



# 2022-2023 Budget June 2022

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  
2022-2023 BUDGET**

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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 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

**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



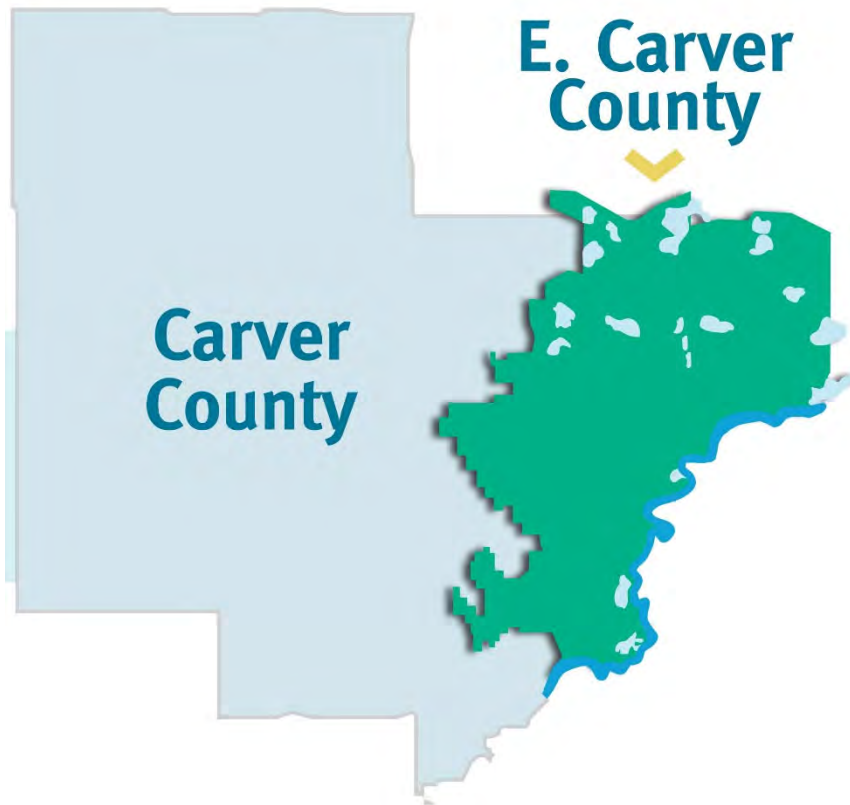
## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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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 by 60% by 2040. 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. About 44 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 2022-2023 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  
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**BOARD OF EDUCATION & ADMINISTRATION**

**SCHOOL BOARD**

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

**ADMINISTRATION**

Lisa Sayles-Adams, Superintendent  
Erin Rathke, Assistant Superintendent  
Karen DeVet, Director of Finance & Operations  
To Be Named, Director of Equity & Inclusion  
Celine Haga, Director of Communications & Community Relations  
Givonna Reed Koné, Director of Human Resources  
Dr. Laura Pingry-Kile, Director of Specialized Education Services  
Sue Harberts, Director of Community Education  
Khrisslyn Goodman Chien, Director of Research, Evaluation & Assessment

**BUSINESS OFFICE**

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

**EASTERN CARVER COUNTY SCHOOLS  
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**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)
Peter Morse	Jonathan Elementary (JES)
Gretchen Kleinsasser	La Academia (LAA)
Jill Velure	Victoria Elementary (VES)
Dr. Greg Martin	Chaska Middle School East (CMSE)
Alicia Fischer	Chaska Middle School West (CMSW)
Amy Nelson	Pioneer Ridge Middle School (PRMS)
Douglas Bullinger	Chanhassen High School (CNS)
Jim Bach	Chaska High School (CHS)
To Be Named	Integrated Arts Academy (IAA)

# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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## 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 2022-2023 BUDGET

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**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

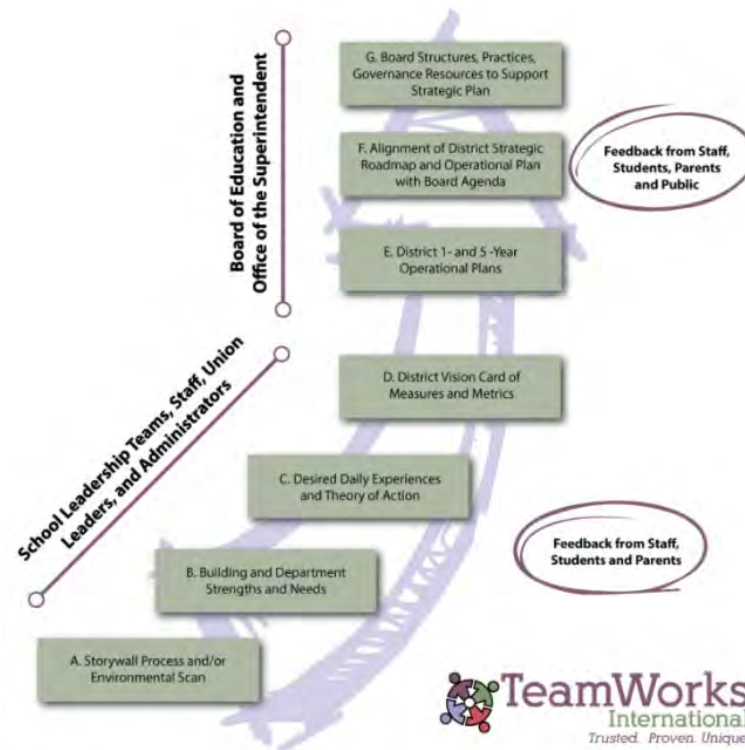
- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
- The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers. At nearly \$3.3 million, the district's capital project levy provides the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
  - Next year, over \$895,000 will be spent with operating capital funds for curriculum upgrades for all grades.
- B. Safe, Nurturing Learning Environment: Climate conducive for learning and work.
- The district earmarks approximately \$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 \$470,682 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
  - Next year, over 7.2 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
  - Operating capital funds of \$128K are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
  - The district levied \$360,658 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 2022-2023 BUDGET

## STRATEGIC PLANNING

In late 2020, Eastern Carver County Schools contracted with TeamWorks International to undergo our strategic planning process. TeamWorks are well known leaders in the industry and have worked successfully with several school districts across the state. TeamWorks process is classroom to boardroom, starting with engagement of district (all levels & roles) ending with the board and governance to see the plan through.

In early 2021, district leadership began the development phase of the district's strategic plan to build on the district's progress while also addressing areas requiring improvement. With a desire to deliver on the promises of personalized learning and educational equity, the school district is now reviewing its practices, data and priorities, and building a plan from the classroom to the boardroom.



# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

## TIMELINE



## CORE PLANNING TEAM

The district's core planning team was very intentional in assembling a district strategic planning team that represents the diversity of experiences and perspectives found throughout our schools. Staff were identified in every building and department, representing various specialties, to be a part of the initial stages of this process. The district truly wanted to have as many voices participate as feasible both to honor district history and imagine what is possible through the ideas and perspectives of new staff, as well.

## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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### **STORY WALL**

The first step taken by the district strategic planning team was the Story Wall process. This work reflects on the district's history, its work in the present, and uses that information to set a foundation for the path moving forward. What was learned through the work is that this is a district rich in tradition that is student-focused and knows how to unite through adversity. Members identified their goals for the strategic planning process, which were to produce a shared, student-centered vision that used a collaborative approach for success and aligned resources to meet the needs of students and staff.

The growth within the Eastern Carver County Schools system was really captured during this process, as well as the impacts of changing leadership, technology, and demographics.

### **ENVIRONMENTAL SCAN**

TeamWorks uses an Environmental Scan process to identify and assess key trends and influences within the educational system to determine which are increasing, decreasing, or evolving. It is a snapshot in time that helps districts determine what they're seeing within their schools and identify where change is necessary.

### **DESIRED DAILY EXPERIENCE**

The Desired Daily Experience (DDE) asks stakeholders - students, family, and staff - to describe what their experience would be like on a daily basis once the strategic plan is implemented. It's not about what is, but imagining what will be. The district began the process with focus groups from every level. The district worked hard to hear from as diverse a range of voices as possible. The data from these groups was narrowed down to key themes. Staff, parents, and high schoolers were surveyed to provide feedback on these themes and develop the draft Desired Daily Experience. The DDE graphic shows commonality in several areas, chief among them the importance of being seen, heard, valued, and trusted as a member of our district community.

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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### **THEORY OF ACTION**

The Theory of Action represents what the district believes should be consistent, observable components in every classroom, in every school, districtwide. These series of statements are actions the district believes, if implemented across all schools, will be fundamental in realizing the district mission and vision.

### **COMMUNITY ENGAGEMENT**

Gathering public input is a critical component of strategic planning. Community members, staff, and students have been engaged in small focus groups to describe their desired daily experience in the school district in the future. An all-district survey brought even more feedback to the planning team on student, staff, and parent priorities.



# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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## 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 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.

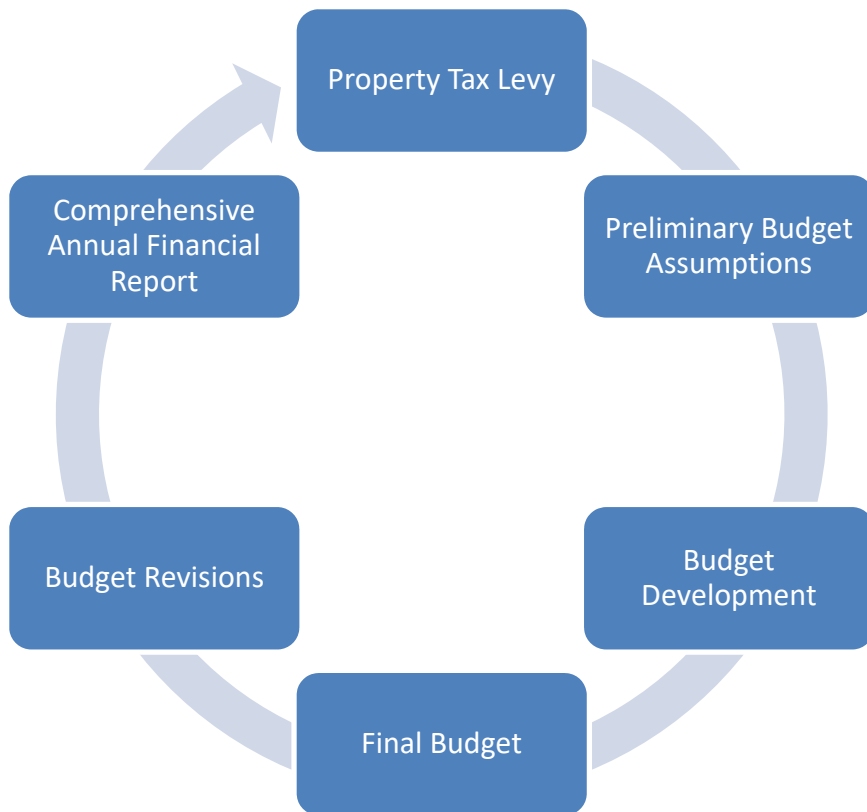
### SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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 2022-2023 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. **Annual Comprehensive 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

All historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES**

On February 28, 2022, the School Board approved preliminary 2022-23 budget assumptions for the General Fund. On May 23, 2022, these assumptions were updated and presented to the board.

The following budget assumptions were used to build the 2022-2023 budget:

Revenue

- General Education Aid \$6,863 per pupil – includes \$135 increase (2%).
- Pupil unit weightings remain at 2014-15 levels:

<b>Pupil Unit</b>	<b>2022-23</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

- 2021 Referendum will generate \$5,355,691
- Literacy Incentive Aid stays flat at \$539,548
- Special Education Aid increase by 4% which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and increases in cross-subsidy revenue
- COVID-19 funding continues with ESSER III; \$275,000 formula grant and \$854,000 for Learning Recovery under the American Rescue Plan (ARP)
- Capital Projects Referenda increase of \$222,620 with \$2.8 million budgeted in the general fund and \$2.2 million budgeted in the construction fund
- Integration & Achievement Aid and Levy at \$1,014,965
- Continued participation in the Federal Indian Education program, \$4,000 and the Minnesota Indian Education program, \$53,556

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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- Decrease high school athletic/activity fees which will result in a decrease of \$110,000 in revenue
- Other federal title and special education program entitlements are expected to remain flat
- PK-12 Enrollment projection estimated at 9,252 and is based on:
  - Impact of COVID-19 and loss of enrollment
  - Historical data trends
  - Fall 2021 seat count
  - Demographic Study
  - Housing Market Methodology

### Expenses

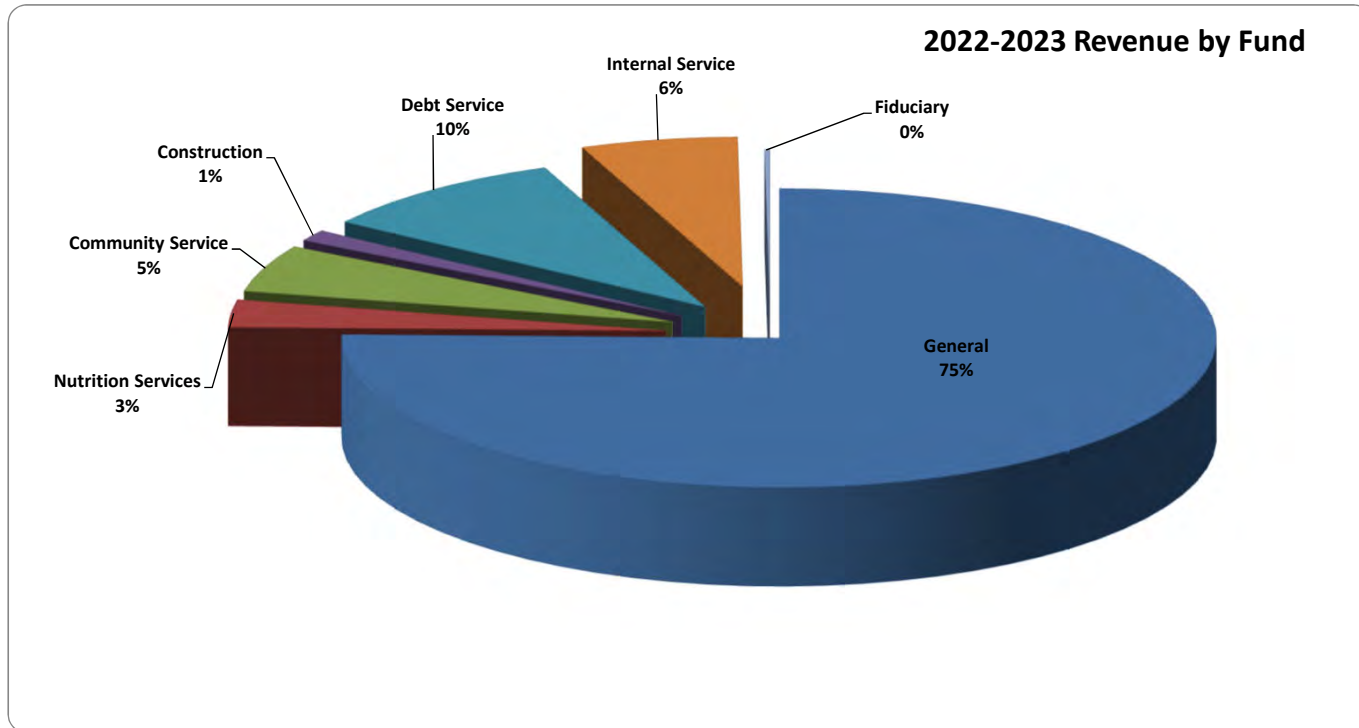
- Salary/benefit increases based on contracts, expected market conditions
- Property and liability insurance increase of 25%; is caused by loss ratio, claim history and inflation
- Non-salary, non-benefit costs and supplies at 1.9% unless otherwise noted
- Teacher's Retirement Association (TRA) rate increase from 8.34% to 8.55%
- Utilities are estimated to increase 2.5-8%
- Closed the East Union elementary school for a savings of \$353,675 approximately
- Continue to utilize 'super' substitutes in the schools; two substitutes in each school for three days per week which will increase expenses by \$484,479
- Decreased elementary class size by 1.5 costing \$1,082,000
- Add virtual electives at the middle and high school levels at an increase in costs of \$53,729
- Strategic investments of \$382,400 include new Director of Research, Evaluations and Assessment, Human Resource Supervisor and Communications Manager
- Licensed teacher staffing contingency of \$537,290 for increases in enrollment
- Continued insourcing transportation (see additional details on page 102)

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

Fund	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 124,163,400	\$ 127,955,999	\$ 136,387,901	\$ 139,132,116	\$ 139,027,682	\$ 145,395,342	\$ 148,336,806	\$ 150,666,757
Nutrition Services	5,668,835	4,537,533	5,105,692	7,335,144	5,436,825	5,545,562	5,656,473	5,769,602
Community Service	8,280,932	7,468,825	6,783,572	8,359,027	9,369,961	9,510,510	9,653,168	9,797,966
Construction	2,105,051	2,275,491	2,481,507	11,927,454	2,226,371	2,281,723	2,338,766	2,397,235
Debt Service	17,548,266	19,222,738	64,504,657	17,864,669	17,364,743	16,787,246	16,117,922	14,489,320
Internal Service	10,013,086	10,244,843	9,975,142	9,987,618	10,670,973	10,975,942	11,289,909	11,613,141
Fiduciary	1,112,398	1,083,538	1,531,824	370,075	345,050	322,170	311,514	298,162
<b>Total</b>	<b>\$ 168,891,968</b>	<b>\$ 172,788,968</b>	<b>\$ 226,770,295</b>	<b>\$ 194,976,103</b>	<b>\$ 184,441,605</b>	<b>\$ 190,818,495</b>	<b>\$ 193,704,558</b>	<b>\$ 195,032,183</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 two years - 2021-22 and 2022-23.

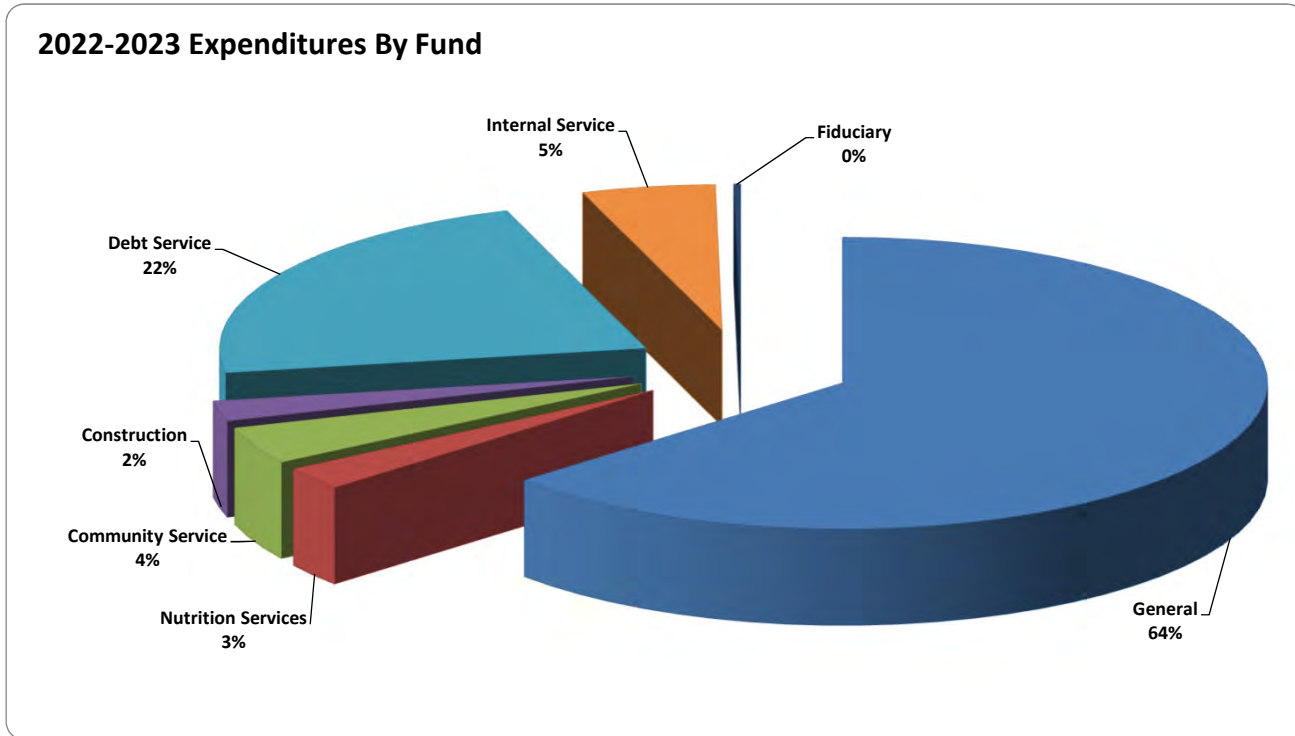


**EASTERN CARVER COUNTY SCHOOLS  
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**ALL FUNDS - EXPENDITURE SUMMARY**

Fund	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 125,773,412	\$ 128,479,459	\$ 130,369,957	\$ 136,022,446	\$ 137,715,542	\$ 143,201,854	\$ 148,569,882	\$ 153,854,303
Nutrition Services	5,878,839	4,290,186	4,385,445	7,488,437	5,535,951	5,742,996	5,957,784	6,180,605
Community Service	8,207,854	7,808,889	6,595,945	8,131,330	8,951,271	9,219,809	9,496,403	9,781,295
Construction	4,024,344	2,391,825	2,490,995	9,302,435	4,851,390	2,281,723	2,338,766	2,397,235
Debt Service	18,267,425	18,260,242	18,667,895	32,714,415	48,634,916	15,895,620	16,007,298	15,650,085
Internal Service	10,541,186	9,783,958	9,116,912	10,621,935	10,978,993	11,300,422	11,631,340	11,972,027
Fiduciary	980,348	1,297,198	390,176	463,386	553,685	593,558	650,325	680,669
<b>Total</b>	<b>\$ 173,673,408</b>	<b>\$ 172,311,757</b>	<b>\$ 172,017,325</b>	<b>\$ 204,744,384</b>	<b>\$ 217,221,748</b>	<b>\$ 188,235,982</b>	<b>\$ 194,651,798</b>	<b>\$ 200,516,219</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.

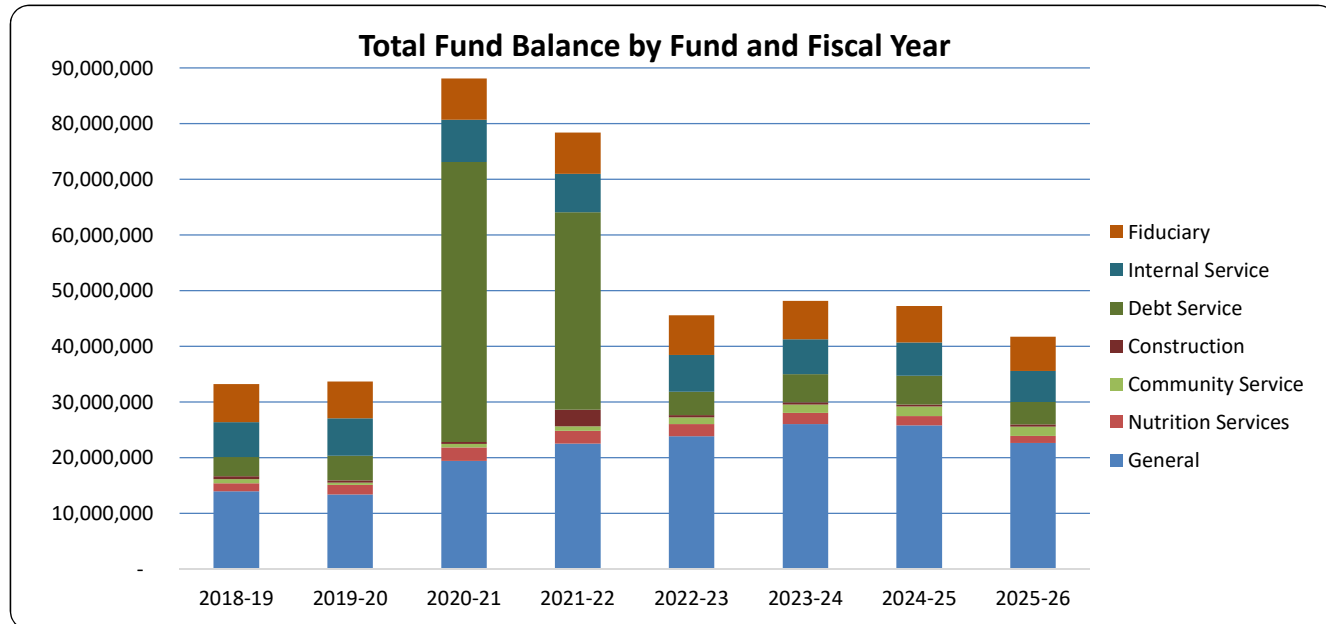


**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ALL FUNDS - FUND BALANCE SUMMARY**

Fund	06/30/2019	06/30/2020	06/30/2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 13,924,976	\$ 13,401,514	\$ 19,419,458	\$ 22,529,128	\$ 23,841,268	\$ 26,034,756	\$ 25,801,680	\$ 22,614,134
Nutrition Services	1,465,812	1,713,159	2,433,406	2,280,113	2,180,987	1,983,553	1,682,242	1,271,239
Community Service	737,965	397,901	585,528	813,225	1,231,915	1,522,616	1,679,381	1,696,052
Construction	513,816	397,482	387,994	3,013,013	387,994	387,994	387,994	387,994
Debt Service	3,478,347	4,440,843	50,277,605	35,427,859	4,157,686	5,049,312	5,159,936	3,999,171
Internal Service	6,244,975	6,705,860	7,564,090	6,929,773	6,621,753	6,297,273	5,955,842	5,596,956
Fiduciary	6,827,068	6,613,408	7,458,196	7,364,885	7,156,250	6,884,862	6,546,051	6,163,544
<b>Total</b>	<b>\$ 33,192,958</b>	<b>\$ 33,670,167</b>	<b>\$ 88,126,275</b>	<b>\$ 78,357,994</b>	<b>\$ 45,577,851</b>	<b>\$ 48,160,364</b>	<b>\$ 47,213,124</b>	<b>\$ 41,729,088</b>

The 2020-21 Debt Service Fund balance includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called in 2021-2022 and 2022-2023.



# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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## 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.





## Eastern Carver County Schools Five-Year Plan - General Fund - May 2022

Revenue Assumptions:  
 FY23-2%, FY24 - FY27 - 1% Increase in Basic Formula  
 All years include a 4.0% increase for Special Education  
 Capital Projects Levy - FY23 4.6%, all others 2.5% increase

Expenditure Assumptions:  
 Salaries per contract/parameters;  
 Utilities-2-8%; Transportation Contracts 2.5%; Property/Liability Insurance - 15%  
 All other expenses at 1.9%

	Actual 2018-19	Actual 2019-20	Actual 2020-21	April Revised Budget 2021-22	Proposed Budget 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
E-12 Enrollment (ADM's)*	9,670	9,649	9,355	9,255	9,252	9,442	9,564	9,628	9,737
Revenue	\$ 124,163,400	\$ 127,955,999	\$ 138,255,493	\$ 139,132,116	\$ 139,027,682	\$ 145,395,342	\$ 146,850,208	\$ 149,170,406	\$ 143,668,242
Future Referendum Renewal - see notes below							1,486,598	1,496,351	9,923,507
<b>Total Revenue</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 138,255,493</b>	<b>\$ 139,132,116</b>	<b>\$ 139,027,682</b>	<b>\$ 145,395,342</b>	<b>\$ 148,336,806</b>	<b>\$ 150,666,757</b>	<b>\$ 153,591,749</b>
% Increase over prior year	4.18%	3.05%	8.05%	0.63%	-0.08%	4.58%	2.02%	1.57%	1.94%
<b>Total Expenditures</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,237,551</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 143,201,854</b>	<b>\$ 148,569,882</b>	<b>\$ 153,854,303</b>	<b>\$ 159,204,068</b>
% Increase over prior year	6.54%	2.15%	2.93%	2.86%	1.24%	3.98%	3.75%	3.56%	3.48%
Variance (Revenue - Expenditures)	\$ (1,610,012)	\$ (523,461)	\$ 6,017,942	\$ 3,109,670	\$ 1,312,140	\$ 2,193,488	\$ (233,076)	\$ (3,187,546)	\$ (5,612,319)
Unassigned Fund Balance	\$ 10,660,042	\$ 8,171,436	8,394,547	10,836,441.21	\$ 13,801,529	\$ 17,871,316	\$ 17,938,240	\$ 14,943,020	\$ 9,380,701
Unassigned Fund Balance as % of Expenditures	<b>8.48%</b>	<b>6.36%</b>	<b>6.35%</b>	<b>7.97%</b>	<b>10.02%</b>	<b>12.48%</b>	<b>12.07%</b>	<b>9.71%</b>	<b>5.89%</b>
NonSpendable, Restricted and Assigned Fund Balances	\$ 3,264,934	\$ 5,230,078	\$ 11,024,910	\$ 11,692,685	\$ 10,039,738	\$ 8,163,439	\$ 7,863,439	\$ 7,671,113	\$ 7,621,113
Total Fund Balance	\$ 13,924,976	\$ 13,401,515	\$ 19,419,457	\$ 22,529,127	\$ 23,841,267	\$ 26,034,755	\$ 25,801,679	\$ 22,614,133	\$ 17,001,814
Total Fund Balance as % of Expenditures	11.07%	10.43%	14.69%	16.56%	17.31%	18.18%	17.37%	14.70%	10.68%
Enrollment Change	55	-21	-294	-100	-3	190	122	64	109

Notes: Enrollment includes early childhood through 12+; Revenue includes \$550 referendum, reduction in activity fees, Referendum Phase out - \$150.35 FY25, \$829.19 in FY27  
 Expenses in FY23 include increases for reducing elementary class size, middle and high school virtual zero hours and staffing contingency for enrollment changes

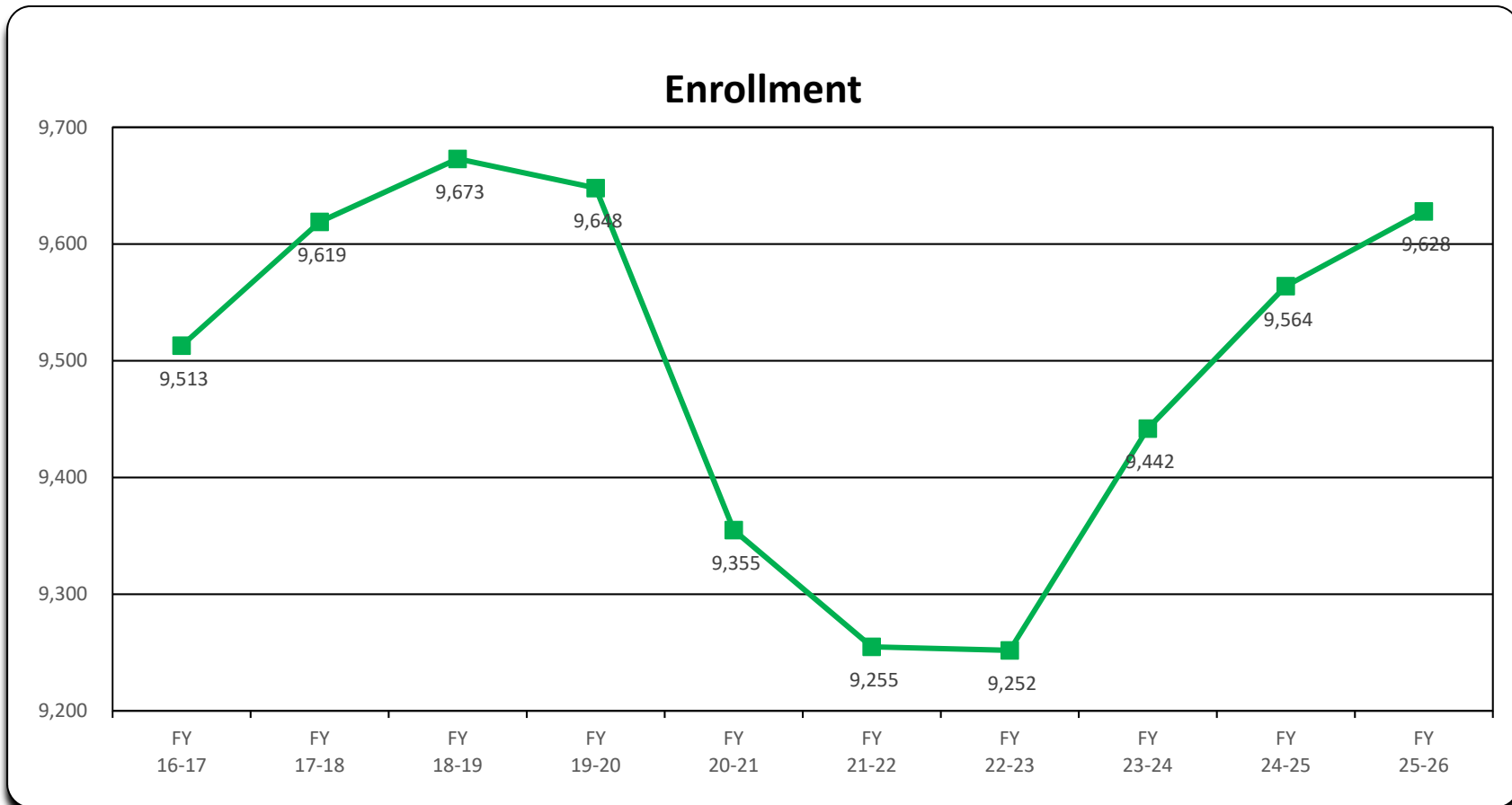
# Executive Summary

## Informational Section



## EASTERN CARVER COUNTY SCHOOLS 2022-2023 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. As was the case in school districts across the state and nation, the COVID-19 pandemic had a significant impact on enrollment. The district lost 293 students during the 2020-2021 school year. Enrollment is expected to stay steady in 2022-23 and forecasted to begin to regain those losses starting in the 2023-24 school year. Enrollment numbers (ADMs served) from fiscal year 2017 through 2026 projected enrollments are as follows:



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<u>Employee by Program Series</u>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
District & School Admin	29.3	29.7	29.6	29.8	29.3
Support Services	23.4	22.9	23.5	23.5	26.7
Student Instruction and Support	633.9	630.3	581.0	555.7	566.2
Special Education	285.1	281.6	275.2	282.8	287.3
Pupil Support	55.3	61.1	59.8	142.8	153.1
Operations & Maintenance	76.8	75.7	70.2	71.0	73.0
<b>Total</b>	<u>1,103.7</u>	<u>1,101.2</u>	<u>1,039.3</u>	<u>1,105.6</u>	<u>1,135.5</u>

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

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 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
2019	2018	\$ 7,348,322,600	33.836%
2020	2019	7,924,312,100	33.631%
2021	2020	8,672,333,500	33.006%
2022 (1)	2021	9,046,760,000	32.327%
2023 (1)	2022	9,186,080,104	31.220%

Notes:

(1) Forecast based on historical trends.

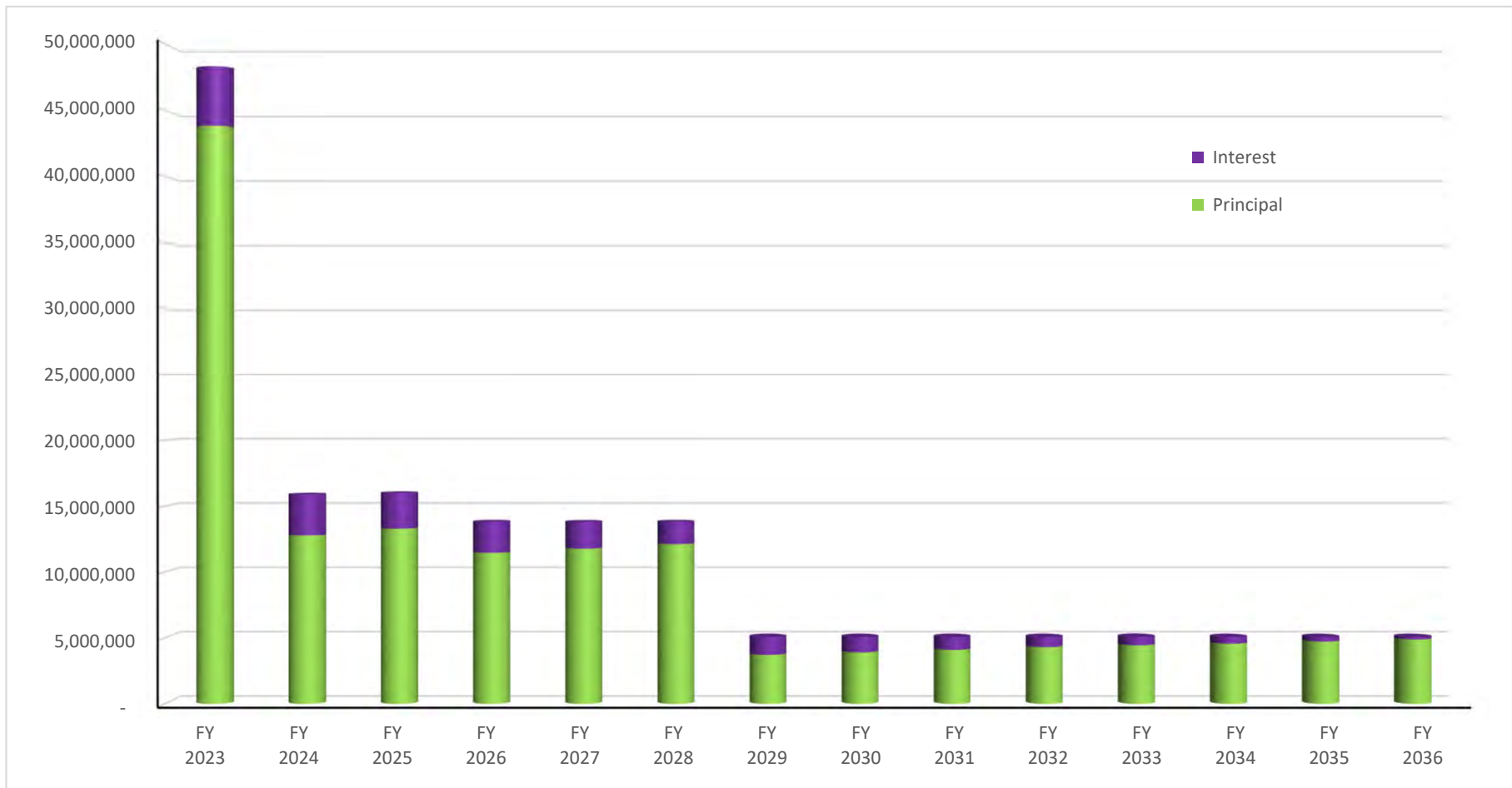
Source: Carver County Department of Property Tax and Public Records



## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

### GENERAL OBLIGATION BOND DEBT PAYMENTS

With steady growth prior to the COVID-19 pandemic, the school district has built seven new schools since 1995. Because of this construction, the district has \$139,885,000 in outstanding general obligation bond debt. In 2023, the last crossover payment from refunding 2013A in 2020 will be paid from an escrow account for \$31,390,000. This payment inflates the debt payment. After that, the yearly payment of principal and interest are approximately \$17.5 million a year with debt falling off in 2025, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The chart below displays 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 2022-2023 BUDGET

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## 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 2021, the district's graduation rate exceeded 91 percent while the state average was under 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 was 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 2022-2023 BUDGET**

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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 2021-22, 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. In 2022-23, East Union elementary will be closed. The district owns a bus garage and the District Education Center. District buildings have an average age of 27.37 years and comprise of over 2.1 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 2021, the U.S. Census Bureau estimates Carver County's population at 108,626 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 19.3% increase in population growth from 2010 to 2020.

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 623 new housing permits in the 2020 calendar year. The 2021 calendar year was also off to a good start, with 213 new housing permits issued, but time will tell what impact COVID-19 and the related economic impact will have on housing development.

## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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### **DISTRICT BOUNDARIES**

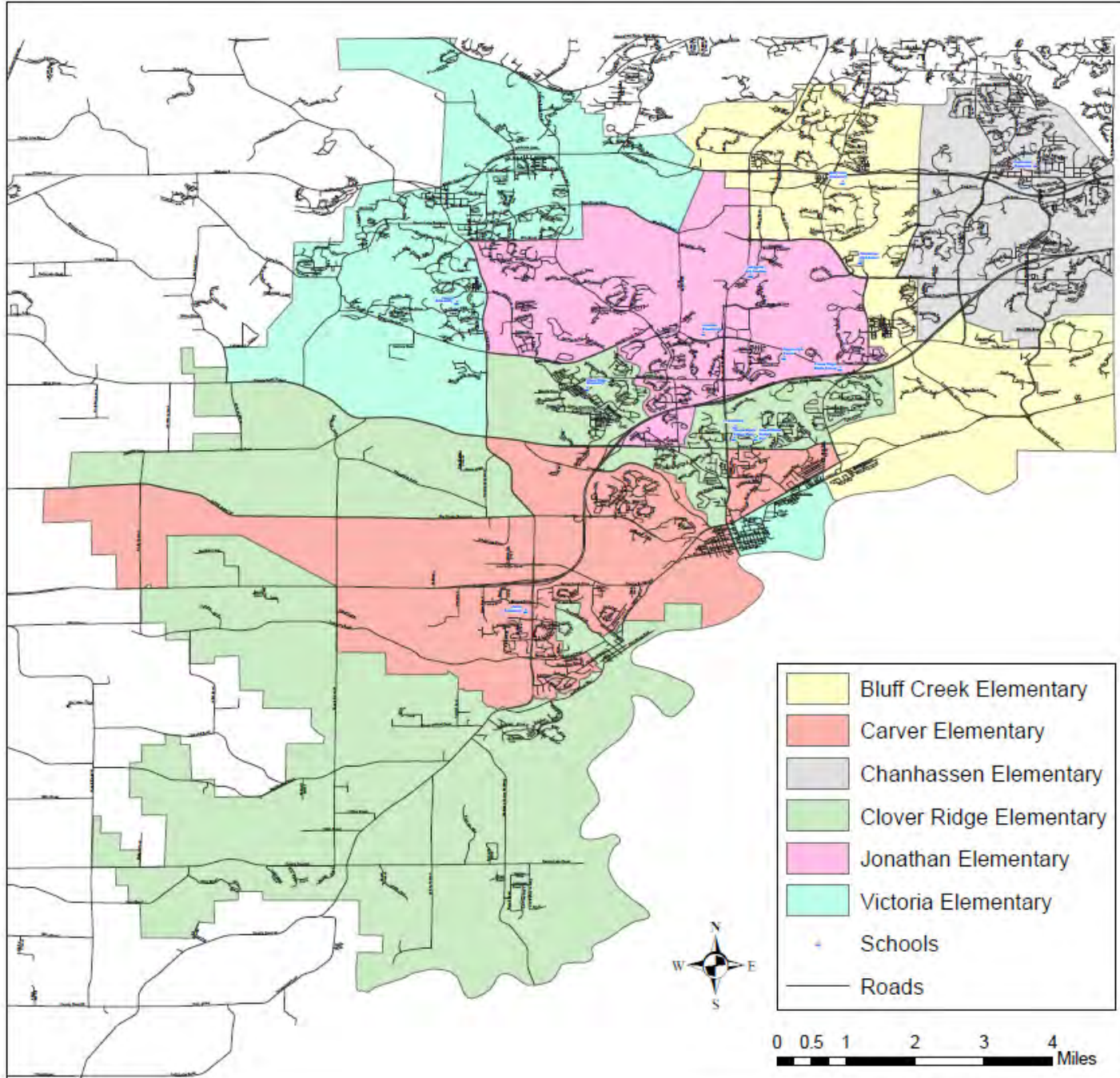
During the fall of 2021, the district convened an Attendance Area Task Force to examine capacity issues broadly across the district and specifically identify where East Union Elementary students would go when the building closes after the 2021-2022 school year. Director of Finance and Operations Ron Meyer presented the task force's recommendation at the November 10, 2021 School Board meeting.

