844	1,900	na	1,883
District Property Tax per 100K Home Value After Credits	578	575	566	na	674
Adjusted Net Tax Capacity (ANTC) Per APU <sup>(1)</sup>	7,412	7,716	8,184	na	na
Referendum Market Value (RMV) Per RPU <sup>(1)</sup>	560,720	572,428	614,701	na	na

Notes:

(1) Pupil Unit (PU) calculations are completed by the MN Department of Education in January following the fiscal year.

Source: MN Department of Education - Property Tax Information; Carver County Assessor's Office (Fiscal Year: 2022 only)

## Glossary of Terms:

### A

**Account:** An accounting record in which the results of transactions are accumulated; shows increases, decreases and a balance.

**Accounting Procedure:** The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

**Accounting System:** The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**Adjusted Average Daily Membership:** The aggregate membership of students in a school during a reporting period (normally a school year) plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district; divided by the number of days that school is in session during this period.

**Adjusted Marginal Cost Pupil Units:** The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

**Adjusted Net Tax Capacity (ANTC):** The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

**Adjusted Pupil Units (APU):** The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

**Admissions:** Money received for a school-sponsored activity such as a dance or football game.

**Allotment:** A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose.

**Alternative Delivery of Specialized Instructional Services (ADSIS):** This is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed in the general education environment. The goal is to reduce the number of referrals to special education by providing support early to struggling students.

**Apportionment:** (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (see *allotment*).

**Appropriations:** An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. The Minnesota Constitution prohibits payment of money out of the treasury unless authorized by an appropriation.

**Assessed Valuation:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assessment:** (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process.

**Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

**Assets:** Economic resources that are owned or controlled by an entity.

**Assigned Fund Balance:** Fund balance classification that reflects a school district's intended use of resources that are not restricted or committed, which intent has been established at either the highest level of decision making (school board), or by a body (e.g., budget or finance committee), or an official (e.g., finance director) delegated that authority.

**Audit:** The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

**Audit Report:** A report issued by an independent certified public accountant that expresses an opinion about whether the financial statements fairly present an organization's financial position, operating results and cash flows in accordance with generally accepted accounting principles.

**Average Daily Attendance (ADA):** The aggregate attendance of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

**Average Daily Membership (ADM):** The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

## **B**

**Balance Sheet:** A formal statement of assets, liabilities and equity as of a specific date.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

**Bond Discount:** The difference between the face value and the sales price when bonds are sold below their face value.

**Bond Maturity Date:** The date at which a bond principal or face amount becomes payable.

**Bond Premium:** The difference between the face value and the sales price when bonds are sold above their face value.

**Bond Rating:** Ratings for bonds to be issued that primarily reflect the ability of the issuer to repay the bonds. Better bond ratings result in lower interest rates for the bonds issued.

**Bond Referendum:** Funding for a proposed public building or major remodeling project submitted for local voter approval.

**Budget:** A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates).

**Budgeting:** Pertains to budget planning, formulation, administration, analysis and evaluation.

**Budget Calendar:** Schedule of key dates which the School Board and administrators follow in preparation, adoption and administration of the budget.

## C

**Capital Lease:** A leasing transaction that is recorded as a purchase by the lessee; ownership is transferred to the lessee at the conclusion of the leasing agreement.

**Capital Outlay:** An expenditure that is generally greater than \$5,000 and results in ownership, control or possession of assets intended for continued use over relatively long periods of time.

**Cash Basis:** Gross income is recognized when cash is received.

**Cash Basis Accounting:** A system of accounting in which transactions are recorded and in which revenues and expenses are recognized only when cash is received or paid.

**Chart of Accounts:** A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

**Committed Fund Balance:** Fund balance classification will be used to describe the portion of the fund balance designated for a particular use by formal action of the school board.

**Community Education Fund:** A fund used to account for all financial activities of the Community Education program.

**Compensatory Revenue:** A portion of general education revenue based on the number of students in a school district that qualify for free or reduced-price school meals.

**Contracted Services:** Service rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the contract.

**Credit:** An entry on the right side of the account.

## **D**

**Debt:** Money owed by one party (the debtor) to a second party (creditor), generally subject to contractual terms regarding the amount and timing of repayments of principal and interest.

**Debt Service:** Expenditures for the retirement of principal and payment of interest on debt.

**Debt Limit:** The maximum amount of bonded debt for which a governmental unit (school district) may legally obligate itself.

