



July 1, 2023-June 30, 2024 Budget
June 2023

Presented to Eastern Carver County Schools
Independent School District No. 112
Chaska, MN 55318
www.district112.org





**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

TABLE OF CONTENTS

I.	EXECUTIVE SUMMARY	1
A.	Organizational Section.....	2
i.	District Overview	3
ii.	Board of Education and Administration	5
iii.	Mission, Vision and Values	7
iv.	Strategic Plan.....	9
v.	Budget Overview	15
B.	Financial Section	17
i.	Budget Assumptions, Trends and Initiatives	18
ii.	All Funds Summary	20
iii.	Five-Year Plan and Projected Trends.....	23
C.	Informational Section	25
i.	Key District Information	26
II.	ORGANIZATIONAL SECTION.....	30
A.	Overview/Introduction	31
B.	District Maps	
i.	Elementary Schools	34
ii.	Middle Schools	35
iii.	High Schools	36
C.	Financial Structure.....	37
i.	Board of Education	38
ii.	Organizational Chart.....	39
iii.	Administration.....	40
D.	Mission, Vision and Values	41

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

E. Strategic Plan	43
F. Budget Overview	49
G. Budget Calendar	50
H. Budget Guidelines and Assumptions	51
I. Financial Presentation, Measurement Focus and Basis of Accounting	56
J. Disclosure Information on Budget Policies	62
III. FINANCIAL SECTION	63
A. All District Funds	64
i. All Funds Overview	65
ii. All Funds Summary	66
iii. Revenue Summary	67
iv. Expenditure Summary	68
v. Fund Balance Summary	69
vi. Information by Fund Category	70
B. General Fund	77
i. General Fund Overview	78
ii. Fund Balance Summary	80
iii. Detail Fund Balance Summary	81
iv. Revenue Summary	82
v. Revenue Detail by Source Code Series	83
vi. Revenue by Source Code	88
vii. Expenditure Summary by Object Series	90
viii. Expenditure Detail by Object Code	91
ix. Expenditure Summary by Program Series	96
x. Expenditure by Program Series	97
xi. Expenditure Summary District Wide Services	101

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

xii. Expenditure Summary Transportation	106
xiii. Expenditure Summary by School.....	107
xiv. Expenditure by School and Staffing Plans	110
xv. Expenditure Summary by Other Programs.....	139
xvi. Five-Year Plan and Projected Trends.....	149
C. Capital Related Budgets.....	151
i. Capital Related Budgets Overview	152
ii. Summary of Capital Related Budgets	153
iii. Operating Capital Expenditure Detail.....	154
iv. LTFM – Health and Safety and Deferred Maintenance Expenditures	157
v. Certificates of Participation - Construction Expenditures	162
vi. Capital Projects Referenda Overview	163
vii. Capital Projects Referenda Summary	165
viii. Technology Levy Summary	166
ix. Capital Related Budget by Site Summary	167
D. Special Revenue Funds – Nutrition Services and Community Service	168
i. Special Revenue Funds Overview	169
ii. Special Revenue Funds Summary.....	172
iii. Nutrition Services Revenue Summary	173
iv. Nutrition Services Expenditure Summary.....	174
v. Nutrition Services Expenditures by Object.....	175
vi. Community Service Revenue Summary.....	177
vii. Community Service Revenue by Program	178
viii. Community Service Expenditure Summary	179
ix. Community Service Expenditures by Object	180
x. Community Service Expenditure by Program.....	183

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

xi. Community Service Program Summary.....	184
E. Other Funds – Construction, Debt, Proprietary and Fiduciary	185
i. Other Funds Overview.....	186
ii. Other Funds Summary.....	189
iii. Long-Term Facility Maintenance – Deferred Maintenance – Fund 63	190
iv. Capital Projects/Technology Levy – Fund 61 and Fund 01	191
v. Bond Referendum 2015 – Fund 62	192
vi. Construction Fund – Carver Elementary Addition – Fund 62	193
vii. Debt Service – Fund 07.....	194
viii. Self-Funded Insurance Funds 20, 21 and 22.....	196
ix. Scholarship and Custodial Trusts – Fund 08 and 18	197
x. Employee Benefit Trust – Fund 10	198
xi. Other Post-Employment Benefits Trust (OPEB) – Fund 45.....	199
IV. INFORMATIONAL SECTION	200
A. Student Enrollment	
i. Enrollment Methodology	201
ii. Enrollment by Grade by Year.....	203
B. Standardized Testing, Graduation and Drop-out Rates.....	204
C. Nutrition Services Data.....	205
D. Personnel Resources	
i. General Fund – Full-Time Equivalent (FTE) District Employees.....	206
ii. Teachers – Years of Experience	208
E. Outstanding Debt	
i. Debt by Type	209
ii. Components of General Long-Term Debt	210

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

iii. Descriptions of Long-Term Debt.....	211
iv. Minimum Debt Payments.....	213
F. Property Taxes	
i. Taxable Market Value of Properties	215
ii. Property Tax Rates, Levies and Collections	216
iii. Property Tax Information/Valuation Data.....	219
G. Glossary of Terms	220
Appendix A – Budget Policies Summary	237
Policy 701 – Budget	238
Policy 701.1 – Budget Revision	241
Policy 702 – Accounting.....	243
Policy 714 – Fund Balance – GASB 54.....	245
Policy 721 – Grant Guidance.....	248
Appendix B – Comparable Districts	265



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Eastern Carver County Schools ISD 112

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

John W. Hutchison
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

Siobhán McMahon, CAE
Chief Operations Officer/
Interim 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

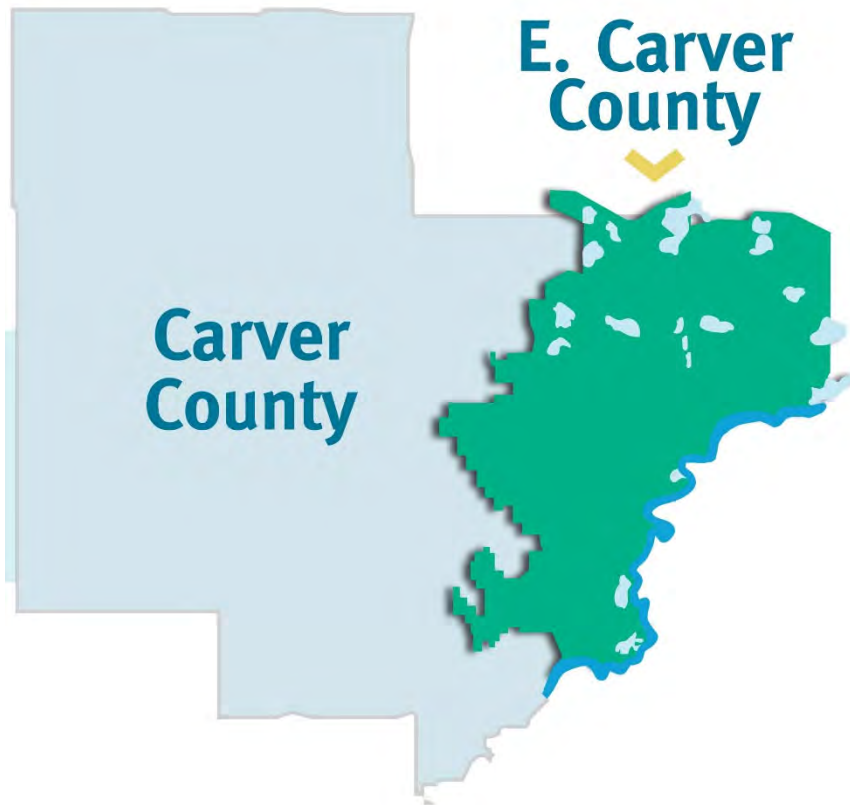


EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

Carver County is located southwest of the Twin Cities of Minneapolis and St. Paul. It is the least populated of the seven metropolitan counties that comprise the Twin Cities. It is one of the state's fastest growing counties, 11th 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 2023-2024 BUDGET

Welcome to Eastern Carver County Schools: Student-Centered Learning

Eastern Carver County Schools prepares every student to achieve their personal best, engage in lifelong learning, and be a thoughtful and responsible citizen. The District is committed to providing educational excellence for all by: offering personalized, rigorous academic and extensive extracurricular programming by highly-trained staff; promoting a welcoming culture where everyone has the opportunities and supports needed to be successful; engaging with community partners to support student learning and career exploration; and investing our resources wisely to best meet the needs of our learners and communities.