A number of guiding principles directed the work of the task force, chief among them keeping East Union students intact as a community and not splitting those students up. The task force also worked hard to minimize impacts to current students in other buildings to the fullest extent possible.

The task force recommended the following:

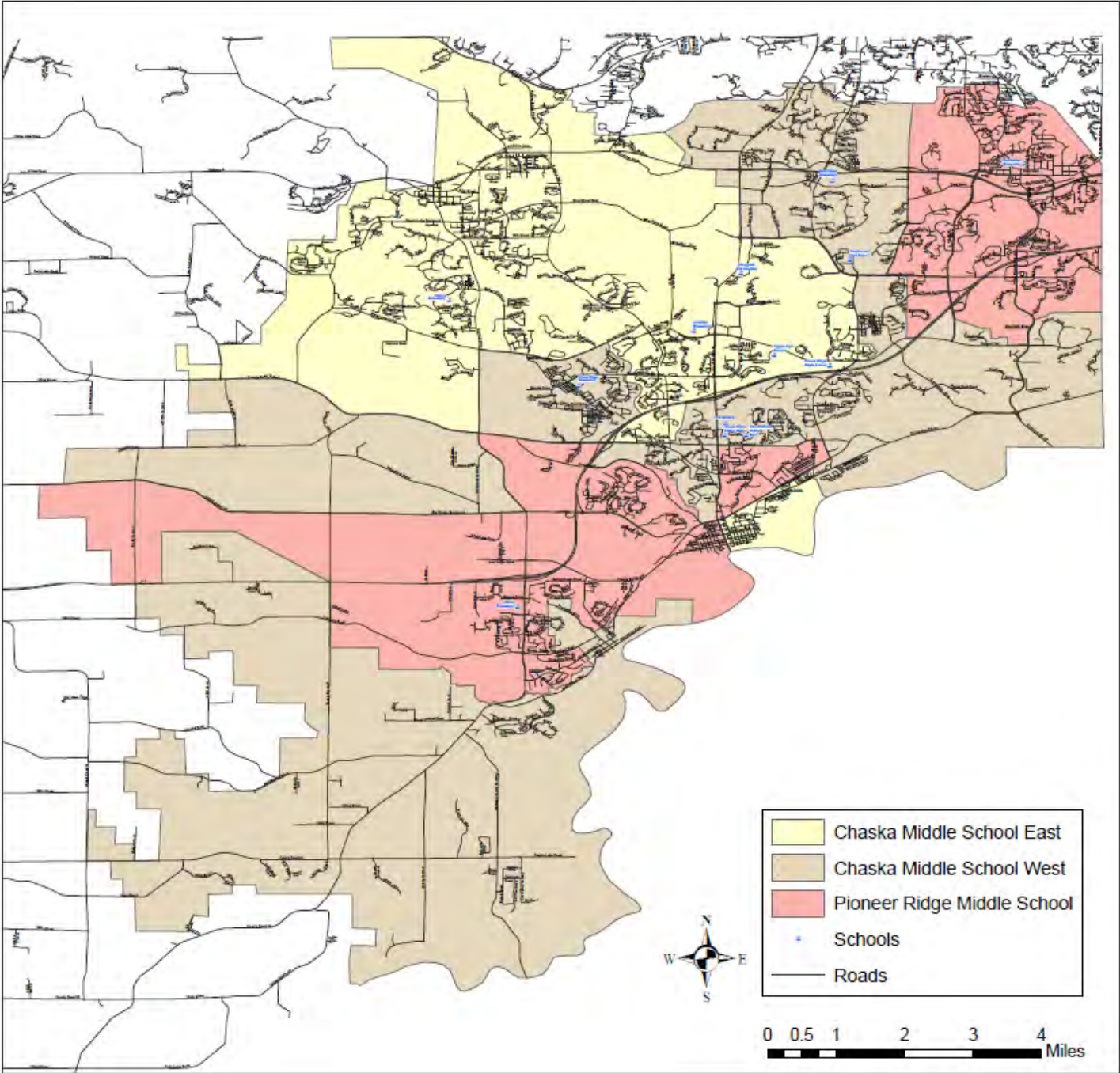
- Move current East Union Elementary attendance area to Clover Ridge Elementary;
- Move the district's preschool program currently housed at Victoria Elementary to Bluff Creek Elementary;
- Move the district's center-based AIM program from Carver Elementary to Chanhassen Elementary.

# Eastern Carver County Schools Elementary School Boundaries Effective 2022-23

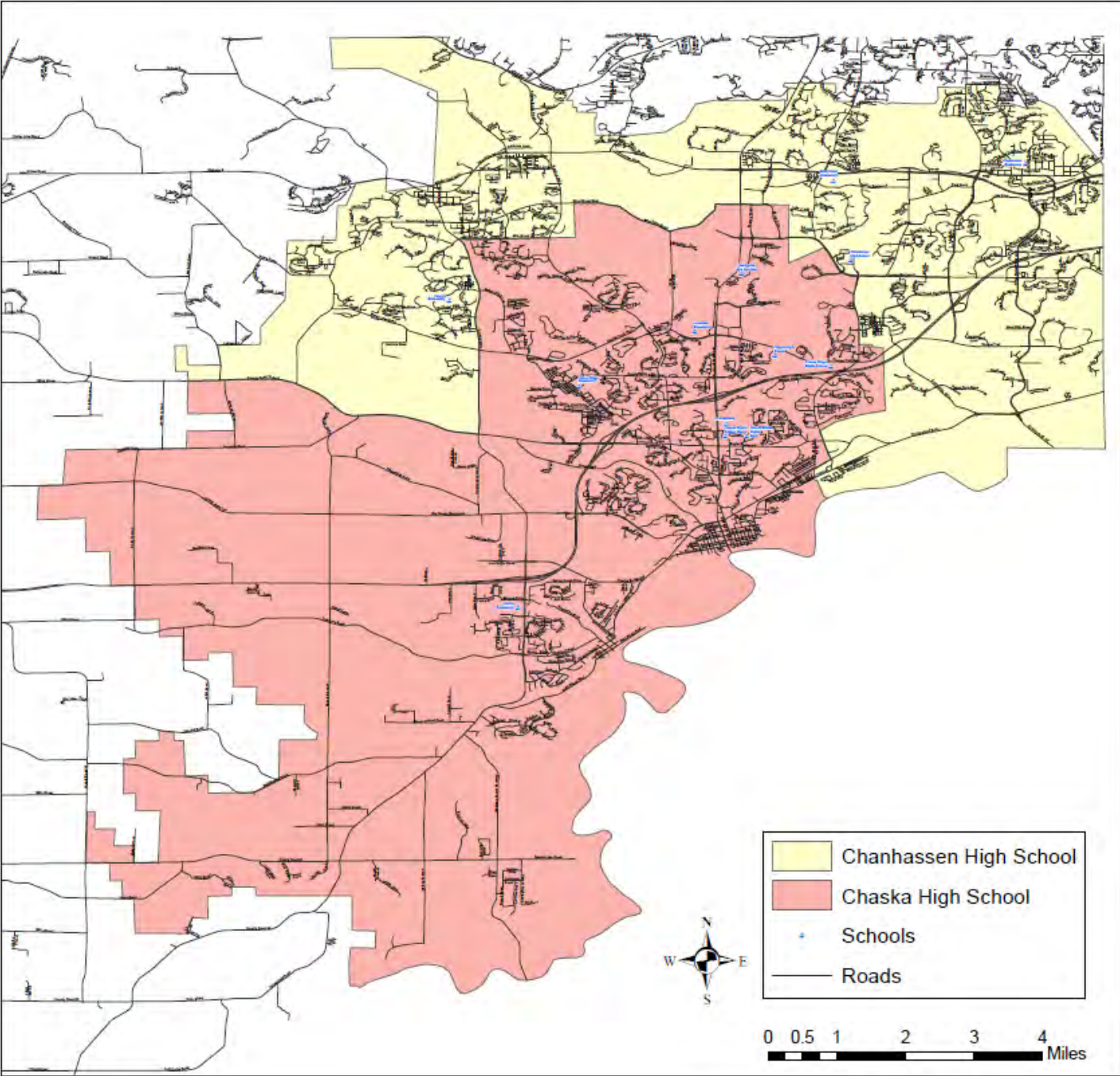




Eastern Carver County Schools Middle School Boundaries Effective 2017-18



**Eastern Carver County Schools High School Boundaries Effective 2022-23**



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**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 27,500 active accounts have been defined in the district's chart of accounts.



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**BOARD OF EDUCATION**



Lisa Anderson  
Chair



Jennifer Stone  
Vice Chair/Clerk



Sean Olson  
Treasurer



Fred Berg  
Director



Angela Erickson  
Director



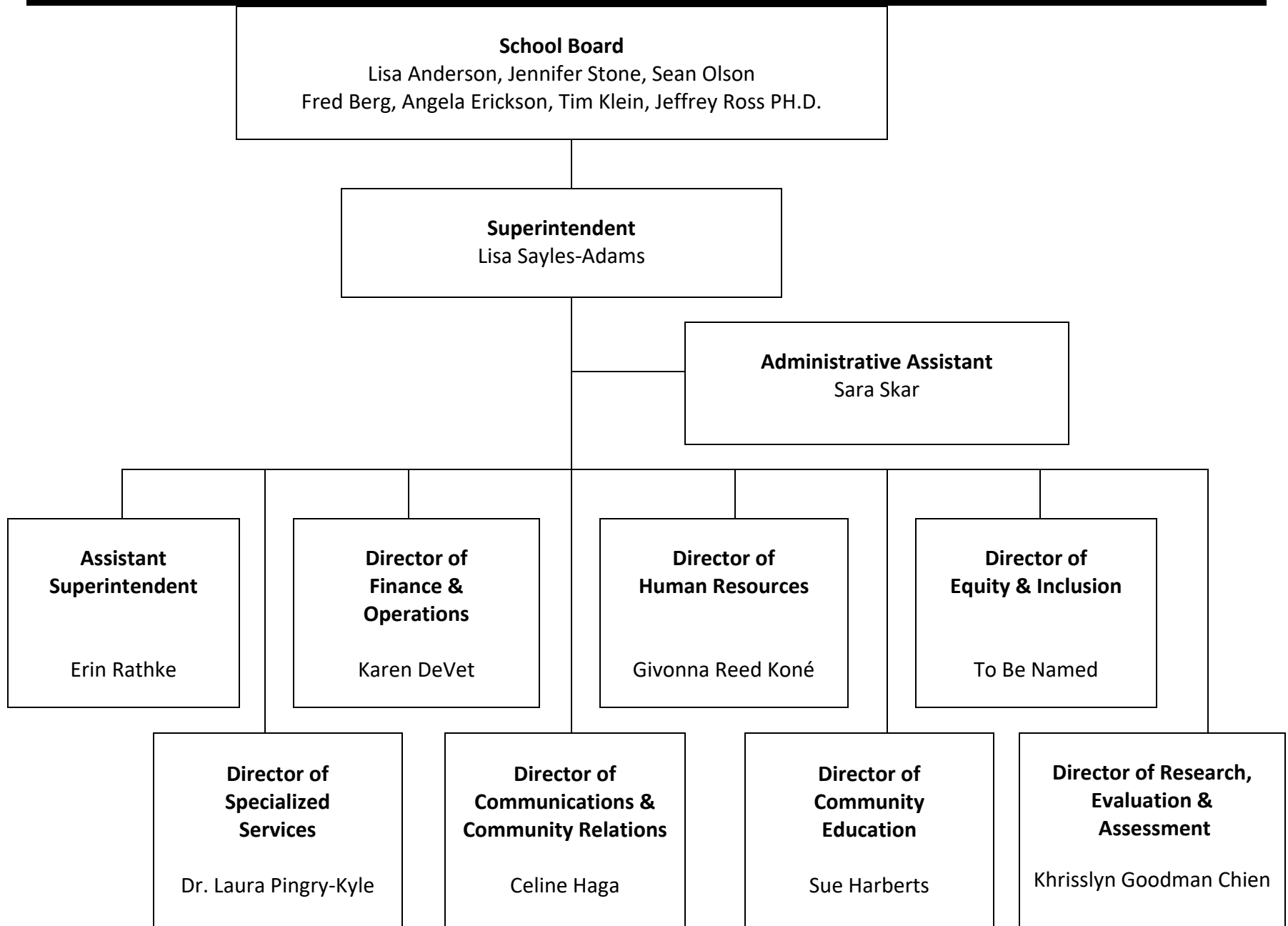
Tim Klein  
Director



Jeffery Ross, PH.D.  
Director



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**



# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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## ADMINISTRATION

### ADMINISTRATION

Lisa Sayles-Adams, Superintendent  
Erin Rathke, Assistant Superintendent  
Karen DeVet, Director of Finance & Operations  
To Be Named, Director of Equity & Inclusion  
Celine Haga, Director of Communications & Community Relations  
Givonna Reed Koné, Director of Human Resources  
Dr. Laura Pingry-Kile, Director of Specialized Education Services  
Sue Harberts, Director of Community Education  
Khriisslyn Goodman Chien, Director of Research, Evaluation, & Assessment

### BUSINESS OFFICE

Pam Jensen, Finance 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)
Peter Morse	Jonathan Elementary (JES)
Gretchen Kleinsasser	La Academia (LAA)
Jill Velure	Victoria Elementary (VES)
Dr. Greg Martin	Chaska Middle School East (CMSE)
Alicia Fischer	Chaska Middle School West (CMSW)
Amy Nelson	Pioneer Ridge Middle School (PRMS)
Douglas Bullinger	Chanhassen High School (CNS)
Jim Bach	Chaska High School (CHS)
To Be Named	Integrated Arts Academy (IAA)

# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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## 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 2022-2023 BUDGET

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**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

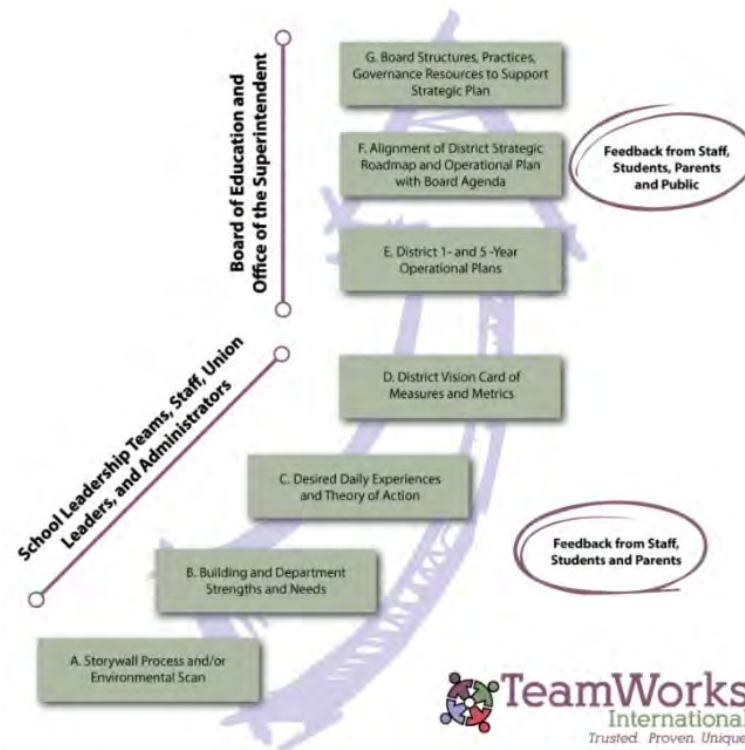
- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
- The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers. At nearly \$3.3 million, the district's capital project levy provides the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
  - Next year, over \$895,000 will be spent with operating capital funds for curriculum upgrades for all grades.
- B. Safe, Nurturing Learning Environment: Climate conducive for learning and work.
- The district earmarks approximately \$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 \$470,682 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
  - Next year, over \$7.2 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
  - Operating capital funds of \$128K are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
  - The district levied \$360,658 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 2022-2023 BUDGET

## STRATEGIC PLANNING

In late 2020, Eastern Carver County Schools contracted with TeamWorks International to undergo our strategic planning process. TeamWorks are well known leaders in the industry and have worked successfully with several school districts across the state. TeamWorks process is classroom to boardroom, starting with engagement of district (all levels & roles) ending with the board and governance to see the plan through.

In early 2021, district leadership began the development phase of the district's strategic plan to build on the district's progress while also addressing areas requiring improvement. With a desire to deliver on the promises of personalized learning and educational equity, the school district is now reviewing its practices, data and priorities, and building a plan from the classroom to the boardroom.



# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

## TIMELINE



## CORE PLANNING TEAM

The district's core planning team was very intentional in assembling a district strategic planning team that represents the diversity of experiences and perspectives found throughout our schools. Staff were identified in every building and department, representing various specialties, to be a part of the initial stages of this process. The district truly wanted to have as many voices participate as feasible both to honor district history and imagine what is possible through the ideas and perspectives of new staff, as well.

## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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### **STORY WALL**

The first step taken by the district strategic planning team was the Story Wall process. This work reflects on the district's history, its work in the present, and uses that information to set a foundation for the path moving forward. What was learned through the work is that this is a district rich in tradition that is student-focused and knows how to unite through adversity. Members identified their goals for the strategic planning process, which were to produce a shared, student-centered vision that used a collaborative approach for success and aligned resources to meet the needs of students and staff.

The growth within the Eastern Carver County Schools system was really captured during this process, as well as the impacts of changing leadership, technology, and demographics.

### **ENVIRONMENTAL SCAN**

TeamWorks uses an Environmental Scan process to identify and assess key trends and influences within the educational system to determine which are increasing, decreasing, or evolving. It is a snapshot in time that helps districts determine what they're seeing within their schools and identify where change is necessary.

### **DESIRED DAILY EXPERIENCE**

The Desired Daily Experience (DDE) asks stakeholders - students, family, and staff - to describe what their experience would be like on a daily basis once the strategic plan is implemented. It's not about what is, but imagining what will be. The district began the process with focus groups from every level. The district worked hard to hear from as diverse a range of voices as possible. The data from these groups was narrowed down to key themes. Staff, parents, and high schoolers were surveyed to provide feedback on these themes and develop the draft Desired Daily Experience. The DDE graphic shows commonality in several areas, chief among them the importance of being seen, heard, valued, and trusted as a member of our district community.



## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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### **THEORY OF ACTION**

The Theory of Action represents what the district believes should be consistent, observable components in every classroom, in every school, districtwide. These series of statements are actions the district believes, if implemented across all schools, will be fundamental in realizing the district mission and vision.

### **COMMUNITY ENGAGEMENT**

Gathering public input is a critical component of strategic planning. Community members, staff, and students have been engaged in small focus groups to describe their desired daily experience in the school district in the future. An all-district survey brought even more feedback to the planning team on student, staff, and parent priorities.

# EASTERN CARVER COUNTY SCHOOLS

## 2022-2023 BUDGET

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### 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 financial and program activities. 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 2022-2023 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.

Administrative	Prepare Property Tax Levy	Review FY22 Budget	Complete FY21 Audit	Develop FY23 Budget Assumptions, Calendar & Budget Scenarios	FY23 Building, Program and Capital Related Budgets Develop and Review  Review FY22 Budget					
Finance Advisory Committee		Review FY21 Audit, Enrollment & OPEB			Review FY23 Budget Assumptions	Review FY23 Capital Budgets		Review FY23 Budget & OPEB		
Board Review			Auditor Presentation of FY21 Financial Audit  FY22 Budget Revisions		FY23 Preliminary Budget Assumptions & Timeline	FY23 Capital Related Budgets	FY22 Budget Revisions	FY23 Budget Assumptions Update FY23 Special Revenue, Debt Service & Trust Funds Budget	FY23 General Fund Budget & Final Budget Assumptions & Review Five-Year Plan	
Board Action	Preliminary Property Tax Levy		FY21 Audited Financial Reports  Certify Tax Levy  FY22 Budget Revisions		FY23 Preliminary Budget Assumptions & Timeline	FY23 Capital Related Budgets	FY22 Budget Revisions	FY23 Budget Assumptions Update	FY23 Budget & Five-Year Plan	
	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**FY 2023 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  
2022-2023 BUDGET**

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**BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES**

On February 28, 2022, the School Board approved preliminary 2022-23 budget assumptions for the General Fund. On May 23, 2022, these assumptions were updated and presented to the board.

The following budget assumptions were used to build the 2022-2023 budget:

Revenue

- General Education Aid \$6,863 per pupil – includes \$135 increase (2%).
- Pupil unit weightings remain at 2014-15 levels:

<b>Pupil Unit</b>	<b>2022-23</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

- 2021 Referendum will generate \$5,355,691
- Literacy Incentive Aid stays flat at \$539,548
- Special Education Aid increase by 4% which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and increases in cross-subsidy revenue
- COVID-19 funding continues with ESSER III; \$275,000 formula grant and \$854,000 for Learning Recovery under the American Rescue Plan (ARP)
- Capital Projects Referenda increase of \$222,620 with \$2.8 million budgeted in the general fund and \$2.2 million budgeted in the construction fund
- Integration & Achievement Aid and Levy at \$1,014,965
- Continued participation in the Federal Indian Education program, \$4,000 and the Minnesota Indian Education program, \$53,556

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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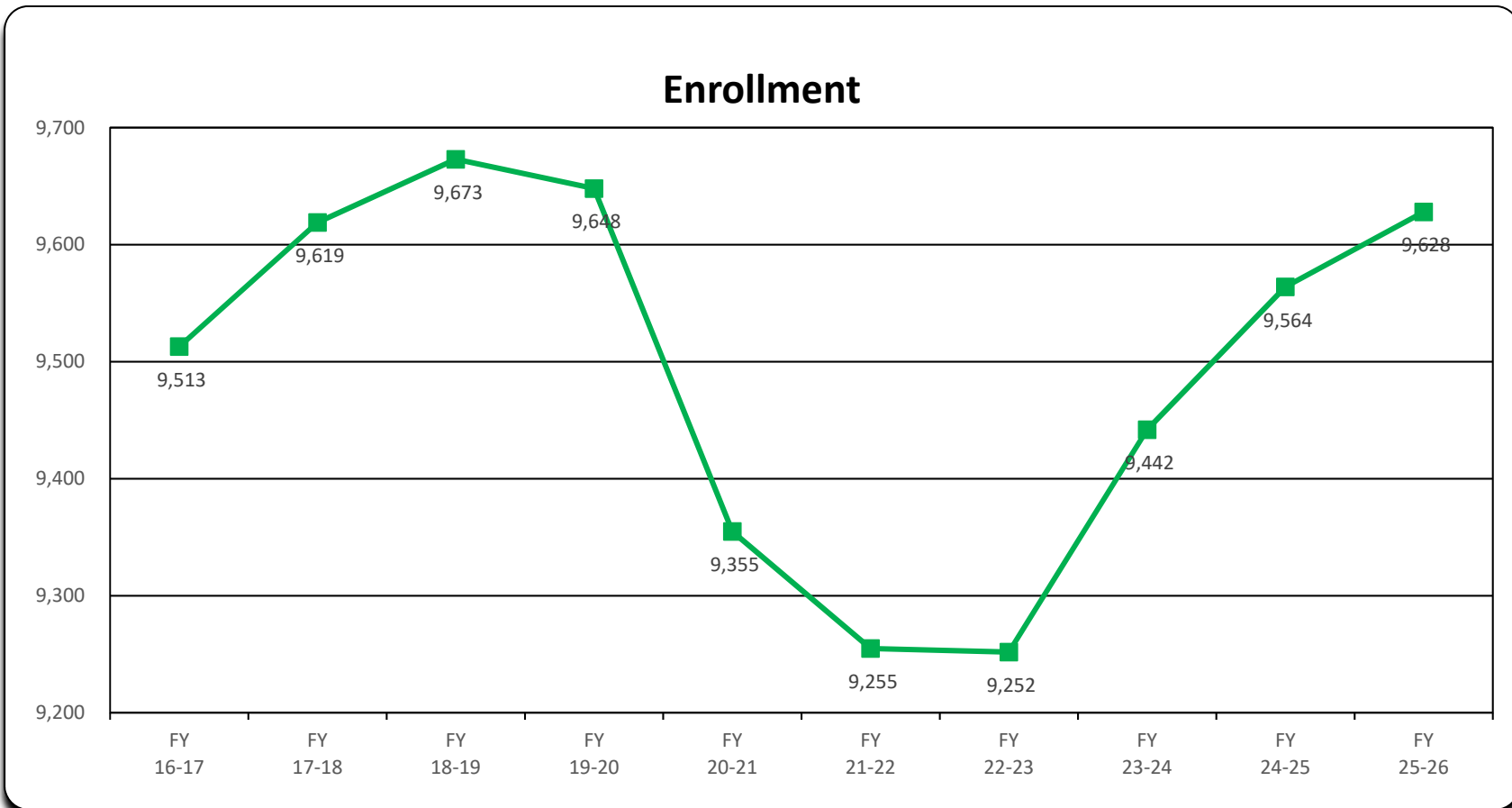
- Decrease high school athletic/activity fees which will result in a decrease of \$110,000 in revenue
- Other federal title and special education program entitlements are expected to remain flat
- PK-12 Enrollment projection estimated at 9,252 and is based on:
  - Impact of COVID-19 and loss of enrollment
  - Historical data trends
  - Fall 2021 seat count
  - Demographic Study
  - Housing Market Methodology

### Expenses

- Salary/benefit increases based on contracts, expected market conditions
- Property and liability insurance increase of 25%; is caused by loss ratio, claim history and inflation
- Non-salary, non-benefit costs and supplies at 1.9% unless otherwise noted
- Teacher's Retirement Association (TRA) rate increase from 8.34% to 8.55%
- Utilities are estimated to increase 2.5-8%
- Closed the East Union elementary school for a savings of \$353,675 approximately
- Continue to utilize 'super' substitutes in the schools; two substitutes in each school for three days per week which will increase expenses by \$484,479
- Decreased elementary class size by 1.5 costing \$1,082,000
- Add virtual electives at the middle and high school levels at an increase in costs of \$53,729
- Strategic investments of \$382,400 include new Director of Research, Evaluations and Assessment, Human Resource Supervisor and Communications Manager
- Licensed teacher staffing contingency of \$537,290 for increases in enrollment
- Continued insourcing transportation (see additional details on page 102)

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 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. As was the case in school districts across the state and nation, the COVID-19 pandemic had a significant impact on enrollment. The district lost 293 students during the 2020-2021 school year. Enrollment is expected to stay steady in 2022-23 and forecasted to begin to regain those losses starting in the 2023-24 school year. Enrollment numbers (ADMs served) from fiscal year 2017 through 2026 projected enrollments are as follows:





**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ADM's BY SCHOOL BUILDING**

	Kinder Academy	La Acad	Bluff Creek Elem	Chan Elem	Clover Ridge Elem	Carver Elem	Jonathan Elem	Victoria Elem	Chaska Middle East	Chaska Middle West	Pioneer Ridge Middle	Chan HS	Chaska HS	Integrated Arts Acad	Preschool /STAR	
Grade	KA	LA	BCE	CHN	CRE	CVR	JES	VES	CMSE	CMSW	PRMS	CNS	CHS	IAA	STAR/EC	Total
ECSE															60	60
K	60	128	60	60	91	129	91	109								728
1		77	75	71	112	127	98	104								664
2		79	86	75	97	130	97	98								662
3		76	86	82	133	129	82	118								706
4		80	93	54	111	123	100	110								671
5		57	96	75	125	98	95	121								667
6									204	260	213					677
7									210	253	216					679
8									177	262	209					648
9												359	420	16		795
10												333	418	15		766
11												350	394	16		760
12												335	391	23		749
12+															20	20
<b>Total</b>	<b>60</b>	<b>497</b>	<b>496</b>	<b>417</b>	<b>669</b>	<b>736</b>	<b>563</b>	<b>660</b>	<b>591</b>	<b>775</b>	<b>638</b>	<b>1,377</b>	<b>1,623</b>	<b>70</b>	<b>80</b>	<b>9,252</b>

## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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### **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.

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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As 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 2022-2023 BUDGET

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### 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 2022-2023 BUDGET**

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### 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 2022-2023 BUDGET

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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 2022-2023 BUDGET

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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

## 2022-2023 BUDGET

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### 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 Financial 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 historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.



# 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, 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  
2022-2023 BUDGET**

**ALL FUNDS - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Local Property Taxes	\$ 46,303,823	\$ 50,914,734	\$ 51,594,741	\$ 51,344,278	\$ 56,453,196	\$ 57,633,015	\$ 57,798,368	\$ 56,847,513
Sales of Bonds	-	-	46,646,556	9,125,019	-	-	-	-
State Sources	91,369,318	93,474,772	93,126,347	92,599,595	96,485,081	100,603,501	102,629,746	104,241,722
Federal Sources	4,097,254	3,964,121	10,980,792	12,321,275	5,801,304	4,644,263	4,737,841	4,819,448
Other	27,121,574	24,435,341	24,421,859	29,585,936	25,702,024	27,937,716	28,538,603	29,123,500
<b>Total</b>	<b>\$ 168,891,969</b>	<b>\$ 172,788,968</b>	<b>\$ 226,770,295</b>	<b>\$ 194,976,103</b>	<b>\$ 184,441,605</b>	<b>\$ 190,818,495</b>	<b>\$ 193,704,558</b>	<b>\$ 195,032,183</b>

**ALL FUNDS - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Salaries	\$ 84,738,638	\$ 87,218,676	\$ 84,732,661	\$ 90,439,774	\$ 95,109,080	\$ 94,562,020	\$ 98,060,239	\$ 101,516,196
Employee Benefits	20,489,251	21,665,787	21,311,741	23,524,269	24,909,661	24,593,378	25,503,372	26,402,224
Purchased Services	33,345,439	31,202,564	28,480,800	28,031,716	25,837,726	28,587,127	29,582,272	30,556,979
Supplies & Materials	6,825,544	5,950,603	6,393,261	8,805,660	8,489,345	7,855,131	8,145,292	8,436,808
Capital Purchases	9,143,877	7,177,574	11,892,055	20,437,944	13,416,062	15,857,133	16,431,662	16,999,129
Principal & Interest	18,257,700	18,254,600	18,247,400	32,669,976	48,625,916	15,886,350	15,997,750	15,640,250
Other Expenditures	872,959	841,954	959,408	835,045	833,958	894,843	931,211	964,633
<b>Total</b>	<b>\$ 173,673,408</b>	<b>\$ 172,311,757</b>	<b>\$ 172,017,325</b>	<b>\$ 204,744,384</b>	<b>\$ 217,221,748</b>	<b>\$ 188,235,982</b>	<b>\$ 194,651,798</b>	<b>\$ 200,516,219</b>

**ALL FUNDS - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Unassigned	\$ 10,660,042	\$ 8,171,436	\$ 8,394,547	\$ 10,836,441	\$ 13,801,529	\$ 18,263,642	\$ 18,080,566	\$ 14,943,020
Non-Spendable	271,854	266,991	171,222	180,527	172,542	264,000	264,000	264,000
Restricted	19,425,128	22,235,677	70,744,424	57,712,463	22,862,053	22,697,217	21,933,053	19,586,564
Assigned	2,835,932	2,996,064	8,816,082	9,628,564	8,741,727	6,935,505	6,935,505	6,935,505
<b>Total</b>	<b>\$ 33,192,956</b>	<b>\$ 33,670,167</b>	<b>\$ 88,126,275</b>	<b>\$ 78,357,994</b>	<b>\$ 45,577,851</b>	<b>\$ 48,160,364</b>	<b>\$ 47,213,124</b>	<b>\$ 41,729,089</b>

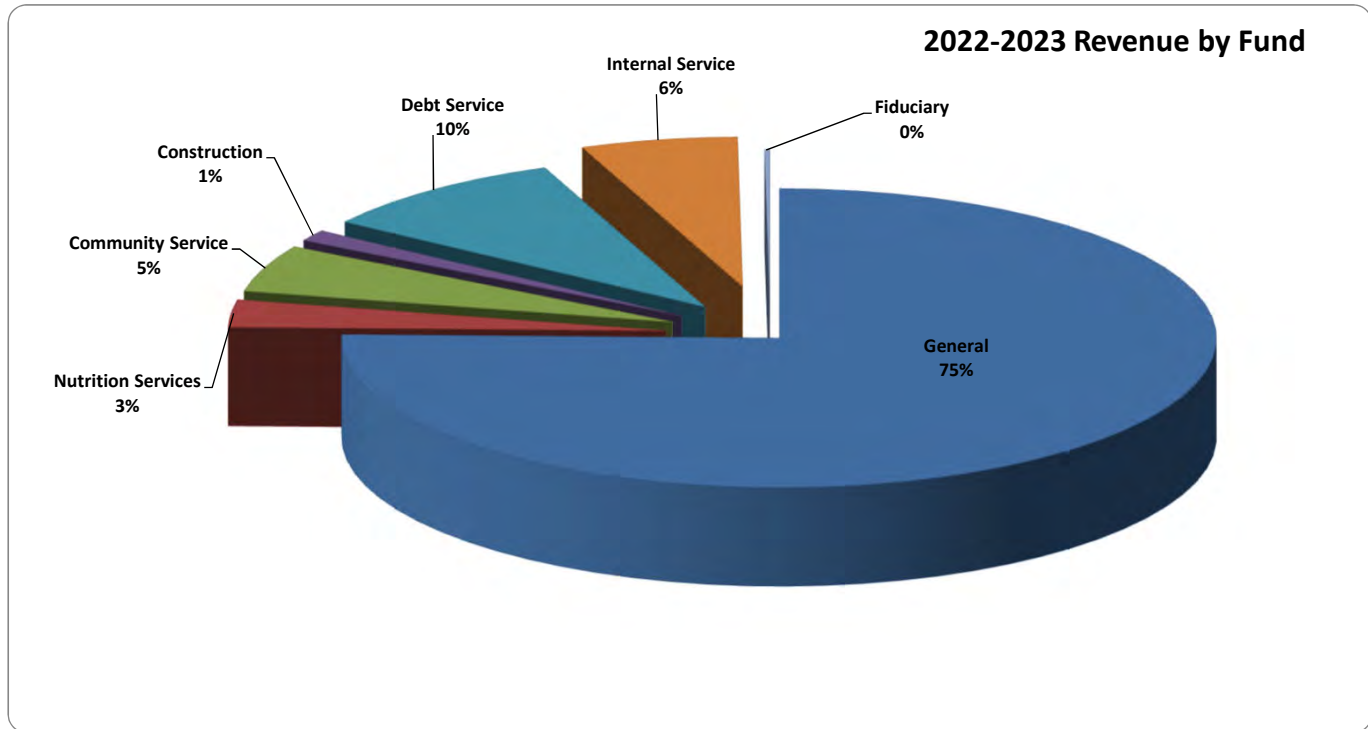
In FY21, Restricted Fund balance was adjusted for change in accounting for Flex Plan (previously tracked in fund balance, GASB 84 required tracking in a liability account)

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ALL FUNDS - REVENUE SUMMARY**

Fund	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 124,163,400	\$ 127,955,999	\$ 136,387,901	\$ 139,132,116	\$ 139,027,682	\$ 145,395,342	\$ 148,336,806	\$ 150,666,757
Nutrition Services	5,668,835	4,537,533	5,105,692	7,335,144	5,436,825	5,545,562	5,656,473	5,769,602
Community Service	8,280,932	7,468,825	6,783,572	8,359,027	9,369,961	9,510,510	9,653,168	9,797,966
Construction	2,105,051	2,275,491	2,481,507	11,927,454	2,226,371	2,281,723	2,338,766	2,397,235
Debt Service	17,548,266	19,222,738	64,504,657	17,864,669	17,364,743	16,787,246	16,117,922	14,489,320
Internal Service	10,013,086	10,244,843	9,975,142	9,987,618	10,670,973	10,975,942	11,289,909	11,613,141
Fiduciary	1,112,398	1,083,538	1,531,824	370,075	345,050	322,170	311,514	298,162
<b>Total</b>	<b>\$ 168,891,968</b>	<b>\$ 172,788,968</b>	<b>\$ 226,770,295</b>	<b>\$ 194,976,103</b>	<b>\$ 184,441,605</b>	<b>\$ 190,818,495</b>	<b>\$ 193,704,558</b>	<b>\$ 195,032,183</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 two years - 2021-22 and 2022-23.

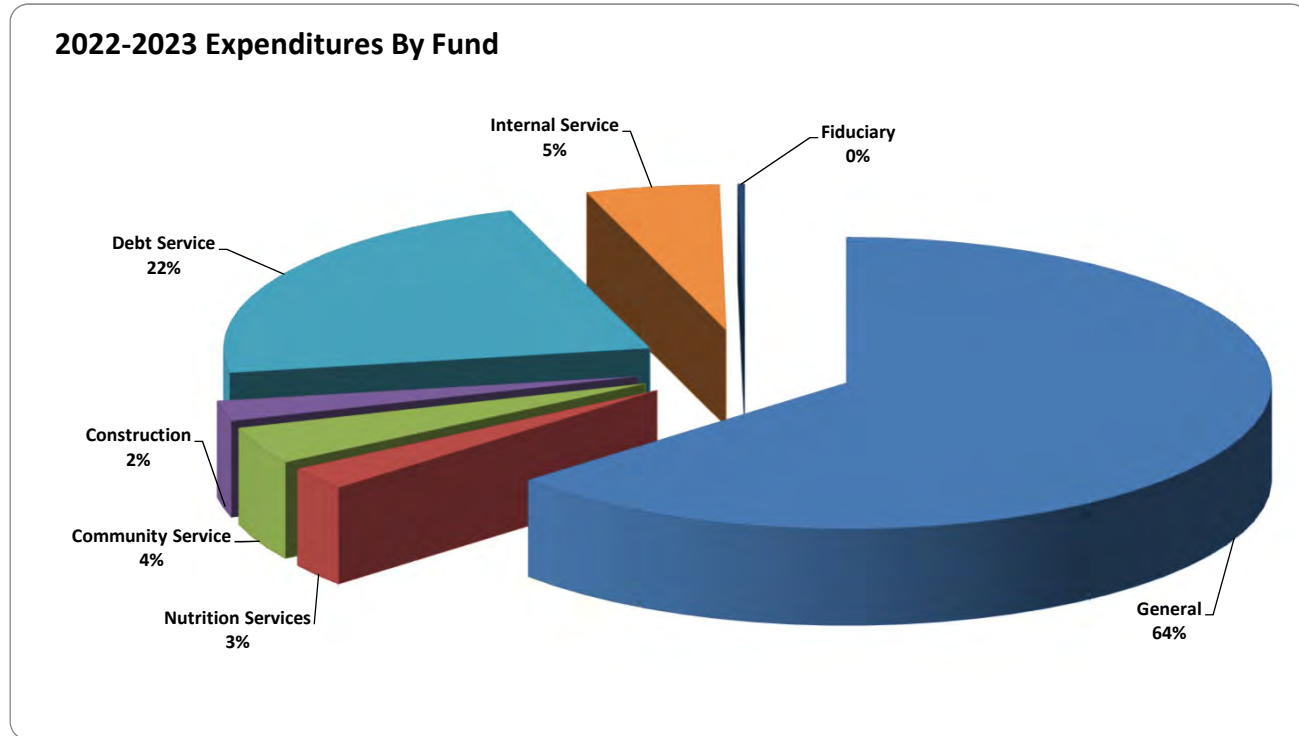


**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ALL FUNDS - EXPENDITURE SUMMARY**

Fund	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 125,773,412	\$ 128,479,459	\$ 130,369,957	\$ 136,022,446	\$ 137,715,542	\$ 143,201,854	\$ 148,569,882	\$ 153,854,303
Nutrition Services	5,878,839	4,290,186	4,385,445	7,488,437	5,535,951	5,742,996	5,957,784	6,180,605
Community Service	8,207,854	7,808,889	6,595,945	8,131,330	8,951,271	9,219,809	9,496,403	9,781,295
Construction	4,024,344	2,391,825	2,490,995	9,302,435	4,851,390	2,281,723	2,338,766	2,397,235
Debt Service	18,267,425	18,260,242	18,667,895	32,714,415	48,634,916	15,895,620	16,007,298	15,650,085
Internal Service	10,541,186	9,783,958	9,116,912	10,621,935	10,978,993	11,300,422	11,631,340	11,972,027
Fiduciary	980,348	1,297,198	390,176	463,386	553,685	593,558	650,325	680,669
<b>Total</b>	<b>\$ 173,673,408</b>	<b>\$ 172,311,757</b>	<b>\$ 172,017,325</b>	<b>\$ 204,744,384</b>	<b>\$ 217,221,748</b>	<b>\$ 188,235,982</b>	<b>\$ 194,651,798</b>	<b>\$ 200,516,219</b>

The 2021-22 and 2022-23 Debt Service budgets include refunding payments coming from an escrow account in conjunction with the refunding in 2020-21 of the 2012A and 2013A bonds.