**Debit:** An entry on the left side of an account.

**Delinquent Taxes:** Taxes remaining unpaid on and after the date on which they become delinquent by statute.

## E

**Elementary School:** A school classified as elementary by state and local practice and composed of any span of grades not above grade eight. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

**Employee Benefits:** Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and Social Security.

**Enrollment:** The total number of students registered in a given school unit at a given time, generally enrollment numbers are reported in the fall. (October 1 in Minnesota)

**Entry:** The record of a financial transaction in its appropriate book of accounts. Also, the act of recording a transaction in the books of accounts.

**Equalization:** The process of (1) reducing the tax rate or tax base disparities among different taxing jurisdictions, or (2) reducing net tax disparities among different properties within the same class in a given taxing jurisdiction.

**Expenditures:** Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

**Expenditures Per Pupil:** Charges incurred for a particular period of time divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

**Expenses:** Costs incurred in the normal course of operations.

## **F**

**Fiscal Year (FY):** The twelve-month period of time to which the annual budget applies. All Minnesota school districts, by law, must observe a fiscal year that runs July 1 through June 30.

**Free School Meals:** In order to qualify for free school meals, a household must submit an application. The federal government, comparing the household's size to its income, sets guidelines.

**Full-Time Equivalency (FTE):** The result of a computation that divides the amount of time for a less than full-time activity by the amount of time normally required in a corresponding full-time activity.

**Fund:** A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, and constituting an independent fiscal and accounting entity.

**Fund Balance (equity):** Mathematical excess of assets over liabilities.

**Federal Sources:** Revenues received from federal government appropriations.

**Fiduciary Funds:** Account for assets held in a trustee capacity or as an agent for individuals, organizations or other governmental units and/or funds.



**Formula Allowance:** Minnesota's basic general education formula allowance provided school districts with a majority of their revenue.

## G

**General Fund:** Typically, the largest fund in the budget. It is comprised of money not in other funds. Most of this fund is not earmarked for specific purposes.

**Generally Accepted Accounting Principles (GAAP):** Standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as accounting standards or standard accounting practice. These include the standards, conventions and rules that accountants follow in recording and summarizing financial transactions and in the preparation of financial statements.

**General Obligation Bonds (GO Bonds):** Bonds that the state stands behind with its taxing powers.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments (school districts) from state and federal governments and are usually made for specified purposes.

## H

**High School:** A secondary school offering the final years of high school work necessary for graduation, usually including grades nine through twelve.

## I

**Individualized Education Program (IEP):** A document that outlines the unique needs of the student and the specialized goals and objectives that will help the student make educational progress.

**Interest:** The payment (cost) for the use of money.

**Internal Service Funds:** Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

**Instructional Expenditures:** Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies and purchased instructional services.

## J

No entries

## K

**Kindergarten (KG):** This category of students includes transitional kindergarten, kindergarten and pre-first-grade students, and is traditionally found in elementary schools.

**Kindergarten Handicapped (or disabled) (HK):** This is a special category within kindergarten that provides for increased weighting of these kindergarten students that provides more revenue to a district.

## L

**Lease:** A contract that specifies the terms under which the owner of an asset (the lessor) agrees to transfer the right to use the asset to another party (the lessee).

**Lessee:** The party that is granted the right to use property under the terms of a lease.

**Lessor:** The owner of property that is rented (leased) to another party.

**Levy:** A tax imposed on property, which a school board may levy, and is limited by statute.

**Liabilities:** Obligations measurable in monetary terms that represent amounts owed to creditors, governments, employees and other parties.

**Local Education Agency (LEA):** See *school district*.

**Long Term Facilities Maintenance (LTFM):** comprehensive revenue program passed by the Minnesota Legislature in 2015 to fund a facility ten-year plan developed by a school district, intermediate school district or cooperative.

**Long-Term Liabilities:** Debts or other obligations that will not be paid within one year.

## M

**Mandates:** Requirements imposed by one level of government on another.

**Marginal Cost Pupil Unit:** Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

**Market Value:** The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property.

**Middle School:** A secondary school following elementary school and preceding high school, usually including grades 6-8.

**Minnesota Automated Reporting Student System (MARSS):** A system of pupil accounting which maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

**Minnesota Department of Education (MDE):** The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

**Modified Accrual Basis of Accounting:** The basis of accounting under which expenditures, other than accrued interest on general long- term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/ or available revenues, which should be accrued to reflect property taxes levied and revenue earned.

## N

**Net Tax Capacity (NTC):** This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

**Net Tax Liability:** The amount of tax computed by subtracting tax credits from the gross tax liability.

**Non-Resident Student:** A student whose legal residence is outside the geographical area served by the district.

**Nonspendable Fund Balance:** Fund balance classification that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

## O

**Operating Lease:** A simple rental agreement where ownership is retained by the lessor at the conclusion of the leasing agreement.