Our *Theory of Action* is to provide ***exceptional, personalized learning***

If/and...

- We demonstrate our belief that all students can and will learn at high levels within a safe, welcoming, and inclusive learning community.
- Students are highly engaged, heard, and active in their learning and in collaboration with each other.
- We articulate learning targets that are aligned to the MN state standards with clear success criteria.
- Students are provided flexible and multiple modes of instruction, assessment, and learning.
- We utilize evidence-based instructional practices for growth in behavior, cognitive and social emotional intelligence for each and every student.
- We provide each student with timely, relevant, and meaningful feedback that moves learning forward.
- We engage in a data-driven, professional, and collegial PLC process and professional development that improves learning experiences and academic outcomes.

Then, Eastern Carver County Schools' Vision and Mission will be realized for each student; classroom by classroom.



See more at: www.district112.org

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

Jennifer Stone, Chairperson
Sean Olson, Vice Chairperson/Clerk
Angela Erickson, Treasurer
Tim Klein, Director
Ellie Krug, Director
Jeffrey Ross Ph.D., Director
Joseph Scott, Director

ADMINISTRATION

Dr. Lisa Sayles-Adams, Superintendent
Erin Rathke, Assistant Superintendent
Karen DeVet, Director of Finance & Operations
Arika Mareck, 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
Dr. Khriisslyn Goodman Chien, Director of Research, Evaluation & Assessment

BUSINESS OFFICE

Molly Lopez, Finance Manager
Rochelle Greenwood, Senior Accountant
Donna Quaas, Staff Accountant

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Gretchen Kleinsasser	Kinder Academy (KA)
Beth Holm	Bluff Creek Elementary (BCE)
Ryan Finke	Carver Elementary (CVR)
Greg Lange	Chanhassen Elementary (CHN)
Nathan Slinde	Clover Ridge Elementary (CRE)
Peter Morse	Jonathan Elementary (JES)
Gretchen Kleinsasser	La Academia (LAA)
Jill Velure	Victoria Elementary (VES)
Dr. Greg Martin	Chaska Middle School East (CMSE)
Dr. 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)
Angela Charboneau-Folch	Integrated Arts Academy (IAA)

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

MISSION, VISION & VALUES

MISSION

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

VISION

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

COMMUNITY VALUES

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

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

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

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

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

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

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

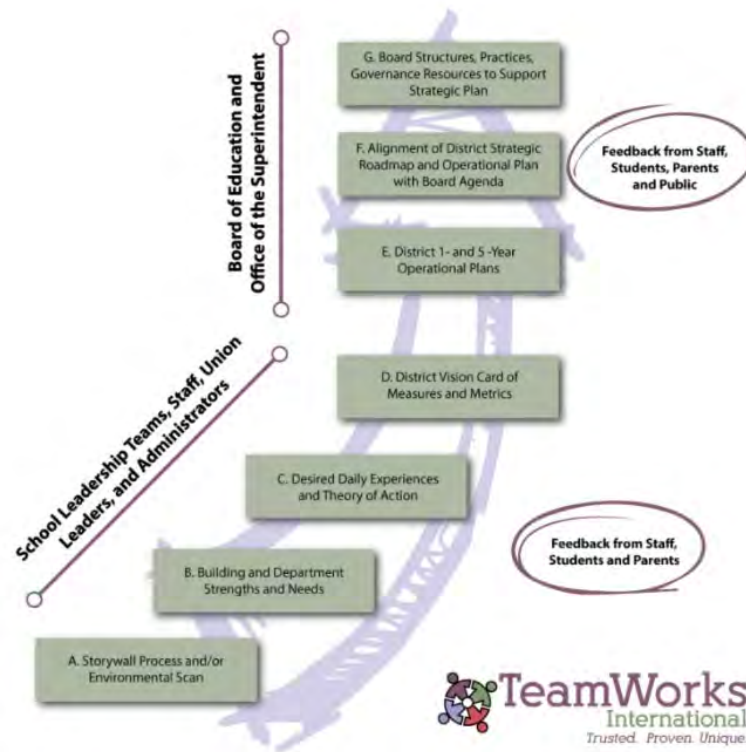
- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
- The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers.
 - The capital projects levy or safety and technology levy nearly \$3.5M is used for the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
 - Next year, over \$974,000 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 \$981,224 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 \$479,070 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
 - Next year, over \$9.4 million pay as you go and \$13.1 million bond 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 \$123,623 are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
 - The district levied \$344,344 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 2023-2024 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 2023-2024 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 2023-2024 BUDGET

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 2023-2024 BUDGET

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.

FIRST YEAR OF IMPLEMENTATION

During the 2022-23 school year, the first year of strategic plan implementation, a vision card was developed as a tool to measure progress on the strategic plan. Results from the 2022-23 school year provide the baseline for measurement in the future.

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

Eastern Carver County Schools Vision Card



Strategic Direction	Measure	Description	Levels December 2022				
			Level 1	Level 2	Level 3	Level 4	Level 5
Improving Teaching and Personalized Learning for the development of each learner	Achievement % of students meeting or exceeding target	Kindergarten Readiness On track reading at end of Kindergarten measured by FastBridge assessment	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		3rd Grade Reading Level On track reading at end of 3rd Grade measured by FastBridge assessment	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		College Readiness Percent of high school graduates starting and persisting in 2- or 4-year institutions as of their 2nd academic year (class of 2019)	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		High School Graduation 4-Year Graduation Rate	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
Developing strong partnerships within the communities we serve	Family and Community Connections	Elementary parent/teacher conference rates	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

Fostering a safe, welcome, and inclusive environment	Attendance %Consistent Attendance	Grades K-12 Percent of students who attended more than 90% of the time	82.4% & below	82.5% - 84.9%	85% - 87.4%	87.5% - 89.9%	90% & above
	Student DDE % agreement to high agreement with key statements	Elementary Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
		Secondary Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
Optimizing our management of resources to support student learning	Management of Resources (human, financial, material based on identified needs)	Fund Balance Fiscal year end fund balance	Under 5%	5% - 5.9%	6% - 6.9%	7% - 7.9%	8% & above
		Proportion of general fund expenditures dedicated directly toward students	64% & below	65% - 69%	70% - 74%	75% - 79%	80% & above
Developing strong partnerships within the communities we serve	Family and Community Connections	Elementary parent/teacher conference rates	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above