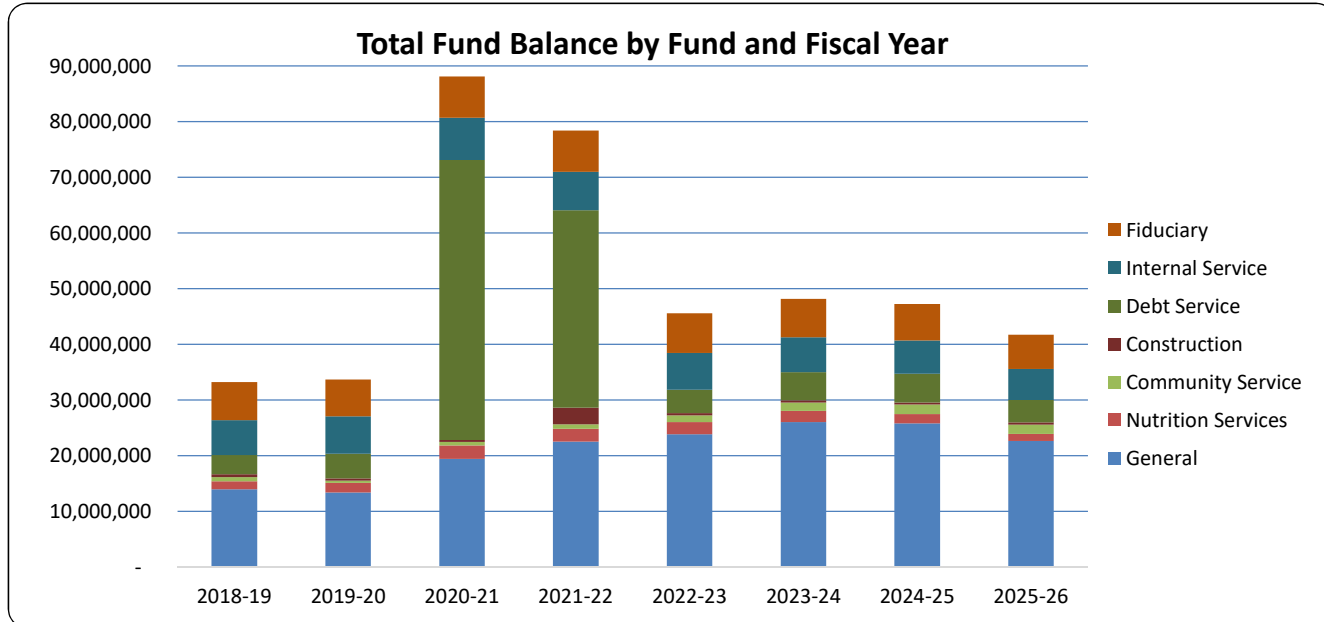


**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ALL FUNDS - FUND BALANCE SUMMARY**

Fund	06/30/2019	06/30/2020	06/30/2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 13,924,976	\$ 13,401,514	\$ 19,419,458	\$ 22,529,128	\$ 23,841,268	\$ 26,034,756	\$ 25,801,680	\$ 22,614,134
Nutrition Services	1,465,812	1,713,159	2,433,406	2,280,113	2,180,987	1,983,553	1,682,242	1,271,239
Community Service	737,965	397,901	585,528	813,225	1,231,915	1,522,616	1,679,381	1,696,052
Construction	513,816	397,482	387,994	3,013,013	387,994	387,994	387,994	387,994
Debt Service	3,478,347	4,440,843	50,277,605	35,427,859	4,157,686	5,049,312	5,159,936	3,999,171
Internal Service	6,244,975	6,705,860	7,564,090	6,929,773	6,621,753	6,297,273	5,955,842	5,596,956
Fiduciary	6,827,068	6,613,408	7,458,196	7,364,885	7,156,250	6,884,862	6,546,051	6,163,544
<b>Total</b>	<b>\$ 33,192,958</b>	<b>\$ 33,670,167</b>	<b>\$ 88,126,275</b>	<b>\$ 78,357,994</b>	<b>\$ 45,577,851</b>	<b>\$ 48,160,364</b>	<b>\$ 47,213,124</b>	<b>\$ 41,729,088</b>

The 2020-21 Debt Service Fund balance includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that will be called in 2021-2022 and 2022-2023.





**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - REVENUE BY SOURCE**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Local Property Taxes	\$ 26,433,846	\$ 28,980,263	\$ 30,492,311	\$ 30,396,831	\$ 36,052,958	\$ 37,704,233	\$ 38,467,020	\$ 39,071,228
State Sources	89,273,990	91,497,074	91,176,433	90,581,741	94,296,719	98,615,639	100,610,712	102,191,021
Federal Sources	2,419,042	2,421,112	5,854,360	5,708,636	4,305,354	3,002,545	3,063,289	3,111,405
Other	6,036,522	5,057,550	8,864,796	12,444,908	4,372,651	6,072,924	6,195,784	6,293,102
<b>Total</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 136,387,901</b>	<b>\$ 139,132,116</b>	<b>\$ 139,027,682</b>	<b>\$ 145,395,342</b>	<b>\$ 148,336,806</b>	<b>\$ 150,666,757</b>

**GENERAL FUND - EXPENDITURE BY OBJECT**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Salaries	\$ 76,754,521	\$ 79,717,775	\$ 77,899,705	\$ 82,148,071	\$ 86,676,076	\$ 86,483,932	\$ 89,725,846	\$ 92,917,268
Employee Benefits	18,673,563	20,000,272	19,751,748	21,442,831	22,752,796	22,574,606	23,420,832	24,253,878
Purchased Services	18,826,068	18,712,780	17,547,551	13,801,564	12,624,147	14,530,025	15,074,694	15,610,879
Supplies & Materials	3,603,474	3,512,156	4,057,420	4,484,027	5,459,731	4,720,699	4,897,658	5,071,860
Capital Purchases	7,193,917	5,836,829	10,289,003	13,418,279	9,456,713	14,126,510	14,656,053	15,177,348
Other Expenditures	721,869	699,646	824,531	727,674	746,079	766,081	794,799	823,068
<b>Total</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 143,201,854</b>	<b>\$ 148,569,882</b>	<b>\$ 153,854,303</b>

**GENERAL FUND - FUND BALANCE**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Unassigned	\$ 10,660,042	\$ 8,171,436	\$ 8,394,547	\$ 10,836,441	\$ 13,801,529	\$ 18,263,642	\$ 18,080,566	\$ 14,943,020
Non-Spendable	173,720	174,282	58,542	58,542	58,542	150,000	150,000	150,000
Restricted	255,282	2,059,732	2,150,285	2,005,579	1,239,469	685,608	635,608	585,608
Assigned	2,835,932	2,996,064	8,816,082	9,628,564	8,741,727	6,935,505	6,935,505	6,935,505
<b>Total</b>	<b>\$ 13,924,976</b>	<b>\$ 13,401,514</b>	<b>\$ 19,419,457</b>	<b>\$ 22,529,127</b>	<b>\$ 23,841,267</b>	<b>\$ 26,034,755</b>	<b>\$ 25,801,679</b>	<b>\$ 22,614,133</b>

Note: Additional details available starting on page 74

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**NUTRITION SERVICES - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2023-2024 Forecast	2025-2026 Forecast
State Sources	\$ 276,952	\$ 222,625	\$ 33,577	\$ 275,000	\$ 308,825	\$ 270,930	\$ 276,348	\$ 281,875
Federal Sources	1,678,212	1,543,009	4,707,267	6,228,612	1,370,950	1,641,718	1,674,552	1,708,043
Pupil Sales - Breakfast	93,515	76,446	864	2,500	107,225	91,482	93,311	95,177
Pupil Sales - Lunch	2,066,598	1,457,134	17,093	-	2,039,700	2,021,658	2,062,091	2,103,333
Pupil Sales - Ala Carte	1,181,124	932,100	236,001	697,500	1,250,000	1,155,440	1,178,548	1,202,119
Catering & Other Local	372,434	306,220	110,891	131,532	360,125	364,335	371,622	379,055
<b>Total</b>	<b>\$ 5,668,835</b>	<b>\$ 4,537,533</b>	<b>\$ 5,105,692</b>	<b>\$ 7,335,144</b>	<b>\$ 5,436,825</b>	<b>\$ 5,545,562</b>	<b>\$ 5,656,473</b>	<b>\$ 5,769,602</b>

**NUTRITION SERVICES - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2023-2024 Forecast	2025-2026 Forecast
Salaries	\$ 2,139,851	\$ 1,535,434	\$ 1,549,164	\$ 2,048,417	\$ 2,076,698	\$ 2,090,405	\$ 2,168,586	\$ 2,249,691
Employee Benefits	503,447	340,887	348,472	457,036	497,428	491,814	510,208	529,290
Purchased Services	453,143	306,951	342,402	566,618	320,425	442,672	459,228	476,404
Food & Supplies	2,651,645	2,055,064	2,063,351	3,841,805	2,520,400	2,590,373	2,687,253	2,787,756
Capital Outlay	130,034	51,033	81,499	574,293	120,000	127,029	131,780	136,708
Other Expenditures	719	817	559	268	1,000	702	729	756
<b>Total</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 4,385,445</b>	<b>\$ 7,488,437</b>	<b>\$ 5,535,951</b>	<b>\$ 5,742,996</b>	<b>\$ 5,957,784</b>	<b>\$ 6,180,605</b>

**NUTRITION SERVICES - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2023-2024 Forecast	2025-2026 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	82,246	80,750	107,984	107,984	100,000	100,000	100,000	100,000
Restricted	1,383,566	1,632,409	2,325,421	2,172,128	2,080,987	1,883,553	1,582,242	1,171,239
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,465,812</b>	<b>\$ 1,713,159</b>	<b>\$ 2,433,406</b>	<b>\$ 2,280,113</b>	<b>\$ 2,180,987</b>	<b>\$ 1,983,553</b>	<b>\$ 1,682,242</b>	<b>\$ 1,271,239</b>

Note: Additional details available starting on page 161

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**COMMUNITY SERVICE - REVENUE BY SOURCE**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Local Property Taxes	\$ 861,844	\$ 938,624	\$ 993,904	\$ 1,004,848	\$ 1,040,424	\$ 989,813	\$ 1,004,660	\$ 1,019,730
Tuition & Fees	5,782,362	5,031,284	3,733,229	5,370,173	5,660,000	6,640,945	6,740,559	6,841,668
Other Local Revenue	141,770	82,574	6,686	6,000	765,000	162,820	165,263	167,741
State Sources	1,494,956	1,416,343	1,630,589	1,593,979	1,779,537	1,716,932	1,742,686	1,768,826
Federal Sources	-	-	419,164	384,027	125,000.00	-	-	-
<b>Total</b>	<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$ 6,783,572</b>	<b>\$ 8,359,027</b>	<b>\$ 9,369,961</b>	<b>\$ 9,510,510</b>	<b>\$ 9,653,168</b>	<b>\$ 9,797,966</b>

**COMMUNITY SERVICE - EXPENDITURE BY OBJECT**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Salaries	\$ 5,161,488	\$ 5,092,662	\$ 4,532,187	\$ 5,015,098	\$ 5,574,682	\$ 5,686,430	\$ 5,857,023	\$ 6,032,733
Employee Benefits	1,157,143	1,115,275	998,371	1,270,027	1,404,520	1,440,036	1,483,237	1,527,734
Purchased Services	1,181,810	1,118,053	740,972	1,278,774	1,396,476	1,449,954	1,493,452	1,538,256
Supplies & Materials	570,425	383,383	272,489	479,828	509,214	544,059	560,381	577,192
Equipment	84,757	49,069	1,453	25,500	24,500	28,913	29,781	30,674
Other Expenditures	52,231	50,448	50,473	62,103	41,879	70,416	72,529	74,705
<b>Total</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,595,945</b>	<b>\$ 8,131,330</b>	<b>\$ 8,951,271</b>	<b>\$ 9,219,809</b>	<b>\$ 9,496,403</b>	<b>\$ 9,781,295</b>

**COMMUNITY SERVICE - FUND BALANCE**

	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Budget</b>	<b>2022-2023 Budget</b>	<b>2023-2024 Forecast</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Forecast</b>
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	15,888	11,958	4,696	14,000	14,000	14,000	14,000	14,000
Restricted	722,077	385,943	580,832	799,225	1,217,915	1,508,616	1,665,381	1,682,052
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 737,965</b>	<b>\$ 397,901</b>	<b>\$ 585,528</b>	<b>\$ 813,225</b>	<b>\$ 1,231,915</b>	<b>\$ 1,522,616</b>	<b>\$ 1,679,381</b>	<b>\$ 1,696,052</b>

Note: Additional details available starting on page 162

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**CONSTRUCTION FUND - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Local Property Taxes	\$ 1,980,000	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,226,071	\$ 2,281,723	\$ 2,338,766	\$ 2,397,235
State Sources	2,257	2,762	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other - Sale of Bonds/COPS	-	-	-	9,125,019	-	-	-	-
Other Revenue	122,794	32,219	-	630	300	-	-	-
<b>Total</b>	<b>\$ 2,105,051</b>	<b>\$ 2,275,491</b>	<b>\$ 2,481,507</b>	<b>\$ 11,927,454</b>	<b>\$ 2,226,371</b>	<b>\$ 2,281,723</b>	<b>\$ 2,338,766</b>	<b>\$ 2,397,235</b>

**CONSTRUCTION FUND - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Salaries	\$ 682,778	\$ 872,803	\$ 751,605	\$ 1,228,188	\$ 781,624	\$ 301,253	\$ 308,784	\$ 316,504
Employee Benefits	155,097	209,352	213,151	354,375	254,917	86,922	89,095	91,322
Purchased Services	1,449,042	66,264	6,138	1,300,000	-	318,867	326,839	335,010
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	1,735,170	1,240,644	1,520,100	6,419,872	3,814,849	1,574,681	1,614,048	1,654,399
Other Expenditures	2,257	2,762	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,024,344</b>	<b>\$ 2,391,825</b>	<b>\$ 2,490,995</b>	<b>\$ 9,302,435</b>	<b>\$ 4,851,390</b>	<b>\$ 2,281,723</b>	<b>\$ 2,338,766</b>	<b>\$ 2,397,235</b>

**CONSTRUCTION FUND - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	513,816	397,482	387,994	3,013,013	387,994	387,994	387,994	387,994
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 513,816</b>	<b>\$ 397,482</b>	<b>\$ 387,994</b>	<b>\$ 3,013,013</b>	<b>\$ 387,994</b>	<b>\$ 387,994</b>	<b>\$ 387,994</b>	<b>\$ 387,994</b>

Note: Additional details available starting on page 178

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DEBT SERVICE - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Property Taxes	\$ 17,028,133	\$ 18,755,338	\$ 17,627,019	\$ 17,140,794	\$ 17,133,743	\$ 16,657,246	\$ 15,987,922	\$ 14,359,320
Interest Income	198,971	131,434	(54,668)	575,000	131,000	130,000	130,000	130,000
Other State Revenues	146,894	129,418	125,958	-	100,000			
Long-Term Facility Aid	174,269	206,548	159,791	148,875				
Sale of Bonds Proceeds	-	-	46,646,556					
<b>Total</b>	<b>\$ 17,548,266</b>	<b>\$ 19,222,738</b>	<b>\$ 64,504,657</b>	<b>\$ 17,864,669</b>	<b>\$ 17,364,743</b>	<b>\$ 16,787,246</b>	<b>\$ 16,117,922</b>	<b>\$ 14,489,320</b>

**DEBT SERVICE - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Principal Payments on Bonds & Equipment Certificates	\$ 11,885,000	\$ 12,385,000	\$ 12,895,000	\$ 13,445,000	\$ 13,275,000	\$ 12,775,000	\$ 13,285,000	\$ 13,285,000
Interest on Bonds & Equipment Certificates	6,372,700	5,869,600	5,352,400	4,867,056	3,960,916	3,111,350	2,712,750	2,355,250
Service Charges	9,725	5,642	420,495	44,439	9,000	9,270	9,548	9,835
Bond Refunding Payments	-	-	-	14,357,920	31,390,000			
<b>Total</b>	<b>\$ 18,267,425</b>	<b>\$ 18,260,242</b>	<b>\$ 18,667,895</b>	<b>\$ 32,714,415</b>	<b>\$ 48,634,916</b>	<b>\$ 15,895,620</b>	<b>\$ 16,007,298</b>	<b>\$ 15,650,085</b>

**DEBT SERVICE - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	3,478,347	4,440,843	50,277,605	35,427,859	4,157,686	5,049,312	5,159,936	3,999,171
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 3,478,347</b>	<b>\$ 4,440,843</b>	<b>\$ 50,277,605</b>	<b>\$ 35,427,859</b>	<b>\$ 4,157,686</b>	<b>\$ 5,049,312</b>	<b>\$ 5,159,936</b>	<b>\$ 3,999,171</b>

OPEB Debt Service Fund Balance transferred to Debt Service Fund in June 2018  
Note: Additional details available starting on page 179

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**INTERNAL SERVICE FUND - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Local Revenue	\$ 10,013,086	\$ 10,244,843	\$ 9,975,142	\$ 9,987,618	\$ 10,670,973	\$ 10,975,942	\$ 11,289,909	\$ 11,613,141
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 10,013,086</b>	<b>\$ 10,244,843</b>	<b>\$ 9,975,142</b>	<b>\$ 9,987,618</b>	<b>\$ 10,670,973</b>	<b>\$ 10,975,942</b>	<b>\$ 11,289,909</b>	<b>\$ 11,613,141</b>

**INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Claims & Administrative Services	\$ 10,541,186	\$ 9,783,958	\$ 9,116,912	\$ 10,621,935	\$ 10,978,993	\$ 11,300,422	\$ 11,631,340	\$ 11,972,027
<b>Total</b>	<b>\$ 10,541,186</b>	<b>\$ 9,783,958</b>	<b>\$ 9,116,912</b>	<b>\$ 10,621,935</b>	<b>\$ 10,978,993</b>	<b>\$ 11,300,422</b>	<b>\$ 11,631,340</b>	<b>\$ 11,972,027</b>

**INTERNAL SERVICE FUND - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,244,975	6,705,860	7,564,090	6,929,773	6,621,753	6,297,273	5,955,842	5,596,956
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,244,975</b>	<b>\$ 6,705,860</b>	<b>\$ 7,564,090</b>	<b>\$ 6,929,773</b>	<b>\$ 6,621,753</b>	<b>\$ 6,297,273</b>	<b>\$ 5,955,842</b>	<b>\$ 5,596,956</b>

Note: Additional details available starting on page 179

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**FIDUCIARY FUND - REVENUE BY SOURCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Local Revenue	\$ 1,112,398	\$ 1,083,538	\$ 1,531,824	\$ 370,075	\$ 345,050	\$ 322,170	\$ 311,514	\$ 298,162
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,112,398</b>	<b>\$ 1,083,538</b>	<b>\$ 1,531,824</b>	<b>\$ 370,075</b>	<b>\$ 345,050</b>	<b>\$ 322,170</b>	<b>\$ 311,514</b>	<b>\$ 298,162</b>

**FIDUCIARY FUND - EXPENDITURE BY OBJECT**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Claims & Administrative Services	\$ 884,466	\$ 1,208,916	\$ 306,331	\$ 418,386	\$ 508,685	\$ 535,917	\$ 587,171	\$ 614,568
Scholarships	95,882	88,282	83,845	45,000	45,000	57,641	63,154	66,101
<b>Total</b>	<b>\$ 980,348</b>	<b>\$ 1,297,198</b>	<b>\$ 390,176</b>	<b>\$ 463,386</b>	<b>\$ 553,685</b>	<b>\$ 593,558</b>	<b>\$ 650,325</b>	<b>\$ 680,669</b>

**FIDUCIARY FUND - FUND BALANCE**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,827,068	6,613,408	7,458,196	7,364,885	7,156,250	6,884,862	6,546,051	6,163,544
Assigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,827,068</b>	<b>\$ 6,613,408</b>	<b>\$ 7,458,196</b>	<b>\$ 7,364,885</b>	<b>\$ 7,156,250</b>	<b>\$ 6,884,862</b>	<b>\$ 6,546,051</b>	<b>\$ 6,163,544</b>

Note: Additional details available starting on page 180

Adjustment in FY2021 restating FY2020 Fund Balance for Flex Account to Liability

# 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 2022-23, the General Fund portion of the Capital Projects expense is \$2,805,230. Plans for 2022-23 include \$1,208,142 in technology devices for students and staff, \$373,031 for classroom instructional tools and \$1,224,057 for further implementation of the personalized learning management system. The construction fund expense is \$2,226,071 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 \$12.4 million and includes \$2,465,230 for bituminous and/or concrete repair and replacement districtwide along with \$4,894,686 for mechanical system replacements and repairs. Other projects include a \$2,117,670 for roof replacements and various painting, plumbing and electrical repairs at various locations.

The district continues to qualify to receive American Indian Education Aid of \$53,556 in 2022-23. 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 2022-23.

The district will be in its seventh year of qualifying for Achievement & Integration funds. Revenue is generated from 30% levy and 70% state aid. The budget for 2022-23 is \$1,014,965 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 specialist time at each building, translation services, summer school explore program with a neighboring school district and recruitment and retention of diversified staff. See page 141 for further details on this program.

La Academia, the district Spanish immersion program that serves Kindergarten through 5<sup>th</sup> grade with anticipated enrollment of 497 in 2022-23. 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.

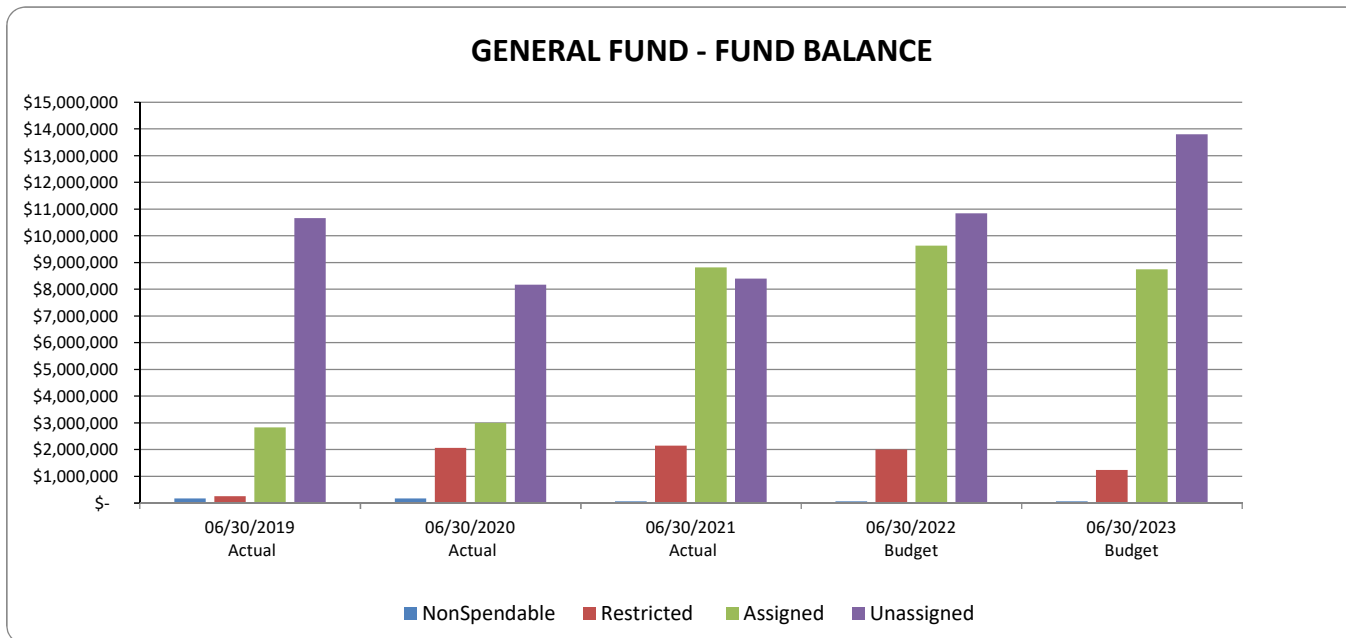
East Union elementary school will be closing its doors for the 2022-23 school. This results in an estimated savings of \$353,675. Elementary class size decreases by 1.5 students will increase costs by \$1,082,000. Strategic investments in administration will increase costs by \$382,400 which includes new position of Director of Research, Evaluation and Assessment, increased full-time equivalent (FTE) for Human Resource Supervisor and Communications Manager positions.

The district continues to qualify for the Alternative Delivery of Specialized Services (ADSIS) for the 2022-23 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 \$1,590,193 for the 2022-23 ADSIS program.

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - FUND BALANCE SUMMARY**

	06/30/2019 Actual	06/30/2020 Actual	06/30/2021 Actual	06/30/2022 Budget	06/30/2023 Budget
Fund Balance					
NonSpendable	\$ 173,720	\$ 174,282	\$ 58,542	\$ 58,542	\$ 58,542
Restricted	255,282	2,059,732	2,150,286	2,005,580	1,239,469
Assigned	2,835,932	2,996,064	8,816,082	9,628,564	8,741,728
Unassigned	10,660,042	8,171,436	8,394,547	10,836,441	13,801,529
<b>Total Fund Balance</b>	<b>\$ 13,924,976</b>	<b>\$ 13,401,514</b>	<b>\$ 19,419,458</b>	<b>\$ 22,529,128</b>	<b>\$ 23,841,268</b>
<b>Total General Fund Expenditures</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>
<b>Unassigned Fund Balance as a % of Total Expenditures</b>	<b>8.48%</b>	<b>6.36%</b>	<b>6.44%</b>	<b>7.97%</b>	<b>10.02%</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - DETAIL FUND BALANCE SUMMARY**

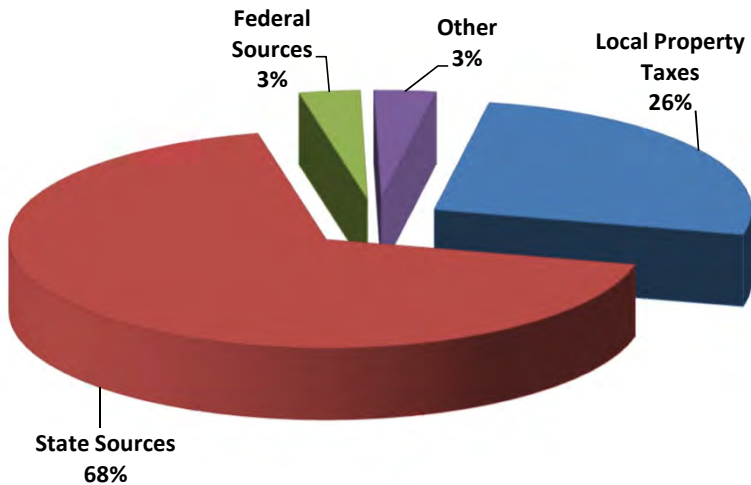
General Fund Balance Description	6/30/2021 Audited Fund Balance	6/30/2022 Budgeted Fund Balance	2022-2023 Revenue Budget	Transfers into Funds	2022-2023 Expense Budget	Transfers out of Funds	6/30/2023 Budgeted Fund Balance
<b>Unassigned Fund Balance</b>	\$ 8,394,547	\$ 10,836,441	\$ 112,364,165	\$ -	\$ 109,399,076	\$ -	\$ 13,801,529
As a Percentage of Expenditures	6.44%	7.97%					10.02%
<b>NonSpendable</b>	\$ 58,542	\$ 58,542	\$ -	\$ -	\$ -	\$ -	\$ 58,542
<b>Restricted for</b>							
Staff Development	\$ 5,123	\$ -	\$ 1,398,432	\$ -	\$ 1,398,432	\$ -	\$ -
Basic Skills	293,499	293,499	1,122,179	-	1,415,678	-	-
Safe Schools	135,804	-	360,659	-	360,659	-	-
Long-Term Facility Maintenance (LTFM)	154,082	9,646	7,390,053	-	7,225,220	-	174,479
Operating Capital	745,627	810,353	2,295,499	-	2,772,106	-	333,746
Capital Projects	256,516	256,516	2,805,230	-	2,805,230	-	256,516
Third Party Medical Assistance	395,516	471,447	300,000	-	460,839	-	310,608
Achievement & Integration	-	-	1,014,965	-	1,014,965	-	-
Student Activities	164,120	164,120	180,610	-	180,610	-	164,120
Other Restricted	-	-	4,618,350	2,010,172	6,628,522	-	-
<b>Total Restricted</b>	<b>\$ 2,150,286</b>	<b>\$ 2,005,580</b>	<b>\$ 21,485,977</b>	<b>\$ 2,010,172</b>	<b>\$ 24,262,261</b>	<b>\$ -</b>	<b>\$ 1,239,469</b>
<b>Assigned for</b>							
Alternative Compensation - Q-Comp	\$ 482,964	\$ 441,701	\$ 2,557,431	\$ -	\$ 2,598,694	\$ -	\$ 400,438
Future Use - Donation/Sale of Land	4,606,505	6,602,605	-	-	-	-	6,602,605
Construction	-	250,000	-	-	-	-	250,000
Separation/Retirement Benefits	1,142,326	892,326	-	-	250,000	-	642,326
Capital Maintenance/Victoria Field Hou	80,000	80,000	-	-	-	-	80,000
Transportation	513,510	13,510	-	-	13,510	-	-
MTSS-ADSIS	1,265,398	1,265,398	609,937	-	1,108,977	-	766,358
Energy Efficiency	190,362	83,024	-	-	83,024	-	-
Site Carryover	535,017	-	-	-	-	-	-
<b>Total Assigned</b>	<b>\$ 8,816,082</b>	<b>\$ 9,628,564</b>	<b>\$ 3,167,368</b>	<b>\$ -</b>	<b>\$ 4,054,205</b>	<b>\$ -</b>	<b>\$ 8,741,728</b>
<b>Total General Fund Balance</b>	<b>\$ 19,419,458</b>	<b>\$ 22,529,128</b>					<b>\$ 23,841,268</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

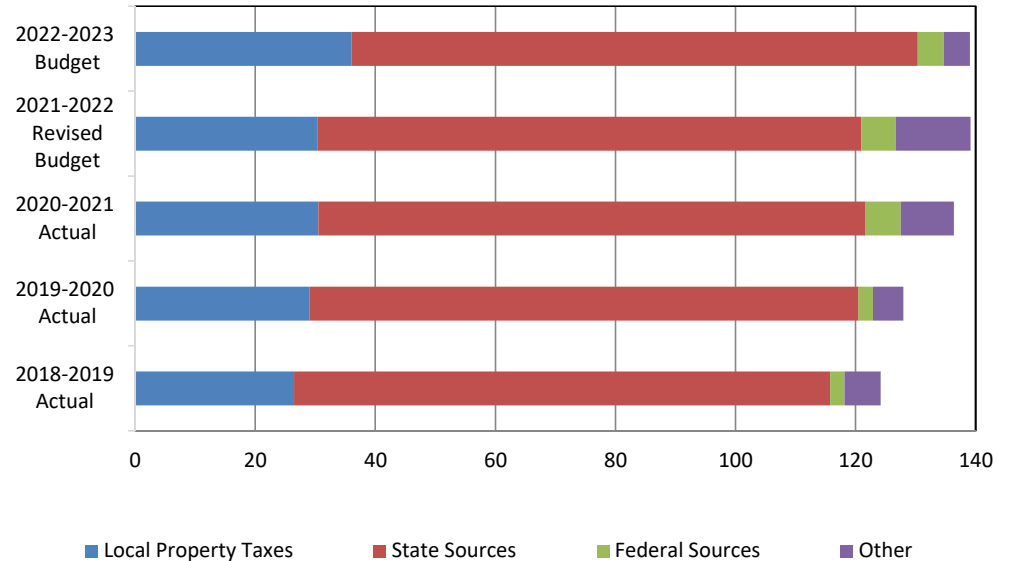
**GENERAL FUND - REVENUE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
Local Property Taxes	\$ 26,433,845	\$ 28,980,263	\$ 30,492,311	\$ 30,396,831	\$ 36,052,958	\$ 5,656,127	18.61%
State Sources	89,273,993	91,497,074	91,176,433	90,581,741	94,296,719	3,714,978	4.10%
Federal Sources	2,419,040	2,421,112	5,854,360	5,708,636	4,305,354	(1,403,282)	-24.58%
Other	6,036,521	5,057,550	8,864,796	12,444,908	4,372,651	(8,072,257)	-64.86%
<b>Total</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 136,387,901</b>	<b>\$ 139,132,116</b>	<b>\$ 139,027,682</b>	<b>\$ (104,434)</b>	<b>-0.08%</b>

**2022-2023 General Fund  
Revenue By Source**



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



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</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	\$ 16,715,803	\$ 17,631,486	\$ 17,547,356	\$ 16,651,268	\$ 20,390,852
001 Property Taxes - Operating Capital	707,035	820,812	833,076	934,155	1,061,552
001 Property Taxes - Q-Comp	902,947	951,699	945,195	927,266	801,975
001 Property Taxes - Health & Safety	(16,809)	-	-	-	-
001 Property Taxes - Career Technical	429,444	431,028	341,720	337,637	401,400
001 Property Taxes - Safe Schools	372,618	383,793	432,599	375,731	360,659
001 Property Taxes - Capital Projects	1,791,364	1,836,000	1,904,210	2,006,876	2,805,230
001 Property Taxes - Achievement & Integration	232,445	291,682	339,802	270,126	271,044
001 Property Taxes - LTFM-Health & Safety	47,574	380,000	399,000	708,220	708,220
001 Property Taxes - LTFM-Deferred Maintenance	2,273,639	3,613,410	4,681,947	5,281,244	6,088,720
004 Taxes-Excess TIF	403,136	-	39,737	-	113,628
009 Fiscal Disparities	2,286,124	2,325,647	2,722,008	2,718,607	2,811,211
010 County Apportionment	152,830	237,377	213,467	160,701	213,467
019 Miscellaneous Local Taxes	135,696	77,328	92,194	25,000	25,000
<b>Total Property Tax &amp; County Revenue</b>	<b>\$ 26,433,845</b>	<b>\$ 28,980,263</b>	<b>\$ 30,492,311</b>	<b>\$ 30,396,831</b>	<b>\$ 36,052,958</b>
<b>Tuition, Fees &amp; Admissions</b>					
021 Tuition & Reimbursement - MN Sch Districts	\$ 401,213	\$ 210,295	\$ 267,781	\$ 212,164	\$ 250,000
040 Tuition from Patrons	474	-	-	-	-
050 Fees from Patrons	1,190,020	898,073	742,354	1,129,469	1,137,269
060 Admission & Student Activity Revenue	230,941	204,776	93,913	202,500	217,000
<b>Total Tuition, Fees &amp; Admissions Revenue</b>	<b>\$ 1,822,173</b>	<b>\$ 1,313,144</b>	<b>\$ 1,104,047</b>	<b>\$ 1,544,133</b>	<b>\$ 1,604,269</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Local and Other Revenue</b>					
071 Third Party Medical Assistance Billings	\$ 398,409	\$ 300,505	\$ 408,126	\$ 250,000	\$ 300,000
092 Interest Earnings	723,540	518,448	47,996	50,000	50,000
093 Revenue from Leases or Rentals	1,378,617	1,105,006	981,044	1,330,320	570,000
096 Gifts & Bequests	335,153	233,058	2,727,911	1,540,692	258,500
099 Miscellaneous Revenue	1,307,616	1,522,867	1,151,333	778,624	1,589,882
600 Revenue Producing Activity: Sales & Costs	48,580	58,466	25,561	-	-
623 Sale of Real Property	-	-	2,106,505	112,139	-
624 Sale of Equipment	22,192	6,054	14,632	-	-
625 Insurance Recovery	241	-	297,640	-	-
639 Equipment Certificates	-	-	-	6,839,000	-
<b>Total Local and Other Revenue</b>	<b>\$ 4,214,348</b>	<b>\$ 3,744,406</b>	<b>\$ 7,760,749</b>	<b>\$ 10,900,775</b>	<b>\$ 2,768,382</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Actual	Revised Budget	Budget
<b>State Aid</b>					
211 General Education Aid	\$ 69,259,368	\$ 70,355,082	\$ 69,919,230	\$ 68,555,099	\$ 71,904,183
211 Operating Capital	1,583,969	1,471,827	1,358,292	1,291,464	1,233,947
211 Compensatory Extended Days	-	69,962	-	-	-
211 Compensatory Aid & ELL	1,669,921	1,519,596	1,467,341	1,497,745	1,122,719
201 Endowment Fund Apportionment	400,801	435,667	406,662	406,662	391,896
212 Literacy Aid	530,948	499,378	539,548	539,547	539,548
213 Shared Time Aid	20,730	21,713	18,477	18,477	41,241
227 Abatement Aid	17,102	10,595	7,926	7,926	15,250
229 Disparity Reduction Aid	186	174	216	-	-
234 Agricultural Market Value Credit	8,139	7,721	9,525	-	-
258 Other State Credit	2,366	1,761	1,627	-	-
300 Career & Technical State Aid	(16,073)	-	-	-	-
300 Safe Schools Aid	-	334,041	-	-	-
300 Achievement & Integration Aid	589,736	739,434	438,035	678,059	743,921
300 Q-Comp Aid	1,645,486	1,629,837	1,633,284	1,630,165	1,598,789
300 Enrollment Options Transportation	86	-	-	-	-
300 Nonpublic Pupil Transportation	424,682	131,875	192,520	285,621	313,478
300 EL Cross Subsidy	-	-	-	-	11,058
300 Indian Education	28,841	24,446	24,020	52,200	53,556
317 Long-Term Facility Maintenance Aid	445,421	532,962	420,560	438,078	593,113
360 Special Education Aid	12,191,542	13,294,949	14,231,164	14,710,698	15,264,020
369 Revenue from Other State Agency	-	2,000	3,716	-	-
370 Other Revenue from MN Dept of Education	74,695	839	77,255	70,000	70,000
397 TRA-PERA Special Funding Pension Revenue	396,044	413,218	427,036	400,000	400,000
<b>Total State Aid Revenue</b>	<b>\$ 89,273,993</b>	<b>\$ 91,497,074</b>	<b>\$ 91,176,433</b>	<b>\$ 90,581,741</b>	<b>\$ 94,296,719</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget
<b>Federal Aid</b>					
140 ARP-Individuals with Disabilities Part B	\$ -	\$ -	\$ -	\$ 40,000	\$ 388,681
141 ARP-Individuals with Disabilities Preschool	-	-	-	1,000	43,186
144 ARP-Individuals with Disabilities-Early Intervent	-	-	-	2,000	81,171
150 ARP-Summer Enrichment & Mental Health	-	-	-	200,000	98,203
151 ESSER-90% Formula Allocation	-	-	236,558	-	-
152 ESSER-9.5% State Directed Grants	-	-	240,428	-	-
153 GEER-Governor's Emergency Education Relief	-	-	107,621	-	-
154 CRF-Coronavirus Relief Fund	-	-	2,376,206	-	-
155 ESSER II-90% Formula Allocation	-	-	473,537	333,926	-
159 ARP-Homeless II	-	-	-	9,508	-
160 ESSER III-90% Formula Allocation	-	-	-	1,175,759	275,000
161 ESSER III-90% Learning Loss	-	-	-	362,690	-
162 GEER-Expanded Summer Learning	-	-	64,855	-	-
163 ESSER II-Expanded Summer Learning	-	-	-	98,203	-
169 ARP-Learning Recovery-Lost Instr Time	-	-	-	-	871,684
170 MN COVID-19 Testing Program	-	-	-	525,264	-
171 ARP-Pandemic Enrollment Loss	-	-	-	313,883	-
174 CARES Funding via County or Township	-	-	16,504	-	-
419 Special Education - IDEA Part B, 611	1,500,306	1,549,219	1,563,299	1,637,716	1,649,537
420 Special Education - Preschool	34,578	36,794	36,527	36,527	36,224
422 Special Education - Infants & Toddlers	61,676	46,721	46,212	39,370	37,117
425 Special Education - Early Intervention	271,104	275,705	-	-	285,274
429 Special Education - Mandatory EIS	-	-	189,222	313,977	68,563
499 Special Education-Classroom Engagement	15,259	4,300	-	-	-
401 Title I	312,270	276,594	315,564	320,159	255,504
414 Title II Part A	131,635	122,506	109,234	191,784	121,798
417 Title III Part A LEP	67,332	60,547	62,662	72,871	65,716
433 Title IV	-	25,495	-	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Actual	Revised Budget	Budget
405 Carl Perkins Vocational	24,880	22,458	10,567	29,999	23,696
500 Indian Education	-	774	5,363	4,000	4,000
<b>Total Federal Aid Revenue</b>	<b>\$ 2,419,040</b>	<b>\$ 2,421,112</b>	<b>\$ 5,854,360</b>	<b>\$ 5,708,636</b>	<b>\$ 4,305,354</b>
<b>Total General Fund Revenue</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 136,387,901</b>	<b>\$ 139,132,116</b>	<b>\$ 139,027,682</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
001 Property Tax Levy	\$ 23,456,060	\$ 26,339,910	\$ 27,424,905	\$ 27,492,523	\$ 32,889,652
004 Excess TIF	403,136	-	39,737	-	113,628
009 Fiscal Disparities	2,286,124	2,325,647	2,722,008	2,718,607	2,811,211
010 County Apportionment	152,830	237,377	213,467	160,701	213,467
019 Miscellaneous Tax Revenues	135,696	77,328	92,194	25,000	25,000
021 Tuition from MN Districts	401,213	210,295	267,781	212,164	250,000
040 Tuition from Patrons	474	-	-	-	-
050 Fees from Patrons	1,189,545	898,073	742,354	1,129,469	1,137,269
060 Admission & Student Activity Revenue	230,941	204,776	93,913	202,500	217,000
071 Medical Assistance	398,409	300,505	408,126	250,000	300,000
092 Interest Earnings	723,540	518,448	47,996	50,000	50,000
093 Rent	1,378,617	1,105,006	981,044	1,330,320	570,000
096 Gifts & Donations	335,153	233,058	2,727,911	1,540,692	258,500
099 Miscellaneous Revenue	1,307,616	1,522,867	1,151,333	778,624	1,589,882
201 Endowment Fund Apportionment	400,801	435,667	406,662	406,662	391,896
211 General Education Aid	72,513,258	73,416,467	72,744,863	71,344,308	74,260,849
212 Literacy Incentive Aid	530,948	499,378	539,548	539,547	539,548
213 Shared Time Aid	20,730	21,713	18,477	18,477	41,241
227 Abatement Aid	17,102	10,595	7,926	7,926	15,250
229 Disparity Reduction Aid	186	174	216	-	-
234 Agricultural Market Value Credit	8,139	7,721	9,525	-	-
258 Other State Credits	2,366	1,761	1,627	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