**OPEB (Other Post-Employment Benefits) Trust Fund:** This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

## **P**

**Principal (face value or maturity value):** The amount that will be paid on a bond at its maturity date.

**Public Employees Retirement Association (PERA):** This group administers pension plans that cover local, county and school district non-teaching employees.

**Purchased Services:** This expenditure category includes such items as conference fees, mileage paid, consultant fees, fieldtrips, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas.

## **Q**

No entries

## **R**

**Restricted Fund Balance:** Fund balance classification when constraints are placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments) or (b) imposed by law through constitutional provisions or enabling legislation which authorizes a government to levy, charge or otherwise mandate payment of resources from external providers.

**Referendum Market Value (RMV):** The total market value excluding the value of agricultural and seasonal-recreational property which is the tax base used for operating referendum, local optional, transition and equity levies.

**Refunding Bonds:** Bonds issued to pay off bonds already outstanding.

**Reserve:** An amount set aside for some specified purpose.

**Resident Pupil Units (RPU):** The sum of pupil units served whose legal is within the geographic area served by the district.

**Resident Student:** A student whose legal residence is within the geographic area served by the district.

**Revenues:** Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

## S

**School Board:** Elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in the school district.

**School District:** A unit for administration of a public-school system often comprising several cities within a state.

**Secondary School:** A school classified as secondary by state and local practice and composed of grades seven through twelve.

**Social Security (FICA) Taxes:** Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

**Special Education (SPED):** Students in special education both have a disability and are in need of specialized instruction. A comprehensive evaluation, conducted by a team from the school district, evaluates and identifies these students. For every student who needs special education services, the team develops a special document called an Individualized Education Program (IEP).

**Special Revenue Funds:** A grouping of revenues from certain sources from which certain expenditures are made. Revenues for these funds are usually dedicated and expenditures from the special funds are usually restricted for certain purposes.

**Staff Automated Reporting System (STAR):** The system by which staff data elements are recorded and transmitted to the Minnesota Department of Education.

**Stated Rate of Interest:** The rate of interest printed on the bond.

**Statute:** A written law passed by a legislative body.

**Statutory Operating Debt (SOD):** According to Minnesota Statutes, section 123B.81, subdivision 2, statutory operating debt exists if the school district's operating debt is more than 2 ½ percent of the most recent fiscal year's expenditures. By January 31 of the following year, the school board is required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the MDE commissioner for approval.

## T

**Targeted Services:** These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

**Tax Base:** The value of commercial, industrial, residential, agricultural and other properties in a school district, city, municipality and county.

**Tax Capacity:** The taxable value of property. Tax capacity of a property is determined by the type of property, taxable market value of the property and state-determined class rates for different types or property.

**Tax Credit:** A state-allowed reduction on local property taxes.

**Teachers Retirement Association (TRA):** A statewide public pension fund for public school teachers throughout Minnesota, except for teachers in the first class cities, and some teachers in community colleges, state universities and technical colleges.

**Transfer:** The movement of money between funds; transfer must be consistent with legislative intent.

**Trust Fund:** A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

## U

**Unassigned Fund Balance:** Fund balance classification that represents funds not classified as nonspendable, restricted, committed or assigned.

**Uniform Financial Accounting and Reporting Standards (UFARS):** Minnesota's legally prescribed set of accounting standards for all school districts.

**Useful Life:** The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

## V

No entries

## W



**Weighted Pupil Units:** A varied weighting of pupils by grade. For example, a student in grades 1-6 may be counted as a 1.06 pupil unit, whereas a student in grades 7-12 may be counted as a 1.3 pupil unit.

**World's Best Workforce:** Minnesota Legislative bill passed in 2013 to ensure every school district in the state is making strides to increase student performance.

**X**

No entries

**Y**

No entries

**Z**

No entries

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **APPENDIX A**

The following is a summary of School Board policies related to the budget process. Full text of these policies can be found on the pages following.

#### **Policy 701 – Budget**

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

#### **Policy 701.1 – Budget Revision**

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

#### **Policy 702 – Accounting**

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

#### **Policy 714 – Fund Balance – GASB 54**

The policy of this school district is to comply with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

#### **Policy 721 – Grant Guidance**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

**EASTERN CARVER COUNTY SCHOOLS  
INDEPENDENT SCHOOL DISTRICT 112  
BUDGET**

**I. PURPOSE**

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

**II. GENERAL STATEMENT OF POLICY**

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

**III. REQUIREMENT**

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minn. Stat. § 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form

prescribed by the Commissioner of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minn. Stat. § 123B.10.

- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

#### **IV. IMPLEMENTATION**

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

- Legal References:*** Minn. Stat. § 123B.10 (Publication of Financial Information)  
Minn. Stat. § 123B.76 (Expenditures; Reporting)  
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)  
Minn. Stat. § 126C.23 (Allocation of General Education Revenue)
- Cross References:*** MSBA/MASA Model Policy 701.1 (Modification of School District Budget)  
MSBA/MASA Model Policy 702 (Accounting)  
MSBA Service Manual, Chapter 7, Education Funding

**EASTERN CARVER COUNTY SCHOOLS  
INDEPENDENT SCHOOL DISTRICT 112  
MODIFICATION OF SCHOOL DISTRICT BUDGET**

**I. PURPOSE**

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

**II. GENERAL STATEMENT OF POLICY**

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

**III. REQUIREMENT**

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

***Legal References:*** Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

***Cross References:*** MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)  
MSBA Service Manual, Chapter 7, Education Funding

**EASTERN CARVER COUNTY SCHOOLS  
INDEPENDENT SCHOOL DISTRICT 112  
ACCOUNTING**

**I. PURPOSE**

The purpose of this policy is to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education.

**II. GENERAL STATEMENT OF POLICY**

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

**III. MAINTENANCE OF BOOKS AND ACCOUNTS**

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

**IV. PERMANENT FUND TRANSFERS**

Unless otherwise authorized pursuant to Minn. Stat. § 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minn. Stat. §123B.79, as amended, or other applicable statute.

**V. REPORTING**

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minn. Stat. §123B.10 in the manner specified therein.

**Legal References:** Minn. Stat. § 123B.02 (School District Powers)  
Minn. Stat. § 123B.09 (School Board Powers)  
Minn. Stat. § 123B.10 (Publication of Financial Information)  
Minn. Stat. § 123B.14, Subd. 7 (Duties of School Board Clerk)  
Minn. Stat. § 123B.75 (Revenue)



Minn. Stat. § 123B.76 (Expenditures)  
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)  
Minn. Stat. § 123B.78 (Cash Flow, Revenues, Borrowing, Deficits)  
Minn. Stat. § 123B.79 (Permanent Fund Transfers)  
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

***Cross References:*** MSBA/MASA Model Policy 703 (Annual Audit)  
MSBA Service Manual, Chapter 7, Education Funding

Adopted: May 12, 2011  
Affirmed/Revised: November 12, 2015  
November 9, 2020

Policy Number: 714

**EASTERN CARVER COUNTY SCHOOLS  
INDEPENDENT SCHOOL DISTRICT 112  
FUND BALANCE-GASB 54**

**I. PURPOSE**

The purpose of this policy is to create fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

**II. GENERAL STATEMENT OF POLICY**

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

**III. DEFINITIONS**

- A. **“Fund balance”** means the arithmetic difference between the assets and liabilities reported in a school district fund.
- B. **“Enabling legislation”** means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.
- C. **“Nonspendable”** fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- D. **“Restricted”** fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- E. **“Unrestricted”** fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount is the sum of the committed, assigned, and unassigned fund balances.
- F. **“Committed”** fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- G. **“Assigned”** fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- H. **“Unassigned”** fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

#### **IV. CLASSIFICATION OF FUND BALANCES**

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

#### **V. MINIMUM FUND BALANCE**

The school district will strive to maintain a minimum unassigned general fund balance of 5 percent of this fund’s annual operating budget.

## **VI. ORDER OF RESOURCE USE**

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

## **VII. COMMITTING FUND BALANCE**

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

## **VIII. ASSIGNING FUND BALANCE**

The board delegates the power to assign fund balances to the superintendent or director of finance & operations. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning individual(s). The school board may also assign fund balances to be used for specific purposes when appropriate.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

## **IX. REVIEW**

The school board on a periodical time base will conduct a review of the sufficiency of the minimum unassigned general fund balance level.

**Legal References:** Statement No. 54 of the Governmental Accounting Standards Board

**Cross References:** MSBA Service Manual, Chapter 7, Education Funding measures (e.g., filtering/blocking device) on all computers with Internet access, as required by law.

**EASTERN CARVER COUNTY SCHOOLS  
INDEPENDENT SCHOOL DISTRICT 112  
GRANT GUIDANCE**

**I. PURPOSE**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

**II. DEFINITIONS**

A. Grants

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

***[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]***

- B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.
- C. “Federal award” has the meaning, depending on the context, in either paragraph 1(a) or 1(b) of this definition:
1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability); or
  - b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as

described in 2 C.F.R. § 200.101 (Applicability).

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
  3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$10,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).
  2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$250,000 or required by MN State Statutes.
  3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
  4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
  5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.
- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.