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

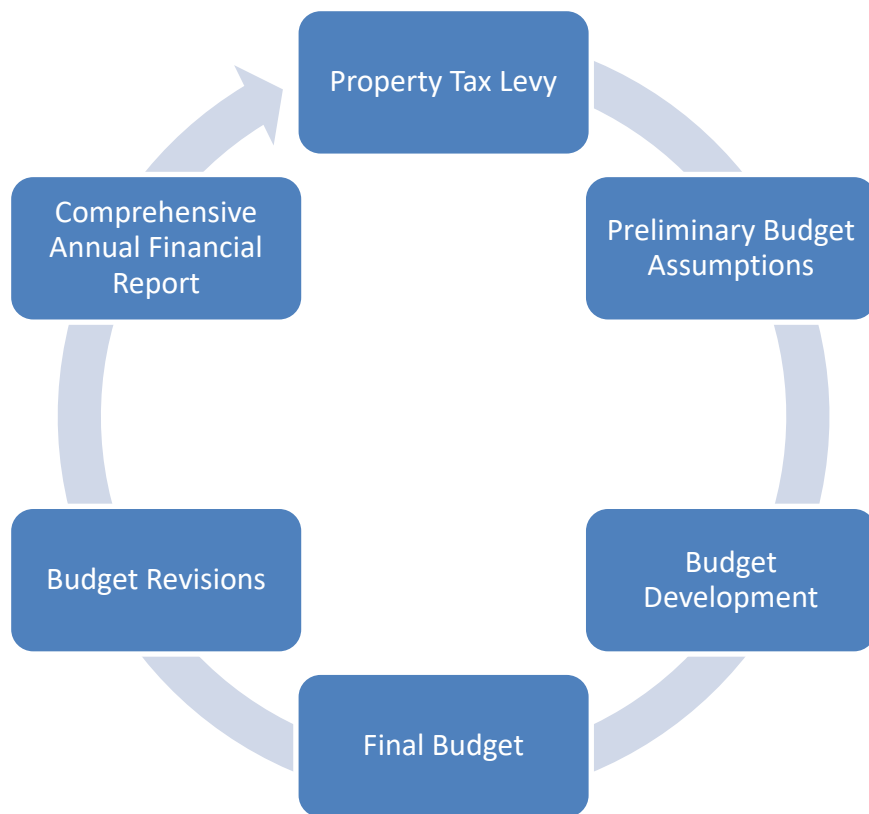
- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- 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.

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
2023-2024 BUDGET**

BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES

On February 27, 2023, the School Board approved preliminary 2023-24 budget assumptions for the General Fund. On May 22, 2023, these assumptions were updated and presented to the Board.

The following budget assumptions were used to build the 2023-2024 budget:

Revenue

- General Education Aid at \$7,138 adjusted per pupil unit (APU)– includes \$275 increase (4%).
- Adjusted Pupil Unit weightings have not been changed by the state since 2014-15:

Pupil Unit	2023-24
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

- The 2021 Operating Referendum will generate \$5,355,691, which is based on Market Values and includes an inflationary increase as approved
- Literacy Incentive Aid stays flat at \$556,392
- Special Education Aid increase by 4% which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and 44% increase in cross-subsidy revenue
- COVID-19 ESSER III funds of \$639,543 are still available to carryover under the American Rescue Plan (ARP)
- Capital Projects Referenda increase of \$258,673 which is based on Net Tax Capacity, with \$2,903,673 budgeted in the general fund and \$2,386,301 budgeted in the construction fund
- Integration & Achievement Aid and Levy at \$981,224
- Continued participation in the Federal American Indian Education program, \$4,000 and the Minnesota American Indian Education program, \$75,998

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

- Other federal title and special education program entitlements are expected to remain flat
- PK-12 Enrollment projection estimated at 9,206 and is based on:
 - Impact of COVID-19 and trend is flat to declining public school enrollment
 - Historical data trends
 - Eastern Carver County birth rates
 - School year 2022-23 enrollment in grades k-11, advancing a grade
 - Demographic Study
 - Housing Market Methodology

Expenses

- Salary/benefit increases based on employee bargaining unit agreements, contracts and expected market conditions
- Property and liability insurance increase of 34.5%; is caused by 36% percent increase in property values, 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 8.55% to 8.75%
- Utilities are estimated to increase 8%
- Continue to utilize 'super' substitutes in the schools
- Strategic investments of \$145,000 support the District's Strategic Plan, which include investments in staff recruitment, dual immersion program, translations & interpretations investments, additional staff equity and inclusion training and development, support for student attendance, counseling, career and college readiness and professional development to support student mental health.
- Contingency of \$300,000 for legislative mandates and unforeseen increases in enrollment
- Increase of 2.5% for transportation contracts with continued insourcing transportation

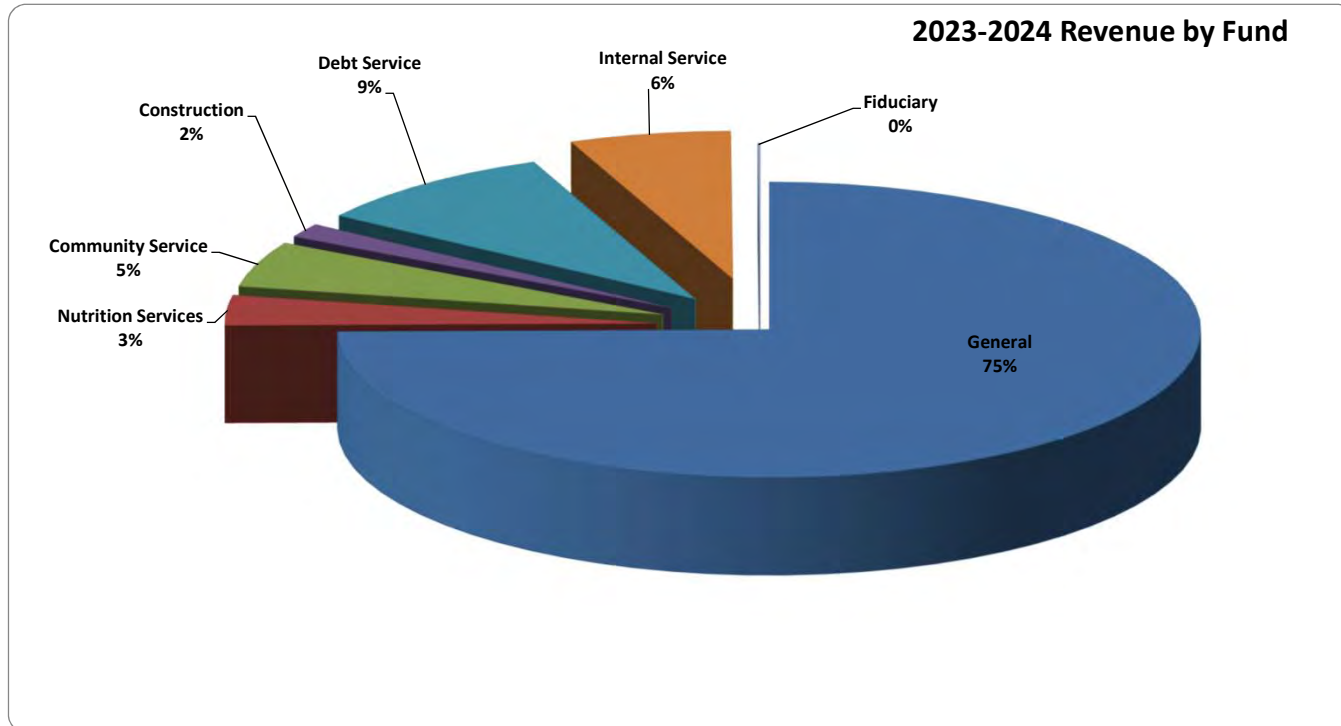
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491	\$ 147,209,956	\$ 148,185,303	\$ 150,535,558
Nutrition Services	4,537,533	5,105,692	8,823,807	6,055,273	6,470,192	6,599,596	6,731,588	6,866,220
Community Service	7,468,825	6,783,572	8,669,951	9,519,961	9,816,565	9,963,813	10,113,270	10,264,969
Construction	2,275,491	2,481,507	11,971,110	40,386,975	2,986,301	22,246,760	3,050,828	15,134,181
Debt Service	19,222,738	64,504,657	17,067,963	17,364,743	18,439,210	18,657,991	16,361,611	16,127,576
Internal Service	10,244,843	9,975,142	10,386,893	10,670,973	11,899,322	12,381,781	13,102,461	13,865,688
Fiduciary	1,083,538	1,531,824	(842,392)	345,050	154,100	247,461	232,672	216,052
Total	\$ 172,788,968	\$ 226,770,295	\$ 198,634,453	\$ 223,547,149	\$ 197,356,181	\$ 217,307,358	\$ 197,777,733	\$ 213,010,244