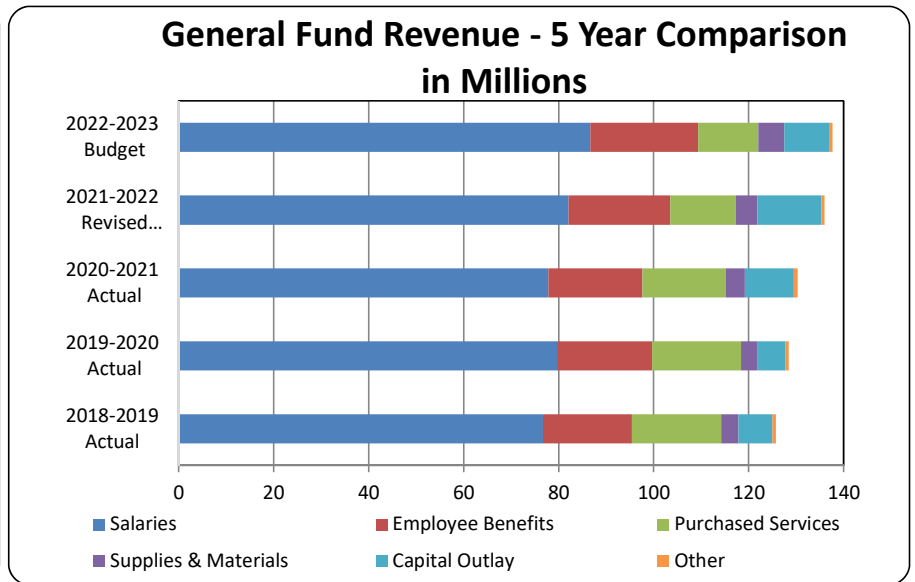
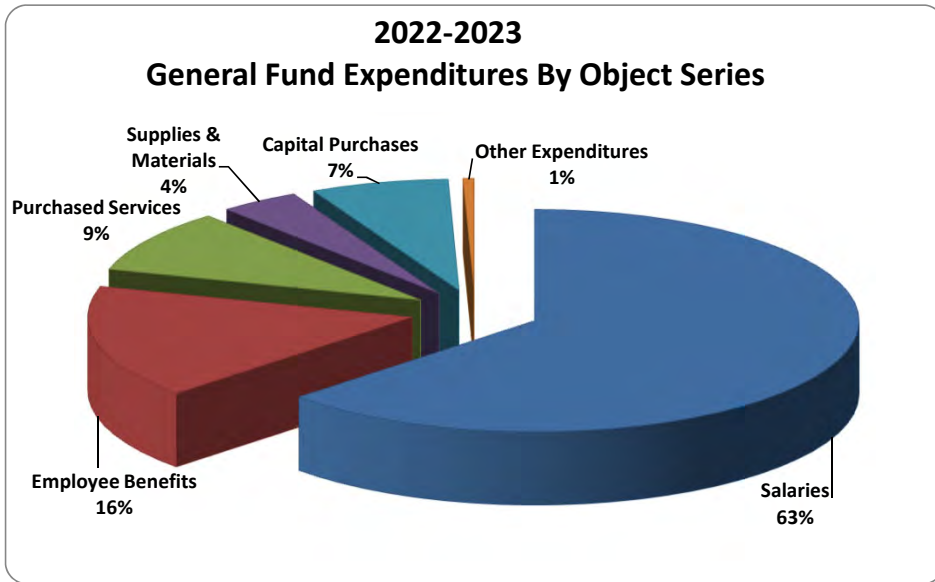
**GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
300 State Aids from MN Dept of Education	2,672,759	2,859,632	2,287,859	2,646,045	2,720,802
317 State Aid - LTFM	445,421	532,962	420,560	438,078	593,113
360 State Aid for Special Education	12,191,542	13,294,949	14,231,164	14,710,698	15,264,020
369 Revenue from Other State Agencies	-	2,000	3,716	-	-
370 Other Revenue MN Dept of Education	74,695	839	77,255	70,000	70,000
397 State Aid Pension Funding	396,044	413,218	427,036	400,000	400,000
400 Federal Aids Received through MDE	2,394,160	2,397,880	5,821,927	5,674,637	4,277,658
405 Federal Aids Received through Other	24,880	22,458	27,070	29,999	23,696
500 Federal Direct Aid	-	774	5,363	4,000	4,000
619 Cost of Materials-Fundraising	(12,427)	(6,727)	(9,294)	-	-
620 Sales of Materials-Fundraising	52,236	59,288	34,855	-	-
621 Resale Materials	8,772	5,905	-	-	-
623 Sale of Real Property	-	-	2,106,505	112,139	-
624 Sales of Equipment	22,192	6,054	14,632	-	-
625 Insurance Recovery	241	-	297,640	-	-
<b>Total General Fund Revenue</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 136,387,901</b>	<b>\$ 132,293,116</b>	<b>\$ 139,027,682</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount Change	% Change
	Actual	Actual	Actual	Revised Budget	Budget		
Salaries	\$ 76,754,521	\$ 79,717,775	\$ 77,899,705	\$ 82,125,754	\$ 86,676,076	\$ 4,550,322	5.54%
Employee Benefits	18,673,563	20,000,272	19,751,748	21,434,932	22,752,796	1,317,864	6.15%
Purchased Services	18,826,068	18,712,780	17,547,551	13,810,464	12,624,147	(1,186,317)	-8.59%
Supplies & Materials	3,603,474	3,512,156	4,057,420	4,507,303	5,459,731	952,428	21.13%
Capital Purchases	7,193,918	5,836,829	10,289,003	13,418,279	9,456,713	(3,961,566)	-29.52%
Other Expenditures	721,869	699,646	824,531	725,714	746,079	20,365	2.81%
<b>Total</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 1,693,096</b>	<b>1.24%</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Object Description	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 5,834,447	\$ 6,415,280	\$ 6,608,297	\$ 6,673,229	\$ 7,617,776
140 Licensed Classroom Teacher	44,777,334	45,769,980	43,982,635	43,729,998	46,773,742
141 Non-Licensed Classroom Personnel	1,157,197	1,030,887	972,341	1,127,530	880,826
143 Licensed Instructional Support	3,561,253	3,732,210	3,775,653	4,082,494	3,966,848
144 Non-Licensed Instructional Support	123,029	110,638	104,034	121,626	90,218
145 Substitute Teacher Salaries	699,624	544,269	730,406	1,035,506	1,040,293
146 Substitute Non-Licensed /Instructional	171,490	124,069	91,200	197,162	217,761
150 Physical Therapist	112,195	140,328	147,378	147,378	152,804
151 Occupational Therapist	360,882	393,355	417,293	374,191	385,123
152 Speech/Language Pathologist	1,409,800	1,457,325	1,540,192	1,556,180	1,708,776
153 Audiologist	-	-	-	41,700	43,307
154 School Nurse	143,496	163,161	175,107	269,278	289,745
155 Licensed Nursing Services	634,236	643,447	623,554	690,738	533,912
156 School Social Worker	500,784	581,126	628,963	805,348	940,781
157 School Psychologist	588,496	600,532	635,711	669,142	686,096
161 Certified Paraprofessional	3,488,328	3,828,461	3,434,079	3,752,466	4,017,448
162 Certified One-to-One Paraprofessional	240,852	203,201	252,183	17	-
165 School Counselor	1,441,403	1,525,215	1,617,629	1,578,268	1,590,214
169 Alcohol Chemical/Chemical Dependency Counselor	-	-	94,800	94,800	83,627
170 Non-Instructional Support	8,096,068	8,484,397	8,247,062	11,280,505	11,763,815
174 Adapted Physical Education	165,072	169,000	171,300	178,100	184,684
175 Cultural Liaison	58,898	49,118	49,739	50,239	51,655
185 Other Licensed Salary Payments	2,202,659	2,058,129	1,789,766	2,164,520	2,238,615
186 Other Non-Licensed Salary Payments	953,990	914,709	994,064	912,017	948,490
191 Severance	139,332	307,674	418,096	210,237	250,000

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
195 Salary Chargeback	(315,512)	215,304	-	-	-
199 Cash in Lieu of Benefits	209,167	255,961	398,223	383,085	219,520
210 FICA (Social Security & Medicare)	5,591,553	5,747,443	5,664,210	6,108,983	6,541,595
214 Public Employees Retirement (PERA)	1,091,674	1,139,488	1,080,628	1,350,369	1,420,467
218 Teacher Retirement (TRA)	4,732,791	4,980,841	5,029,474	5,184,012	5,663,504
220 Health Insurance	5,951,385	6,061,700	6,063,267	6,780,388	7,590,774
230 Life Insurance	56,558	63,385	75,737	78,950	24,010
235 Dental Insurance	187,026	205,207	241,092	223,939	20,855
240 Long-Term Disability	52,856	69,107	66,116	74,668	103,533
250 403(B) or 457 Match	561,017	583,622	608,551	812,032	878,658
251 Tax-Advantage Employer Health Arrangements	206,259	241,684	402,694	395,697	3,746
270 Workers' Compensation	312,356	392,353	408,423	421,094	442,854
280 Unemployment Compensation	18,390	470,659	-	-	58,000
291 Other Postemployment Benefits (OPEB) Pay -as you-go]	-	-	106,750	-	-
295 Benefits Chargeback	(93,102)	39,982	-	-	-
299 Other Employee Benefits	4,800	4,800	4,805	4,800	4,800
303 Federal Subawards and Subcontracts up to \$25,000	58,135	82,751	78,038	116,350	63,565
304 Federal Contracts >\$25,000	39,100	27,100	-	418,215	73,203
305 Consulting Fees/Fees for Services	2,550,086	2,448,378	2,582,250	2,632,745	2,433,928
310 School Resource Office (SRO)	-	-	54,419	167,003	172,013
311 Other Contracted Security Services	-	-	-	1,673	2,500
315 Technology Repairs & Maintenance	-	80	426	-	-
320 Communications Services	315,574	251,505	226,301	260,764	276,940
329 Postage & Parcel Services	50,155	34,787	31,072	32,723	32,601
330 Utilities	3,039,699	2,828,188	3,081,120	3,186,770	3,305,420

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
335 Short-Term Leases or Rentals	752,721	809,391	761,158	174,606	131,900
340 Insurance	253,396	338,863	606,849	804,219	886,773
350 Repairs & Maintenance	1,428,822	1,718,868	1,191,777	1,590,338	753,512
358 Foreign Language Interpreter Services	4,828	1,910	2,448	8,000	8,000
360 Transportation Contracts with Private or Public Carriers	7,997,708	7,958,914	6,913,602	1,951,550	1,919,300
365 Interdepartmental Transportation	(37,601)	(20,785)	(749)	46,174	69,520
366 Travel, Conventions and Conferences	407,793	320,699	199,019	529,185	716,484
368 Out-of-State Travel, Federal Reimbursed	8,473	1,043	-	7,800	3,000
369 Entry Fees/Student Travel	443,682	360,375	78,660	207,985	212,950
380 Short-Term Leases for Computer or other Technology	-	-	105,257	-	-
389 Staff Tuition and Other Reimbursements	27,025	23,125	25,112	3,591	-
390 Payments for Education Purposes to other MN Districts	1,003,599	1,012,462	1,020,793	1,331,477	1,241,313
393 Special Education & Transition Programs	138,101	61,977	39,078	42,962	43,889
394 Payments for Educ to Other Agencies	618,922	675,817	766,582	862,258	896,443
396 Salary Purchased from Another District	48,328	50,092	51,761	-	-
397 Benefits Purchased from Another District	13,053	15,019	14,820	-	-
398 Interdepartmental Services Chargeback	(335,531)	(287,780)	(282,238)	(565,924)	(619,107)
401 General Supplies	1,333,998	1,337,443	1,496,443	1,645,878	1,335,211
405 Software Non Instructional	151,081	186,075	152,261	202,053	1,095,359
406 Software Instructional	143,767	172,877	288,208	207,514	85,562
430 Instructional Supplies	727,292	677,763	715,255	749,687	479,357
433 Individualized Instructional Supplies	119,112	90,861	82,372	210,970	169,275
440 Fuels	247,879	62,256	205,991	560,805	635,880
455 Technology Supplies Non-Instructional	5,357	10,500	5,027	15,048	14,054
456 Technology Supplies Instructional	7,795	3,813	89,035	1,675	38,033



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
460 Textbooks and Workbooks	535,977	644,612	457,578	526,090	1,041,100
461 Standardized Tests	196,819	146,005	266,004	127,100	132,700
465 Technology Devices Non-Instructional	6,034	1,194	1,527	61,661	10,750
466 Technology Devices Instructional	12,719	85,042	242,402	143,202	373,831
470 Media Resources	56,366	51,904	41,566	30,861	28,500
490 Food	59,279	41,811	13,751	24,759	20,119
505 Capitalized Software Non-Instructional	615,330	720,939	812,420	815,075	99,829
506 Capitalized Software Instructional	233,661	344,453	262,396	309,806	172,000
510 Site or Grounds Acquisition	232,897	286,755	1,616,133	1,085,401	1,100,000
520 Building Acquisition or Improvement	2,686,641	1,485,656	1,685,448	3,229,663	5,048,889
530 Equipment	775,595	466,592	1,784,608	445,447	547,848
533 Equipment Purchased for Special Education Instruction	-	-	-	-	300
535 Long-Term Leases	-	-	1,867,591	-	-
548 Pupil Transportation Vehicles	61,673	331,786	2,542,675	5,175,143	-
550 Other Vehicles Purchased	59,713	-	146,258	-	60,000
555 Capitalized Technology Equipment Non-Instructional	796,792	796,432	723,179	353,305	291,265
556 Capitalized Technology Equipment Instructional	1,079,386	751,430	491,491	1,171,306	1,282,544
560 Principal on Long-Term Computer or Tech Lease	-	-	-	56,084	40,592
580 Principal on Capital Lease	615,000	640,000	224,061	756,240	795,486
581 Interest on Capital Lease	37,231	12,787	333	20,809	17,960
589 Long-Term Lease Transactions (Contra Expense)	-	-	(1,867,591)	-	-
810 Judgments Against the School District	-	-	-	2,239	5,449
820 Dues, Memberships, Licenses	163,741	167,101	247,235	168,503	190,209
891 TRA and PERA Special Pension Expense	396,044	413,218	427,036	400,000	400,000
895 Federal Indirect Costs	(27,357)	(25,913)	(31,315)	(32,928)	(37,479)

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

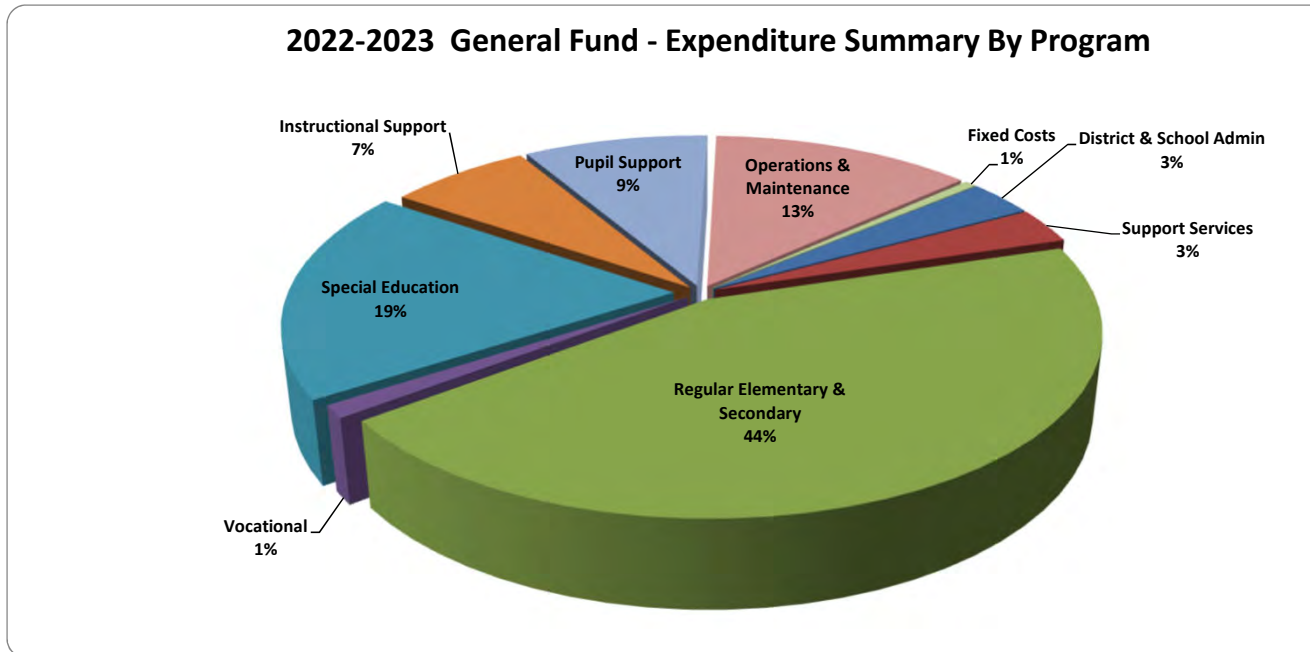
<b>Object Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
896 Taxes, Special Assessments	18,212	16,651	13,385	17,900	17,900
898 Scholarships	171,230	128,590	168,190	170,000	170,000
<b>Total General Fund Expenditures</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
District & School Admin	\$ 4,154,411	\$ 4,736,530	\$ 4,780,107	\$ 4,567,800	\$ 4,420,401	\$ (147,399)	-3.23%
Support Services	3,283,505	3,446,511	3,562,353	3,782,482	4,324,848	542,366	14.34%
Regular Instruction	56,958,064	58,311,268	55,479,611	58,170,810	61,254,241	3,083,431	5.30%
Vocational Instruction	1,572,167	1,495,625	1,429,147	1,457,451	1,543,989	86,538	5.94%
Special Education	21,725,365	22,801,920	22,799,559	23,706,715	25,675,331	1,968,616	8.30%
Instructional Support	9,884,696	9,668,770	10,125,475	9,398,914	9,576,021	177,107	1.88%
Pupil Support	12,194,378	13,040,523	14,847,599	17,510,581	12,472,263	(5,038,318)	-28.77%
Operations & Maintenance	15,747,431	14,639,450	16,739,258	16,698,474	17,646,055	947,581	5.67%
Fiscal & Other	253,396	338,863	606,849	729,219	802,393	73,174	10.03%
<b>Total</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 1,693,096</b>	<b>1.24%</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
<b>District &amp; School Administration (000's)</b>						
Salaries	\$ 3,266,138	\$ 3,769,939	\$ 3,824,795	\$ 3,579,790	\$ 3,485,502	\$ (94,288)
Employee Benefits	738,405	803,727	810,967	844,382	805,559	(38,823)
Purchased Services	64,515	76,069	54,687	51,969	48,163	(3,806)
Supplies & Materials	12,524	9,585	9,224	11,222	4,573	(6,649)
Equipment	267	657	9,273	6,033	750	(5,283)
All Others	72,563	76,553	71,161	74,404	75,854	1,450
<b>Total Expenditures</b>	<b>\$ 4,154,411</b>	<b>\$ 4,736,530</b>	<b>\$ 4,780,107</b>	<b>\$ 4,567,800</b>	<b>\$ 4,420,401</b>	<b>\$ (147,399)</b>

<b>Support Services (100's)</b>						
Salaries	\$ 1,978,243	\$ 2,189,329	\$ 2,286,011	\$ 2,296,418	\$ 2,632,830	\$ 336,412
Employee Benefits	466,239	510,449	528,323	556,802	684,183	127,381
Purchased Services	514,368	445,085	421,234	454,877	461,918	7,041
Supplies & Materials	142,249	151,071	129,869	190,483	426,922	236,439
Equipment	181,661	194,014	169,595	317,667	138,092	(179,575)
All Others	744	(43,437)	27,323	(33,765)	(19,097)	14,668
<b>Total Expenditures</b>	<b>\$ 3,283,505</b>	<b>\$ 3,446,511</b>	<b>\$ 3,562,353</b>	<b>\$ 3,782,482</b>	<b>\$ 4,324,848</b>	<b>\$ 542,366</b>

<b>Regular Instruction (200's)</b>						
Salaries	\$ 40,733,286	\$ 41,424,199	\$ 39,742,500	\$ 41,082,368	\$ 42,982,964	\$ 1,900,596
Employee Benefits	9,768,801	10,385,320	10,105,076	10,397,082	11,239,870	842,788
Purchased Services	2,563,615	2,450,724	1,977,011	2,843,750	2,618,216	(225,534)
Supplies & Materials	2,110,410	2,118,194	2,038,533	2,136,101	2,384,553	248,452
Equipment	1,348,593	1,512,717	1,154,890	1,272,329	1,579,398	307,069
All Others	433,360	420,113	461,601	439,180	449,240	10,060
<b>Total Expenditures</b>	<b>\$ 56,958,064</b>	<b>\$ 58,311,268</b>	<b>\$ 55,479,611</b>	<b>\$ 58,170,810</b>	<b>\$ 61,254,241</b>	<b>\$ 3,083,431</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

Expenditures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Increase (Decrease)
<b>Vocational Instruction (300's)</b>						
Salaries	\$ 815,359	\$ 780,168	\$ 708,188	\$ 695,592	\$ 754,552	\$ 58,960
Employee Benefits	210,597	188,254	180,459	205,297	208,699	3,402
Purchased Services	535,710	516,548	523,604	543,498	557,429	13,931
Supplies & Materials	5,399	5,720	5,749	8,355	8,500	145
Equipment	-	435	-	-	10,000	10,000
All Others	5,102	4,500	11,147	4,709	4,809	100
<b>Total Expenditures</b>	<b>\$ 1,572,167</b>	<b>\$ 1,495,625</b>	<b>\$ 1,429,147</b>	<b>\$ 1,457,451</b>	<b>\$ 1,543,989</b>	<b>\$ 86,538</b>
<b>Special Education (400's)</b>						
Salaries	\$ 16,636,078	\$ 17,407,167	\$ 17,481,266	\$ 17,812,781	\$ 19,190,602	\$ 1,377,821
Employee Benefits	4,202,775	4,537,761	4,624,575	4,948,665	5,213,257	264,592
Purchased Services	578,143	506,367	382,211	489,546	752,484	262,938
Supplies & Materials	197,877	177,447	162,110	329,100	253,728	(75,372)
Equipment	-	33,847	-	2,200	142,300	140,100
All Others	110,491	139,331	149,397	124,423	122,960	(1,463)
<b>Total Expenditures</b>	<b>\$ 21,725,365</b>	<b>\$ 22,801,920</b>	<b>\$ 22,799,559</b>	<b>\$ 23,706,715</b>	<b>\$ 25,675,331</b>	<b>\$ 1,968,616</b>
<b>Instructional Support (600's)</b>						
Salaries	\$ 6,166,712	\$ 6,272,419	\$ 6,410,450	\$ 5,715,505	\$ 6,211,514	\$ 496,009
Employee Benefits	1,443,371	1,482,823	1,523,763	1,444,933	1,614,813	169,880
Purchased Services	454,636	514,768	384,943	515,574	455,031	(60,543)
Supplies & Materials	229,393	225,247	570,719	259,081	921,096	662,015
Equipment	1,537,072	1,122,204	1,175,644	1,404,894	315,290	(1,089,604)
All Others	53,512	51,309	59,957	58,927	58,277	(650)
<b>Total Expenditures</b>	<b>\$ 9,884,696</b>	<b>\$ 9,668,770</b>	<b>\$ 10,125,475</b>	<b>\$ 9,398,914</b>	<b>\$ 9,576,021</b>	<b>\$ 177,107</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

Expenditures	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Increase (Decrease)
<b>Pupil Support (700's)</b>						
Salaries	\$ 3,195,219	\$ 3,675,160	\$ 3,629,157	\$ 6,794,165	\$ 7,205,802	\$ 411,637
Employee Benefits	762,519	876,256	892,784	1,850,834	1,785,710	(65,124)
Purchased Services	7,934,249	8,061,268	7,120,203	2,619,927	2,276,790	(343,137)
Supplies & Materials	186,450	77,899	118,066	819,536	892,585	73,049
Equipment	99,323	331,786	3,068,564	5,402,538	291,395	(5,111,143)
All Others	16,617	18,155	18,825	23,581	19,981	(3,600)
<b>Total Expenditures</b>	<b>\$ 12,194,378</b>	<b>\$ 13,040,523</b>	<b>\$ 14,847,599</b>	<b>\$ 17,510,581</b>	<b>\$ 12,472,263</b>	<b>\$ (5,038,318)</b>
<b>Operations &amp; Maintenance (800's)</b>						
Salaries	\$ 3,963,485	\$ 4,199,394	\$ 3,817,338	\$ 4,149,135	\$ 4,212,310	\$ 63,175
Employee Benefits	1,080,856	1,215,682	1,085,802	1,186,937	1,200,705	13,768
Purchased Services	5,927,436	5,803,089	6,076,810	5,562,104	4,651,723	(910,381)
Supplies & Materials	719,171	746,992	1,023,150	753,425	567,774	(185,651)
Equipment	4,027,002	2,641,169	4,711,038	5,012,618	6,979,488	1,966,870
All Others	29,480	33,123	25,120	34,255	34,055	(200)
<b>Total Expenditures</b>	<b>\$ 15,747,431</b>	<b>\$ 14,639,450</b>	<b>\$ 16,739,258</b>	<b>\$ 16,698,474</b>	<b>\$ 17,646,055</b>	<b>\$ 947,581</b>
<b>Fiscal &amp; Other (900's)</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	253,396	338,863	606,849	729,219	802,393	73,174
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 253,396</b>	<b>\$ 338,863</b>	<b>\$ 606,849</b>	<b>\$ 729,219</b>	<b>\$ 802,393</b>	<b>\$ 73,174</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE BY PROGRAM SERIES**

<b>Expenditures</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>	<b>Increase (Decrease)</b>
<b>Total Expenditures</b>						
Salaries	\$ 76,754,521	\$ 79,717,775	\$ 77,899,705	\$ 82,125,754	\$ 86,676,076	\$ 4,550,322
Employee Benefits	18,673,563	20,000,272	19,751,748	21,434,932	22,752,796	1,317,864
Purchased Services	18,826,068	18,712,780	17,547,551	13,810,464	12,624,147	(1,186,317)
Supplies & Materials	3,603,474	3,512,156	4,057,420	4,507,303	5,459,731	952,428
Equipment	7,193,918	5,836,829	10,289,003	13,418,279	9,456,713	(3,961,566)
All Others	721,869	699,646	824,531	725,714	746,079	20,365
<b>Total Expenditures</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 130,369,957</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 1,693,096</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DISTRICT WIDE SERVICES**

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
<b>District &amp; School Administration (000's)</b>						
Salaries	\$ 588,621	\$ 739,872	\$ 672,205	\$ 668,483	\$ 679,309	\$ 10,826
Employee Benefits	126,200	146,601	143,508	142,747	146,495	3,748
Purchased Services	20,100	38,295	33,224	17,083	15,087	(1,996)
Supplies & Materials	2,104	995	3,799	2,843	3,369	526
Equipment	-	-	5,405	5,033	750	(4,283)
All Others	57,180	60,633	62,338	58,773	60,773	2,000
<b>Total Expenditures</b>	<b>\$ 794,205</b>	<b>\$ 986,396</b>	<b>\$ 920,480</b>	<b>\$ 894,962</b>	<b>\$ 905,783</b>	<b>\$ 10,821</b>

<b>Support Services (100's)</b>						
Salaries	\$ 1,978,243	\$ 2,189,329	\$ 2,286,011	\$ 2,296,418	\$ 2,632,830	\$ 336,412
Employee Benefits	466,239	510,449	528,323	556,802	684,183	127,381
Purchased Services	514,368	445,085	421,234	454,877	461,918	7,041
Supplies & Materials	142,249	151,071	129,869	190,483	426,922	236,439
Equipment	181,661	194,014	169,595	317,667	138,092	(179,575)
All Others	744	(43,437)	27,323	(33,765)	(19,097)	14,668
<b>Total Expenditures</b>	<b>\$ 3,283,505</b>	<b>\$ 3,446,511</b>	<b>\$ 3,562,353</b>	<b>\$ 3,782,482</b>	<b>\$ 4,324,848</b>	<b>\$ 542,366</b>

<b>Regular Instruction (200's)</b>						
Salaries	\$ 615,074	\$ 565,747	\$ 694,223	\$ 1,449,237	\$ 2,135,466	\$ 686,229
Employee Benefits	131,989	367,550	155,006	289,617	433,353	143,736
Purchased Services	154,356	125,008	129,430	679,237	538,098	(141,139)
Supplies & Materials	729,504	895,795	1,073,177	1,017,278	1,610,731	593,453
Equipment	1,078,206	1,323,995	931,827	998,955	1,428,645	429,690
All Others	232,301	239,554	243,311	232,380	234,340	1,960
<b>Total Expenditures</b>	<b>\$ 2,941,430</b>	<b>\$ 3,517,649</b>	<b>\$ 3,226,974</b>	<b>\$ 4,666,704</b>	<b>\$ 6,380,633</b>	<b>\$ 1,713,929</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DISTRICT WIDE SERVICES**

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		Increase (Decrease)	
	Actual		Actual		Actual		Revised Budget		Budget			
<b>Vocational Instruction (300's)</b>												
Salaries	\$	10,629	\$	9,671	\$	2,105	\$	13,122	\$	3,000	\$	(10,122)
Employee Benefits		1,652		1,546		338		3,475		496		(2,979)
Purchased Services		23,188		16,839		-		7,933		6,000		(1,933)
Supplies & Materials		-		544		1,179		5,369		4,000		(1,369)
Equipment		-		435		-		-		10,000		10,000
All Others		5,102		4,500		11,147		4,709		4,809		100
<b>Total Expenditures</b>	<b>\$</b>	<b>40,572</b>	<b>\$</b>	<b>33,534</b>	<b>\$</b>	<b>14,769</b>	<b>\$</b>	<b>34,608</b>	<b>\$</b>	<b>28,305</b>	<b>\$</b>	<b>(6,303)</b>

<b>Special Education (400's)</b>												
Salaries	\$	3,772,119	\$	3,961,213	\$	4,316,462	\$	4,516,905	\$	4,701,892	\$	184,987
Employee Benefits		911,255		1,072,551		1,103,054		1,248,470		1,140,824		(107,646)
Purchased Services		559,495		485,376		376,461		469,714		736,255		266,541
Supplies & Materials		133,144		102,055		127,469		306,007		242,328		(63,679)
Equipment		-		-		-		-		140,000		140,000
All Others		109,256		137,058		146,995		122,973		120,758		(2,215)
<b>Total Expenditures</b>	<b>\$</b>	<b>5,485,269</b>	<b>\$</b>	<b>5,758,253</b>	<b>\$</b>	<b>6,070,442</b>	<b>\$</b>	<b>6,664,069</b>	<b>\$</b>	<b>7,082,057</b>	<b>\$</b>	<b>417,988</b>

<b>Instructional Support (600's)</b>												
Salaries	\$	866,023	\$	877,864	\$	1,050,730	\$	838,526	\$	1,397,556	\$	559,030
Employee Benefits		161,743		222,558		245,198		187,277		328,423		141,146
Purchased Services		251,371		428,420		295,271		369,416		335,901		(33,515)
Supplies & Materials		77,603		86,628		405,308		128,532		805,993		677,461
Equipment		1,525,869		1,116,888		1,173,827		1,392,018		312,914		(1,079,104)
All Others		36,950		34,535		38,749		38,277		38,277		-
<b>Total Expenditures</b>	<b>\$</b>	<b>2,919,558</b>	<b>\$</b>	<b>2,766,894</b>	<b>\$</b>	<b>3,209,082</b>	<b>\$</b>	<b>2,954,046</b>	<b>\$</b>	<b>3,219,064</b>	<b>\$</b>	<b>265,018</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DISTRICT WIDE SERVICES**

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
<b>Pupil Support (700's)</b>						
Salaries	\$ 625,070	\$ 905,924	\$ 775,212	\$ 3,754,026	\$ 4,111,250	\$ 357,224
Employee Benefits	148,737	219,445	188,665	1,044,958	972,688	(72,270)
Purchased Services	7,915,233	8,053,984	7,113,119	2,615,061	2,271,814	(343,247)
Supplies & Materials	171,107	60,705	108,402	801,691	875,743	74,052
Equipment	99,323	331,786	3,054,859	5,402,538	291,395	(5,111,143)
All Others	15,852	17,256	18,407	22,781	19,181	(3,600)
<b>Total Expenditures</b>	<b>\$ 8,975,322</b>	<b>\$ 9,589,100</b>	<b>\$ 11,258,664</b>	<b>\$ 13,641,055</b>	<b>\$ 8,542,071</b>	<b>\$ (5,098,984)</b>

<b>Operations &amp; Maintenance (800's)</b>						
Salaries	\$ 756,537	\$ 848,588	\$ 847,692	\$ 1,041,420	\$ 1,092,030	\$ 50,610
Employee Benefits	220,170	277,364	252,085	297,919	310,083	12,164
Purchased Services	630,673	665,854	853,200	606,898	781,202	174,304
Supplies & Materials	124,156	145,623	469,585	181,721	196,694	14,973
Equipment	1,036,639	895,338	578,020	948,459	3,279,724	2,331,265
All Others	28,027	30,240	23,100	30,655	30,655	-
<b>Total Expenditures</b>	<b>\$ 2,796,202</b>	<b>\$ 2,863,006</b>	<b>\$ 3,023,681</b>	<b>\$ 3,107,072</b>	<b>\$ 5,690,388</b>	<b>\$ 2,583,316</b>

<b>Victoria Field House (808)</b>						
Salaries	\$ 179,102	\$ 170,094	\$ 151,343	\$ 174,836	\$ 156,837	\$ (17,999)
Employee Benefits	44,814	52,676	42,314	46,380	44,530	(1,850)
Purchased Services	870,531	780,857	756,943	273,040	278,511	5,471
Supplies & Materials	39,402	38,920	39,615	31,054	32,280	1,226
Equipment	-	-	-	516,369	522,616	6,247
All Others	-	885	315	900	900	-
<b>Total Expenditures</b>	<b>\$ 1,133,848</b>	<b>\$ 1,043,431</b>	<b>\$ 990,529</b>	<b>\$ 1,042,579</b>	<b>\$ 1,035,674</b>	<b>\$ (6,905)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DISTRICT WIDE SERVICES**

<b>Expenditures</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>	<b>Increase (Decrease)</b>
<b>Multi-Purpose Facility (240)</b>						
Salaries	\$ 28,510	\$ 28,324	\$ 24,407	\$ 11,570	\$ 11,582	\$ 12
Employee Benefits	5,857	6,102	5,775	3,307	3,398	91
Purchased Services	251,559	182,462	240,270	269,489	224,950	(44,539)
Supplies & Materials	1,468	1,306	1,680	31,912	3,000	(28,912)
Equipment	-	1,685	16,800	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 287,395</b>	<b>\$ 219,878</b>	<b>\$ 288,932</b>	<b>\$ 316,278</b>	<b>\$ 242,930</b>	<b>\$ (73,348)</b>

<b>Facility Rental (812)</b>						
Salaries	\$ 257,984	\$ 215,829	\$ 142,571	\$ -	\$ -	\$ -
Employee Benefits	53,135	46,610	28,185	-	-	-
Purchased Services	28,445	28,287	19,259	-	-	-
Supplies & Materials	5,083	5,014	6,146	-	-	-
Equipment	9,807	-	1,080	10,000	10,000	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 354,454</b>	<b>\$ 295,740</b>	<b>\$ 197,240</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>

<b>Fiscal &amp; Other (900's)</b>						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	253,396	338,863	606,849	729,219	802,393	73,174
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 253,396</b>	<b>\$ 338,863</b>	<b>\$ 606,849</b>	<b>\$ 729,219</b>	<b>\$ 802,393</b>	<b>\$ 73,174</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DISTRICT WIDE SERVICES**

<b>Expenditures</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>	<b>Increase (Decrease)</b>
<b>Total Expenditures</b>						
Salaries	\$ 9,677,913	\$ 10,512,455	\$ 10,962,961	\$ 14,764,543	\$ 16,921,752	\$ 2,157,209
Employee Benefits	2,271,791	2,923,451	2,692,450	3,820,952	4,064,473	243,521
Purchased Services	11,472,714	11,589,331	10,845,260	6,491,967	6,452,129	(39,838)
Supplies & Materials	1,425,819	1,488,655	2,366,228	2,696,890	4,201,060	1,504,170
Equipment	3,931,506	3,864,141	5,931,412	9,591,039	6,134,136	(3,456,903)
All Others	485,413	481,224	571,685	477,683	490,596	12,913
<b>Total Expenditures</b>	<b>\$ 29,265,155</b>	<b>\$ 30,859,257</b>	<b>\$ 33,369,995</b>	<b>\$ 37,843,074</b>	<b>\$ 38,264,146</b>	<b>\$ 421,072</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**TRANSPORTATION**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 216,388	\$ 230,453	\$ 230,898	\$ 2,931,927	\$ 3,456,731	\$ 524,804
Employee Benefits	56,892	61,366	60,082	855,333	803,413	(51,920)
Purchased Services	7,651,990	7,760,844	6,967,436	2,064,223	2,075,837	11,614
Supplies & Materials	150,695	6,856	57,937	780,892	863,500	82,608
Equipment	83,728	331,786	3,054,859	5,399,538	288,395	(5,111,143)
All Others	425	498	240	6,600	2,000	(4,600)
<b>Total Expenditures</b>	<b>\$ 8,160,118</b>	<b>\$ 8,391,803</b>	<b>\$ 10,371,453</b>	<b>\$ 12,038,513</b>	<b>\$ 7,489,876</b>	<b>\$ (4,548,637)</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  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</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	\$ 727,532	\$ 692,801	\$ 647,437	\$ 668,440	\$ 755,191	\$ 86,751
Bluff Creek Elementary	5,881,784	5,842,466	5,583,999	5,488,892	5,831,804	342,912
Carver Elementary	6,184,243	6,624,862	6,661,099	6,899,819	7,170,385	270,566
Chanhassen Elementary	4,674,995	4,781,933	4,660,783	4,758,788	5,545,354	786,566
Clover Ridge Elementary	5,946,135	5,927,671	5,754,045	5,978,629	6,591,038	612,409
East Union Elementary	1,610,870	1,595,675	1,611,748	1,476,396	10,000	(1,466,396)
Jonathan Elementary	5,226,688	5,217,469	4,985,092	5,092,429	5,321,595	229,166
La Academia	3,257,093	3,350,283	3,554,866	3,548,766	3,905,563	356,797
Victoria Elementary	5,385,431	5,635,627	5,764,038	5,698,597	5,809,549	110,952
Chaska Middle East	5,990,694	6,221,544	5,500,410	5,558,795	6,038,460	479,665
Chaska Middle West	7,227,395	8,143,404	7,777,655	7,345,059	7,229,339	(115,720)
Pioneer Ridge Middle	6,080,327	5,795,860	5,616,653	5,722,888	5,875,240	152,352
Chaska High	14,088,296	14,610,656	15,020,748	15,089,034	15,341,487	252,453
Chanhassen High	14,588,427	14,494,522	14,058,032	13,995,484	14,309,785	314,301
Integrated Arts Academy	1,096,125	1,169,215	1,148,706	1,347,891	1,394,110	46,219
<b>Total</b>	<b>\$ 87,966,035</b>	<b>\$ 90,103,987</b>	<b>\$ 88,345,310</b>	<b>\$ 88,669,907</b>	<b>\$ 91,128,900</b>	<b>\$ 2,458,993</b>

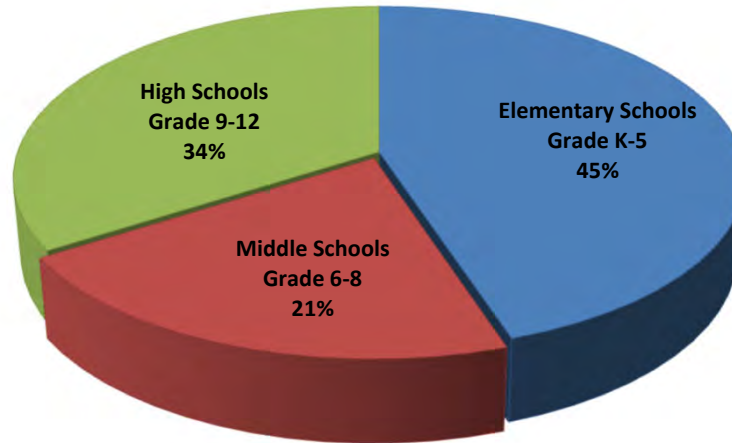
*Excluding Long-term Facility Maintenance (LTFM) expenses*

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
Elementary Schools Grade K-5	\$ 38,894,770	\$ 39,668,786	\$ 39,223,106	\$ 39,610,756	\$ 40,940,479
Middle Schools Grade 6-8	19,298,416	20,160,809	18,894,718	18,626,742	19,143,039
High Schools Grade 9-12	29,772,848	30,274,392	30,227,486	30,432,409	31,045,382
	<b>\$ 87,966,035</b>	<b>\$ 90,103,987</b>	<b>\$ 88,345,310</b>	<b>\$ 88,669,907</b>	<b>\$ 91,128,900</b>

**2022-2023 Expenses By School Category**



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
Kinder Academy/Kindergarten Center	\$ -	\$ -	\$ -	\$ -	\$ -
Bluff Creek Elementary	89,749	357,162	191,023	198,819	3,853
Carver Elementary	4,538	19,624	24,815	25,459	4,024
Chanhasen Elementary	86,281	111,459	52,078	282,334	3,848
Clover Ridge Elementary	70,147	54,478	100,241	162,966	3,867
East Union Elementary	396,065	10,504	23,334	9,916	-
Jonathan Elementary	108,433	71,872	613,182	243,320	181,432
La Academia	109,066	11,973	104,138	121,303	1,196,313
Victoria Elementary	95,389	71,393	104,631	221,661	4,048
Chaska Middle East	561,113	351,701	192,913	206,625	972,669
Chaska Middle West	1,394,655	883,092	461,621	382,184	167,876
Pioneer Ridge Middle	65,290	93,297	108,682	1,030,939	8,538
Chaska High	487,026	305,337	713,924	1,344,051	479,880
Chanhasen High	113,482	256,560	1,346,602	770,823	68,935
Integrated Arts Academy	-	-	-	-	-
<b>Total</b>	<b>\$ 3,581,233</b>	<b>\$ 2,598,450</b>	<b>\$ 4,037,184</b>	<b>\$ 5,000,400</b>	<b>\$ 3,095,283</b>

**Summary by Category of School**

Elementary Schools Grade K-5	\$ 959,668	\$ 708,464	\$ 1,213,442	\$ 1,265,778	\$ 1,397,385
Middle Schools Grade 6-8	2,021,057	1,328,089	763,216	1,619,748	1,149,083
High Schools Grade 9-12	600,507	561,896	2,060,526	2,114,874	548,815
	<b>\$ 3,581,233</b>	<b>\$ 2,598,450</b>	<b>\$ 4,037,184</b>	<b>\$ 5,000,400</b>	<b>\$ 3,095,283</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