- G. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

### **III. CONFLICT OF INTEREST**

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.
- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

#### **IV. ACCEPTABLE METHODS OF PROCUREMENT**

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
  - 1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified



suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
3. Procurement by sealed bids (formal advertising).
4. Procurement by competitive proposals. If this method is used, the following requirements apply:
  - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - b. Proposals must be solicited from an adequate number of qualified sources;
  - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
  - d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
  - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
  - a. The item is available only from a single source;
  - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - c. The DOE or MDE expressly authorizes noncompetitive proposals

in response to a written request from the school district; or

- d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
- 2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.

L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

## **V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS**

A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

**VI. FINANCIAL MANAGEMENT REQUIREMENTS**

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund

control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls. The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government,” issued by the Comptroller General of the United States, or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district’s compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

## **VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES**

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
  2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education

programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

3. “Omni Circular” or “2 C.F.R. Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
4. “Advance payment” means a payment that a federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 C.F.R. Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;

15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law. 2 CFR Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 CFR Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;
3. Bad debts;
4. Contingency provisions (with limited exceptions);
5. Fundraising and investment management costs (with limited exceptions);
6. Donations;
7. Contributions;
8. Entertainment (amusement, diversion, and social activities and any associated costs);
9. Fines and penalties;
10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;
13. Religious use;
14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
  - a. Necessary for the proper and efficient performance or administration of the program.
  - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.
  - c. Allocable to the federal program that paid for the cost. A program

must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

- d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
- e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

- 1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
- 2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
- 3. Auditors generally presume supplanting has occurred in three situations:
  - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.
  - b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.
  - c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to



nonparticipating students.

4. These presumptions apply differently in different federal programs and also in school-wide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.
2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.
2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

- J. Employee Sanctions. Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

## **VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING**

A. Compensation – Personal Services

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
1. Critical and necessary for the conduct of the project;
  2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
  3. Consistent with the school district's cost accounting practices and school district policy; and
  4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school

district travel; and

3. Only temporary during the travel period.

***[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]***

***Legal References:***

- 2 C.F.R. § 200.12 (Capital Assets)
- 2 C.F.R. § 200.112 (Conflict of Interest)
- 2 C.F.R. § 200.113 (Mandatory Disclosures)
- 2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
- 2 C.F.R. § 200.212 (Suspension and Debarment)
- 2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements)
- 2 C.F.R. § 200.302 (Financial Management)
- 2 C.F.R. § 200.303 (Internal Controls)
- 2 C.F.R. § 200.305(b)(1) (Payment)
- 2 C.F.R. § 200.310 (Insurance Coverage)
- 2 C.F.R. § 200.311 (Real Property)
- 2 C.F.R. § 200.313(d) (Equipment)
- 2 C.F.R. § 200.314 (Supplies)
- 2 C.F.R. § 200.315 (Intangible Property)
- 2 C.F.R. § 200.318 (General Procurement Standards)
- 2 C.F.R. § 200.319(c) (Competition)
- 2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
- 2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
- 2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance)
- 2 C.F.R. § 200.338 (Remedies for Noncompliance)
- 2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs)
- 2 C.F.R. § 200.430 (Compensation – Personal Services)
- 2 C.F.R. § 200.431 (Compensation – Fringe Benefits)
- 2 C.F.R. § 200.447 (Insurance and Indemnification)
- 2 C.F.R. § 200.463 (Recruiting Costs)
- 2 C.F.R. § 200.464 (Relocation Costs of Employees)

2 C.F.R. § 200.473 (Transportation Costs)  
2 C.F.R. § 200.474 (Travel Costs)

***Cross References:*** MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)  
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)  
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)  
MSBA/MASA Model Policy 412 (Expense Reimbursement)  
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)  
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)  
MSBA/MASA Model Policy 702 (Accounting)  
MSBA/MASA Model Policy 703 (Annual Audit)

## **EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET**

---

### **APPENDIX B**

The following are reports pulled from Forecast 5 as part of their Research Series. Forecast 5 uses data submitted to the Minnesota Department of Education by school. The Research Series was developed to support the information needs of school districts and their stakeholders. These reports provide information to users about their school districts and how their district compares to other MN school districts.