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that were called for redemption over two years - 2021-22 and 2022-23.

The 2022-23 Construction fund includes over \$39M in the sale of Long-Term Facility Maintenance Bonds.

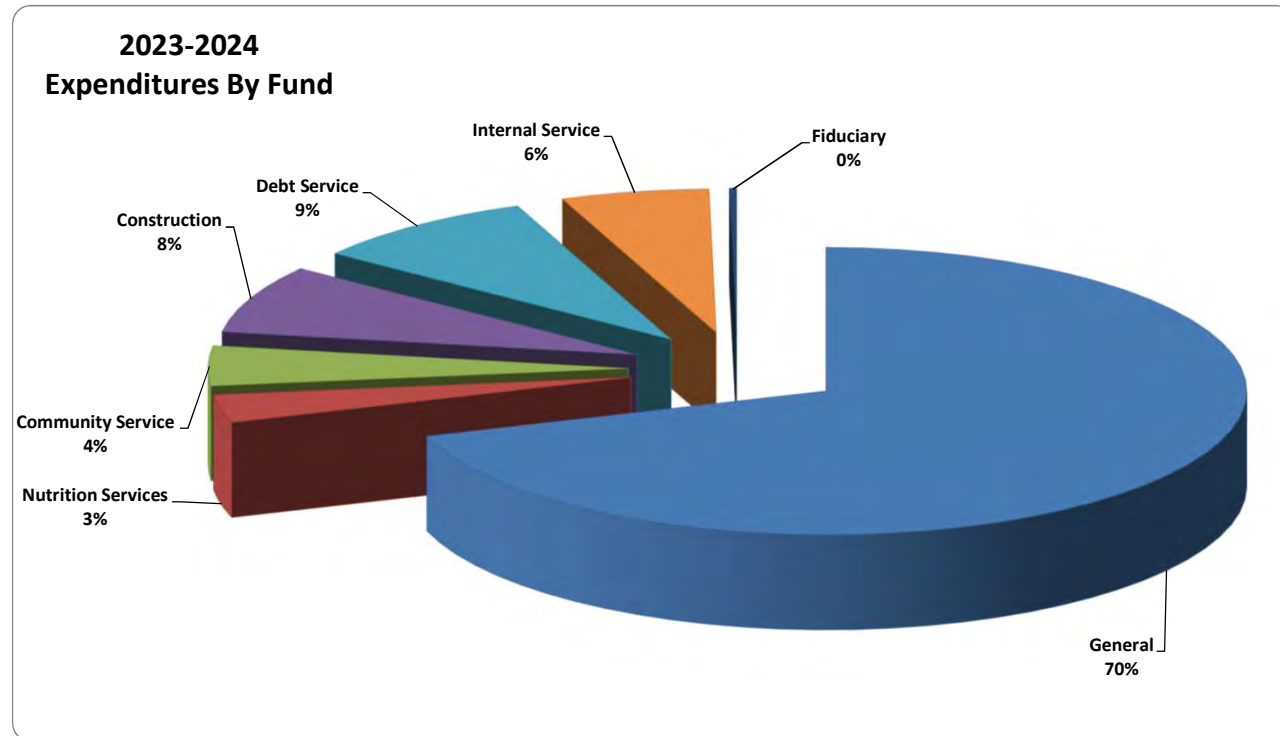


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 148,757,814	\$ 153,017,921	\$ 158,400,107
Nutrition Services	4,290,186	4,385,445	6,682,218	6,596,465	6,546,565	6,742,962	6,945,251	7,153,609
Community Service	7,808,889	6,595,945	7,902,572	9,101,271	9,315,613	9,595,081	9,882,933	10,179,421
Construction	2,391,825	2,490,995	6,758,965	12,290,684	15,986,118	18,850,987	15,012,136	13,354,814
Debt Service	18,260,242	18,667,895	32,714,215	48,634,916	18,329,942	18,445,317	16,258,425	16,247,449
Internal Service	9,783,958	9,116,912	11,092,691	10,978,993	11,850,673	12,326,201	12,932,321	13,568,419
Fiduciary	1,297,198	390,176	685,729	553,685	570,977	622,207	653,169	678,169
Total	\$ 172,311,757	\$ 172,017,325	\$ 201,686,463	\$ 227,260,370	\$ 208,029,104	\$ 215,340,569	\$ 214,702,156	\$ 219,581,988

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.