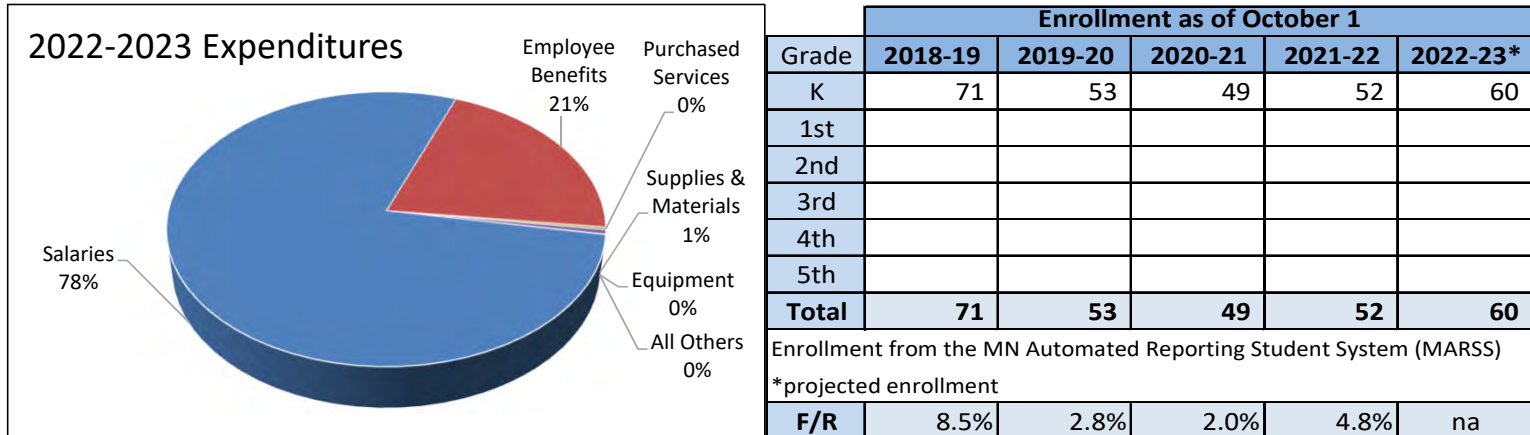
**KINDER ACADEMY (509)  
Principal - Gretchen Kleinsasser**

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 581,455	\$ 557,132	\$ 507,785	\$ 537,706	\$ 589,631	\$ 51,925
Employee Benefits	134,582	122,909	125,243	122,056	159,042	36,986
Purchased Services	4,883	2,991	1,719	3,375	2,303	(1,072)
Supplies & Materials	6,212	7,586	12,504	4,903	3,815	(1,088)
Equipment	-	1,858	-	-	-	-
All Others	400	325	187	400	400	-
Less LTFM Expenditures	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 727,532</b>	<b>\$ 692,801</b>	<b>\$ 647,437</b>	<b>\$ 668,440</b>	<b>\$ 755,191</b>	<b>\$ 86,751</b>

Total Students	71	53	49	52	60
Spending per Student	\$ 10,247	\$ 13,072	\$ 13,213	\$ 12,855	\$ 12,587

*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.*

*Beginning in 2017-18, Kinder Academy relocated to the Chaska Elementary building with La Academia*



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

## KINDER ACADEMY ELEMENTARY

Teacher Assignments	
<b>Staffing Allocations</b>	<b>FTE*</b>
Kindergarten	3.00
Grade 1	
Grade 2	
Grade 3	
Grade 4	
Grade 5	
Specialists - Art, Band, Music, PE, Other	0.54
<b>District Allocations</b>	<b>FTE*</b>
Counselor/Social Worker	0.30
Digital Learning Coach	**
Instructional Coach	
English Language Learners (ELL)	
Gifted Services	0.15
Media Specialist	0.20
Psychologist	0.10
Special Education	0.50
Speech/Language Pathologist	0.10
Occupational Therapist	

Other Assignments***	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	
Nutrition Services	
Nurse	
Technology Support Specialist	
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

\*\*\*Positions also support La Academia

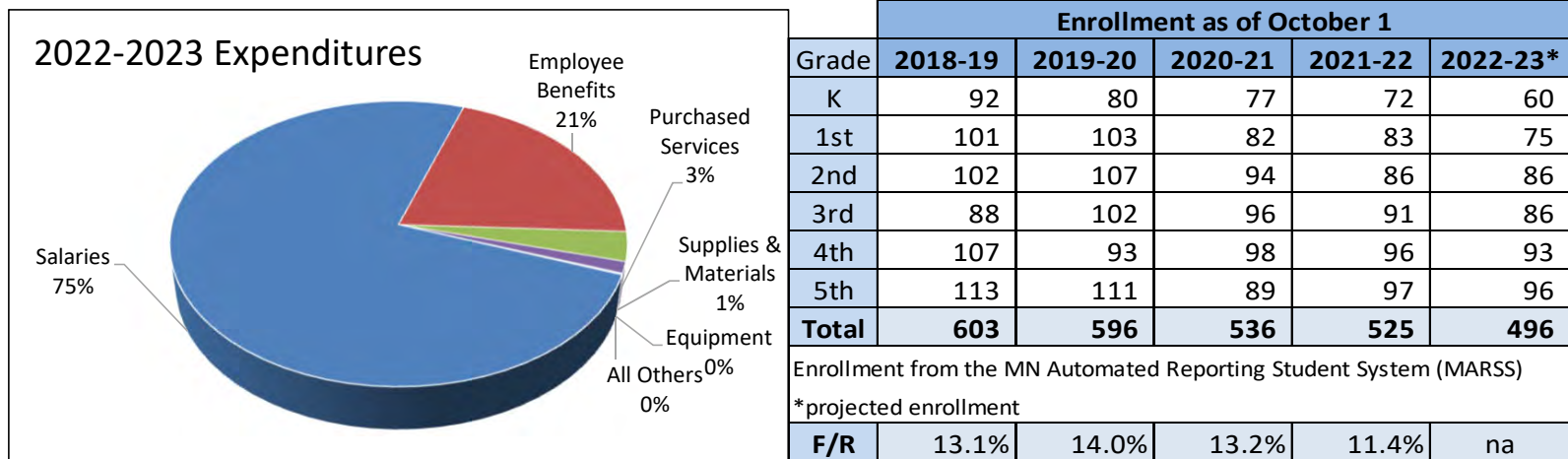
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 4,307,066	\$ 4,415,997	\$ 4,169,291	\$ 4,116,083	\$ 4,359,257	\$ 243,174
Employee Benefits	1,079,770	1,112,448	1,088,866	1,105,739	1,197,540	91,801
Purchased Services	241,507	330,578	277,474	224,514	194,348	(30,166)
Supplies & Materials	118,499	109,902	91,045	76,407	75,086	(1,321)
Equipment	223,729	229,738	146,457	162,768	7,226	(155,542)
All Others	962	964	1,888	2,200	2,200	-
Less LTFM Expenditures	(89,749)	(357,162)	(191,023)	(198,819)	(3,853)	194,966
<b>Total Expenditures</b>	<b>\$ 5,881,784</b>	<b>\$ 5,842,466</b>	<b>\$ 5,583,999</b>	<b>\$ 5,488,892</b>	<b>\$ 5,831,804</b>	<b>\$ 342,912</b>

Total Students	603	596	536	525	496
Spending per Student	\$ 9,754	\$ 9,803	\$ 10,418	\$ 10,455	\$ 11,758

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

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	3.00
Grade 1	3.00
Grade 2	4.00
Grade 3	3.00
Grade 4	4.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	4.28
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.60
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	1.30
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.90
Special Education	5.00
Speech/Language Pathologist	1.00
Occupational Therapist	0.40
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.63
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	4.00
Nutrition Services	4.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

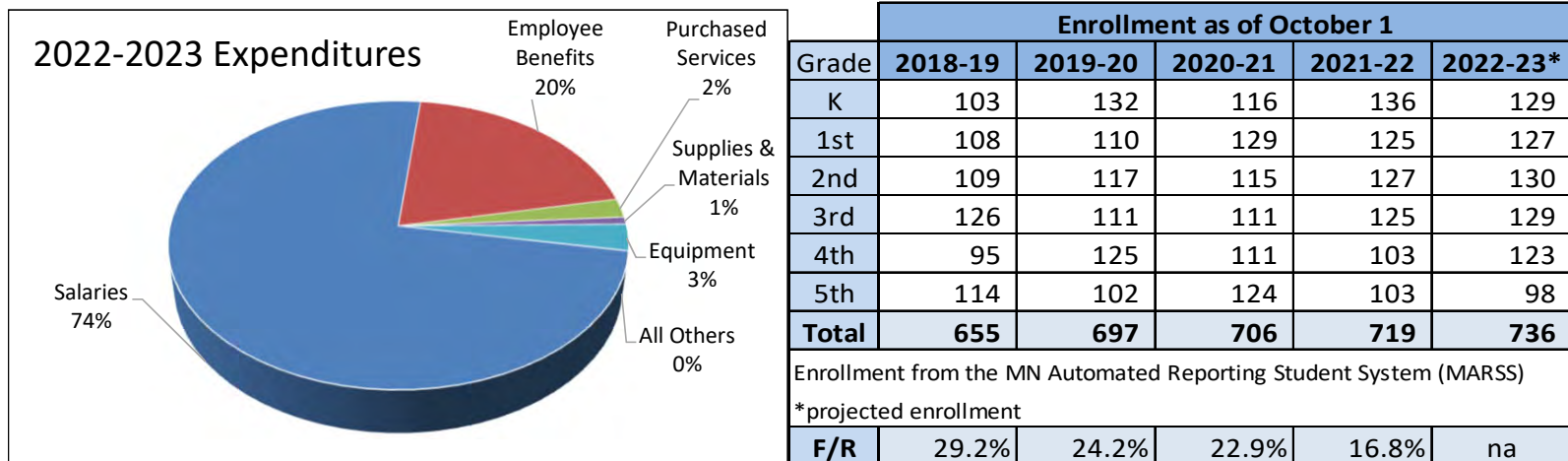
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 4,739,245	\$ 5,105,256	\$ 5,062,819	\$ 5,256,721	\$ 5,308,040	\$ 51,319
Employee Benefits	1,190,432	1,274,368	1,301,647	1,411,042	1,445,003	33,961
Purchased Services	165,618	166,501	179,672	161,958	150,064	(11,894)
Supplies & Materials	77,673	84,491	68,175	85,784	57,683	(28,101)
Equipment	14,426	11,331	72,948	7,573	211,419	203,846
All Others	1,388	2,539	651	2,200	2,200	-
Less LTFM Expenditures	(4,538)	(19,624)	(24,815)	(25,459)	(4,024)	21,435
<b>Total Expenditures</b>	<b>\$ 6,184,243</b>	<b>\$ 6,624,862</b>	<b>\$ 6,661,099</b>	<b>\$ 6,899,819</b>	<b>\$ 7,170,385</b>	<b>\$ 270,566</b>

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Total Students	655	697	706	719	736
Spending per Student	\$ 9,442	\$ 9,505	\$ 9,435	\$ 9,596	\$ 9,742

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

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	6.00
Grade 1	5.00
Grade 2	5.00
Grade 3	5.00
Grade 4	5.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.90
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.50
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.50
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.50
Special Education	4.00
Speech/Language Pathologist	2.00
Occupational Therapist	0.70
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.59
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.30
Title 1	0.98

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	4.00
Nutrition Services	6.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

Title I entitlements for next year are estimates and subject to change.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

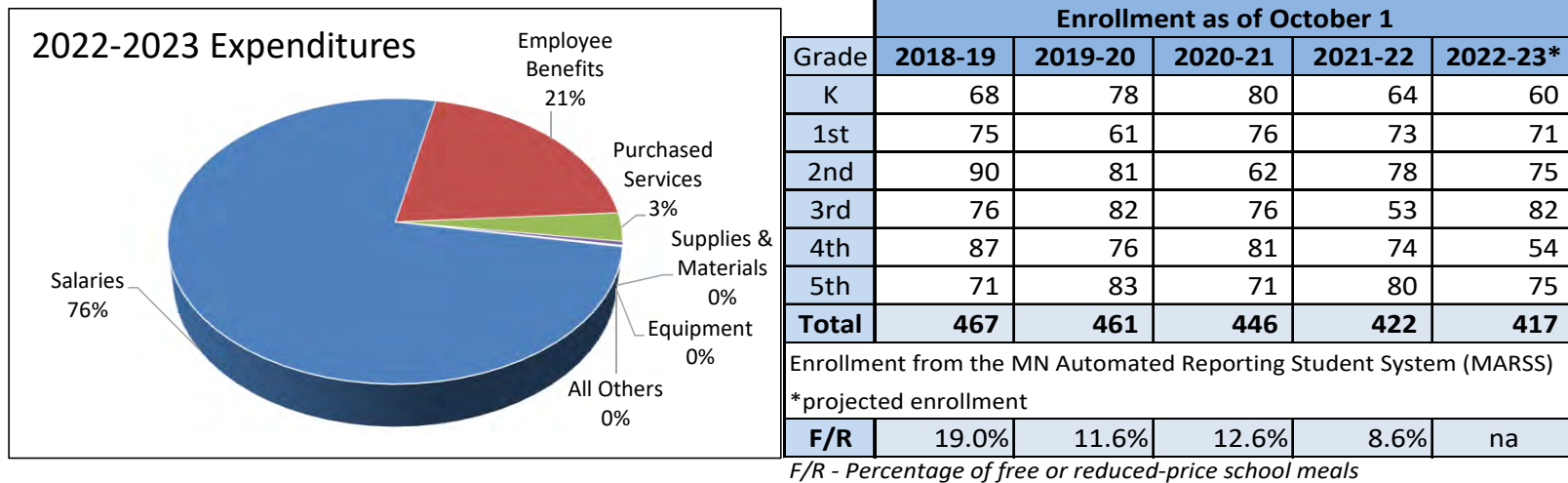
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 3,518,615		\$ 3,613,471		\$ 3,458,871		\$ 3,595,359	\$ 4,188,982	\$ 593,623
Employee Benefits	874,982		905,390		886,238		944,782	1,147,922	203,140
Purchased Services	214,565		197,063		193,853		227,847	178,941	(48,906)
Supplies & Materials	69,954		83,301		63,390		40,796	24,294	(16,502)
Equipment	81,117		91,146		109,512		230,138	6,863	(223,275)
All Others	2,043		3,020		997		2,200	2,200	-
Less LTFM Expenditures	(86,281)		(111,459)		(52,078)		(282,334)	(3,848)	278,486
<b>Total Expenditures</b>	<b>\$ 4,674,995</b>		<b>\$ 4,781,933</b>		<b>\$ 4,660,783</b>		<b>\$ 4,758,788</b>	<b>\$ 5,545,354</b>	<b>\$ 786,566</b>

Total Students		467		461		446		422		417
Spending per Student	\$	10,011	\$	10,373	\$	10,450	\$	11,277	\$	13,298

*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

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	3.00
Grade 1	3.00
Grade 2	3.00
Grade 3	3.00
Grade 4	2.00
Grade 5	3.00
Specialists - Art, Band, Music, PE, Other	3.56
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	0.50
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.80
Special Education	8.00
Speech/Language Pathologist	2.00
Occupational Therapist	0.60
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.53
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.40

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	2.00
Nutrition Services	4.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools



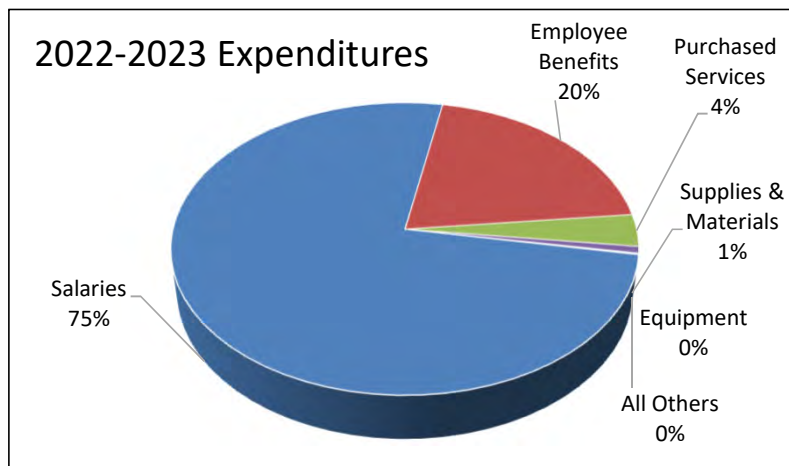
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 4,510,409	\$ 4,486,075	\$ 4,319,205	\$ 4,519,800	\$ 4,957,357	\$ 437,557
Employee Benefits	1,063,916	1,108,569	1,093,255	1,157,275	1,345,360	188,085
Purchased Services	246,493	254,844	258,826	331,000	233,280	(97,720)
Supplies & Materials	105,822	92,374	56,265	72,146	48,713	(23,433)
Equipment	88,714	39,168	125,474	59,174	7,995	(51,179)
All Others	927	1,118	1,261	2,200	2,200	-
Less LTFM Expenditures	(70,147)	(54,478)	(100,241)	(162,966)	(3,867)	159,099
<b>Total Expenditures</b>	<b>\$ 5,946,135</b>	<b>\$ 5,927,671</b>	<b>\$ 5,754,045</b>	<b>\$ 5,978,629</b>	<b>\$ 6,591,038</b>	<b>\$ 612,409</b>

Total Students	650	644	587	578	669
Spending per Student	\$ 9,148	\$ 9,204	\$ 9,802	\$ 10,344	\$ 9,852

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
K	93	106	78	90	91
1st	106	102	108	84	112
2nd	96	109	98	108	97
3rd	98	109	111	95	133
4th	119	98	100	105	111
5th	138	120	92	96	125
<b>Total</b>	<b>650</b>	<b>644</b>	<b>587</b>	<b>578</b>	<b>669</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	<b>14.0%</b>	<b>18.7%</b>	<b>18.4%</b>	<b>16.3%</b>	<b>na</b>

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

## CLOVER RIDGE ELEMENTARY

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	4.00
Grade 1	5.00
Grade 2	4.00
Grade 3	5.00
Grade 4	4.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.18
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.50
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.20
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.50
Special Education	4.80
Speech/Language Pathologist	1.60
Occupational Therapist	0.60
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.68
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00
Title 1	0.50

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	3.00
Nutrition Services	4.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

Title I entitlements for next year are estimates and subject to change.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**EAST UNION ELEMENTARY (507)  
Building Closed at the end of 2021-2022**

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 1,235,382	\$ 1,231,425	\$ 1,209,806	\$ 1,121,196	\$ -	\$ (1,121,196)
Employee Benefits	286,759	299,832	306,512	286,850	-	(286,850)
Purchased Services	103,770	49,962	48,944	52,570	10,000	(42,570)
Supplies & Materials	28,380	21,858	37,106	18,915	-	(18,915)
Equipment	351,868	2,319	31,925	5,581	-	(5,581)
All Others	776	783	788	1,200	-	(1,200)
Less LTFM Expenditures	(396,065)	(10,504)	(23,334)	(9,916)	-	9,916
<b>Total Expenditures</b>	<b>\$ 1,610,870</b>	<b>\$ 1,595,675</b>	<b>\$ 1,611,748</b>	<b>\$ 1,476,396</b>	<b>\$ 10,000</b>	<b>\$ (1,466,396)</b>

Total Students	123	124	112	109	-
Spending per Student	\$ 13,097	\$ 12,868	\$ 14,391	\$ 13,545	

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
K	14	17	12	14	-
1st	20	16	21	11	-
2nd	28	22	14	22	-
3rd	19	29	21	14	-
4th	20	20	26	24	-
5th	22	20	18	24	-
<b>Total</b>	<b>123</b>	<b>124</b>	<b>112</b>	<b>109</b>	<b>-</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	21.1%	8.9%	10.3%	10.1%	na

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

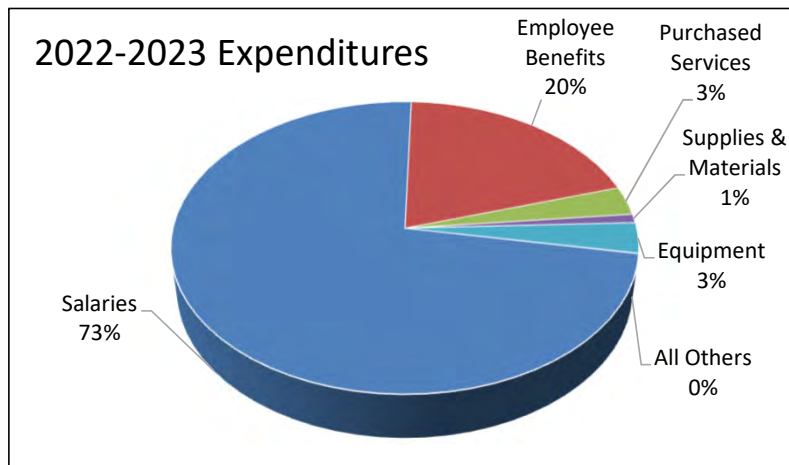
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,931,774	\$ 3,933,116	\$ 3,750,171	\$ 3,833,964	\$ 4,001,730	\$ 167,766
Employee Benefits	984,897	1,013,646	966,746	990,031	1,088,296	98,265
Purchased Services	244,709	200,793	260,358	211,652	173,227	(38,425)
Supplies & Materials	90,037	80,423	55,284	107,061	52,567	(54,494)
Equipment	81,499	59,184	563,789	190,841	185,007	(5,834)
All Others	2,205	2,179	1,926	2,200	2,200	-
Less LTFM Expenditures	(108,433)	(71,872)	(613,182)	(243,320)	(181,432)	61,888
<b>Total Expenditures</b>	<b>\$ 5,226,688</b>	<b>\$ 5,217,469</b>	<b>\$ 4,985,092</b>	<b>\$ 5,092,429</b>	<b>\$ 5,321,595</b>	<b>\$ 229,166</b>

Total Students	631	644	582	575	563
Spending per Student	\$ 8,283	\$ 8,102	\$ 8,565	\$ 8,856	\$ 9,452

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
K	116	104	92	96	91
1st	102	124	89	96	98
2nd	119	101	107	82	97
3rd	99	119	95	101	82
4th	99	96	104	96	100
5th	96	100	95	104	95
<b>Total</b>	<b>631</b>	<b>644</b>	<b>582</b>	<b>575</b>	<b>563</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	14.9%	12.3%	12.5%	10.3%	na

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

## JONATHAN ELEMENTARY

Teacher Assignments	
<b>Staffing Allocations</b>	<b>FTE*</b>
Kindergarten	4.00
Grade 1	4.00
Grade 2	4.00
Grade 3	3.00
Grade 4	4.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	4.64
<b>District Allocations</b>	<b>FTE*</b>
Counselor/Social Worker	1.20
Digital Learning Coach	**
Instructional Coach	0.90
English Language Learners (ELL)	0.60
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.40
Special Education	3.00
Speech/Language Pathologist	1.20
Occupational Therapist	0.30
<b>Alternative Allocations</b>	<b>FTE*</b>
Literacy Aid	0.65
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	3.00
Nutrition Services	5.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

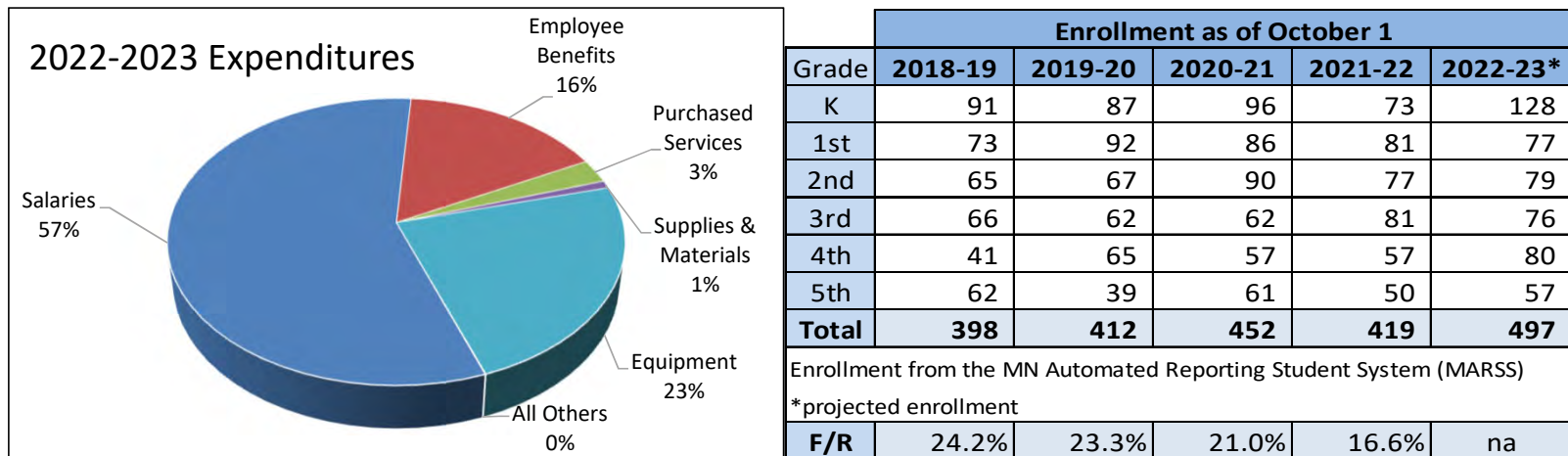
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,383,911	\$ 2,490,122	\$ 2,567,052	\$ 2,642,769	\$ 2,894,181	\$ 251,412
Employee Benefits	628,490	666,052	693,839	734,245	828,086	93,841
Purchased Services	168,866	145,432	143,424	188,609	134,954	(53,655)
Supplies & Materials	83,853	51,277	94,158	36,114	43,008	6,894
Equipment	99,942	7,242	157,046	66,632	1,199,947	1,133,315
All Others	1,098	2,132	3,485	1,700	1,700	-
Less LTFM Expenditures	(109,066)	(11,973)	(104,138)	(121,303)	(1,196,313)	(1,075,010)
<b>Total Expenditures</b>	<b>\$ 3,257,093</b>	<b>\$ 3,350,283</b>	<b>\$ 3,554,866</b>	<b>\$ 3,548,766</b>	<b>\$ 3,905,563</b>	<b>\$ 356,797</b>

Total Students	398	412	452	419	497
Spending per Student	\$ 8,184	\$ 8,132	\$ 7,865	\$ 8,470	\$ 7,858

*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 ELEMENTARY

<b>Teacher Assignments</b>	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	5.00
Grade 1	3.00
Grade 2	3.00
Grade 3	3.00
Grade 4	3.00
Grade 5	2.00
Specialists - Art, Band, Music, PE, Other	3.92
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	0.70
English Language Learners (ELL)	1.50
Gifted Services	0.50
Media Specialist	0.80
Psychologist	0.30
Special Education	1.50
Speech/Language Pathologist	0.40
Occupational Therapist	0.20
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.28
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00
Title 1	0.72

<b>Other Assignments***</b>	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	2.00
Nutrition Services	5.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

Title I entitlements for next year are estimates and subject to change.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

\*\*\*Positions also support Kinder Academy

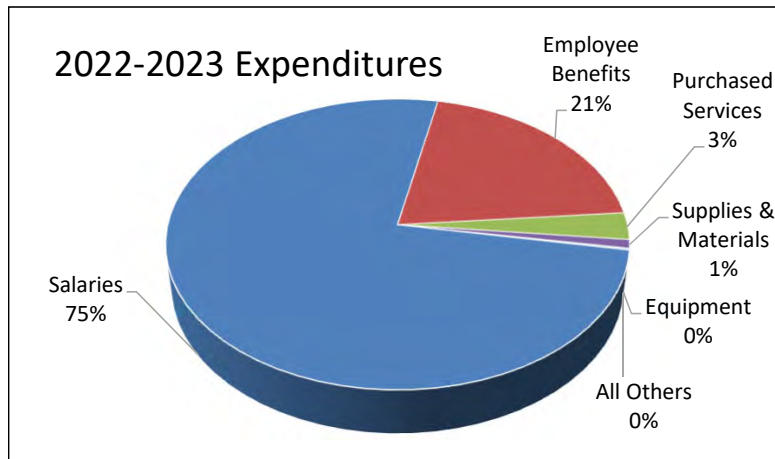
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 4,057,085	\$ 4,296,808	\$ 4,335,143	\$ 4,303,300	\$ 4,384,040	\$ 80,740
Employee Benefits	997,430	1,070,803	1,095,827	1,102,077	1,189,199	87,122
Purchased Services	233,926	227,734	210,874	275,356	173,782	(101,574)
Supplies & Materials	99,988	104,455	94,655	103,527	55,537	(47,990)
Equipment	90,507	5,062	130,001	133,798	8,839	(124,959)
All Others	1,883	2,157	2,170	2,200	2,200	-
Less LTFM Expenditure:	(95,389)	(71,393)	(104,631)	(221,661)	(4,048)	217,613
<b>Total Expenditures</b>	<b>\$ 5,385,431</b>	<b>\$ 5,635,627</b>	<b>\$ 5,764,038</b>	<b>\$ 5,698,597</b>	<b>\$ 5,809,549</b>	<b>\$ 110,952</b>

Total Students	647	677	659	670	660
Spending per Student	\$ 8,324	\$ 8,324	\$ 8,747	\$ 8,505	\$ 8,802

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
K	107	127	94	104	109
1st	129	114	125	100	104
2nd	108	128	109	121	98
3rd	106	116	122	113	118
4th	87	109	108	124	110
5th	110	83	101	108	121
<b>Total</b>	<b>647</b>	<b>677</b>	<b>659</b>	<b>670</b>	<b>660</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	11.9%	4.7%	4.5%	2.2%	na

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



## VICTORIA ELEMENTARY

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Kindergarten	5.00
Grade 1	5.00
Grade 2	4.00
Grade 3	5.00
Grade 4	4.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.36
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	0.10
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.40
Special Education	3.00
Speech/Language Pathologist	1.20
Occupational Therapist	0.30
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Literacy Aid	0.62
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.40

Other Assignments	
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	3.00
Nutrition Services	4.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

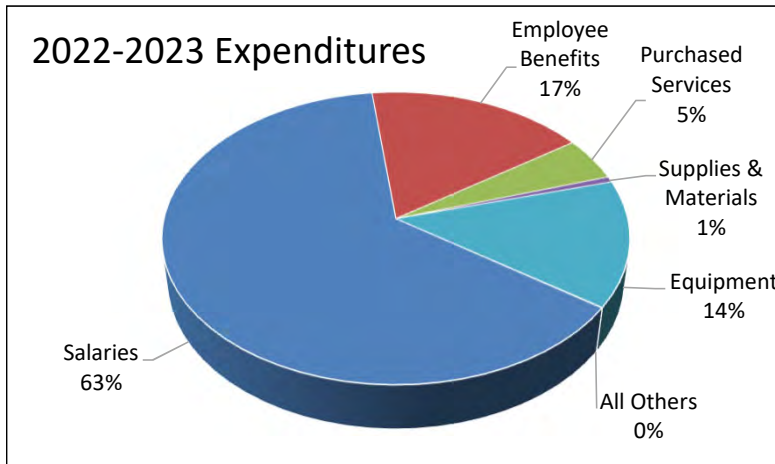
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 4,389,791		\$ 4,583,336		\$ 3,977,835		\$ 4,102,074	\$ 4,445,666	\$ 343,592
Employee Benefits	1,115,651		1,155,941		1,048,768		1,104,741	1,205,441	100,700
Purchased Services	496,711		410,106		283,228		355,083	334,617	(20,466)
Supplies & Materials	142,409		117,162		80,542		80,287	43,682	(36,605)
Equipment	404,571		303,975		300,246		120,035	978,523	858,488
All Others	2,672		2,724		2,704		3,200	3,200	-
Less LTFM Expenditure	(561,113)		(351,701)		(192,913)		(206,625)	(972,669)	(766,044)
<b>Total Expenditures</b>	<b>\$ 5,990,694</b>		<b>\$ 6,221,544</b>		<b>\$ 5,500,410</b>		<b>\$ 5,558,795</b>	<b>\$ 6,038,460</b>	<b>\$ 479,665</b>

Total Students	609	588	574	553	591
Spending per Student	\$ 9,837	\$ 10,581	\$ 9,583	\$ 10,052	\$ 10,217

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
6th	206	165	176	207	204
7th	208	210	166	162	210
8th	195	213	232	184	177
<b>Total</b>	<b>609</b>	<b>588</b>	<b>574</b>	<b>553</b>	<b>591</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	8.1%	8.1%	9.2%	8.1%	na

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

## CHASKA MIDDLE SCHOOL EAST

Teacher Assignments	
Staffing Allocations	
	FTE*
Grade 6	5.80
Art	0.75
Food and Consumer Science (FACS)	0.75
English/Language Arts	2.80
Mathematics	2.40
Music - Band	1.40
Music - Vocal	0.30
PE/Health/Personal Wellness	2.90
Science	2.60
Social Studies	3.00
Technology - Computer	0.20
Technology - Industrial	0.85
World Language	0.80
District Allocations	
	FTE*
Counselor	3.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	0.30
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.40
Special Education	6.00
Speech/Language Pathologist	0.80
Occupational Therapist	0.10
Achievement & Integration	0.60
Alternative Allocations	
	FTE*
Area Learning Center (ALC)	1.40
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.60

Other Assignments	
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	1.00
Attendance/Receptionist	1.00
Custodian/Maintenance	4.00
Nutrition Services	7.00
Nurse	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	TBD
Specialized Services Paraprofessionals	TBD
Athletics Paraprofessionals	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

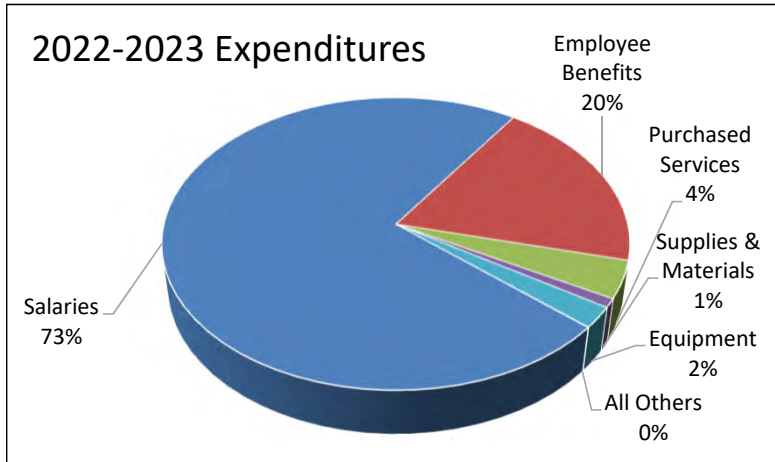
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**CHASKA MIDDLE SCHOOL WEST (062)  
Principal - Alicia Fischer**

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 5,406,262		\$ 6,033,628		\$ 5,727,316		\$ 5,469,143	\$ 5,409,624	\$ (59,519)
Employee Benefits	1,313,289		1,455,028		1,472,174		1,465,376	1,435,779	(29,597)
Purchased Services	528,424		601,217		396,764		487,662	306,256	(181,406)
Supplies & Materials	174,559		135,886		92,435		102,557	71,414	(31,143)
Equipment	1,196,045		797,214		547,903		199,205	171,042	(28,163)
All Others	3,472		3,523		2,683		3,300	3,100	(200)
Less LTFM Expenditure	(1,394,655)		(883,092)		(461,621)		(382,184)	(167,876)	214,308
<b>Total Expenditures</b>	<b>\$ 7,227,395</b>		<b>\$ 8,143,404</b>		<b>\$ 7,777,655</b>		<b>\$ 7,345,059</b>	<b>\$ 7,229,339</b>	<b>\$ (115,720)</b>

Total Students	654	900	787	803	775
Spending per Student	\$ 11,051	\$ 9,048	\$ 9,883	\$ 9,147	\$ 9,328

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
6th	240	327	250	253	260
7th	225	294	293	240	253
8th	189	279	244	310	262
<b>Total</b>	<b>654</b>	<b>900</b>	<b>787</b>	<b>803</b>	<b>775</b>

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

F/R	2018-19	2019-20	2020-21	2021-22	2022-23*
F/R	8.5%	12.3%	17.0%	15.8%	na

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

## CHASKA MIDDLE SCHOOL WEST

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Grade 6	7.00
Art	0.90
English/Language Arts	2.80
Food and Consumer Science (FACS)	0.70
Mathematics	3.40
Music - Band	2.10
Music - Vocal	0.30
PE/Health/Personal Wellness	4.10
Science	3.00
Social Studies	4.00
Technology - Computer	-
Technology - Industrial	1.00
World Language	1.65
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	3.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.20
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.60
Special Education	7.00
Speech/Language Pathologist	1.50
Occupational Therapist	0.40
Achievement & Integration	0.60
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Area Learning Center (ALC)	2.60
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

Other Assignments	
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	1.00
Attendance/Receptionist	1.00
Custodian/Maintenance	4.00
Nutrition Services	8.00
Nurse	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	TBD
Special Education Paraprofessionals	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

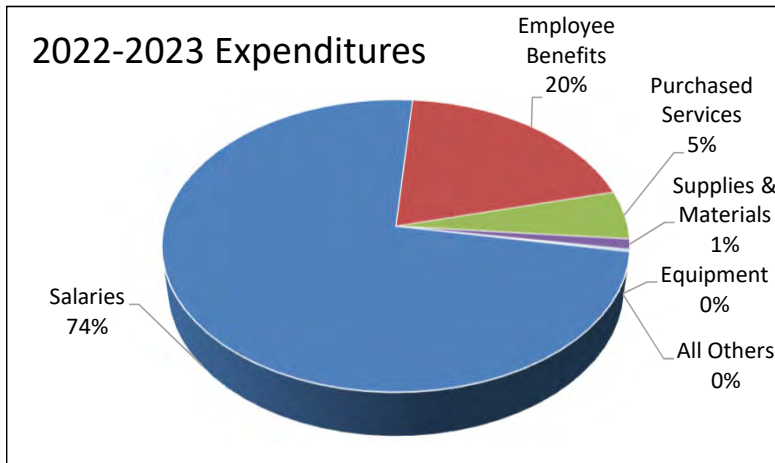
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**PIONEER RIDGE MIDDLE SCHOOL (063)  
Principal - Amy Nelson**

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 4,446,478		\$ 4,217,627		\$ 4,045,010		\$ 4,226,331	\$ 4,326,345	\$ 100,014
Employee Benefits	1,100,651		1,062,949		1,048,017		1,110,047	1,161,988	51,941
Purchased Services	434,630		485,197		369,530		476,822	313,919	(162,903)
Supplies & Materials	114,756		119,830		104,365		93,878	67,747	(26,131)
Equipment	45,897		657		155,412		843,249	10,279	(832,970)
All Others	3,206		2,897		3,001		3,500	3,500	-
Less LTFM Expenditure	(65,290)		(93,297)		(108,682)		(1,030,939)	(8,538)	1,022,401
<b>Total Expenditures</b>	<b>\$ 6,080,327</b>		<b>\$ 5,795,860</b>		<b>\$ 5,616,653</b>		<b>\$ 5,722,888</b>	<b>\$ 5,875,240</b>	<b>\$ 152,352</b>

Total Students	531	605	547	539	638
Spending per Student	\$ 11,451	\$ 9,580	\$ 10,268	\$ 10,618	\$ 9,209

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
6th	179	205	200	182	213
7th	170	205	175	176	216
8th	182	195	172	181	209
<b>Total</b>	<b>531</b>	<b>605</b>	<b>547</b>	<b>539</b>	<b>638</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	18.6%	11.6%	16.9%	9.7%	na

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

## PIONEER RIDGE MIDDLE SCHOOL

Teacher Assignments	
Staffing Allocations	FTE*
Grade 6	5.18
Art	1.00
English/Language Arts	2.00
Food and Consumer Science (FACS)	0.80
Mathematics	4.00
Music - Band	1.37
Music - Vocal	0.30
PE/Health/Personal Wellness	3.00
Science	3.00
Social Studies	3.00
Technology - Computer	-
Technology - Industrial	1.00
World Language	0.80
District Allocations	FTE*
Counselor/Social Worker	3.00
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	0.40
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.50
Special Education	5.25
Speech/Language Pathologist	1.00
Occupational Therapist	0.20
Achievement & Integration	0.60
Alternative Allocations	FTE*
Area Learning Center (ALC)	2.00
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.75

Other Assignments	
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	1.00
Attendance/Receptionist	1.00
Custodian/Maintenance	4.00
Nutrition Services	5.00
Nurse	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	TBD
Specialized Services Paraprofessionals	TBD
Athletics Paraprofessionals	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

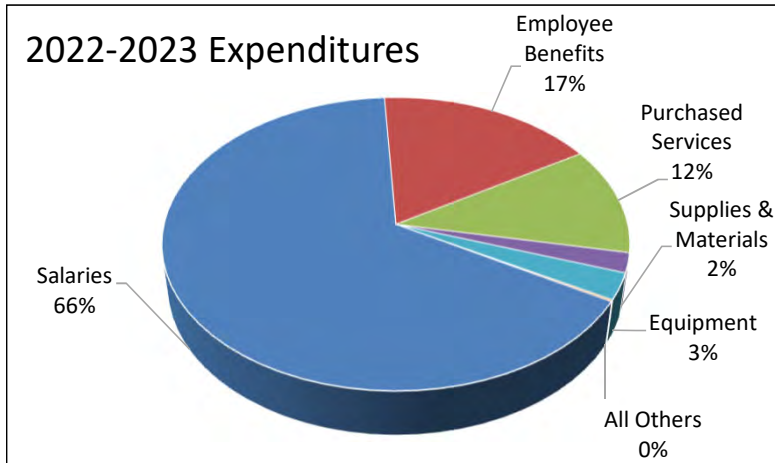
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 9,377,484	\$ 9,810,891	\$ 10,096,433	\$ 10,130,000	\$ 10,406,050	\$ 276,050
Employee Benefits	2,268,894	2,390,430	2,541,293	2,633,415	2,705,944	72,529
Purchased Services	1,993,846	2,012,229	1,862,691	2,074,455	1,877,506	(196,949)
Supplies & Materials	434,009	434,408	357,012	484,979	342,461	(142,518)
Equipment	480,701	240,014	847,568	1,094,555	461,225	(633,330)
All Others	20,388	28,020	29,675	15,681	28,181	12,500
Less LTFM Expenditure	(487,026)	(305,337)	(713,924)	(1,344,051)	(479,880)	864,171
<b>Total Expenditures</b>	<b>\$ 14,088,296</b>	<b>\$ 14,610,656</b>	<b>\$ 15,020,748</b>	<b>\$ 15,089,034</b>	<b>\$ 15,341,487</b>	<b>\$ 252,453</b>

Total Students	1,510	1,528	1,563	1,585	1,623
Spending per Student	\$ 9,330	\$ 9,562	\$ 9,610	\$ 9,520	\$ 9,453

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
9th	398	407	388	425	420
10th	416	388	408	386	418
11th	348	396	373	402	394
12th	348	337	394	372	391
<b>Total</b>	<b>1,510</b>	<b>1,528</b>	<b>1,563</b>	<b>1,585</b>	<b>1,623</b>

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

F/R	2018-19	2019-20	2020-21	2021-22	2022-23*
F/R	21.0%	18.0%	18.7%	15.4%	na

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



## CHASKA HIGH SCHOOL

<b>Teacher Assignments</b>	
<b>Staffing Allocations</b>	<b>FTE*</b>
Art	3.00
Business Education	2.00
English/Language Arts	10.75
Food and Consumer Science (FACS)	1.00
Mathematics	11.00
Music - Instrumental	1.40
Music - Vocal	1.00
PE/Health/Personal Wellness	3.80
Science	10.55
Social Studies	9.50
Technology - Computer	-
Technology - Industrial	1.00
World Language	4.40
<b>District Allocations</b>	<b>FTE*</b>
Counselor/Social Worker	4.53
Digital Learning Coach	**
Instructional Coach	1.40
English Language Learners (ELL)	1.70
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.90
Special Education	10.40
Speech/Language Pathologist	1.00
Occupational Therapist	0.10
<b>Alternative Allocations</b>	<b>FTE*</b>
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.45