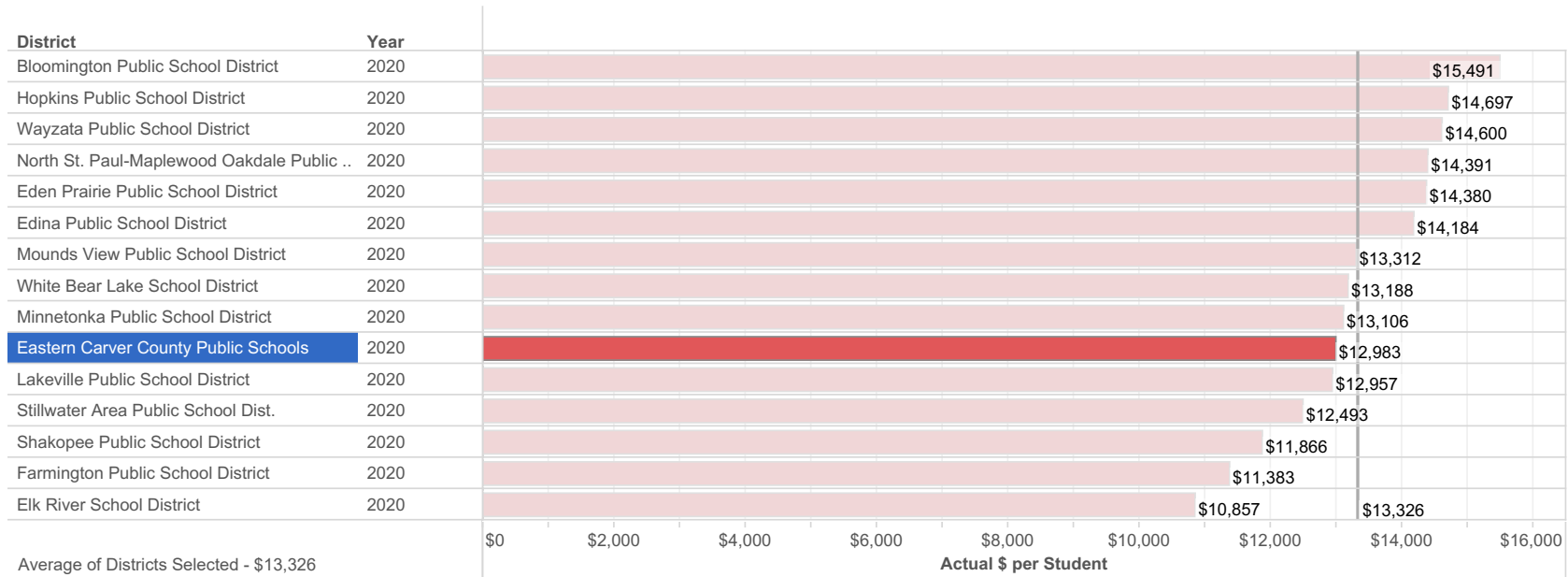
Eastern Carver County Schools compares itself to 14 other MN school districts based on a number of criteria including enrollment, number of high schools and location. Included are the following comparison reports:

- Total PK-12 General Fund Expenditures
- District Administration and Support Services
- Property Tax Revenue
- Debt Service Revenue

## Comparable District Data - Total PK-12 General Fund Expenditures

Per Student Counts - ADM

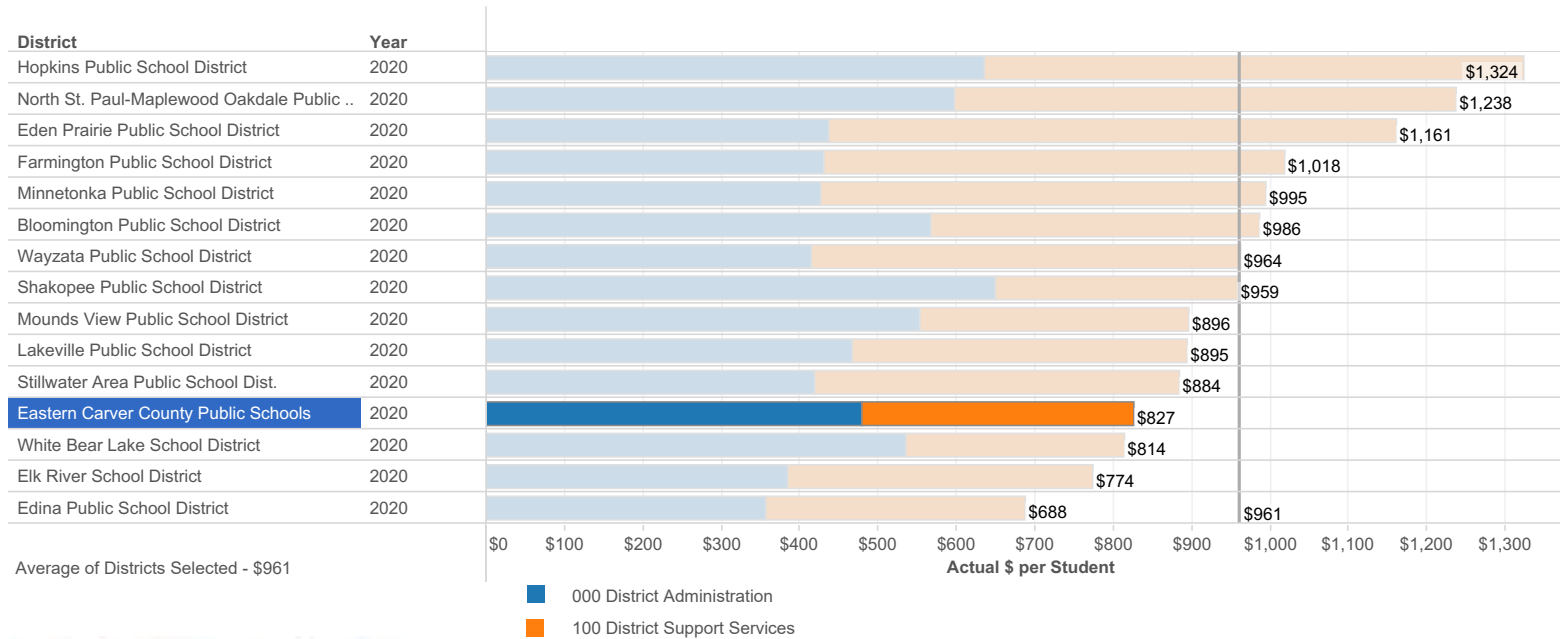
Source: UFARS Tape Reports as Submitted to MDE