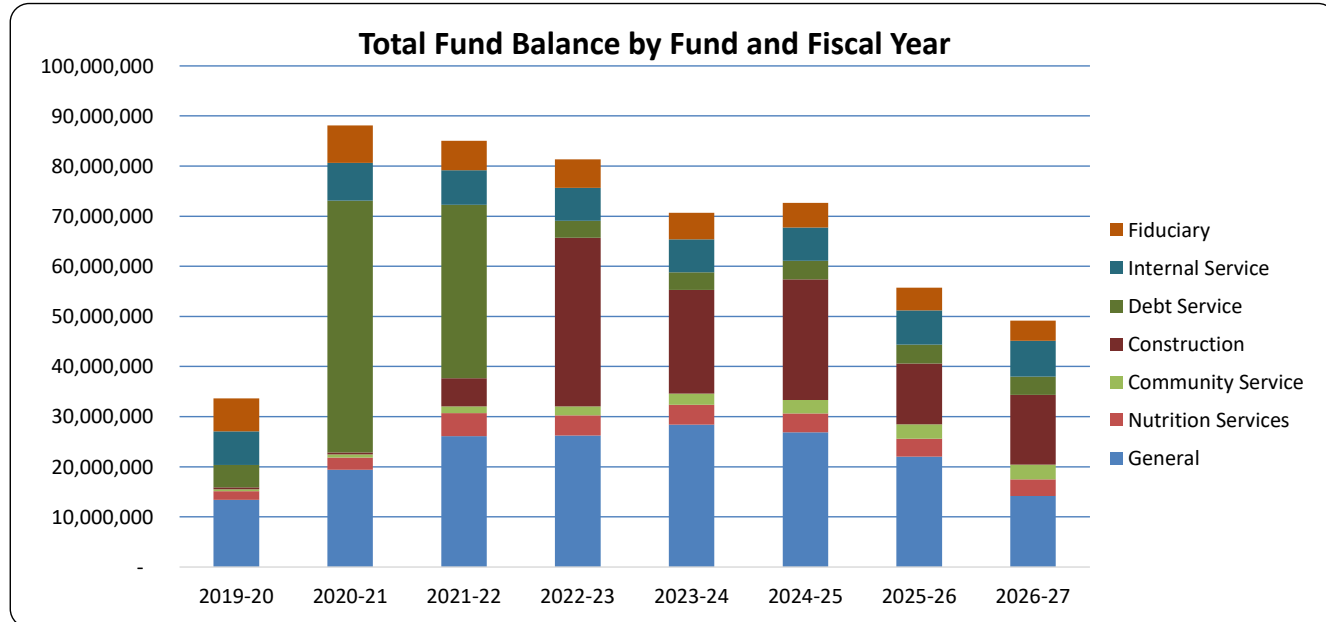


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2020	06/30/2021	06/30/2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 13,401,514	\$ 19,419,458	\$ 26,126,505	\$ 26,226,324	\$ 28,387,599	\$ 26,839,741	\$ 22,007,123	\$ 14,142,574
Nutrition Services	1,713,159	2,433,406	4,574,995	4,033,803	3,957,430	3,814,064	3,600,401	3,313,012
Community Service	397,901	585,528	1,352,907	1,771,597	2,272,549	2,641,281	2,871,618	2,957,166
Construction	397,482	387,994	5,600,138	33,696,429	20,696,612	24,092,385	12,131,077	13,910,444
Debt Service	4,440,843	50,277,605	34,631,353	3,361,180	3,470,448	3,683,122	3,786,308	3,666,435
Internal Service	6,705,860	7,564,090	6,858,292	6,550,272	6,598,921	6,654,501	6,824,641	7,121,910
Fiduciary	6,613,408	7,458,196	5,930,075	5,721,440	5,304,563	4,929,817	4,509,320	4,047,203
Total	\$ 33,670,167	\$ 88,126,275	\$ 85,074,265	\$ 81,361,045	\$ 70,688,122	\$ 72,654,911	\$ 55,730,488	\$ 49,158,744

The June 30, 2021 Debt Service Fund Balance includes over \$46 million held in escrow from the sale of bonds for refunding (refinancing) of 2012A and 2013A bonds that were called in 2021-2022 and 2022-2023



EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

FIVE-YEAR PLAN AND PROJECTED TRENDS

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



Eastern Carver County Schools
Five-Year Plan - General Fund - June 2023
Three Year History, Current Budget Year, Proposed Next Year and Four Year Projected

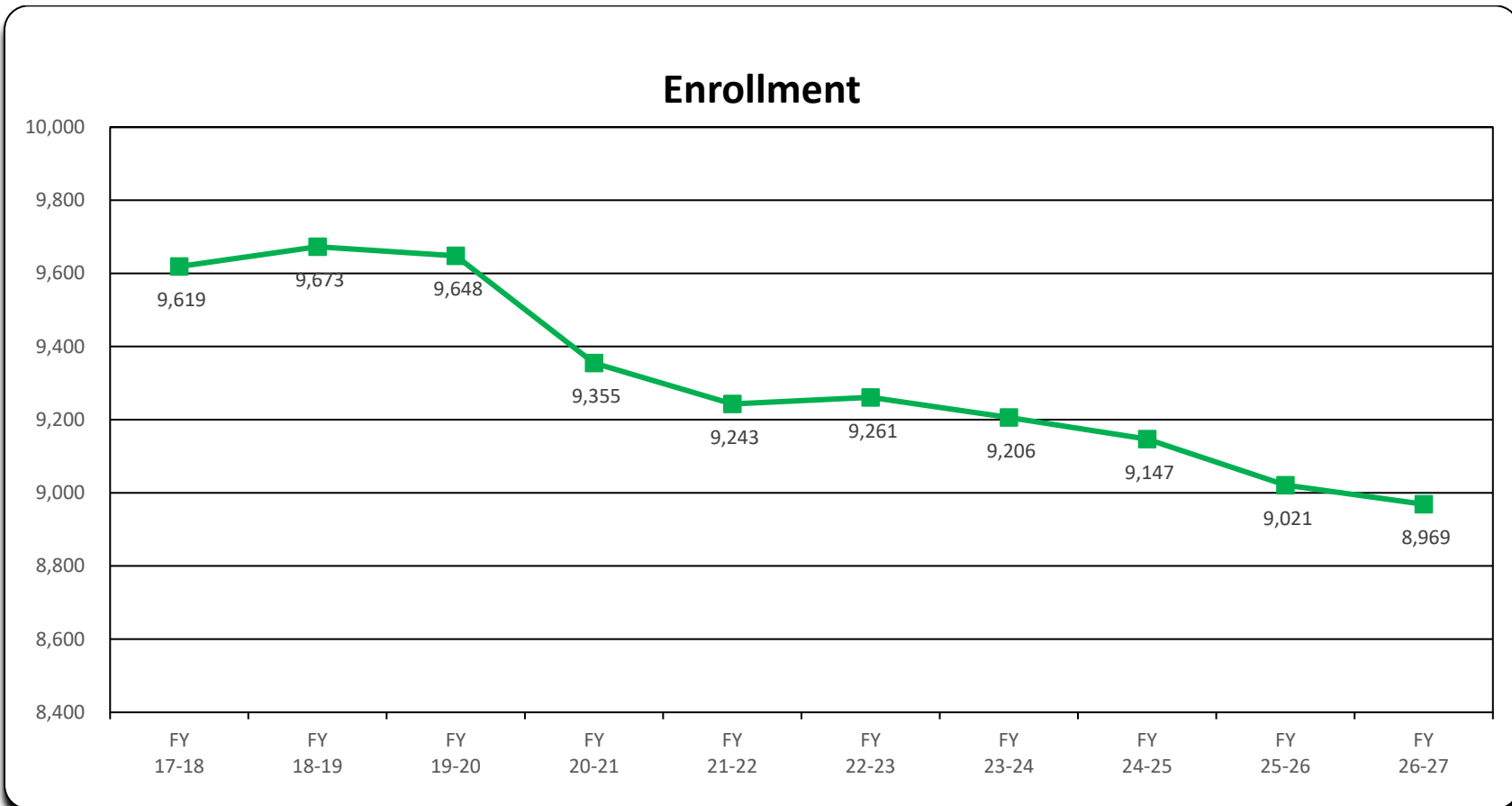
Revenue Assumptions:				Expenditure Assumptions:					
General Education Education Formula Increases FY24 - 4% Increase; FY25 - FY28 - 2%				Salaries and Benefits per Contract/Parameters - FY24 - FY28					
Special Education (reducing cross subsidy) Increases of FY24 to 44% in FY24, 50% in FY25 - FY28				Utilities - 8% Increase FY24 - FY28					
Other State Revenue 0-2% - FY24 - FY28				Property/Liability Insurance - 34% Increase - FY24, 8% Increase FY25 - FY28					
Assumes Board Approval of \$150.35 renewal for FY25 and \$879.19 in FY27 (as is no inflation)				Transportation Contracts 2.5% - FY24; 3.5% Increase FY25 - FY28					
All other Categories - 0-2.5% Increase - FY24 - FY28				All other expenses 0-5% Increase FY24 - FY28					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
K-12 Enrollment (Includes Star Program)	9576.24	9288.75	9171.23	9186	9080	9021	8895	8843	8929
Early Childhood	71.41	66.36	71.47	75	126	126	126	126	126
E-12 Enrollment (ADM's)	9647.65	9355.11	9242.70	9261	9206	9147	9021	8969	9055
Total Revenue	\$ 127,955,999	\$ 138,255,492	\$ 142,728,414	\$ 139,204,174	\$ 147,590,491	\$ 147,209,956	\$ 148,185,303	\$ 150,535,558	\$ 154,142,382
% Increase over prior year	3.05%	8.05%	3.24%	-2.47%	6.02%	-0.26%	0.66%	1.59%	2.40%
Total Expenditures	\$ 128,479,459	\$ 132,237,549	\$ 136,021,366	\$ 139,104,356	\$ 145,429,216	\$ 148,757,814	\$ 153,017,921	\$ 158,400,107	\$ 164,242,360
% Increase over prior year	2.15%	2.93%	2.86%	2.27%	4.55%	2.29%	2.86%	3.52%	3.69%
Variance (Revenue - Expenditures)	(523,461)	\$ 6,017,944	\$ 6,707,048	\$ 99,818	\$ 2,161,275	\$ (1,547,858)	\$ (4,832,618)	\$ (7,864,549)	\$ (10,099,978)
Unassigned Fund Balance	\$ 8,171,436	8,394,548	12,367,832	14,777,192	\$ 18,866,369	\$ 18,136,872	\$ 13,604,254	\$ 6,039,705	\$ (3,760,273)
Unassigned Fund Balance as % of Expenditures	6.36%	6.35%	9.09%	10.62%	12.97%	12.19%	8.89%	3.81%	-2.29%
NonSpendable, Restricted and Assigned Fund Balances	\$ 5,230,078	\$ 11,024,910	\$ 13,758,674	\$ 11,449,132	9,521,229	\$ 8,702,869	\$ 8,402,869	\$ 8,102,869	\$ 7,802,869
Total Fund Balance	13,401,515	\$ 19,419,458	\$ 26,126,506	\$ 26,226,324	\$ 28,387,599	\$ 26,839,741	\$ 22,007,123	\$ 14,142,574	\$ 4,042,596
Total Fund Balance as % of Expenditures	10.43%	14.69%	19.21%	18.85%	19.52%	18.04%	14.38%	8.93%	2.46%
Enrollment Change	-25	-293	-112	18	-55	-59	-126	-52	86