<b>Other Assignments</b>	
Principal	1.00
Assistant Principal	1.00
Assistant Principal/Activities	0.50
Assistant Principal/Athletics	1.00
Administrative Dean	2.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Athletics Administrative Assistant	1.00
House Office Administrative Assistant	2.00
Scheduler/Registrar	1.00
Attendance/Receptionist	1.00
Custodian/Maintenance	11.00
Nutrition Services	15.00
Nurse	1.00
Health Associate	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	TBD
Special Education Paraprofessionals	TBD
Athletics Paraprofessionals	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

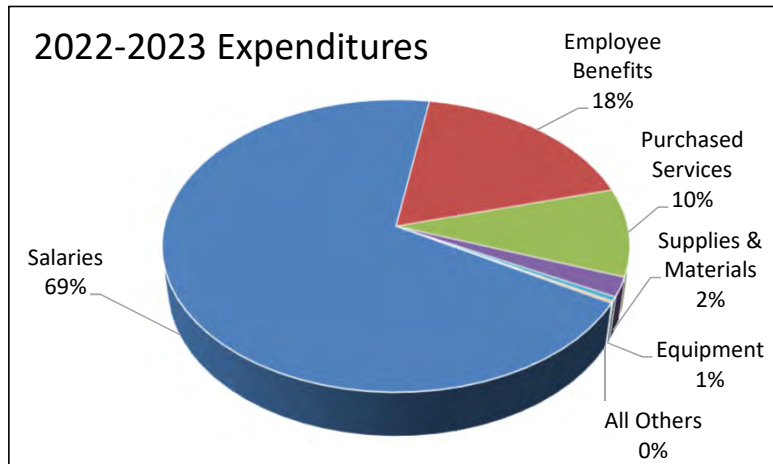
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 10,113,995		\$ 10,264,431		\$ 9,871,600		\$ 9,672,847	\$ 9,961,844	\$ 288,997
Employee Benefits	2,389,791		2,430,296		2,398,332		2,450,788	2,611,876	161,088
Purchased Services	1,554,880		1,348,091		1,614,881		1,481,207	1,398,223	(82,984)
Supplies & Materials	523,656		506,139		389,762		422,653	308,297	(114,356)
Equipment	99,001		182,105		1,100,285		707,912	69,480	(638,432)
All Others	20,585		20,019		29,773		30,900	29,000	(1,900)
Less LTFM Expenditure	(113,482)		(256,560)		(1,346,602)		(770,823)	(68,935)	701,888
<b>Total Expenditures</b>	<b>\$ 14,588,427</b>		<b>\$ 14,494,522</b>		<b>\$ 14,058,032</b>		<b>\$ 13,995,484</b>	<b>\$ 14,309,785</b>	<b>\$ 314,301</b>

Total Students	1,637	1,541	1,480	1,443	1,377
Spending per Student	\$ 8,912	\$ 9,406	\$ 9,499	\$ 9,699	\$ 10,392

*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	Enrollment as of October 1				
	2018-19	2019-20	2020-21	2021-22	2022-23*
9th	431	345	348	333	359
10th	375	425	330	348	333
11th	395	381	424	340	350
12th	436	390	378	422	335
<b>Total</b>	<b>1,637</b>	<b>1,541</b>	<b>1,480</b>	<b>1,443</b>	<b>1,377</b>
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
<b>F/R</b>	6.1%	7.1%	9.0%	7.3%	na

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

## CHANHASSEN HIGH SCHOOL

<b>Teacher Assignments</b>	
<b>Staffing Allocations</b>	<b>FTE*</b>
Art	3.00
Business Education	2.85
English/Language Arts	9.10
Food and Consumer Science (FACS)	1.00
Mathematics	8.40
Music - Instrumental	1.20
Music - Vocal	1.00
PE/Health/Personal Wellness	4.00
Science	8.00
Social Studies	8.00
Technology - Computer	-
Technology - Industrial	0.80
World Language	4.00
<b>District Allocations</b>	<b>FTE*</b>
Counselor/Social Worker	5.03
Digital Learning Coach	**
Instructional Coach	1.40
English Language Learners (ELL)	0.90
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.90
Special Education	12.07
Speech/Language Pathologist	1.20
Occupational Therapist	0.40
<b>Alternative Allocations</b>	<b>FTE*</b>
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

<b>Other Assignments</b>	
Principal	1.00
Assistant Principal	1.00
Assistant Principal/Activities	0.50
Assistant Principal/Athletics	1.00
Administrative Dean	2.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Athletics Administrative Assistant	1.00
House Office Administrative Assistant	2.00
Scheduler/Registrar	1.00
Attendance/Receptionist	1.00
Custodian/Maintenance	11.00
Nutrition Services	14.00
Nurse	1.00
Health Associate	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	TBD
Special Education Paraprofessionals	TBD
Athletics Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

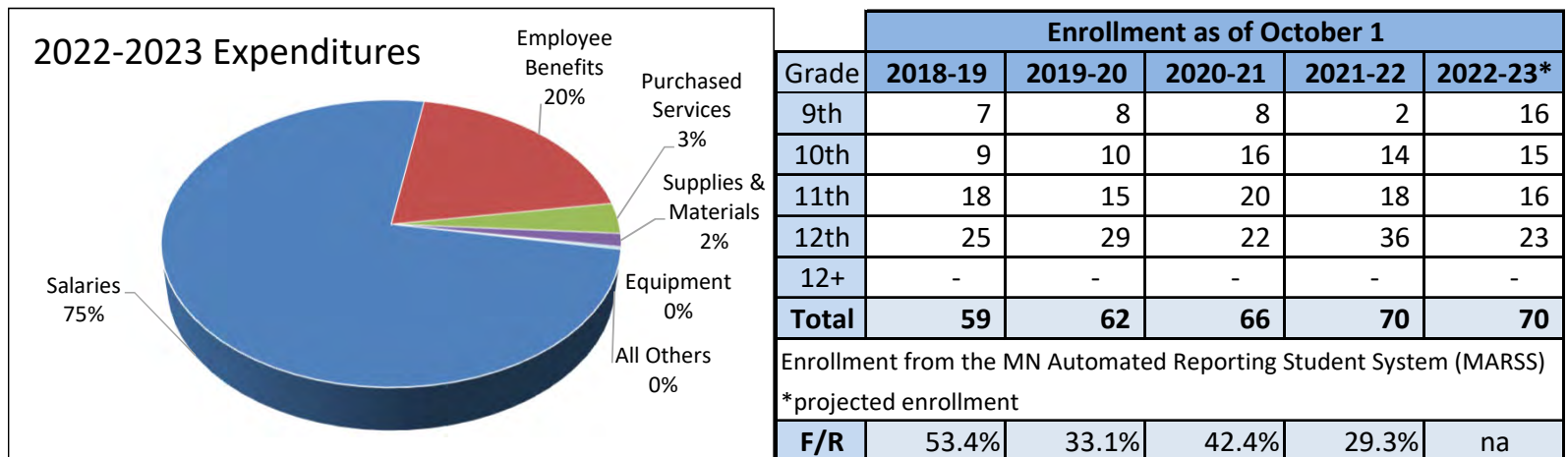
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**INTEGRATED ARTS ACADEMY (065)  
Principal - To Be Named**

Expenditures	2018-2019		2019-2020		2020-2021		2021-2022		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2022-2023 Budget	
Salaries	\$ 826,866	\$	892,045	\$	872,241	\$	1,006,115	\$ 1,043,452	\$ 37,337
Employee Benefits	211,729		220,627		231,430		265,042	278,269	13,227
Purchased Services	30,545		35,757		21,307		51,146	47,824	(3,322)
Supplies & Materials	21,559		17,447		20,641		19,287	20,833	1,546
Equipment	3,440		1,674		2,023		2,801	2,732	(69)
All Others	1,986		1,665		1,065		3,500	1,000	(2,500)
Less LTFM Expenditure	-		-		-		-	-	-
<b>Total Expenditures</b>	<b>\$ 1,096,125</b>	<b>\$</b>	<b>1,169,215</b>	<b>\$</b>	<b>1,148,706</b>	<b>\$</b>	<b>1,347,891</b>	<b>\$ 1,394,110</b>	<b>\$ 46,219</b>

Total Students	59	62	66	70	70
Spending per Student	\$ 18,578	\$ 18,858	\$ 17,405	\$ 19,256	\$ 19,916

*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

Teacher Assignments	
<b>Staffing Allocations</b>	
	<b>FTE*</b>
Art	1.00
Diversified Occupations	0.40
English/Language Arts	0.70
Food and Consumer Science (FACS)	1.00
Horticultural Arts	1.00
Math	0.60
<b>District Allocations</b>	
	<b>FTE*</b>
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	0.20
English Language Learners (ELL)	0.10
Psychologist	0.10
Special Education	2.45
Speech/Language Pathologist	0.05
Occupational Therapist	0.40
<b>Alternative Allocations</b>	
	<b>FTE*</b>
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.50

Other Assignments	
Principal	1.00
Principal Administrative Assistant	1.00
Area Learning Center Admin Assistant	1.00
Nurse	1.00
Technology Support Specialist	**
Special Education Paraprofessional	TBD

Staffing allocations are based on estimated student enrollment for Fall 2022. Staffing may be updated as enrollment changes.

\*Full Time Equivalent (FTE); Other Assignments listed by headcount

\*\*District wide position - supports multiple schools

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**TARGETED SERVICES  
EXTENDED DAY-EXTENDED YEAR**

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

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 529,273	\$ 506,748	\$ 352,073	\$ 483,600	\$ 501,762	\$ 18,162
Employee Benefits	137,787	127,414	93,532	137,433	142,986	5,553
Purchased Services	-	-	-	-	-	-
Supplies & Materials	2,507	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 669,567</b>	<b>\$ 634,162</b>	<b>\$ 445,605</b>	<b>\$ 621,033</b>	<b>\$ 644,748</b>	<b>\$ 23,715</b>

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

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 317,488	\$ 311,672	\$ 254,557	\$ 368,264	\$ 332,963	\$ (35,301)
Employee Benefits	65,271	66,537	52,808	65,823	71,156	5,333
Professional Services	90,617	76,966	14,286	95,035	93,435	(1,600)
Supplies & Materials	31,158	25,423	22,992	29,400	26,200	(3,200)
Equipment	957	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 505,491</b>	<b>\$ 480,599</b>	<b>\$ 344,644</b>	<b>\$ 558,522</b>	<b>\$ 523,754</b>	<b>\$ (34,768)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**TARGETED SERVICES  
EXTENDED DAY-EXTENDED YEAR**

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

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 155,444	\$ 160,127	\$ 82,017	\$ 173,841	\$ 156,000	\$ (17,841)
Employee Benefits	24,312	25,422	12,907	28,075	25,278	(2,797)
Purchased Services	32,871	45,323	14,051	85,200	63,326	(21,874)
Supplies & Materials	24,657	2,463	4,906	10,801	6,800	(4,001)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 237,283</b>	<b>\$ 233,335</b>	<b>\$ 113,881</b>	<b>\$ 297,917</b>	<b>\$ 251,404</b>	<b>\$ (46,513)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 1,002,205	\$ 978,547	\$ 688,647	\$ 1,025,705	\$ 990,725	\$ (34,980)
Employee Benefits	227,369	219,373	159,246	231,331	239,420	8,089
Purchased Services	123,488	122,289	28,337	180,235	156,761	(23,474)
Supplies & Materials	58,322	27,886	27,899	40,201	33,000	(7,201)
Equipment	957	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,412,341</b>	<b>\$ 1,348,096</b>	<b>\$ 904,130</b>	<b>\$ 1,477,472</b>	<b>\$ 1,419,906</b>	<b>\$ (57,566)</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

**REGULAR YEAR (508)**

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 1,464,101	\$ 1,493,402	\$ 1,510,638	\$ 1,457,882	\$ 1,559,288	\$ 101,406
Employee Benefits	360,424	375,522	406,957	406,388	416,881	10,493
Professional Services	15,664	13,347	5,735	17,437	14,484	(2,953)
Supplies & Materials	9,171	11,198	2,998	10,125	4,300	(5,825)
Equipment	-	-	-	2,200	2,000	(200)
All Others	172,465	130,863	170,593	171,450	172,202	752
<b>Total Expenditures</b>	<b>\$ 2,021,825</b>	<b>\$ 2,024,331</b>	<b>\$ 2,096,920</b>	<b>\$ 2,065,482</b>	<b>\$ 2,169,155</b>	<b>\$ 103,673</b>

**SUMMER SCHOOL (299)**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 74,007	\$ 68,946	\$ 48,087	\$ 66,201	\$ 74,700	\$ 8,499
Employee Benefits	11,588	10,891	7,748	10,604	12,090	1,486
Professional Services	1,775	5,535	-	1,625	1,300	(325)
Supplies & Materials	85	71	13	200	200	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 87,455</b>	<b>\$ 85,443</b>	<b>\$ 55,848</b>	<b>\$ 78,630</b>	<b>\$ 88,290</b>	<b>\$ 9,660</b>

**STAR PROGRAM (069)**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 622,136	\$ 637,882	\$ 626,158	\$ 739,301	\$ 757,751	\$ 18,450
Employee Benefits	140,248	159,607	163,920	201,637	194,469	(7,168)
Professional Services	50,409	36,513	54,547	85,839	48,129	(37,710)
Supplies & Materials	16,816	16,625	18,060	10,593	6,034	(4,559)
Equipment	-	-	67,000	778	-	(778)
All Others	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 829,609</b>	<b>\$ 850,627</b>	<b>\$ 929,686</b>	<b>\$ 1,038,148</b>	<b>\$ 1,006,383</b>	<b>\$ (31,765)</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**TUITION BILLING - INCLUDING CARE & TREATMENT**

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</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	\$ 475,551	\$ 459,027	\$ 466,623	\$ 395,000	\$ 395,000	\$ -
<b>Total Expenditures</b>	<b>\$ 475,551</b>	<b>\$ 459,027</b>	<b>\$ 466,623</b>	<b>\$ 395,000</b>	<b>\$ 395,000</b>	<b>\$ -</b>

**ANNIKA PROGRAM**

<b>Expenditures</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
Salaries	\$ 80,783	\$ 85,947	\$ 86,766	\$ 84,803	\$ 91,053	\$ 6,250
Employee Benefits	20,275	21,338	22,771	23,762	24,957	1,195
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	1,180	835	-	-	-
<b>Total Expenditures</b>	<b>\$ 101,058</b>	<b>\$ 108,466</b>	<b>\$ 110,372</b>	<b>\$ 108,565</b>	<b>\$ 116,010</b>	<b>\$ 7,445</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - To Be Named**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>Preliminary</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
State Aid	\$ 589,736	\$ 739,434	\$ 438,035	\$ 678,059	\$ 743,921
Levy	232,445	291,682	339,802	270,126	271,044
<b>Total Revenue</b>	<b>\$ 822,181</b>	<b>\$ 1,031,116</b>	<b>\$ 777,837</b>	<b>\$ 948,185</b>	<b>\$ 1,014,965</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 school year, 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  
2022-2023 BUDGET**

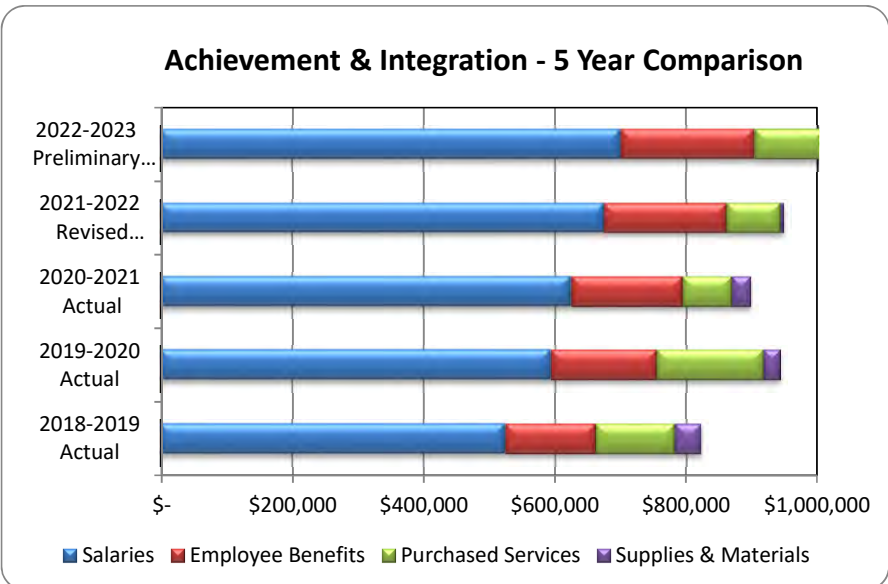
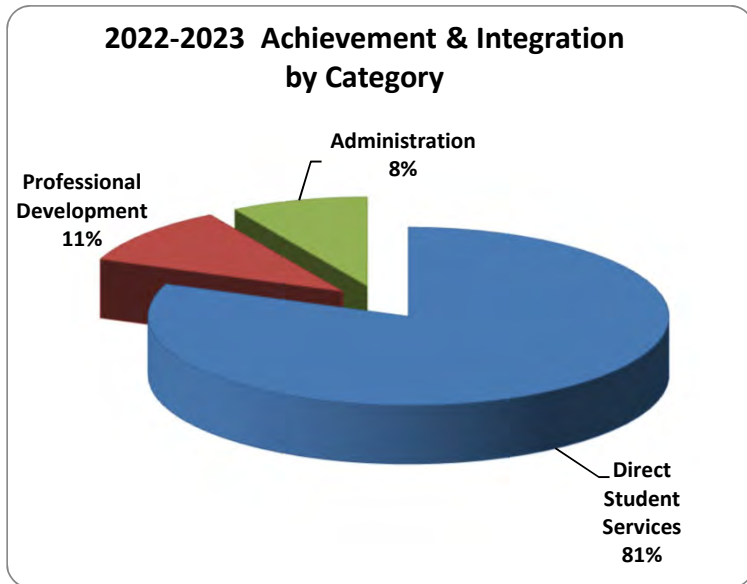
**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - To Be Named**

<b>Expenses</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Preliminary Budget</b>
<b>Direct Student Services</b>					
Salaries	\$ 429,820	\$ 486,963	\$ 509,929	\$ 527,876	\$ 557,730
Benefits	113,437	135,372	142,932	148,809	169,098
Purchased Services	83,033	94,445	50,792	90,138	89,357
Supplies & Materials	39,732	24,655	29,223	9,027	5,000
<b>Subtotal Direct Student Services</b>	<b>\$ 666,021</b>	<b>\$ 741,435</b>	<b>\$ 732,875</b>	<b>\$ 775,850</b>	<b>\$ 821,185</b>
<b>% of Total Budget</b>	<b>81.0%</b>	<b>78.6%</b>	<b>81.6%</b>	<b>81.8%</b>	<b>80.9%</b>
<b>Professional Development</b>					
Salaries	\$ 84,158	\$ 64,207	\$ 63,021	\$ 72,694	\$ 73,679
Employee Benefits	21,484	15,825	15,270	16,323	18,242
Purchased Services	28,458	68,017	23,175	16,546	15,465
Supplies & Materials	297	1,013	-	-	-
<b>Subtotal Professional Development</b>	<b>\$ 134,397</b>	<b>\$ 149,061</b>	<b>\$ 101,466</b>	<b>\$ 105,563</b>	<b>\$ 107,386</b>
<b>% of Total Budget</b>	<b>16.3%</b>	<b>15.8%</b>	<b>11.3%</b>	<b>11.1%</b>	<b>10.6%</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - To Be Named**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Preliminary Budget
<b>Expenses</b>					
<b>Administrative/Indirect</b>					
Salaries	\$ 10,589	\$ 42,887	\$ 52,349	\$ 53,007	\$ 69,157
Employee Benefits	2,196	9,438	10,713	12,265	16,287
Purchased Services	8,979	-	461	1,500	950
Supplies & Materials	-	-	-	-	-
<b>Subtotal Administration</b>	<b>\$ 21,763</b>	<b>\$ 52,325</b>	<b>\$ 63,524</b>	<b>\$ 66,772</b>	<b>\$ 86,394</b>
<b>% of Total Budget</b>	<b>2.6%</b>	<b>5.5%</b>	<b>7.1%</b>	<b>7.0%</b>	<b>8.5%</b>
<b>Total Expenditures</b>	<b>\$ 822,181</b>	<b>\$ 942,821</b>	<b>\$ 897,865</b>	<b>\$ 948,185</b>	<b>\$ 1,014,965</b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**ACHIEVEMENT & INTEGRATION  
Director of Equity & Inclusion - To Be Named**

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 Math Strong expenses, intercultural specialists, professional services for cultural observations, field trips for college and career preparation.

Professional development expenditures includes 17% of the director of equity & inclusion and 50% of the for achievement & integration lead specialist 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 47.5% 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  
2022-2023 BUDGET**

**NON PUBLIC SCHOOLS  
Title Programs**

<b>Expenditures</b>	<b>2021-2022</b>						<b>Increase (Decrease)</b>
	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>Revised Budget</b>	<b>2022-2023 Budget</b>		
Guardian Angels	\$ 9,014	\$ 9,933	\$ 13,589	\$ -	\$ -	\$ -	
Jonathan Montessori	-	133	216	139	100	(39)	
St Hubert's	8,835	7,227	6,496	11,664	8,500	(3,164)	
St John's	2,428	891	6,774	8,330	7,369	(961)	
Southwest Christian	4,359	1,436	8,199	11,410	8,500	(2,910)	
Chapel Hill	3,705	1,995	7,738	3,979	3,500	(479)	
Holy Family	4,809	6,664	10,881	5,699	4,500	(1,199)	
Breakaway Academy	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 33,151</b>	<b>\$ 28,279</b>	<b>\$ 53,894</b>	<b>\$ 41,221</b>	<b>\$ 32,469</b>	<b>\$ (8,752)</b>	

\* Please note - at the time of the budget preparation, actual FY23 entitlements are not known and therefore allocations are preliminary at this time.

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**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.



## Eastern Carver County Schools Five-Year Plan - General Fund - May 2022

Revenue Assumptions:  
 FY23-2%, FY24 - FY27 - 1% Increase in Basic Formula  
 All years include a 4.0% increase for Special Education  
 Capital Projects Levy - FY23 4.6%, all others 2.5% increase

Expenditure Assumptions:  
 Salaries per contract/parameters;  
 Utilities-2-8%; Transportation Contracts 2.5%; Property/Liability Insurance - 15%  
 All other expenses at 1.9%

	Actual 2018-19	Actual 2019-20	Actual 2020-21	April Revised Budget 2021-22	Proposed Budget 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
E-12 Enrollment (ADM's)*	9,670	9,649	9,355	9,255	9,252	9,442	9,564	9,628	9,737
Revenue	\$ 124,163,400	\$ 127,955,999	\$ 138,255,493	\$ 139,132,116	\$ 139,027,682	\$ 145,395,342	\$ 146,850,208	\$ 149,170,406	\$ 143,668,242
Future Referendum Renewal - see notes below							1,486,598	1,496,351	9,923,507
<b>Total Revenue</b>	<b>\$ 124,163,400</b>	<b>\$ 127,955,999</b>	<b>\$ 138,255,493</b>	<b>\$ 139,132,116</b>	<b>\$ 139,027,682</b>	<b>\$ 145,395,342</b>	<b>\$ 148,336,806</b>	<b>\$ 150,666,757</b>	<b>\$ 153,591,749</b>
% Increase over prior year	4.18%	3.05%	8.05%	0.63%	-0.08%	4.58%	2.02%	1.57%	1.94%
<b>Total Expenditures</b>	<b>\$ 125,773,412</b>	<b>\$ 128,479,459</b>	<b>\$ 132,237,551</b>	<b>\$ 136,022,446</b>	<b>\$ 137,715,542</b>	<b>\$ 143,201,854</b>	<b>\$ 148,569,882</b>	<b>\$ 153,854,303</b>	<b>\$ 159,204,068</b>
% Increase over prior year	6.54%	2.15%	2.93%	2.86%	1.24%	3.98%	3.75%	3.56%	3.48%
Variance (Revenue - Expenditures)	\$ (1,610,012)	\$ (523,461)	\$ 6,017,942	\$ 3,109,670	\$ 1,312,140	\$ 2,193,488	\$ (233,076)	\$ (3,187,546)	\$ (5,612,319)
Unassigned Fund Balance	\$ 10,660,042	\$ 8,171,436	8,394,547	10,836,441.21	\$ 13,801,529	\$ 17,871,316	\$ 17,938,240	\$ 14,943,020	\$ 9,380,701
Unassigned Fund Balance as % of Expenditures	<b>8.48%</b>	<b>6.36%</b>	<b>6.35%</b>	<b>7.97%</b>	<b>10.02%</b>	<b>12.48%</b>	<b>12.07%</b>	<b>9.71%</b>	<b>5.89%</b>
NonSpendable, Restricted and Assigned Fund Balances	\$ 3,264,934	\$ 5,230,078	\$ 11,024,910	\$ 11,692,685	\$ 10,039,738	\$ 8,163,439	\$ 7,863,439	\$ 7,671,113	\$ 7,621,113
Total Fund Balance	\$ 13,924,976	\$ 13,401,515	\$ 19,419,457	\$ 22,529,127	\$ 23,841,267	\$ 26,034,755	\$ 25,801,679	\$ 22,614,133	\$ 17,001,814
Total Fund Balance as % of Expenditures	11.07%	10.43%	14.69%	16.56%	17.31%	18.18%	17.37%	14.70%	10.68%
Enrollment Change	55	-21	-294	-100	-3	190	122	64	109

Notes: Enrollment includes early childhood through 12+; Revenue includes \$550 referendum, reduction in activity fees, Referendum Phase out - \$150.35 FY25, \$829.19 in FY27  
 Expenses in FY23 include increases for reducing elementary class size, middle and high school virtual zero hours and staffing contingency for enrollment changes

# 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 2022-23 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  
2022-2023 BUDGET**

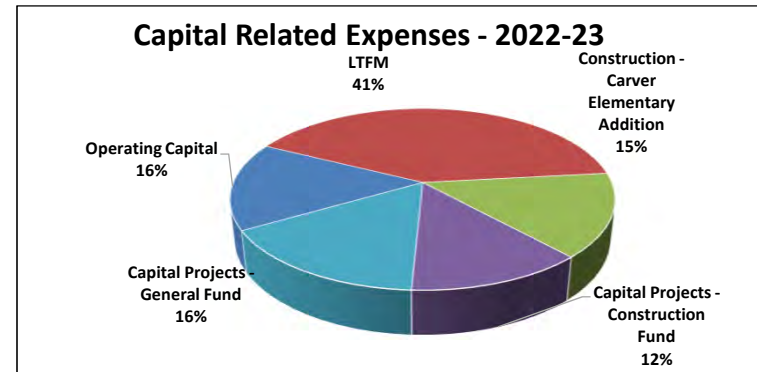
**CAPITAL RELATED BUDGETS SUMMARY**

<b>General Fund</b>	Actual FY 2021	Revised Budget FY 2022	Revised Budget* FY 2022	Estimated FY 2022	Budget FY 2023	Budget FY 2023	Estimated FY 2023
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Operating Capital	\$ 745,627	\$ 2,225,619	\$ 2,160,893	\$ 810,353	\$ 2,295,499	\$ 2,772,106	\$ 333,746
Long-term Facility Maintenance	154,082	6,427,542	6,571,978	9,646	7,390,053	7,225,220	174,479
Capital Projects	256,516	2,006,876	2,006,876	256,516	2,805,230	2,805,230	256,516
<b>Total</b>	<b>\$ 1,156,225</b>	<b>\$ 10,660,037</b>	<b>\$ 10,739,747</b>	<b>\$ 1,076,515</b>	<b>\$ 12,490,782</b>	<b>\$ 12,802,556</b>	<b>\$ 764,741</b>

<b>Construction Fund</b>	Actual FY 2021	Revised Budget FY 2022	Revised Budget FY 2022	Estimated FY 2022	Budget FY 2023	Budget FY 2023	Estimated FY 2023
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Carver Addition	\$ -	\$ 9,125,649	\$ 6,500,630	\$ 2,625,019	\$ 300	\$ 2,625,319	\$ -
Capital Projects	387,994	2,801,805	2,801,805	387,994	2,226,071	2,226,071	387,994
<b>Total</b>	<b>\$ 387,994</b>	<b>\$ 11,927,454</b>	<b>\$ 9,302,435</b>	<b>\$ 3,013,013</b>	<b>\$ 2,226,371</b>	<b>\$ 4,851,390</b>	<b>\$ 387,994</b>

<b>Total Capital Related Budgets</b>	<b>\$ 1,544,218</b>	<b>\$ 22,587,491</b>	<b>\$ 20,042,182</b>	<b>\$ 4,089,527</b>	<b>\$ 14,717,153</b>	<b>\$ 17,653,945</b>	<b>\$ 1,152,735</b>
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\*FY2022 Expense budget revised in April



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**OPERATING CAPITAL**

**Teaching & Learning**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
K-5 Math	Elementary	\$ 159,600
ELA Replacement Materials	Elementary	128,500
Science 4 & 5	Elementary	47,000
Mystery Science	Elementary	9,500
Music	K-12	10,000
Middle School Science (Year 1 of 3)	Secondary	110,000
Middle School Math	Secondary	240,000
High School Science (Year 1 of 2)	Secondary	96,000
Sociology	Secondary	10,000
Middle School Language Arts (Year 1 of 3)	Secondary	10,000
High School FACS and Business	Secondary	75,000
<b>Total Teaching &amp; Learning</b>		<b><u>\$ 895,600</u></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><u>\$ 1,031,774</u></b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**OPERATING CAPITAL**

**Building Renovations/Site & Grounds Equipment**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
Replacement Cube Van (Includes Trade-in)	District wide	\$ 38,000
Classroom Furniture and Fixtures for Addition	CVR	203,148
Roller Shades to Replace Existing Residential Venetian Blinds	FLC	29,400
Zero-Turn Toro Grounds Master 7200, with Cab	CNS	35,000
Drivable Man Lift-Haulotte SATR 26J	District wide	28,000
Walk Behind Extractor	CHS	14,000
Vacuum Replacement	District wide	5,000
<b>Total Building Renovations/Site &amp; Grounds Equipment</b>		<b>\$ 352,548</b>

**Transportation**

<b>Description</b>	<b>Building</b>	
Bus Lease (15 buses - Payment 2 of 8)	TRANS	\$ 224,395
Service Truck with Plow & Sander	TRANS	60,000
Large Computer Screens for Dispatchers, Routers and Supervisor	TRANS	4,000
		<b>\$ 288,395</b>

**Equipment -Schools & DEC**

<b>Description</b>	<b>Building</b>	<b>Amount</b>
Equipment	BCE	\$ 7,226
Equipment	CVR	8,271
Equipment	CHN	6,863
Equipment	CRE	7,995
Equipment	KA/LAA	7,447
Equipment	JES	7,507
Equipment	VES	7,939
Equipment	CMSE	8,023
Equipment	CMSW	8,992
Equipment	PRMS	8,279
Equipment	CNS	12,480
Equipment	CHS	13,849

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**OPERATING CAPITAL**

Equipment	IAA	2,732
Equipment (Held back for enrollment changes)	DEC	1,186
Equipment	FLC	5,000
Auditorium Equipment	CNS	5,000
Auditorium Equipment	CHS	5,000
Equipment	DEC	5,000
Contingency	District wide	75,000
<b>Total Equipment -Schools &amp; DEC</b>		<u><b>\$ 203,789</b></u>
<b>Total Operating Capital</b>		<u><u><b>\$ 2,772,106</b></u></u>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<u>Code</u>	<u>Project Description</u>	<u>Type</u>	<u>Amount</u>
347	Physical Hazards	Health & Safety	\$ 93,600
349	Other Hazardous Materials	Health & Safety	29,420
352	Health & Safety Management	Health & Safety	155,000
358	Asbestos Removal/Encapsulating	Health & Safety	58,000
363	Fire Safety	Health & Safety	72,700
366	Indoor Air Quality-Recommissioning	Health & Safety	300,000
368	Building Envelope/Tuck Pointing	Deferred Maintenance	228,636
369	Building Hardware & Equipment	Deferred Maintenance	578,135
370	Electrical	Deferred Maintenance	420,740
379	Interior Surfaces	Deferred Maintenance	856,032
380	Mechanical Systems	Deferred Maintenance	4,894,686
381	Plumbing Repairs	Deferred Maintenance	366,343
382	Project Engineering	Deferred Maintenance	425,059
383	Roofing Systems	Deferred Maintenance	2,117,670
384	Bituminous, Concrete Repair/Replacement	Deferred Maintenance	2,465,230
		Health & Safety Total	\$ 708,720
		Deferred Maintenance Total	\$ 12,352,531
		<b>Total Projects</b>	<b><u>\$ 13,061,251</u></b>



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**CERTIFICATES OF PARTICIPATION - CONSTRUCTION**

**Carver Elementary**

<b>Project Description</b>	<b>Building</b>	<b>Amount</b>
Six Classroom Addition, Art/Music Room, Three Special Education Rooms, Increase Playground Size, Additional Space for Five Buses, Storm Shelter Building Code Compliance	CVR	\$ 2,625,319
<b>Total Carver Elementary</b>		<b><u>\$ 2,625,319</u></b>

## **EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET**

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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 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  
2022-2023 BUDGET**

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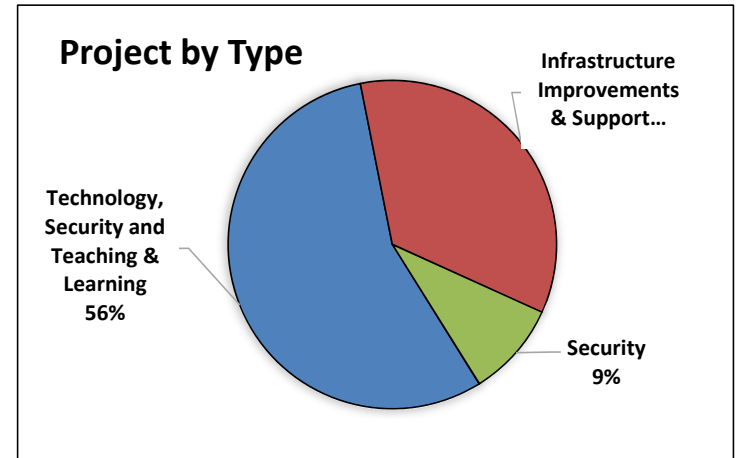
responding to incidents in the schools. This includes viewing conditions in real time for law enforcement agencies and possibly resulting in reduced response times and advance knowledge of conditions upon arrival.

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  
2022-2023 BUDGET**

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

General Fund	Technology, Security and Teaching & Learning			Total
	Classroom Instructional Tools	Support of Security and Learning in the Classroom	Devices Students/ Staff	General Fund
<b>Building</b>				
Elementary Schools	\$ 149,608	\$ -	\$ 367,719	\$ 517,327
Middle Schools	100,054	-	388,731	488,785
High Schools	123,369	-	436,009	559,378
District wide	-	1,224,057	15,683	1,239,740
<b>Total</b>	<b>\$ 373,031</b>	<b>\$ 1,224,057</b>	<b>\$ 1,208,142</b>	<b>\$ 2,805,230</b>



Construction Fund	Infrastructure Improvements & Support			Security				Total
	Wireless Infrastructure	Data Network, Services, Access & Storage	Technology Support	Cameras	Visitor Management Software	Building Access Control	Cyber Security	Construction Fund
<b>Building</b>								
Elementary Schools	\$ 119,925	\$ 134,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,565
Middle Schools	73,800	105,060	-	-	-	-	-	178,860
High Schools	97,375	188,048	-	-	-	-	-	285,423
District wide	-	-	1,036,541	137,700	26,138	123,881	182,963	1,507,223
<b>Total</b>	<b>\$ 291,100</b>	<b>\$ 427,748</b>	<b>\$ 1,036,541</b>	<b>\$ 137,700</b>	<b>\$ 26,138</b>	<b>\$ 123,881</b>	<b>\$ 182,963</b>	<b>\$ 2,226,071</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 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)	Yr6 (25-26)	Comment
<b>Infrastructure</b>								
Classroom Technology	Hardware on a 6 year replacement cycle							
	<i>High Schools</i>	\$ 118,000	\$ 120,950	\$ 123,369	\$ 125,836	\$ 128,353	\$ 130,920	Collaboration stations, sound reinforcement system, wireless projection
	<i>Middle Schools</i>	95,700	98,093	100,054	102,055	104,097	106,178	
	<i>Elem Schools</i>	143,097	146,674	149,608	152,600	155,652	158,765	
	<i>All Schools Total</i>	\$ 356,797	\$ 365,717	\$ 373,031	\$ 380,492	\$ 388,103	\$ 395,864	
Classroom Subscriptions	Subscriptions supporting classrooms							
Digital Subscriptions	\$ 159,000	\$ 273,100	\$ 278,562	\$ 284,133	\$ 289,816	\$ 295,612		
Digital Data Management		89,309	91,095	92,917	94,775	96,671		
Professional Learning	205,000	100,000	-	-	-	-		
<i>All Schools Total</i>	\$ 364,000	\$ 462,409	\$ 369,657	\$ 377,050	\$ 384,591	\$ 392,283		
Wireless infrastructure	Assumes 4 year life cycle							Maintenance and replacement for wireless infrastructure in schools
	<i>High Schools</i>	\$ 95,000	\$ 95,000	\$ 97,375	\$ 99,809	\$ 102,305	\$ 104,862	
	<i>Middle Schools</i>	72,000	72,000	73,800	75,645	77,536	79,475	
	<i>Elem Schools</i>	117,000	117,000	119,925	122,923	125,996	129,146	
	<i>All Schools Total</i>	\$ 284,000	\$ 284,000	\$ 291,100	\$ 298,378	\$ 305,837	\$ 313,483	
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
	<i>High Schools</i>	\$ 184,000	\$ 184,000	\$ 222,044	\$ 226,929	\$ 231,921	\$ 237,023	
	<i>Middle Schools</i>	103,000	103,000	139,263	142,048	144,889	147,787	
	<i>Elem Schools</i>	132,000	132,000	168,901	172,279	175,725	179,240	
	<i>All Schools Total</i>	419,000	419,000	530,208	541,256	552,535	564,050	
<b>Infrastructure Total:</b>		<b>\$ 1,423,797</b>	<b>\$ 1,531,126</b>	<b>\$ 1,563,996</b>	<b>\$ 1,597,175</b>	<b>\$ 1,631,066</b>	<b>\$ 1,665,680</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.
	<i>High Schools</i>	\$ 415,000	\$ 425,375	\$ 436,009	\$ 446,910	\$ 458,082	\$ 469,534	
	<i>Middle Schools</i>	370,000	379,250	388,731	398,450	408,411	418,621	
	<i>Elem Schools</i>	350,000	358,750	367,719	376,912	386,335	395,993	
	<i>Districtwide Staff</i>	15,000	15,375	15,683	15,996	16,316	16,642	
<b>Devices for Students and Staff Total:</b>		<b>\$ 1,150,000</b>	<b>\$ 1,178,750</b>	<b>\$ 1,208,142</b>	<b>\$ 1,238,267</b>	<b>\$ 1,269,144</b>	<b>\$ 1,300,791</b>	
<b>Technology Support &amp; Training</b>								
Support and training	Tech support and assistance for students and teachers							Digital learning coaches in Schools Implementation of District Security Tech support staff in schools
	Support of teachers in classroom and Personalized Learning	\$ 367,586	\$ 592,208	\$ 619,400	\$ 637,982	\$ 657,121	\$ 676,835	
	Security Implementation		65,000	133,000	136,990	141,100	145,333	
	Technology support	964,334	1,019,835	1,036,541	1,067,637	1,099,666	1,132,656	
<b>Technology Support and Training Total:</b>		<b>\$ 1,331,920</b>	<b>\$ 1,677,043</b>	<b>\$ 1,788,941</b>	<b>\$ 1,842,609</b>	<b>\$ 1,897,887</b>	<b>\$ 1,954,824</b>	
<b>Security</b>								
Cyber Security		\$ 175,000	\$ 179,375	\$ 182,962	\$ 186,622	\$ 190,354	\$ 194,161	Cyber security systems
Security Cameras		145,000	135,000	137,700	140,454	143,263	146,128	Security cameras
Building Access Control		135,000	81,762	123,421	125,294	127,102	128,838	Card access, notification, door control
Visitor Management		25,000	25,625	26,138	26,660	27,193	27,737	Visitor control/management system
<b>Security Total:</b>		<b>\$ 480,000</b>	<b>\$ 421,762</b>	<b>\$ 470,221</b>	<b>\$ 479,030</b>	<b>\$ 487,912</b>	<b>\$ 496,864</b>	
<b>Total Budgeted:</b>		<b>\$ 4,385,717</b>	<b>\$ 4,808,681</b>	<b>\$ 5,031,301</b>	<b>\$ 5,157,081</b>	<b>\$ 5,286,009</b>	<b>\$ 5,418,159</b>	

Please note: Including 5 years of a 10 year plan

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**CAPITAL RELATED BUDGET BY SITE**

<b>Building</b>		<b>Operating Capital</b>	<b>Operating Capital Technology</b>	<b>Operating Capital - B&amp;G/ Transportation</b>	<b>LTFM Health &amp; Safety</b>	<b>LTFM Deferred Maintenance</b>	<b>Construction Carver Addition</b>	<b>Capital Projects Technology</b>	<b>Capital Projects Construction</b>	<b>Total</b>
Elementary Schools	ELE	\$ 347,933	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 517,327	\$ 254,565	\$ 1,154,825
Bluff Creek Elem	BCE	7,226				-				7,226
Carver Elementary	CVR	8,271		203,148		-	2,625,319			2,836,738
Kindergarten Academy/La Academia	LAA	7,447				780,000				787,447
Chanhassen Elem	CHN	6,863				-				6,863
Clover Ridge Elem	CRE	7,995			50,000	-				57,995
Jonathan Elem	JES	7,507				40,000				47,507
Victoria Elem	VES	7,939			53,000	-				60,939
Middle Schools	MID	363,333	17,500			-		488,785	178,860	1,048,478
Chaska Middle East	CMSE	8,023				965,000				973,023
Chaska Middle West	CMSW	8,992				160,000				168,992
Pioneer Ridge Middle	PRMS	8,279				412,500				420,779
High Schools	HIGH	184,334	17,500			-		559,378	285,423	1,046,635
Chanhassen High	CNS	17,480		35,000		-				52,480
Chaska High	CHS	18,849		14,000		260,000				292,849
Integrated Arts Academy	IAA	2,732				-				2,732
Family Learning Center (former KC)	FLC	5,000		29,400		137,500				171,900
Transportation	TRANS			288,395		-				288,395
Victoria Field House	VFH					980,000				980,000
District wide	DW	81,186	961,774	71,000	605,220	2,782,000		1,239,740	1,507,223	7,248,143
<b>Total</b>		<b>\$ 1,099,389</b>	<b>\$ 1,031,774</b>	<b>\$ 640,943</b>	<b>\$ 708,220</b>	<b>\$ 6,517,000</b>	<b>\$ 2,625,319</b>	<b>\$ 2,805,230</b>	<b>\$ 2,226,071</b>	<b>\$ 17,653,945</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, snacks and catering 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 14 sites which include 12 district schools, South West Metro Intermediate District 288 and St. John's Lutheran School.