**FORECAST5**  
ANALYTICS

# Comparable District Data - District Level Administration and Support Services

Per Student Counts - ADM  
Source: UFARS Tape Reports as Submitted to MDE



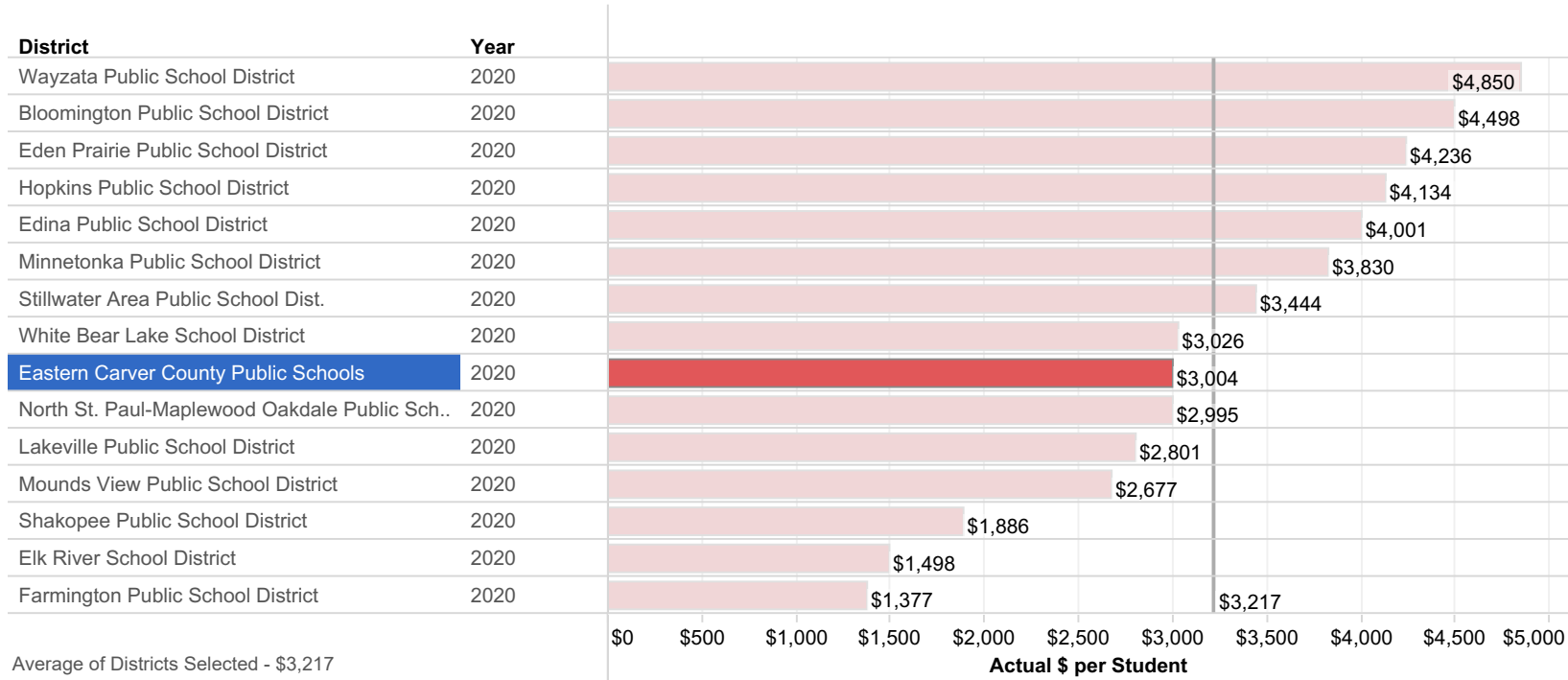
FORECAST5  
ANALYTICS



## Comparable District Data - Property Tax Revenue

Per Student Counts - ADM