Executive Summary Informational Section



EASTERN CARVER COUNTY SCHOOLS 2023-2024 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. Post-COVID, enrollment in public schools is not changing at the same pace as pre-COVID levels. The district is anticipating flat to slightly declining enrollment for the next several years. In 2022-23, we graduated more seniors than we had incoming kindergarteners, by a difference of 100 students. That, coupled with a declining birth rate and housing development trending towards market rate apartments, over 55 communities and single-family home prices trending towards \$750,000 in Carver County, has impacted enrollment projections. Enrollment numbers (ADMs served) from fiscal year 2018 through 2027 projected enrollments are as follows:



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

<u>Employee by Program Series</u>	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
District & School Admin	29.7	29.6	29.9	28.4	28.6
Support Services	22.9	23.5	23.8	26.7	27.1
Student Instruction and Support	630.3	581.0	569.7	570.1	566.9
Special Education	281.6	275.2	273.6	287.3	292.6
Pupil Support	61.1	59.8	150.1	152.9	154.9
Operations & Maintenance	75.7	70.2	70.7	73.0	76.0
Total	<u>1,101.2</u>	<u>1,039.3</u>	<u>1,117.7</u>	<u>1,138.4</u>	<u>1,146.2</u>

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

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 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
2020	2019	7,924,312,100	33.631%
2021	2020	8,672,333,500	33.006%
2022	2021	9,046,760,000	32.327%
2023	2022	9,541,569,000	31.220%
2024	2023	11,631,973,300	27.747%

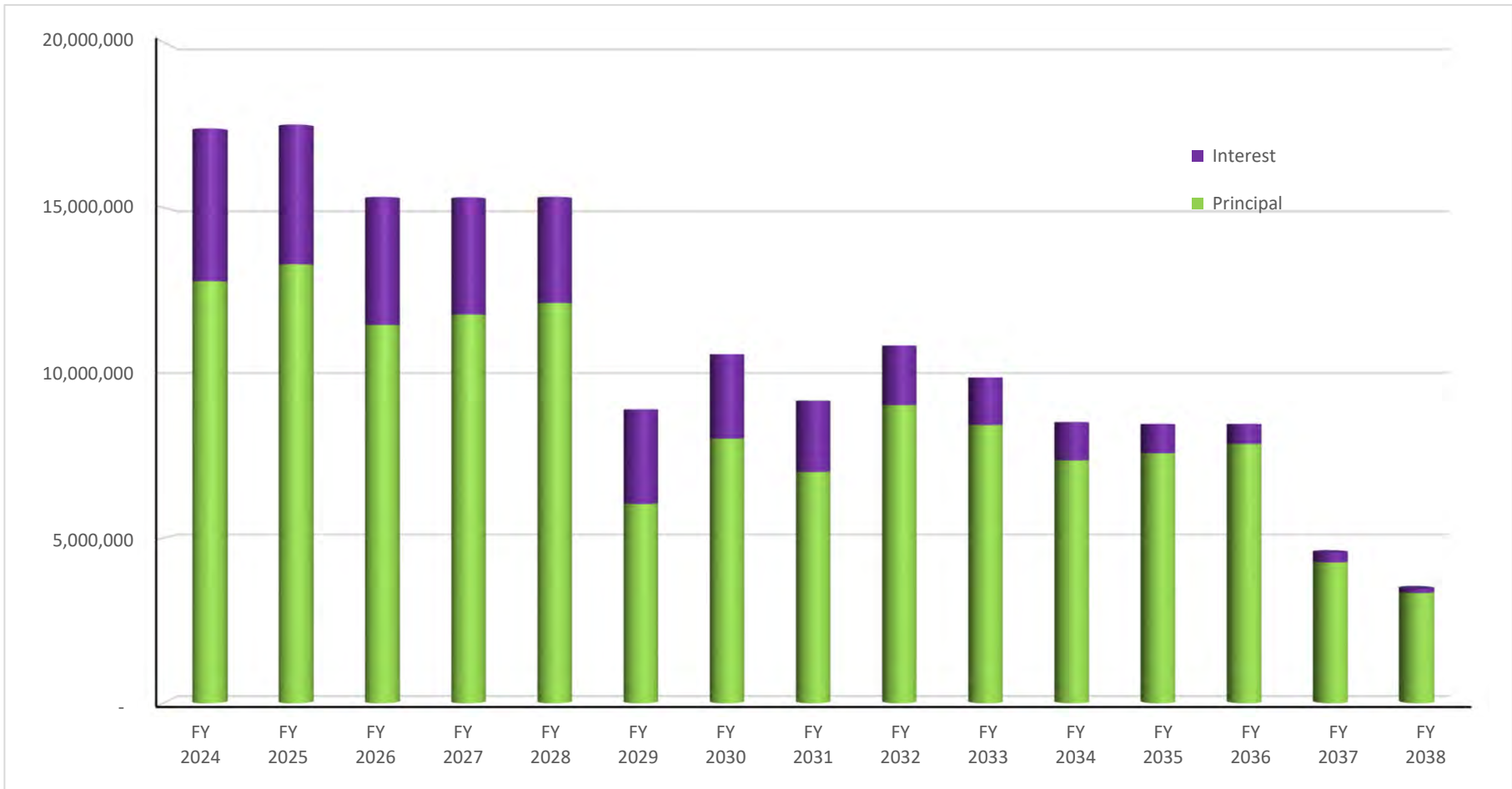


Source: Carver County Department of Property Tax and Public Records

EASTERN CARVER COUNTY SCHOOLS 2023-2024 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. Due to construction and deferred maintenance, the district has \$130,295,000 in outstanding general obligation bond debt. In 2024, the final payment from refunding 2013A in 2020 will be paid. After that, the yearly payments of principal and interest will be approximately \$17.5 million per year, with debt falling off in 2025, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The 2023A LTFM Bonds were issued in February 2023, which increased the debt balance. The repayment schedule will begin in 2029 with the final payment in 2038. The chart below displays the principal and interest payments through 2038.