2022-23 lunch prices will not change from 2021-22:

<u>Lunch</u>		<u>Breakfast</u>	
Elementary	2.65	Student	1.70
Middle	2.85	Adult	2.25
High	3.05		
Adult	3.95		

Overall revenue is anticipated to decrease by almost \$1.9 million over the previous year. The federal waivers have provided free meals to student during the COVID-19 pandemic which positively impacted participation in both breakfast and lunch programs. Federal waivers were not extended into the 2022-23 school year; and therefore, the district anticipates participation to decline and return to pre-pandemic stage.

With the anticipated decline in participation, food and supply costs are expected to decrease by \$1.3 million.



## **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 of the school by 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.

In 2022-23, revenue is projected to increase over 2021-22 by 12.1% to \$9,369,961. Most of the Community Services programs were hit hard by the COVID-19 pandemic but are coming back.

Expenditures in 2022-23 are expected to increase by 10.1% to \$8,951,271 mostly due to salary and benefit increases per contract settlements.

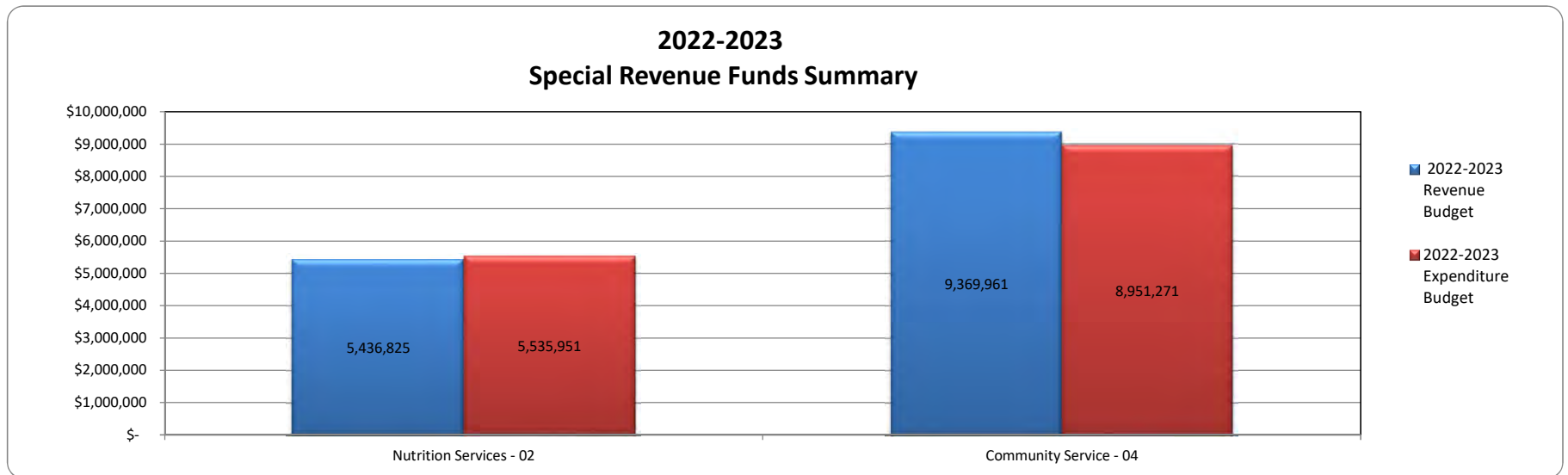
This budget is projected to have a net gain to the overall Community Service fund balance by \$418,690. This fund balance is well within the Community Service guidelines to maintain a minimum fund balance of 5% of expenditures.



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**SPECIAL REVENUE FUNDS - SUMMARY**

	<b>Actual Fund Balance 6/30/19</b>	<b>Actual Fund Balance 6/30/20</b>	<b>Actual Fund Balance 6/30/21</b>	<b>2021-2022 Revised Revenue Budget</b>	<b>2021-2022 Revised Expenditure Budget</b>	<b>Projected Fund Balance 6/30/22</b>	<b>2022-2023 Revenue Budget</b>	<b>2022-2023 Expenditure Budget</b>	<b>Projected Fund Balance 6/30/23</b>
Nutrition Services - 02	\$ 1,465,812	\$ 1,713,159	\$ 2,433,406	\$ 7,335,144	\$ 7,488,437	\$ 2,280,113	\$ 5,436,825	\$ 5,535,951	\$ 2,180,987
Community Service - 04	737,965	397,901	585,528	8,359,027	8,131,330	813,225	9,369,961	8,951,271	1,231,915
<b>Total</b>	<b>\$ 2,203,777</b>	<b>\$ 2,111,060</b>	<b>\$ 3,018,933</b>	<b>\$ 15,694,171</b>	<b>\$ 15,619,767</b>	<b>\$ 3,093,337</b>	<b>\$ 14,806,786</b>	<b>\$ 14,487,222</b>	<b>\$ 3,412,901</b>

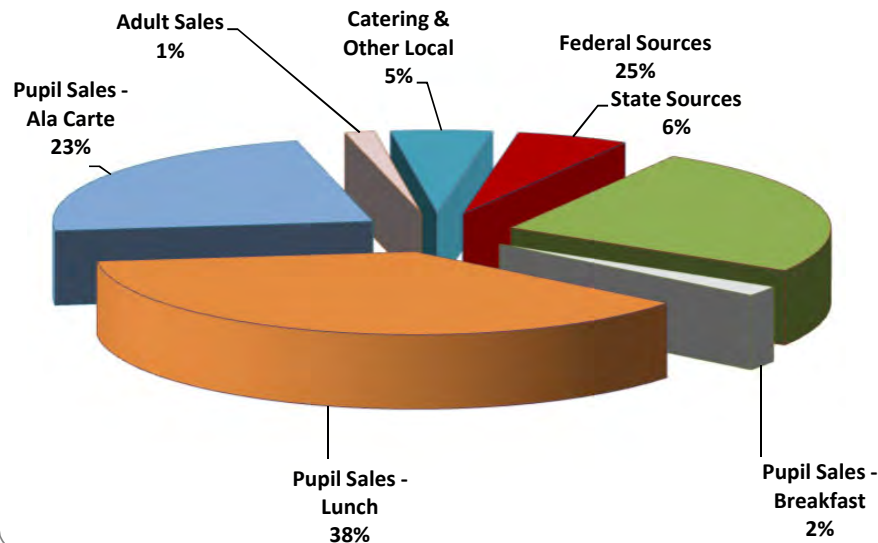


**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

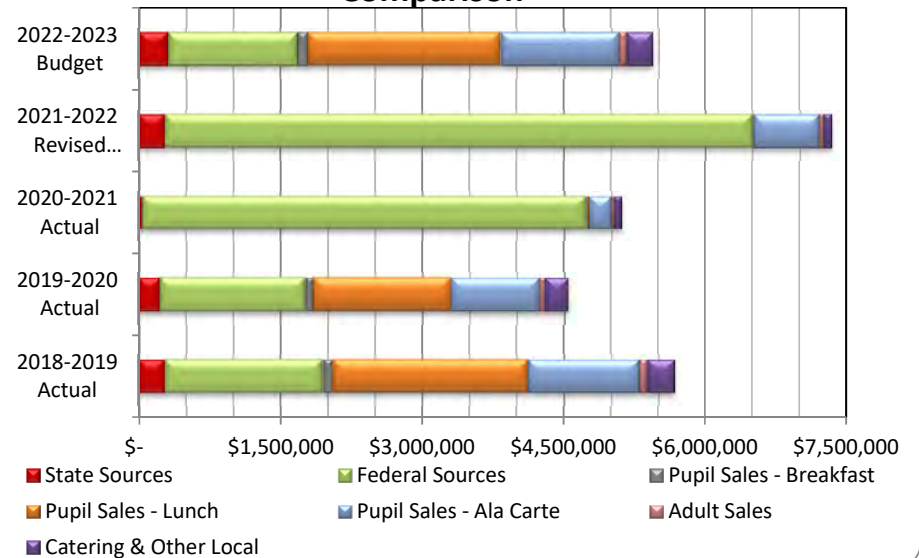
**NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Revised Budget	2022-2023 Budget	Amount Change	% Change
State Sources	\$ 276,952	\$ 222,625	\$ 33,577	\$ 275,000	\$ 308,825	\$ 33,825	12.30%
Federal Sources	1,678,212	1,543,009	4,707,267	6,228,612	1,370,950	(4,857,662)	-77.99%
Pupil Sales - Breakfast	93,515	76,446	864	2,500	107,225	104,725	4189.00%
Pupil Sales - Lunch	2,066,598	1,457,134	17,093	-	2,039,700	2,039,700	0.00%
Pupil Sales - Ala Carte	1,181,124	932,100	236,001	697,500	1,250,000	552,500	79.21%
Adult Sales	85,109	62,556	30,834	46,712	82,125	35,413	75.81%
Catering & Other Local	287,325	243,663	80,058	84,820	278,000	193,180	227.75%
<b>Total</b>	<b>\$ 5,668,835</b>	<b>\$ 4,537,533</b>	<b>\$ 5,105,692</b>	<b>\$ 7,335,144</b>	<b>\$ 5,436,825</b>	<b>\$ (1,898,319)</b>	<b>-25.88%</b>

**2022-2023 Nutrition Services Fund Revenue By Source**



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

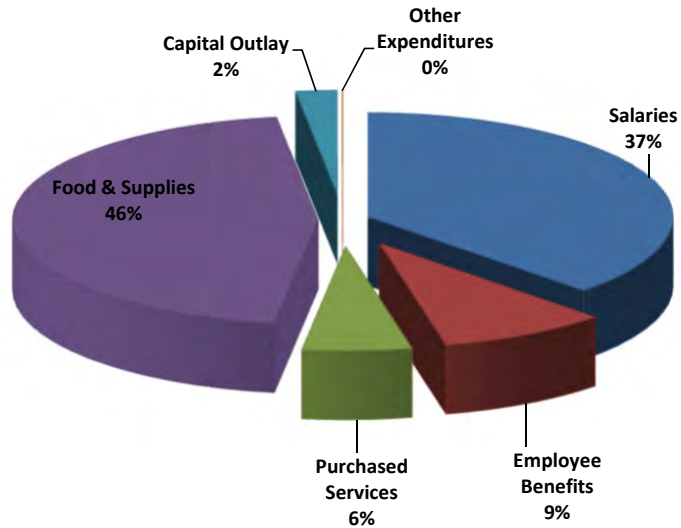


**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

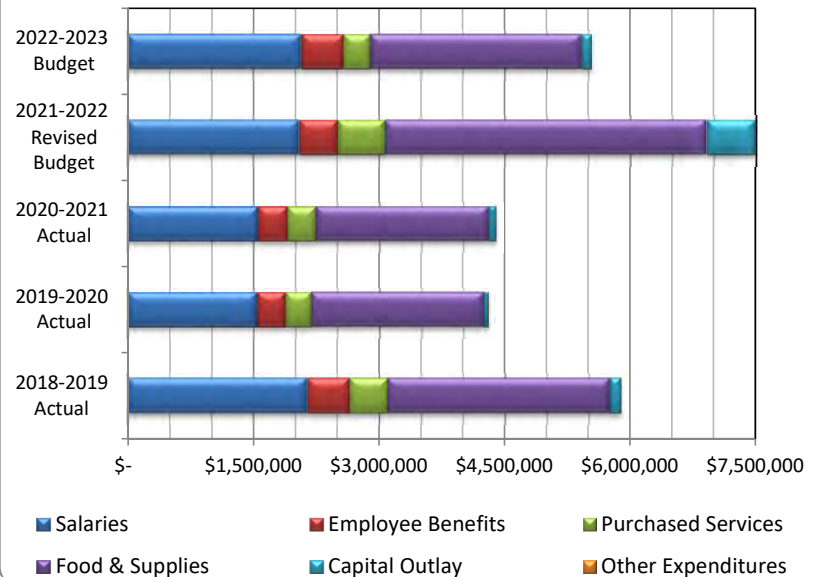
**NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 2,139,851	\$ 1,535,434	\$ 1,549,164	\$ 2,048,417	\$ 2,076,698	\$ 28,281	1.38%
Employee Benefits	503,447	340,887	348,472	457,036	497,428	40,392	8.84%
Purchased Services	453,143	306,951	342,402	566,618	320,425	(246,193)	-43.45%
Food & Supplies	2,651,645	2,055,064	2,063,351	3,841,805	2,520,400	(1,321,405)	-34.40%
Capital Outlay	130,034	51,033	81,499	574,293	120,000	(454,293)	-79.10%
Other Expenditures	719	817	559	268	1,000	732	273.13%
<b>Total</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 4,385,445</b>	<b>\$ 7,488,437</b>	<b>\$ 5,535,951</b>	<b>\$ (1,952,486)</b>	<b>-26.07%</b>

**2022-2023 Nutrition Services Fund Expense By Object**



**Nutrition Services Fund Expenditures  
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
110 Administration/Supervision	\$ 135,511	\$ 128,030	\$ 128,030	\$ 130,783	\$ 135,706
170 Non-Instructional Support	1,676,939	1,606,244	1,409,648	1,906,313	1,940,992
186 Stipend - Licensed	278	103	-	1,500	-
191 Severance	-	5,766	-	-	-
195 Salary Chargeback	315,512	(215,304)	-	-	-
199 Cash in Lieu of Benefits	11,611	10,595	11,485	9,821	-
210 FICA (Social Security & Medicare)	134,378	129,572	116,140	153,759	158,874
214 Public Employees Retirement (PERA)	129,763	126,266	114,047	150,705	155,751
220 Health Insurance	53,669	45,672	45,323	70,167	84,900
230 Life Insurance	1,302	1,287	1,093	1,706	421
235 Dental Insurance	955	754	1,494	983	696
240 Long-Term Disability	891	968	995	1,635	1,763
250 403B Match	9,088	7,138	8,713	9,879	10,695
270 Workers' Compensation	50,983	49,067	43,356	51,179	51,166
295 Benefits Chargeback	93,102	(39,982)	-	-	-
299 Other Employee Benefits	26,515	17,864	16,152	14,904	23,085
305 Consulting Fees/Fees for Services	97,228	32,199	37,814	51,550	35,850
320 Communications Services	1,650	1,740	1,050	540	2,000
329 Postage & Parcel Services	4,026	4,037	3,487	3,698	4,100
350 Repairs & Maintenance Services	135,342	104,644	110,678	97,388	109,000
360 Transportation Contracts	-	-	31,101	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

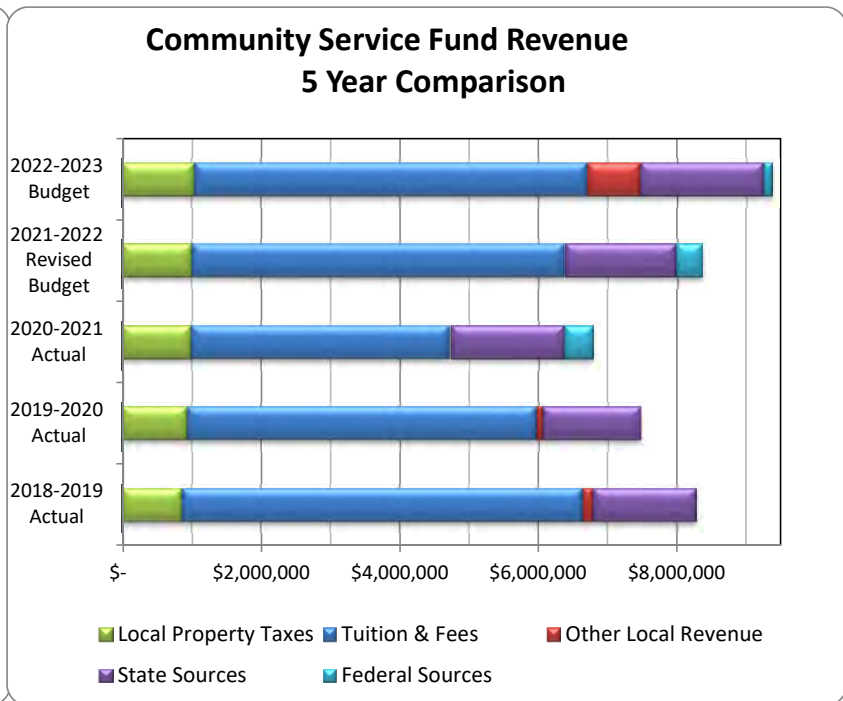
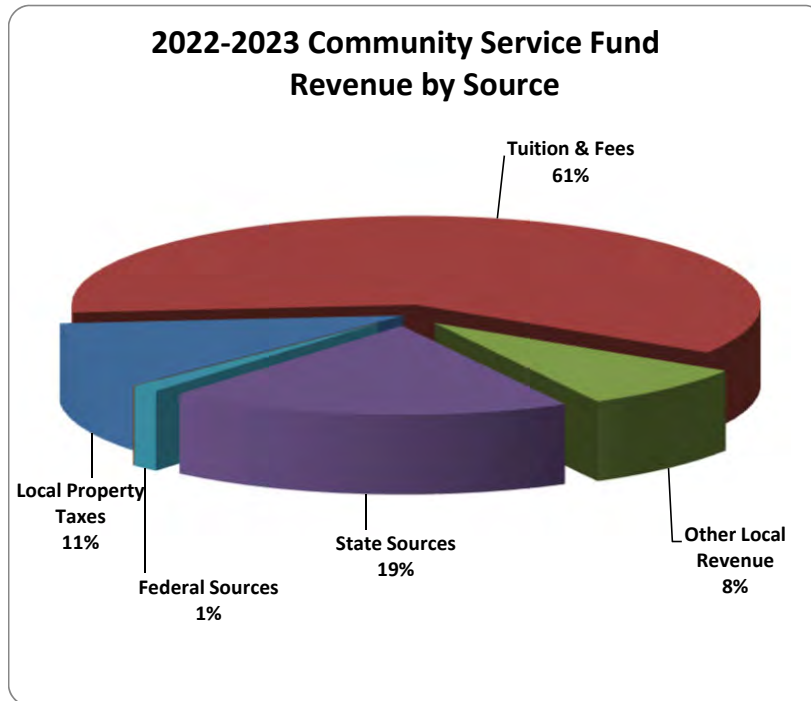
**NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE**

<b>Object Description</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
365 Transportation Chargebacks	-	149	689	671	200
366 Travel, Conventions and Conferences	16,228	12,579	3,774	10,893	17,625
398 Interdepartmental Services Chargeback	198,669	151,603	153,807	401,878	151,650
401 General Supplies	181,952	134,469	191,369	298,799	200,800
405 Software-Non Instructional	228	1,734	-	17,810	2,000
455 Technology Supplies Non-Instructional	-	-	-	20	-
490 Food	1,982,818	1,429,001	1,365,680	2,927,066	2,150,400
491 Commodities	331,024	355,640	370,650	382,799	-
495 Milk	155,622	134,219	135,652	215,311	167,200
530 Equipment	122,951	36,268	16,483	554,131	120,000
550 Vehicle	-	-	53,292	5,619	-
555 Technology Equipment Non-Instructional	7,083	14,765	11,724	14,543	-
820 Dues, Memberships, Licenses	719	817	559	268	1,000
<b>Total Nutrition Services Expenditures</b>	<b>\$ 5,878,839</b>	<b>\$ 4,290,186</b>	<b>\$ 4,385,445</b>	<b>\$ 7,488,437</b>	<b>\$ 5,535,951</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Local Property Taxes	\$ 861,844	\$ 938,624	\$ 993,904	\$ 1,004,848	\$ 1,040,424	\$ 35,576	3.5%
Tuition & Fees	5,782,362	5,031,284	3,733,229	5,370,173	5,660,000	289,827	5.4%
Other Local Revenue	141,770	82,574	6,686	6,000	765,000	759,000	12650.0%
State Sources	1,494,956	1,416,343	1,630,589	1,593,979	1,779,537	185,558	11.6%
Federal Sources	-	-	419,164	384,027	125,000	(259,027)	-67.5%
<b>Total</b>	<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$ 6,783,572</b>	<b>\$ 8,359,027</b>	<b>\$ 9,369,961</b>	<b>\$ 1,010,934</b>	<b>12.1%</b>





**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

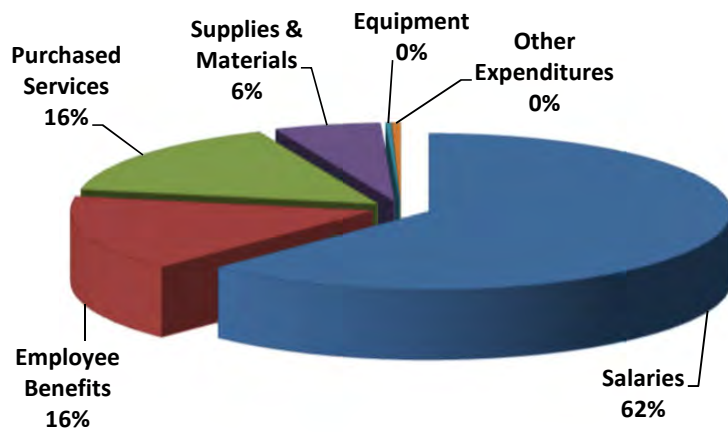
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Community Service Revenue by Program</b>						
505	General Comm Ed	\$ 372,301	\$ 366,214	\$ 339,373	\$ 329,523	\$ 340,812
700	Non Public Schools	574,322	544,365	707,291	681,609	788,054
511	Hooked on Books	11,680	4,653	-	1,000	5,000
512	Facilities	-	-	-	-	760,000
560	Adult Enrichment	62,119	56,976	31,080	54,000	48,000
563	Elementary Enrichment	474,663	437,997	313,155	641,111	550,000
570	Child Care	3,066,677	2,723,132	2,372,671	3,051,386	3,007,785
571	Preschool	493,508	441,364	321,353	390,000	500,000
575	All Day Preschool	1,155,474	982,366	922,627	1,030,580	1,250,000
580	Early Childhood Family Education	775,263	757,407	769,344	720,633	817,881
581	Pathway I - Preschool	40,306	9,583	8,778	-	-
582	Pathway II - School Readiness	46,068	28,980	43,958	51,195	51,000
583	Preschool Screening	42,245	42,120	42,120	35,000	34,000
584	School Readiness	-	-	52,624	203,607	125,000
585	Middle School Enrichment	210,127	209,224	118,808	241,982	206,377
586	High School Enrichment	403,086	376,355	296,839	446,832	379,077
592	School Readiness	314,285	307,068	317,801	317,751	312,343
593	Intervention Services	124,239	76,615	48,096	93,343	102,632
595	Adult Handicapped	114,569	104,405	77,656	69,475	92,000
<b>Total Community Service Revenue</b>		<b>\$ 8,280,932</b>	<b>\$ 7,468,825</b>	<b>\$ 6,783,572</b>	<b>\$ 8,359,027</b>	<b>\$ 9,369,961</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

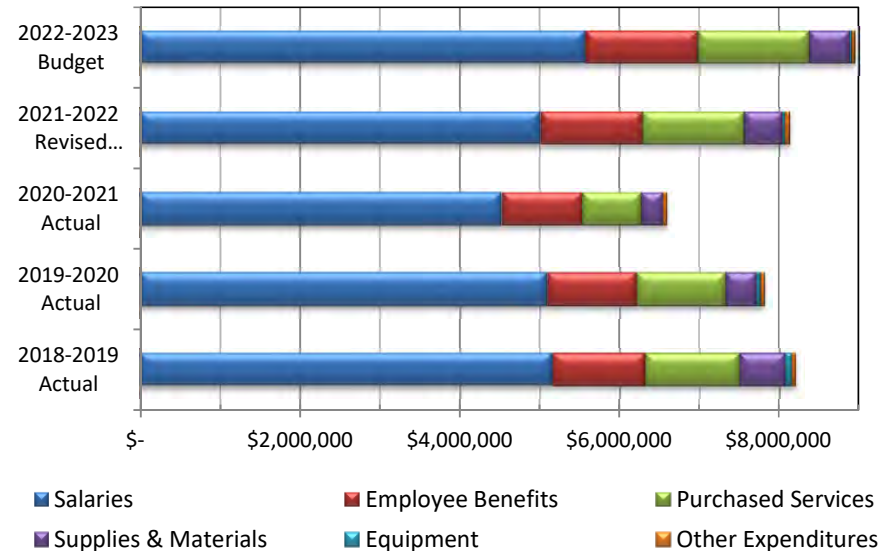
**COMMUNITY SERVICE - FUND 04 - EXPENDITURE SUMMARY**

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		Amount	%
	Actual	Actual	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget	Change	Change	
Salaries	\$ 5,161,488	\$ 5,092,662	\$ 4,532,187	\$ 5,015,098	\$ 5,574,682	\$ 559,584	11.16%					
Employee Benefits	1,157,143	1,115,275	998,371	1,270,027	1,404,520	134,493	10.59%					
Purchased Services	1,181,810	1,118,053	740,972	1,276,174	1,396,476	120,302	9.43%					
Supplies & Materials	570,425	383,383	272,489	475,828	509,214	33,386	7.02%					
Equipment	84,757	49,069	1,453	32,100	24,500	(7,600)	-23.68%					
Other Expenditures	52,231	50,448	50,473	62,103	41,879	(20,224)	-32.57%					
<b>Total</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,595,945</b>	<b>\$ 8,131,330</b>	<b>\$ 8,951,271</b>	<b>\$ 819,941</b>	<b>10.08%</b>					

**2022-2023 Community Service Fund Expenditures By Object**



**Community Service Fund Expenditures 5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

Object Description	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 404,305	\$ 334,726	\$ 321,088	\$ 259,126	\$ 401,790
120 Early Childhood Administration/Supervision	63,029	71,765	60,571	68,717	70,738
140 Licensed Classroom Teacher	781,777	808,469	699,934	854,692	1,037,246
141 Non-Licensed Classroom Personnel	2,144,965	2,167,908	1,833,532	1,886,525	2,044,405
143 Licensed Instructional Support	-	-	32,540	28,851	-
144 Non-Licensed Instructional Support	6,344	5,026	6,066	-	-
145 Substitute Teacher Salaries	8,950	10,202	3,240	715	-
146 Substitute Non-Licensed	7,354	5,789	1,814	-	-
154 School Nurse	6,490	7,523	2,866	3,455	3,300
155 Licensed Nursing Services	123,896	136,887	135,565	122,923	154,876
165 School Counselor	221,632	227,600	253,606	264,471	307,297
170 Non-Instructional Support	1,126,679	1,090,245	920,442	1,139,581	1,232,530
185 Other Licensed Salary Payments	173,237	119,914	90,664	115,150	97,500
186 Other Non-Licensed Salary Payments	80,174	79,596	120,863	246,445	225,000
191 Severance	-	11,610	32,946	-	-
199 Cash in Lieu of Benefits	12,654	15,404	16,451	24,447	-
210 FICA (Social Security & Medicare)	381,091	378,919	331,970	381,366	426,469
214 Public Employees Retirement (PERA)	245,320	235,881	203,274	260,328	294,005
218 Teacher Retirement (TRA)	117,208	120,710	115,207	121,686	141,489
220 Health Insurance	330,607	299,423	277,112	396,143	445,224
230 Life Insurance	4,478	4,489	3,258	2,663	2,017
235 Dental Insurance	13,612	14,230	13,409	14,773	1,555

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
240 Long-Term Disability	3,419	4,977	4,250	4,876	5,884
250 403B Match	25,018	28,332	26,534	58,112	69,812
251 Employer Health Arrangements (HSA, FSA)	7,704	7,666	6,813	13,608	211
270 Workers' Compensation	21,292	19,038	16,543	16,472	17,854
280 Unemployment Compensation	7,395	1,609	-	-	-
303 Consulting Fees/Fees for Services - Federal	-	-	9,200	117,560	-
305 Consulting Fees/Fees for Services	773,184	750,362	554,206	744,346	682,929
320 Communications Services	16,098	15,317	8,947	11,240	8,620
329 Postage & Parcel Services	9,573	9,126	11,457	11,614	10,750
330 Utilities	-	-	475	3,000	-
350 Repairs & Maintenance Services	2,136	6,405	1,916	4,500	2,500
360 Transportation Contracts	54,483	38,773	716	22,700	37,200
365 Transportation Chargebacks	37,601	20,636	60	70,543	47,400
366 Travel, Conventions and Conferences	44,211	35,422	5,957	42,841	41,257
369 Entry Fees/Student Travel	102,894	102,531	17,579	104,600	109,000
335 Operating Leases or Rentals	4,730	3,305	-	7,800	3,500
380 Short-Term Leases for Computer or other Techr	-	-	2,028	-	-
391 Payments to other MN Schools	36	-	-	-	-
398 Interdepartmental Services Chargeback	136,862	136,177	128,431	135,430	453,320
401 General Supplies	86,244	32,583	11,963	44,960	41,350
405 Software-Non Instructional	30	610	630	2,100	600
406 Software-Instructional	-	-	-	-	-

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Object Description</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 Budget</b>
430 Instructional Supplies	133,457	83,987	54,015	125,075	129,700
440 Fuel	61	-	51	1,500	1,500
460 Textbooks and Workbooks	136,167	88,326	138,870	176,223	190,939
465 Technology Devices Non-Instructional	-	897	-	3,200	8,100
490 Food	214,466	176,980	66,961	122,770	137,025
530 Equipment	55,900	39,281	840	8,000	10,500
555 Technology Equipment Non-Instructional	28,857	9,787	613	21,100	14,000
560 Principal on Long-Term Computer or Tech Lease	-	-	-	3,000	-
820 Dues, Memberships, Licenses	4,308	4,774	2,232	4,300	4,400
895 Federal Indirect Costs	27,357	25,913	31,315	31,392	37,479
891 TRA and PERA Special Pension Expense	20,566	19,760	15,316	-	-
898 Scholarships	-	-	1,610	26,411	-
<b>Total Community Services Expenditures</b>	<b>\$ 8,207,854</b>	<b>\$ 7,808,889</b>	<b>\$ 6,595,945</b>	<b>\$ 8,131,330</b>	<b>\$ 8,951,271</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

		2018-2019		2019-2020		2020-2021		2021-2022	
		Actual		Actual		Actual		Revised Budget	2022-2023 Budget
<b>Community Service Expenditures by Program</b>									
350	Non Public - Health	\$ 159,746	\$	165,149	\$	184,381	\$	164,047	\$ 204,285
353	Non Public - Guidance	281,904		290,705		326,005		341,339	392,830
590	Non Public - Textbooks	136,167		88,326		138,870		176,223	190,939
505	General Comm Ed	512,442		453,538		306,982		355,700	374,813
511	Hooked on Books	10,386		11,889		2,059		10,000	5,000
512	Facilities	-		-		-		352,755	671,620
560	Adult Enrichment	55,839		57,815		29,317		46,085	44,012
563	Elementary Enrichment	452,206		373,636		378,940		564,547	516,740
570	Child Care	2,813,470		2,784,666		2,324,187		2,652,590	2,739,025
571	Half Day Preschool	484,253		453,419		314,080		370,609	495,599
575	All Day Preschool	1,169,450		965,549		843,048		1,109,070	1,230,252
580	Early Childhood Family Education	727,693		896,399		686,774		651,072	814,058
582	Pathways	61,038		58,936		59,364		61,086	51,000
583	Preschool Screening	30,806		48,772		65,855		38,146	33,562
584	School Readiness Plus	-		-		52,624		203,607	125,309
585	Middle School Enrichment	202,906		170,363		122,676		179,996	187,305
586	High School Enrichment	382,904		355,091		321,742		384,786	376,592
592	School Readiness	288,282		297,618		298,692		313,504	312,359
593	Intervention Services	325,205		249,224		79,944		98,149	94,471
595	Adult Handicapped	113,156		87,794		60,407		58,019	91,500
<b>Total Community Service Expenditures</b>		<b>\$ 8,207,854</b>	<b>\$</b>	<b>7,808,889</b>	<b>\$</b>	<b>6,595,945</b>	<b>\$</b>	<b>8,131,330</b>	<b>\$ 8,951,271</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

<b>Summary by Program</b>		<b>2022-23 Budgeted Revenue</b>		<b>2022-23 Budgeted Expense</b>		<b>Variance</b>
505	General Comm Ed	\$	340,812	\$	374,813	\$ (34,001)
700	Non Public School		788,054		788,054	-
511	Hooked on Books		5,000		5,000	-
512	Facility Rental		760,000		671,620	88,380
560	Adult Enrichment		48,000		44,012	3,988
563	Elementary Enrichment		550,000		516,740	33,260
570	Child Care		3,007,785		2,739,025	268,760
571	Preschool		500,000		495,599	4,401
575	All Day Preschool		1,250,000		1,230,252	19,748
580	Early Childhood Family Education		817,881		814,058	3,823
582	Pathways		51,000		51,000	-
583	Preschool Screening		34,000		33,562	438
584	School Readiness Plus		125,000		125,309	(309)
585	Middle School Enrichment		206,377		187,305	19,072
586	High School Enrichment		379,077		376,592	2,485
592	School Readiness		312,343		312,359	(16)
593	Intervention (Outreach)		102,632		94,471	8,161
595	Adult Handicapped		92,000		91,500	500
<b>Total Community Service</b>		<b>\$</b>	<b>9,369,961</b>	<b>\$</b>	<b>8,951,271</b>	<b>\$ 418,690</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 are two active construction funds; Capital Projects (61) and Construction Fund (62).

### **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 was 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, a multi-purpose facility located at Chaska Middle School East and deferred maintenance projects at multiple sites. No funds are budgeted in 2022-23 as all bond funds were spent by June 30, 2020.

### **Construction Fund (62) – Carver Elementary Addition**

The Construction Fund is used to record revenue and expenditures associated with the addition to Carver Elementary school. The district sold certificates of participation in August of 2021. The total cost of proposed projects was \$9,125,649. Certificates will be expended until 2042.

### **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 LTFM 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 2022-23 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 postemployment 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  
2022-2023 BUDGET**

**OTHER FUNDS - SUMMARY**

	Actual Fund Balance 6/30/19	Actual Fund Balance 6/30/20	Actual Fund Balance 6/30/21	2021-2022 Revised Revenue Budget	2021-2022 Revised Expenditure Budget	Projected Fund Balance 6/30/22	2022-2023 Revenue Budget	2022-2023 Expenditure Budget	Projected Fund Balance 6/30/23
<b>Construction</b>									
Capital Projects - 61	\$ 189,999	\$ 397,482	\$ 387,994	\$ 2,801,805	\$ 2,801,805	\$ 387,994	\$ 2,226,071	\$ 2,226,071	\$ 387,994
Construction (Ref 19, COPS)	323,817	-	-	9,125,649	6,500,630	2,625,019	300	2,625,319	-
<b>Total Construction</b>	<b>\$ 513,816</b>	<b>\$ 397,482</b>	<b>\$ 387,994</b>	<b>\$ 11,927,454</b>	<b>\$ 9,302,435</b>	<b>\$ 3,013,013</b>	<b>\$ 2,226,371</b>	<b>\$ 4,851,390</b>	<b>\$ 387,994</b>
<b>Debt Service</b>									
Debt Service - 07	\$ 3,478,347	\$ 4,440,843	\$ 4,114,284	\$ 17,364,669	\$ 18,356,495	\$ 3,122,458	\$ 17,364,743	\$ 16,329,515	\$ 4,157,686
Refunding Debt	-	-	46,163,321	500,000	14,357,920	32,305,401	-	32,305,401	-
<b>Total Debt Service</b>	<b>\$ 3,478,347</b>	<b>\$ 4,440,843</b>	<b>\$ 50,277,605</b>	<b>\$ 17,864,669</b>	<b>\$ 32,714,415</b>	<b>\$ 35,427,859</b>	<b>\$ 17,364,743</b>	<b>\$ 48,634,916</b>	<b>\$ 4,157,686</b>
<b>Proprietary/Internal Service</b>									
Self Insured Dental Fund - 20	\$ 303,401	\$ 442,034	\$ 424,967	\$ 706,230	\$ 720,000	\$ 411,197	\$ 735,980	\$ 750,000	\$ 397,177
Self Insured Health Fund - 21	5,910,865	6,216,300	7,087,332	9,261,363	9,881,935	6,466,760	9,912,968	10,206,968	6,172,760
Self Insured Chrome Book-22	30,709	47,525	51,791	20,025	20,000	51,816	22,025	22,025	51,816
<b>Total Proprietary/Internal Service</b>	<b>\$ 6,244,975</b>	<b>\$ 6,705,860</b>	<b>\$ 7,564,090</b>	<b>\$ 9,987,618</b>	<b>\$ 10,621,935</b>	<b>\$ 6,929,773</b>	<b>\$ 10,670,973</b>	<b>\$ 10,978,993</b>	<b>\$ 6,621,753</b>
<b>Fiduciary</b>									
Custodial Trust - 18	\$ 26,090	\$ 51,832	\$ 76,879	\$ 70,075	\$ 45,000	\$ 101,954	\$ 45,050	\$ 45,000	\$ 102,004
Employee Benefit Trust - 10	220,002	245,029	-	-	-	-	-	-	-
OPEB Irrevocable Trust - 45	6,580,976	6,316,547	7,381,317	300,000	418,386	7,262,931	300,000	508,685	7,054,246
<b>Total Fiduciary</b>	<b>\$ 6,827,068</b>	<b>\$ 6,613,408</b>	<b>\$ 7,458,196</b>	<b>\$ 370,075</b>	<b>\$ 463,386</b>	<b>\$ 7,364,885</b>	<b>\$ 345,050</b>	<b>\$ 553,685</b>	<b>\$ 7,156,250</b>
<b>Total Other Funds</b>	<b>\$ 17,064,205</b>	<b>\$ 18,157,593</b>	<b>\$ 65,687,884</b>	<b>\$ 40,149,816</b>	<b>\$ 53,102,171</b>	<b>\$ 52,735,529</b>	<b>\$ 30,607,137</b>	<b>\$ 65,018,984</b>	<b>\$ 18,323,682</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Capital Projects Revenue</b>						
001	Property Tax	\$ 1,980,000	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,226,071
092	Interest	6,270	-	-	-	-
<b>Total Capital Projects Revenue</b>		<b>\$ 1,986,270</b>	<b>\$ 2,240,510</b>	<b>\$ 2,481,507</b>	<b>\$ 2,801,805</b>	<b>\$ 2,226,071</b>
<b>Capital Projects Expense</b>						
100	Salaries	\$ 682,217	\$ 872,803	\$ 751,605	\$ 1,228,188	\$ 781,624
200	Benefits	155,052	209,352	213,151	354,375	254,917
300	Purchased Services	122,909	25,706	6,138	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	1,198,341	925,166	1,520,100	1,219,242	1,189,530
800	Other Expenditures	-	-	-	-	-
<b>Total Capital Projects Expenditure</b>		<b>\$ 2,158,519</b>	<b>\$ 2,033,027</b>	<b>\$ 2,490,995</b>	<b>\$ 2,801,805</b>	<b>\$ 2,226,071</b>

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

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Capital Projects Revenue</b>						
001	Property Tax	\$ 1,791,364	\$ 1,836,000	\$ 1,904,210	\$ 2,006,876	\$ 2,805,230
<b>Total Capital Projects Revenue</b>		<b>\$ 1,791,364</b>	<b>\$ 1,836,000</b>	<b>\$ 1,904,210</b>	<b>\$ 2,006,876</b>	<b>\$ 2,805,230</b>
<b>Capital Projects Expense</b>						
100	Salaries	\$ 62,287	\$ 48,030	\$ 184,735	\$ 48,544	\$ 601,629
200	Benefits	9,725	7,886	50,150	14,439	160,599
300	Purchased Services	29,142	185,789	189,489	104,384	105,000
400	Supplies & Materials	3,337	59,966	5,348	137,100	373,031
500	Equipment	1,631,318	1,533,705	1,455,958	1,702,409	1,564,971
800	Other Expenditures	-	-	-	-	-
<b>Total Capital Projects Expenditure</b>		<b>\$ 1,735,810</b>	<b>\$ 1,835,376</b>	<b>\$ 1,885,680</b>	<b>\$ 2,006,876</b>	<b>\$ 2,805,230</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  
2022-2023 BUDGET**

**REFERENDUM 2015 - CONSTRUCTION & DEFERRED MAINTENANCE**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Referendum 2015 Revenue</b>						
631	Sales of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
625	Insurance Recovery	66,936	-	-	-	-
397	TRA & PERA Special Funding	2,257	2,762	-	-	-
092	Interest	48,250	6,327	-	-	-
099	Miscellaneous Revenue	1,338	25,892	-	-	-
<b>Total Referendum 2015 Revenue</b>		<b>\$ 118,781</b>	<b>\$ 34,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Referendum 2015 Expense</b>						
100	Salaries	\$ 561	\$ -	\$ -	\$ -	\$ -
200	Benefits	45	-	-	-	-
300	Purchased Services	1,326,133	40,558	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	536,829	315,478	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	2,257	2,762	-	-	-
<b>Total Referendum 2015 Expenditure</b>		<b>\$ 1,865,825</b>	<b>\$ 358,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**CONSTRUCTION FUND - CARVER ELEMENTARY ADDITION**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Construction Revenue</b>						
092	Interest	\$ -	\$ -	\$ -	\$ 630	\$ 300
635	Sale of COPs	-	-	-	9,125,019	-
<b>Total Construction Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,125,649</b>	<b>\$ 300</b>
<b>Construction Expense</b>						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	1,300,000	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	-	-	-	5,200,630	2,625,319
<b>Total Construction Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500,630</b>	<b>\$ 2,625,319</b>