Source: UFARS Tape Reports as Submitted to MDE

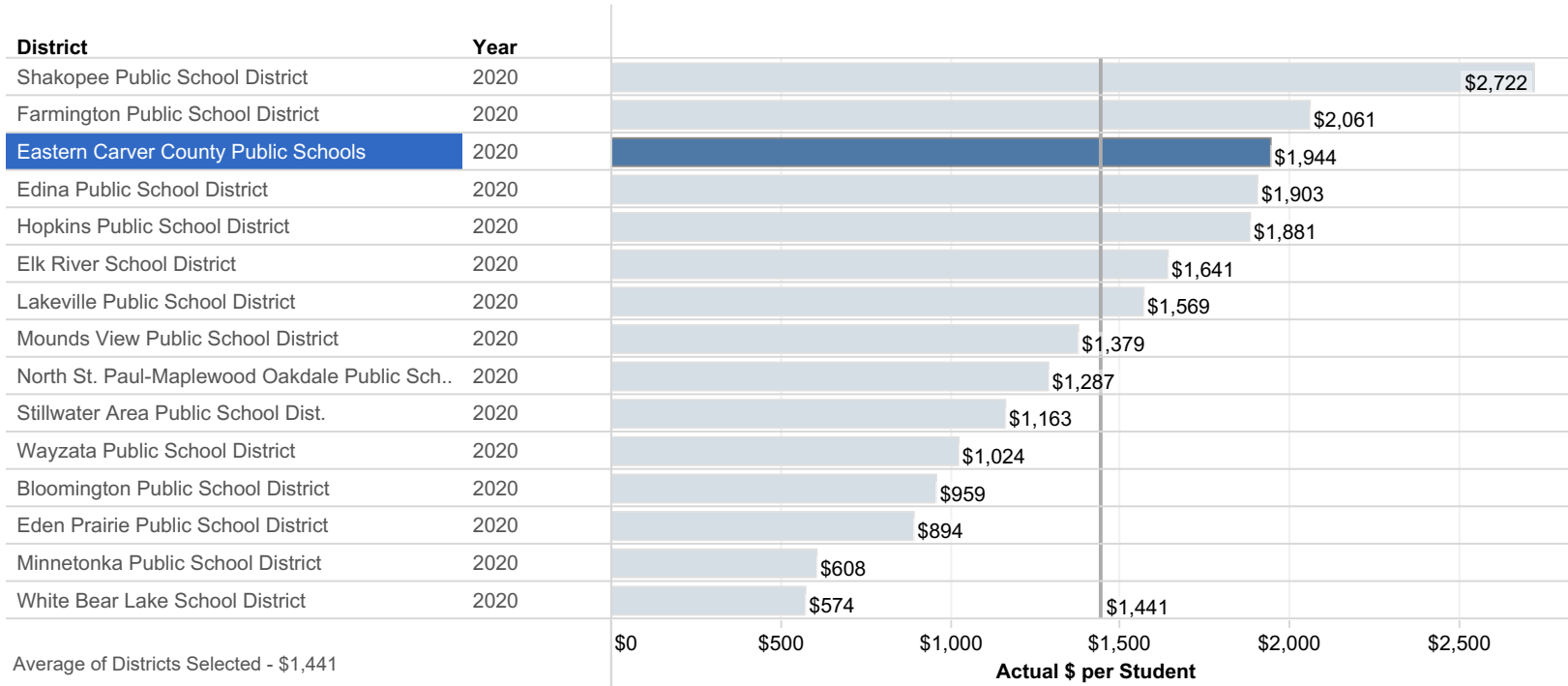


**FORECAST**5  
ANALYTICS

## Comparable District Data - Debt Service Revenue

Per Student Counts - ADM

Source: UFARS Tape Reports as Submitted to MDE



**FORECAST**5  
ANALYTICS