ORGANIZATIONAL SECTION

The Organizational Section of the school budget document describes the district's 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 2023-2024 BUDGET

SCHOOL DISTRICT DEMOGRAPHIC AND GEOGRAPHIC INFORMATION

Legal Autonomy

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

Eastern Carver County Schools serves the cities of Carver, Chaska, Chanhassen and Victoria. This suburban school district ranks among the best in Minnesota by a number of independent analyses. Its students consistently perform above state averages on state tests. In 2022, the district's graduation rate exceeded 94 percent while the state average was under 84 percent. About 90% of graduating seniors go on to 2-year, 4-year and elite colleges. Over 40% of the graduating class of 2023 participated in Advanced Placement courses or Post-Secondary Enrollment Options courses through colleges or universities in MN and achievement in those rigorous courses is strong. 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 student-centered strategic plan with a mission to "prepare every student to achieve their personal best" which started in 2022-23. Student-centered learning places the student at the center of the learning process. Differentiated experiences, resources, digital tools, and learning engagements 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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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.

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 2022-23, the district operated 15 school buildings: 2 traditional high schools, an alternative arts-focused high school, 3 middle schools, 6 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 closed. The district owns a bus garage and the District Education Center. District buildings have an average age of about 27.75 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 110,034 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 is strong and appears like it will continue in Carver, Chanhassen, Chaska and Victoria. Combined, these four cities saw a 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 do today. Carver County's availability of land, abundant lakes, woods and open space are attractive features for development.

Residential housing construction continued to be strong. Cities issued about 479 new housing permits within the district boundaries in the 2022 calendar year. The 2023 calendar year was also off to a good start with 153 new housing permits issued. Time will tell what impact higher interest rates and changes in the economy will have on housing development.

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

DISTRICT BOUNDARIES

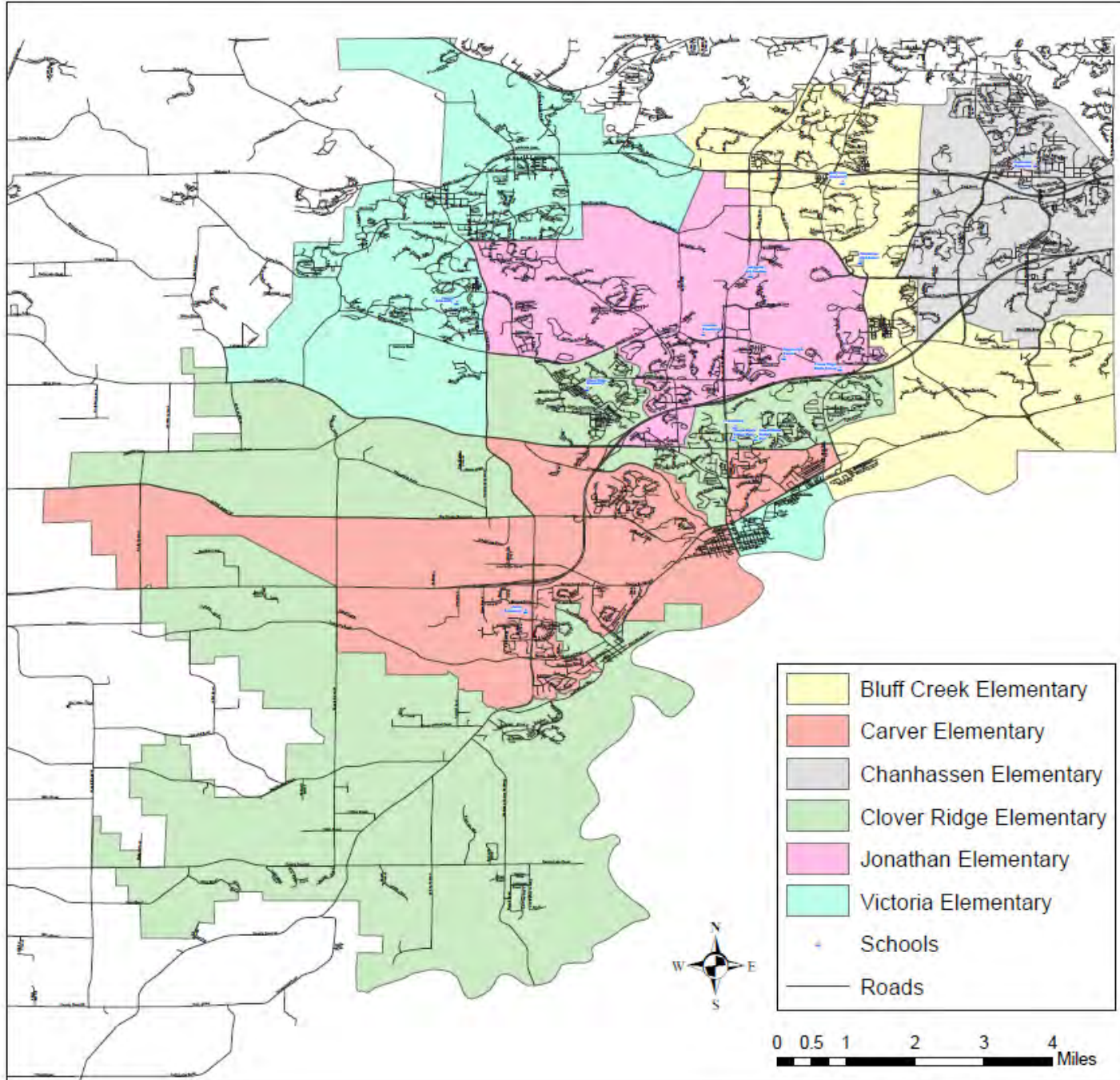
During the fall of 2021, the district convened an Attendance Area Task Force to examine capacity issues broadly across the district and specifically identify where East Union Elementary students would go when the building closed after the 2021-2022 school year. The task force's recommendation was presented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

Several 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 following changes were made: East Union attendance area was added to Clover Ridge Elementary and the district's center-based AIM program was moved from Carver Elementary to Chanhassen Elementary.