*Funded with Certificates of Participation*

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**DEBT SERVICE - FUND 07**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Debt Service Revenue</b>						
001	Property Taxes	\$ 17,028,133	\$ 18,755,338	\$ 17,627,019	\$ 17,140,794	\$ 17,133,743
092	Interest Income	198,971	131,434	(54,668)	575,000	131,000
200	Other State Revenues	146,894	129,418	125,958	-	100,000
317	Long-Term Facility Aid	174,269	206,548	159,791	148,875	-
631	Sale of Bonds Proceeds	-	-	46,646,556	-	-
<b>Total Debt Service Revenue</b>		<b>\$ 17,548,266</b>	<b>\$ 19,222,738</b>	<b>\$ 64,504,657</b>	<b>\$ 17,864,669</b>	<b>\$ 17,364,743</b>
<b>Debt Service Expenditures</b>						
710	Principal Payments on Bonds	\$ 11,885,000	\$ 12,385,000	\$ 12,895,000	\$ 12,745,000	\$ 12,435,000
720	Interest on Bonds	6,372,700	5,869,600	5,352,400	4,818,300	3,871,900
730	Principal-Equip Certificates	-	-	-	700,000	840,000
740	Interest-Equip Certificates	-	-	-	48,756	89,016
790	Service Charges	9,725	5,642	420,495	44,439	9,000
920	Bond Refunding Payments	-	-	-	14,357,920	31,390,000
<b>Total Debt Service Expenditures</b>		<b>\$ 18,267,425</b>	<b>\$ 18,260,242</b>	<b>\$ 18,667,895</b>	<b>\$ 32,714,415</b>	<b>\$ 48,634,916</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 the 2012A bonds were called for redemption on February 1, 2022. The 2013A call date is February 1, 2023 (2013A). This refunding provided a cash flow savings of \$2,570,500.*



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**COMPONENTS OF GENERAL LONG-TERM DEBT**

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2022 Projected Principal Outstanding	Due 2022-23
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	65,815,000	2024	\$ 42,290,000	\$ 36,725,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	53,515,000	2,775,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	44,080,000	4,325,000
2021B GO Equipment Certificates	Bond	1.45%	6,839,000	2029	6,139,000	840,000
					<u>146,024,000</u>	<u>44,665,000</u>
Bond Premiums					12,975,352	
2021A Certificates of Participation	COP		8,435,000	2042	8,435,000	230,000
Total Long-Term Debt					<u>\$ 167,434,352</u>	<u>\$ 44,895,000</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 \$1,425,434,874.

unaudited data

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**SELF FUNDED DENTAL INSURANCE TRUST - FUND 20**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Insurance Revenue</b>						
092	Interest Income	\$ 2,093	\$ 1,906	\$ 301	\$ 350	\$ 300
099	Miscellaneous Revenue	691,024	720,828	710,880	705,880	735,680
<b>Total Self Funded Dental Revenue</b>		<b>\$ 693,117</b>	<b>\$ 722,734</b>	<b>\$ 711,180</b>	<b>\$ 706,230</b>	<b>\$ 735,980</b>
<b>Self Funded Insurance Expenditures</b>						
220/305	Claims & Administrative Services	\$ 701,856	\$ 584,102	\$ 728,248	\$ 720,000	\$ 750,000
<b>Total Self Funded Dental Expenditures</b>		<b>\$ 701,856</b>	<b>\$ 584,102</b>	<b>\$ 728,248</b>	<b>\$ 720,000</b>	<b>\$ 750,000</b>

**SELF FUNDED HEALTH INSURANCE TRUST - FUND 21**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Health Revenue</b>						
092	Interest Income	\$ 156,617	\$ 102,566	\$ 5,753	\$ 5,500	\$ 10,000
099	Miscellaneous Revenue	9,124,034	9,400,046	9,244,071	9,255,863	9,902,968
<b>Total Self Funded Health Revenue</b>		<b>\$ 9,280,652</b>	<b>\$ 9,502,612</b>	<b>\$ 9,249,824</b>	<b>\$ 9,261,363</b>	<b>\$ 9,912,968</b>
<b>Self Funded Health Expenditures</b>						
100	Wellness Coordination	\$ -	\$ -	\$ -	\$ -	\$ -
220	Premiums - Stop Loss/Administration	923,428	1,267,048	1,135,335	1,197,848	1,150,000
305	Claims Paid	8,902,090	7,926,697	7,239,796	8,684,087	9,052,938
401	General Supplies	-	-	-	-	30
800	ACA Fees	3,206	3,432	3,661	-	4,000
<b>Total Self Funded Health Expenditures</b>		<b>\$ 9,828,725</b>	<b>\$ 9,197,177</b>	<b>\$ 8,378,792</b>	<b>\$ 9,881,935</b>	<b>\$ 10,206,968</b>

**SELF FUNDED CHROMEBOOK INSURANCE - FUND 22**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Self Funded Chromebook Insurance Revenue</b>						
092	Interest	\$ 105	\$ 200	\$ 30	\$ 25	\$ 25
099	Miscellaneous Revenue	39,212	19,297	14,108	20,000	22,000
<b>Total Self Funded Chromebook Revenue</b>		<b>\$ 39,317</b>	<b>\$ 19,497</b>	<b>\$ 14,138</b>	<b>\$ 20,025</b>	<b>\$ 22,025</b>
<b>Self Funded Chromebook Insurance Expenditures</b>						
401	Repair Parts	\$ 10,605	\$ 2,680	\$ 9,872	\$ 20,000	\$ 22,025
<b>Total Self Funded Chromebook Expenditures</b>		<b>\$ 10,605</b>	<b>\$ 2,680</b>	<b>\$ 9,872</b>	<b>\$ 20,000</b>	<b>\$ 22,025</b>

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**SCHOLARSHIP TRUST - FUND 08**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Scholarship Trust Revenue</b>						
092	Interest	\$ 1,090	\$ 742	\$ -	\$ -	\$ -
096	Gifts/Bequests	120,882	30,000	-	-	-
<b>Total Scholarship Trust Revenue</b>		<b>\$ 121,972</b>	<b>\$ 30,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Scholarship Trust Expenditures</b>						
398	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
898	Scholarships	95,882	(37,006)	-	-	-
<b>Total Scholarship Trust Expenditures</b>		<b>\$ 95,882</b>	<b>\$ (37,006)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CUSTODIAL FUND - FUND 18**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Custodial Revenue</b>						
092	Interest	\$ -	\$ 97	\$ 80	\$ 100	\$ 75
096	Gifts/Bequests	-	83,185	160,644	69,975	44,975
619	Fundraising Costs (Contra Revenue)	-	(8,157)	(5,485)	-	-
620	Fund Raising Revenue	-	8,157	5,485	-	-
<b>Total Custodial Revenue</b>		<b>\$ -</b>	<b>\$ 83,282</b>	<b>\$ 160,724</b>	<b>\$ 70,075</b>	<b>\$ 45,050</b>
<b>Custodial Expenditures</b>						
398	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
898	Scholarships	-	125,288	83,845	45,000	45,000
<b>Total Custodial Expenditures</b>		<b>\$ -</b>	<b>\$ 125,288</b>	<b>\$ 83,845</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>

*With GASB Statement No. 84-Fiduciary Activities and the accounting for private purpose trust funds changed, the Scholarship Fund was combined with the Custodial Fund.*

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**EMPLOYEE BENEFIT TRUST - FUND 10**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>Employee Trust Revenue</b>						
092	Interest Income	\$ 1,447	\$ 1,338	\$ -	\$ -	\$ -
099	Miscellaneous Revenue	574,066	575,648	-	-	-
<b>Total Employee Benefit Revenue</b>		<b>\$ 575,513</b>	<b>\$ 576,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employee Trust Expenditures</b>						
305	Consulting Fees/Services	\$ 539,956	\$ 551,960	\$ -	\$ -	\$ -
<b>Total Employee Trust Expenditures</b>		<b>\$ 539,956</b>	<b>\$ 551,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*With GASB Statement No. 84-Fiduciary Activities and the accounting for private purpose trust funds changed, the Employee Benefit Trust Fund was merged into the General Fund.*

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**OPEB IRREVOCABLE TRUST - FUND 45**

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
		Actual	Actual	Actual	Revised Budget	Budget
<b>OPEB Trust Revenue</b>						
092	Interest Income	\$ 414,913	\$ 392,527	\$ 1,371,101	\$ 300,000	\$ 300,000
	<b>Total OPEB Trust Revenue</b>	<b>\$ 414,913</b>	<b>\$ 392,527</b>	<b>\$ 1,371,101</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>OPEB Trust Expenditures</b>						
220	Health Insurance	\$ 340,657	\$ 652,767	\$ 302,253	\$ 418,386	\$ 504,685
305	Contracted Services	3,853	4,189	4,078	-	4,000
	<b>Total OPEB Trust Expenditures</b>	<b>\$ 344,510</b>	<b>\$ 656,956</b>	<b>\$ 306,331</b>	<b>\$ 418,386</b>	<b>\$ 508,685</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, 2021, the fiduciary net position in the irrevocable trust totaled \$7,381,241 which is 83% 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  
2022-2023 BUDGET**

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## **STUDENT ENROLLMENT**

### **Enrollment Projection Methodology**

During 2021-22 school year, Eastern Carver County Schools (ECCS) used local methodology to project enrollment for the 2022-23 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 has been used for multiple years. 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 years, the COVID-19 pandemic has had a significant impact on enrollment for the past two years. 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 and 2021-22 school years 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 and 2021-22 school

## EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

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years 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 mobility ratio to use for modeling.

Multiple estimates of projected five year enrollment for grades K-12 were modeled. One model (pause) used the five-year average birth to kindergarten and mobility ratios that included the 2020-21 and 2021-22 school year. The projected numbers were low because enrollment loss during COVID decreased both ratios. The second model used one year of projected enrollment numbers from the first model (pause) and the next four years from the second (go) model. The third model (go) used the average birth to kindergarten and mobility ratios from the five years prior to COVID.

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.

Given health and safety strategies in schools like masks and virtual learning were ending during the 2021-22 school year, it was determined that using the trend from prior to COVID was most reasonable for projecting enrollment. Therefore, ECCS projected enrollment based on the "go" model. 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  
2022-2023 BUDGET**

**ENROLLMENT BY GRADE BY YEAR**

<b>Grade</b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>2021-22</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)	153	161	126	118	60	60	60
K	755	784	694	701	728	795	753
1	714	722	716	653	664	740	757
2	717	732	689	701	662	683	759
3	678	730	694	673	706	685	699
4	655	682	685	679	671	723	691
5	726	658	651	662	667	683	729
6	732	733	633	668	677	695	694
7	719	741	714	635	679	683	707
8	710	735	718	723	648	693	697
9	836	760	744	760	795	712	761
10	800	823	754	748	766	795	717
11	762	793	818	760	760	759	787
12	838	801	840	830	749	716	733
12+ (2)	31	35	24	37	20	20	20
<b>Total</b>	<b>9,826</b>	<b>9,890</b>	<b>9,500</b>	<b>9,348</b>	<b>9,252</b>	<b>9,442</b>	<b>9,564</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  
2022-2023 BUDGET**

**STANDARDIZED TESTING AND GRADUATION RATES  
Assessment and Student Achievement**

	2018	2019	2020	2021
State Standardized Tests			(2)	
MCA Reading (1)				
Grade 3	65.9%	64.3%	na	58.0%
Grade 4	68.8%	65.3%	na	62.0%
Grade 5	77.3%	77.0%	na	70.7%
Grade 6	72.4%	69.6%	na	66.1%
Grade 7	62.9%	65.2%	na	61.1%
Grade 8	70.9%	63.9%	na	50.9%
Grade 10	63.3%	67.2%	na	61.4%
MCA Math (1)				
Grade 3	75.4%	76.8%	na	72.2%
Grade 4	69.1%	70.3%	na	66.4%
Grade 5	59.9%	60.1%	na	51.1%
Grade 6	57.1%	54.7%	na	37.6%
Grade 7	56.7%	56.2%	na	46.2%
Grade 8	64.8%	55.2%	na	41.1%
Grade 11	60.6%	55.8%	na	48.9%
MCA Science (1)				
Grade 5	66.6%	66.5%	na	60.3%
Grade 8	46.9%	45.1%	na	32.5%
Grade HS	61.4%	66.3%	na	60.1%
ACT				
ISD #112 Average Composite Score (3)	22.9	22.6	22.4	23.1
State Average Composite Score	21.3	21.4	na	21.6
Graduation Data				
District graduation rates	94.9%	92.1%	92.3%	91.9%
State graduation rates	83.2%	83.7%	83.8%	83.3%
Drop-out Data				
District drop-out rates	1.3%	1.7%	1.2%	1.5%
State drop-out rates	4.6%	4.4%	3.7%	4.0%

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

(3) FY21 data includes Chanhassen High score of 23.1; and Chaska High score of 23.1

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  
2022-2023 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%
2021	9,356	749,959	4,335	173	46.3%	6,201	0.8%	461	0.1%	-	0.0%	743,297	99.1%

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
2023	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  
2022-23 BUDGET**

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

<b>Employee by Program Series</b>	<b>Contract Group</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Actual</b>	<b>2021-2022 Revised Budget</b>	<b>2022-2023 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	13.2	13.3	13.3	13.3	12.8
Other Administration	Director, Manager	0.5	0.7	0.7	0.8	0.9
Other Support Staff	Clerical, Professional Technical	13.6	13.7	13.6	13.7	13.7
<b>Support Services</b>						
Other Administration	Director, Manager	6.1	6.5	6.5	6.9	10.1
Other Support Staff	Clerical, Professional Technical	17.3	16.3	17.0	16.6	16.6
<b>Student Instruction and Support</b>						
K-12 Teacher	Teacher	497.6	503.4	465.5	436.2	449.3
Coaches: Digital Learning, Personalized Learning and Instructional	Teacher	26.6	26.2	18.0	20.2	23.2
Media/Librarian	Teacher	12.6	12.5	12.5	12.5	12.5
Paraprofessionals	Paraprofessionals (Para)	38.2	36.7	34.3	34.8	34.3
Tech Associate	Paraprofessionals (Para)	3.1	0.0	0.0	0.0	0.0
Assistant Principal	Principals	6.0	6.0	6.0	6.0	6.0
Administrative Dean	Principals	14.6	14.5	14.5	14.5	14.0
Athletics Director	Principals	2.0	2.0	2.0	2.0	2.0
Other Administration	Director, Manager	2.4	3.2	3.1	3.2	3.2
Other Support Staff	Clerical, Professional Technical	30.8	25.9	25.1	26.3	26.1
<b>Special Education</b>						
Speech Language	Teacher	19.5	18.9	19.8	19.8	20.4
Teachers	Teacher	120.9	115.7	117.6	120.5	121.9
Paraprofessional	Paraprofessionals (Para)	122.4	125.3	117.0	121.8	123.8
Psychologist	Teacher	7.6	7.6	7.8	7.7	8.1
Other Administration	Director, Manager	4.7	4.7	4.7	4.7	4.7
Other Support Staff	Clerical, Professional Technical	10.1	9.5	8.4	8.4	8.4

**EASTERN CARVER COUNTY SCHOOLS  
2022-23 BUDGET**

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

<u>Employee by Program Series</u>	<u>Contract Group</u>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Budget</b>
<b>Pupil Support</b>						
Counselors/Social Worker	Teacher	27.9	29.0	27.7	27.7	28.5
Nurse	Nurses	15.0	14.9	14.6	14.9	14.7
Transportation Dept	Clerical, Mgr, Prof. Technical, Trades	3.0	3.0	3.0	10.0	12.3
	Bus Drivers				79.1	80.6
Other Support Staff	Clerical, Para, Professional Technical	9.4	14.3	14.5	14.1	14.1
<b>Operations &amp; Maintenance</b>						
Custodian	Custodian	69.4	68.5	63.8	66.0	67.0
Other Administration	Director, Manager	1.0	1.2	1.1	1.0	1.0
Other Support Staff	Clerical, Prof. Technical, Trades	6.4	6.0	5.3	5.0	5.0
<b>Total</b>		<b>1,103.7</b>	<b>1,101.2</b>	<b>1,039.3</b>	<b>1,109.6</b>	<b>1,137.0</b>



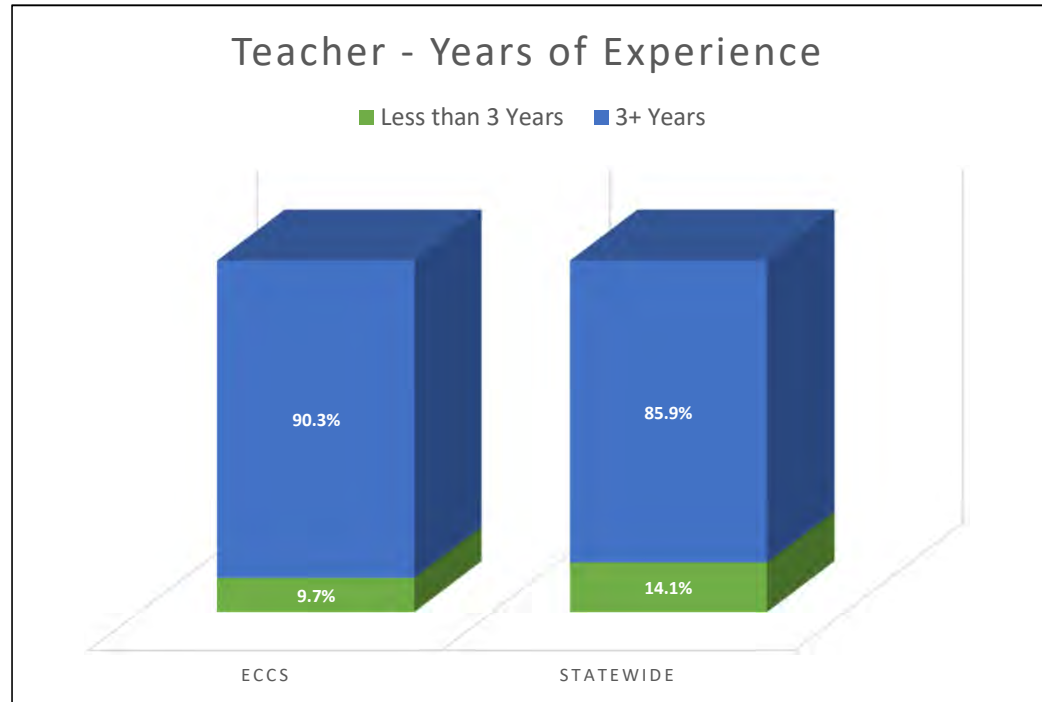
**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**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 has experienced a loss of enrollment like many other school districts during the COVID-19 pandemic. We anticipate the growth to come back as our communities continue to see growth. 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.

Experienced Educators	ECCS	Statewide
Less than 3 Years	9.7%	14.1%
3+ Years	90.3%	85.9%

Advanced Degrees	ECCS	Statewide
Master's degree or greater	71.6%	56.2%
Bachelor's degree	28.4%	43.8%



Source: Minnesota Department of Education - Minnesota School Report Card

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years**

Fiscal Year	Payable Year	Governmental Activities				Total Primary Government	Estimated Population	Per Capita
		General Obligation Bonds	Equipment Certificates	Capital Leases Payable	Certificates of Participation			
2014	2013	\$ 232,396,381	\$ -	\$ 510,786	\$ 3,490,000	\$ 236,397,167	56,000	\$ 4,221
2015	2014	217,477,840	-	367,990	2,960,000	220,805,830	56,000	3,943
2016	2015	268,741,994	-	217,213	2,415,000	271,374,207	56,000	4,846
2017	2016	189,148,404	-	-	1,845,000	190,993,404	56,000	3,411
2018	2017	175,618,459	-	-	1,255,000	176,873,459	58,871	3,004
2019	2018	161,967,768	-	-	640,000	162,607,768	58,871	2,762
2020	2019	147,913,130	-	-	-	147,913,130	58,871	2,512
2021	2020	180,065,093	-	1,618,612	-	181,683,705	58,871	3,086
2022*	2021	152,860,352	6,139,000	1,384,777	8,435,000	168,819,129	62,642	2,695
2023*	2022	107,147,542	5,299,000	1,147,172	8,106,907	121,700,621	62,642	1,943

Note: 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 the 2012A bonds were called for redemption on February 1, 2022. The 2013A call date is February 1, 2023 (2013A). This refunding provided a cash flow savings of

\*unaudited data

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**COMPONENTS OF GENERAL LONG-TERM DEBT**

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2022 Projected Principal Outstanding	Due 2022-23
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	\$ 65,815,000	2024	\$ 42,290,000	\$ 36,725,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	53,515,000	2,775,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	44,080,000	4,325,000
					<u>139,885,000</u>	<u>43,825,000</u>
Bond Premiums					12,975,352	
2021B GO Equipment Certificates	EC	1.45%	6,839,000	2029	6,139,000	840,000
2021A Certificates of Participation	COP	2.50%-4.00%	8,435,000	2042	8,435,000	230,000
Total Long-Term Debt					<u>\$ 167,434,352</u>	<u>\$ 44,895,000</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 \$1,425,434,874.

unaudited data



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**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 November 2020, these bonds were part of the refunding bonds, Series 2020A. The 2012A bonds were called for redemption on February 1, 2022.

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 November 2020, these bonds were part of the refunding bonds, Series 2020A. The 2013A bonds call date is February 1, 2023.

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

## EASTERN CARVER COUNTY SCHOOLS 2021-2022 BUDGET

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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. The 2012A bonds were called for redemption on February 1, 2022. The 2013A bonds call date is February 1, 2023. This refunding resulted in a net present value debt service savings of \$2,570,500.

In August 2021, the District issued \$6,839,000 of general obligation capital equipment certificates, series 2021B. The proceeds of these certificates were used to purchase bluebird buses.

### **Certificates of Participation**

In August 2021, the District approved a resolution providing for the sale of Certificates of Participation, Series 2021A in the amount of \$8,435,000 for the purpose of financing the construction of an addition to Carver Elementary School. The closing date of the certificates of participation was September 2, 2021.



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**MINIMUM 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:

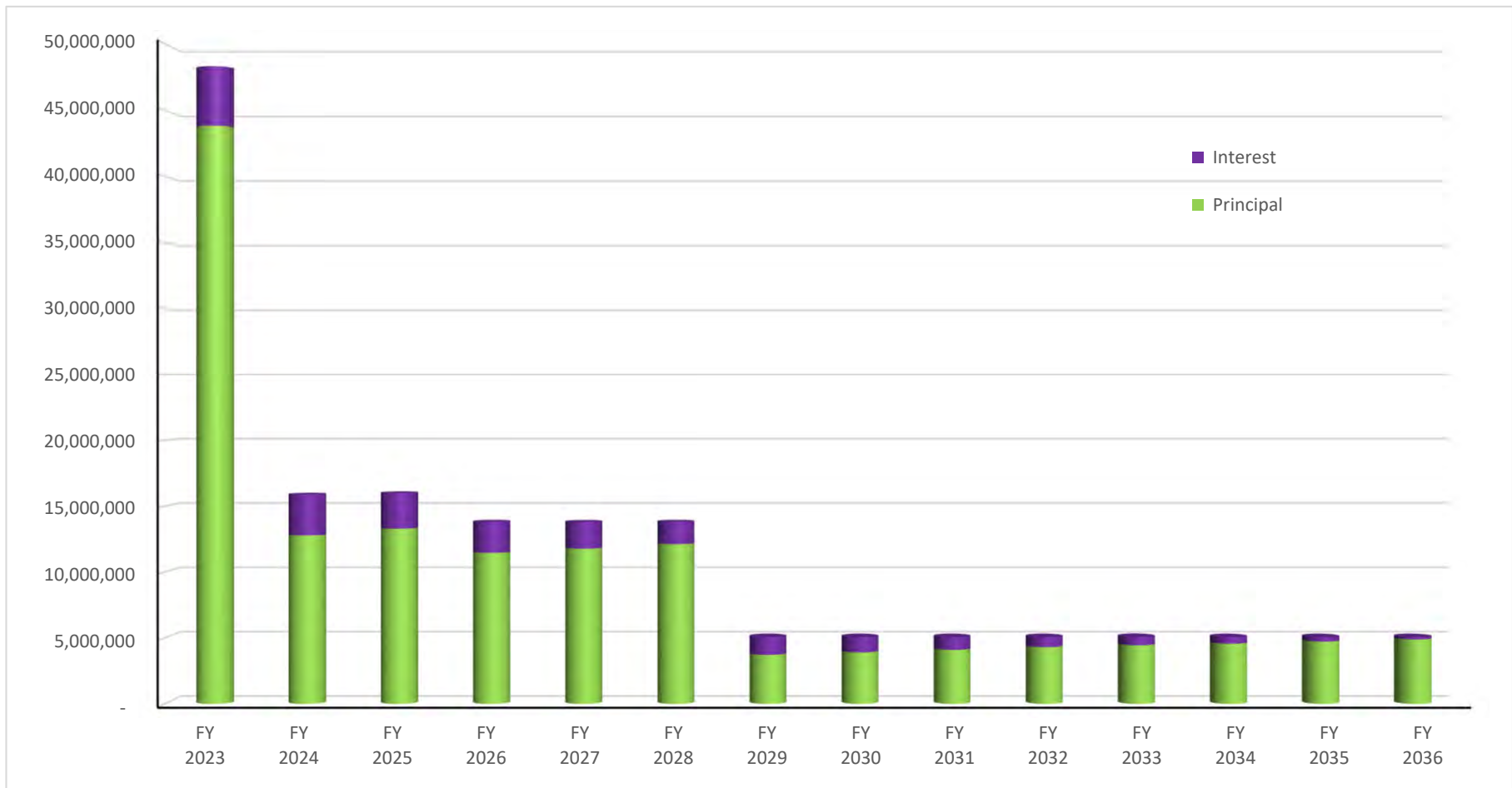
Year Ending June 30	General Obligation Bonds Payable		Equipment Certificates		Cert of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 43,825,000	\$ 4,491,700	\$ 840,000	\$ 89,016	\$ 230,000	\$ 328,093
2024	12,775,000	3,111,350	852,000	76,836	330,000	226,300
2025	13,285,000	2,712,750	864,000	64,482	340,000	218,050
2026	11,455,000	2,355,250	877,000	51,954	345,000	209,550
2027	11,770,000	2,029,850	889,000	39,237	355,000	200,925
2028	12,120,000	1,693,650	902,000	26,347	365,000	192,050
2029	3,720,000	1,345,050	915,000	13,268	375,000	182,925
2030	3,905,000	1,159,050	-	-	380,000	173,550
2031	4,100,000	963,800	-	-	395,000	158,350
2032	4,305,000	758,800	-	-	415,000	142,550
2033	4,445,000	629,650	-	-	430,000	125,950
2034	4,565,000	496,300	-	-	445,000	113,050
2035	4,725,000	336,525	-	-	455,000	99,700
2036	4,890,000	171,150	-	-	470,000	86,050
2037	-	-	-	-	485,000	71,950
2038	-	-	-	-	500,000	57,400
2039	-	-	-	-	515,000	42,400
2040	-	-	-	-	525,000	32,100
2041	-	-	-	-	535,000	21,600
2042	-	-	-	-	545,000	10,900
	<u>\$ 139,885,000</u>	<u>\$ 22,254,875</u>	<u>\$ 6,139,000</u>	<u>\$ 361,137</u>	<u>\$ 8,435,000</u>	<u>\$ 2,693,443</u>

Note: 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 the 2012A bonds were called for redemption on February 1, 2022. The 2013A call date is February 1, 2023 (2013A). This refunding provided a cash flow savings of \$2,570,500.

# EASTERN CARVER COUNTY SCHOOLS 2022-2023 BUDGET

## GENERAL OBLIGATION BOND DEBT PAYMENTS

With steady growth prior to the COVID-19 pandemic, the school district has built seven new schools since 1995. Because of this construction, the district has \$139,885,000 in outstanding general obligation bond debt. In 2023, the last crossover payment from refunding 2013A in 2020 will be paid from an escrow account for \$31,390,000. This payment inflates the debt payment. After that, the yearly payment of principal and interest are approximately \$17.5 million a year with debt falling off in 2025, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The chart below displays the principal and interest payment through 2036.



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

**TAXABLE MARKET VALUE OF PROPERTIES**

Fiscal Year	Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
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	2020	7,620,043,800	1,052,289,700	8,672,333,500	33.006%
2022	2021	7,932,830,100	1,113,929,900	9,046,760,000	32.327%
2023	2022	8,054,995,684	1,142,577,800	9,197,573,484	31.220%
2024 (3)	2023	8,179,042,618	1,160,173,498	9,339,216,116	25.392%
2025 (3)	2024	8,304,999,874	1,178,040,170	9,483,040,044	26.052%
2026 (3)	2025	8,432,896,872	1,196,181,989	9,629,078,861	23.852%

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  
2022-2023 BUDGET**

**PROPERTY TAX RATES (1)**  
*(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	
2019	2018	12.098	1.047	20.691	-	33.836
2020	2019	11.253	1.061	21.317	-	33.631
2021	2020	13.748	1.022	18.236	-	33.006
2022	2021	14.515	0.986	16.825	-	32.327
2023	2022	14.273	0.970	15.976	-	31.220
2024 (2)	2023	14.273	0.970	10.149	-	25.392
2025 (2)	2024	14.273	0.970	10.809	-	26.052
2026 (2)	2025	14.273	0.970	8.609	-	23.852

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.

**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 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)
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)
2023	2022	20,102,290	7,548,918 (4)	10,275,725	1,040,424	17,133,744	-	56,101,101 (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  
2022-2023 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%	\$ 235,587	\$ 46,014,091	99.97%	\$ 12,626	0.03%
2019	2018	46,439,247 (2)	46,115,608	99.30%	397,424	46,513,032	100.16%	(73,785)	-0.16%
2020	2019	49,146,732 (2)	48,755,523	99.20%	347,032	49,102,555	99.91%	44,177	0.09%
2021	2020	50,492,915 (2)	50,221,257	99.46%	64,408	50,285,665	99.46%	207,250	0.41%
2022	2021	50,564,511 (2)	24,345,776	48.15%		24,345,776 (3)	48.15%		
2023	2022	56,101,101 (2)							

Notes:

- (1) State credits are included in the operating levy.
- (2) Original Gross Levy.
- (3) Collections are through 6/6/2021.

Source: Carver County Department of Property Tax and Public Records - School Tax Report; State Auditor - Taxes Receivable Report



**EASTERN CARVER COUNTY SCHOOLS  
2022-2023 BUDGET**

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**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	343,941	372,641	377,100
Average School District Property Tax Per Home	1,745	1,844	1,945	1,958	1,883
District Property Tax per 100K Home Value After Credits	578	575	566	525	674
Adjusted Net Tax Capacity (ANTC) Per APU <sup>(1)</sup>	7,412	7,716	8,184	9,226	na
Referendum Market Value (RMV) Per RPU <sup>(1)</sup>	560,720	572,428	614,701	675,597	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.

**American Rescue Plan (ARP) Act:** The ARP Act was signed into law on March 11, 2021 and focuses on returning to, and maintaining, safe in-person learning for all 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.

**Coronavirus Aid, Relief and Economic Security (CARES) Act:** Federal relief package, passed on March 27, 2020, provided over \$2 trillion in federal economic relief to protect the American people from the public health and economic impacts of COVID-19. The CARES Act included an Education Stabilization Fund, which created two major sources of funding for schools: Governor’s Emergency Education Relief (GEER) Fund and the Elementary and Secondary School Emergency Relief (ESSER) Fund. It also contained section 5001, the Coronavirus Relief Fund (CRF), which established \$150 billion in payments to state, local and Tribal governments navigating the impact of the COVID-19 pandemic.

**Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act:** Federal relief package, signed into law on December 20, 2020. This includes additional ESSER and GEER funding and established the Emergency Assistance for Nonpublic Schools (EANS) Fund.

**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 Service 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.

**Coronavirus Relief Funds (CRF):** Grants awarded by the Federal government for the purpose of providing schools with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

**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 and Secondary School Emergency Relief (ESSER) Fund:** Federal government awarded grant to State

educational agencies for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had on elementary and secondary schools across the nation.

**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.

**Governor's Emergency Education Relief (GEER) Fund:** Federal government awarded grant to State educational agencies for the purpose of providing local educational agencies (LEAs) with emergency relief funds. Governors receiving GEER funds may award subgrants to LEAs with the State that have been most significantly impacted by the Novel Coronavirus Disease 2019 (COVID-19).

**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.

**Supply Chain Assistance Funding:** Funds provided by the United State Department of Agricultural (USDA) for school districts to purchase domestic unprocessed or minimally processed food products.

## 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  
2022-2023 BUDGET**

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**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 Financial 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

**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 2022-2023 BUDGET**

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### **APPENDIX B**

The following are reports pulled from Comparative Analytics, a Frontline Education Company. Comparative Analytics uses data submitted to the Minnesota Department of Education by school. The analytics were 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.

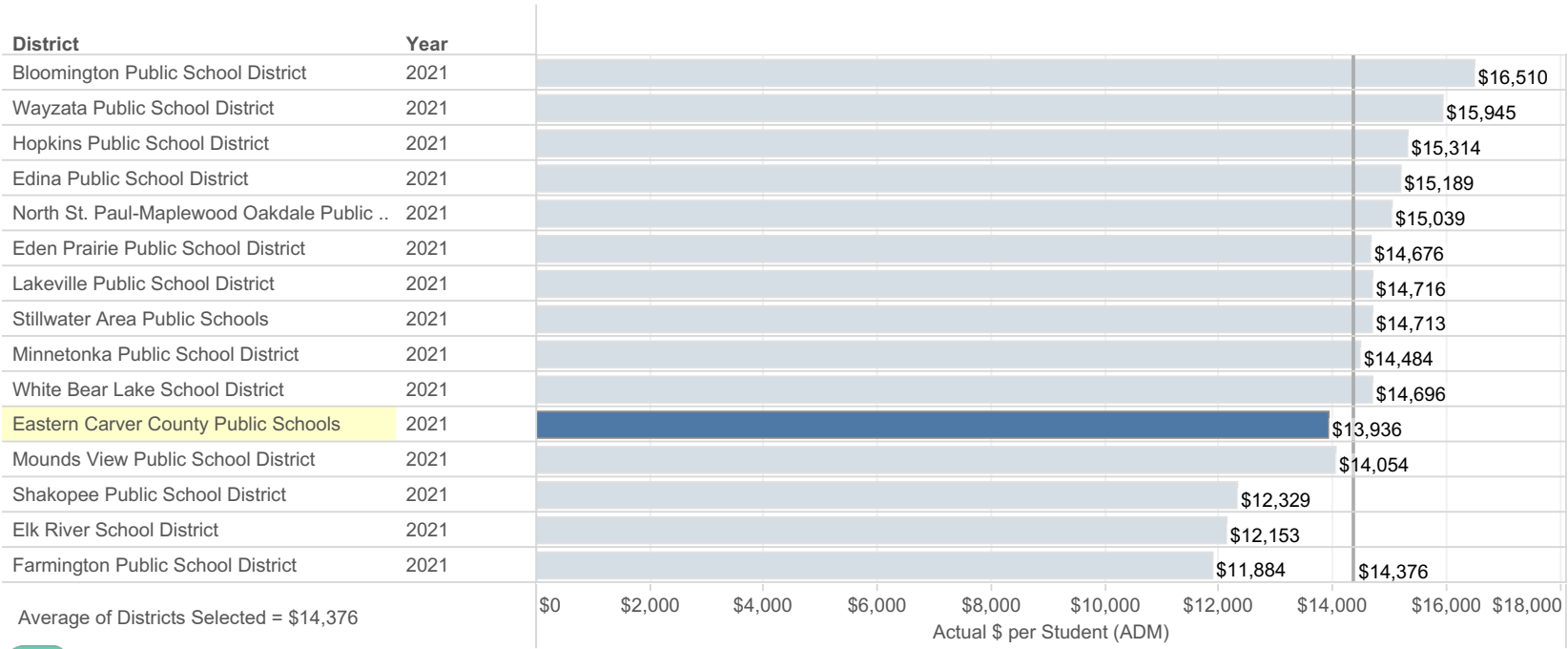
Eastern Carver County Schools compares itself to 14 other MN school districts based on a number of criteria including enrollment, number of high schools and location. Included are the following comparison reports:

- Total PK-12 General Fund Expenditures
- District Administration and Support Services
- Property Tax Revenue
- Debt Service Revenue

# Comparable District Data - PK-12 General Fund Expenditures

Per Student Counts - ADM

Source: UFARS Tape Reports as Submitted to MDE

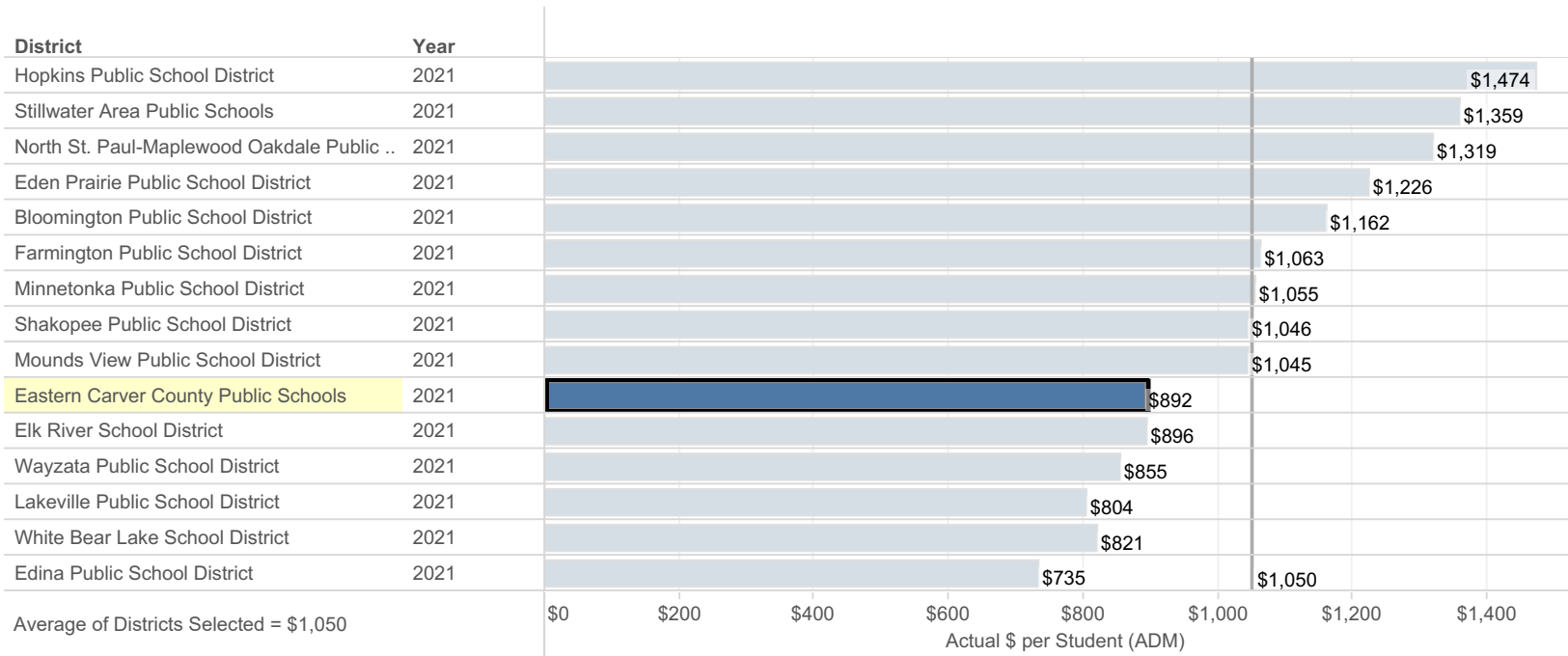




# Comparable District Data - District Level Administration and Support Services

Per Student Counts - ADM

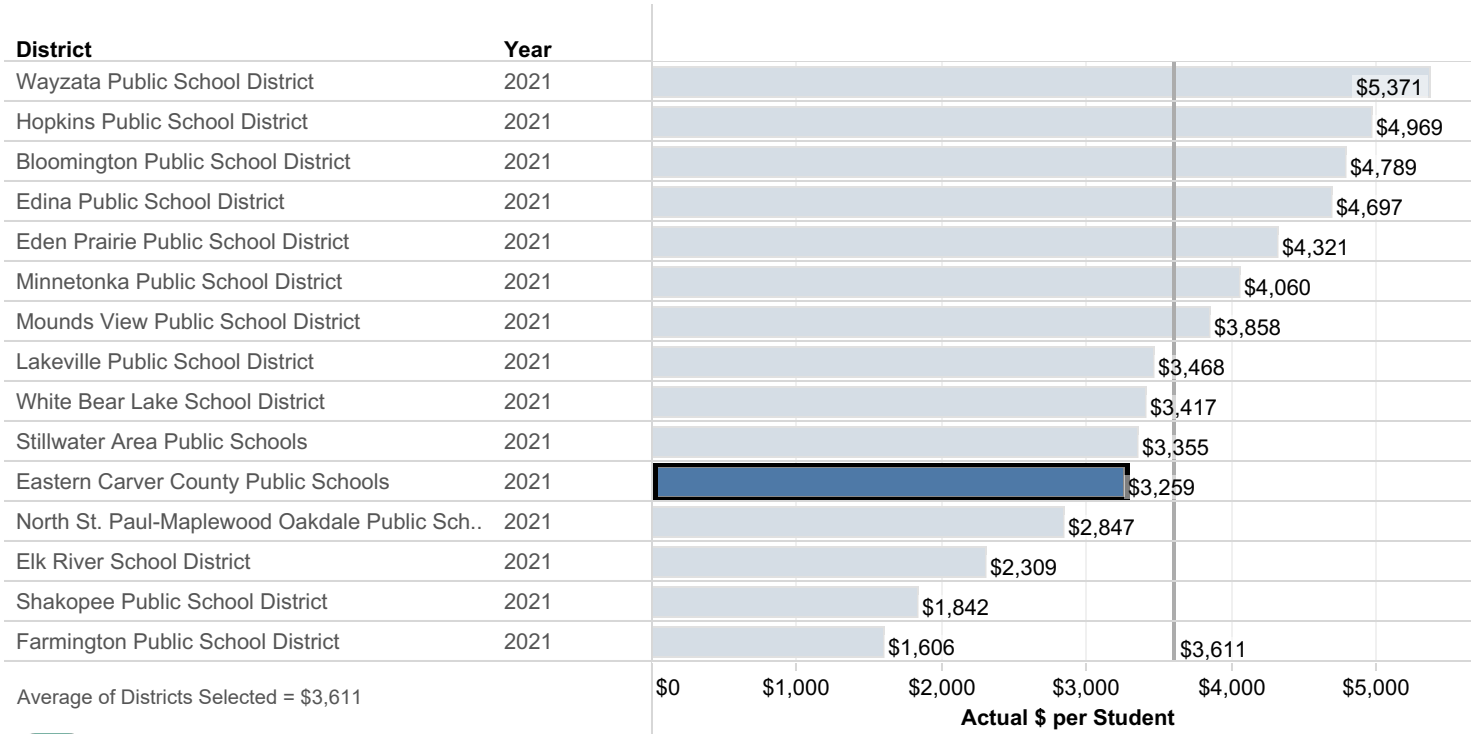
Source: UFARS Tape Reports as Submitted to MDE



## Comparable District Data - Property Tax Revenue

Per Student Counts - ADM

Source: UFARS Tape Reports as Submitted to MDE



## Comparable District Data - Debt Service Revenue

Per Student Counts use ADM

Source: UFARS Tape Reports as Submitted to MDE