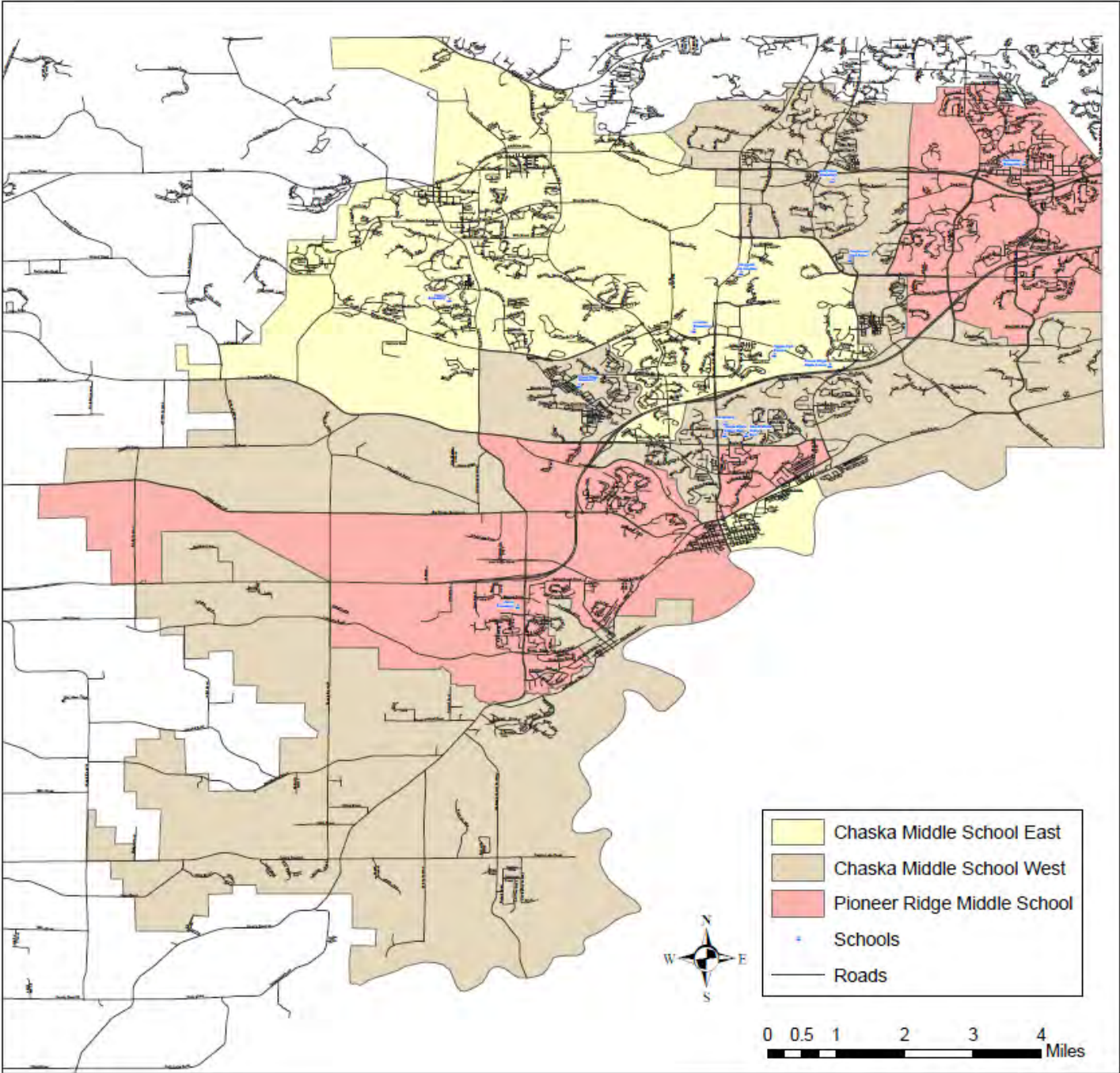
The district's enrollment growth has slowed due to the COVID-19 pandemic since the last boundary study. Current capacity in existing buildings can accommodate expected enrollment over the next several years. Eastern Carver County Schools consults regularly with city planners from all four municipalities in order to monitor possible enrollment impacts of current and future housing development.



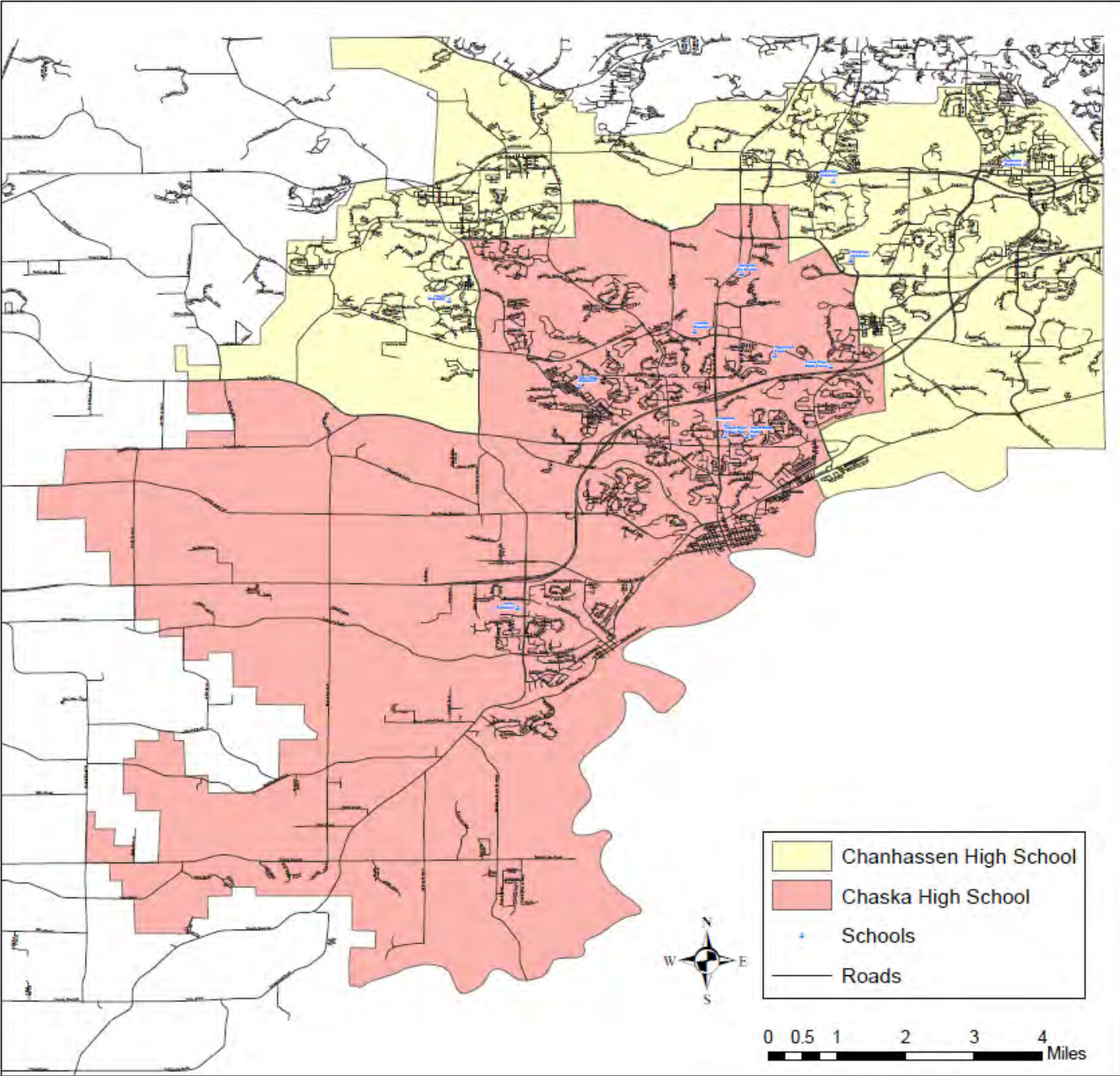
Eastern Carver County Schools Elementary School Boundaries Effective 2022-23



Eastern Carver County Schools Middle School Boundaries Effective 2017-18



Eastern Carver County Schools High School Boundaries Effective 2022-23



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 30th 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
2023-2024 BUDGET**

BOARD OF EDUCATION



Jennifer Stone
Chair



Sean Olson
Vice Chair/Clerk



Angela Erickson
Treasurer



Tim Klein
Director



Ellie Krug
Director

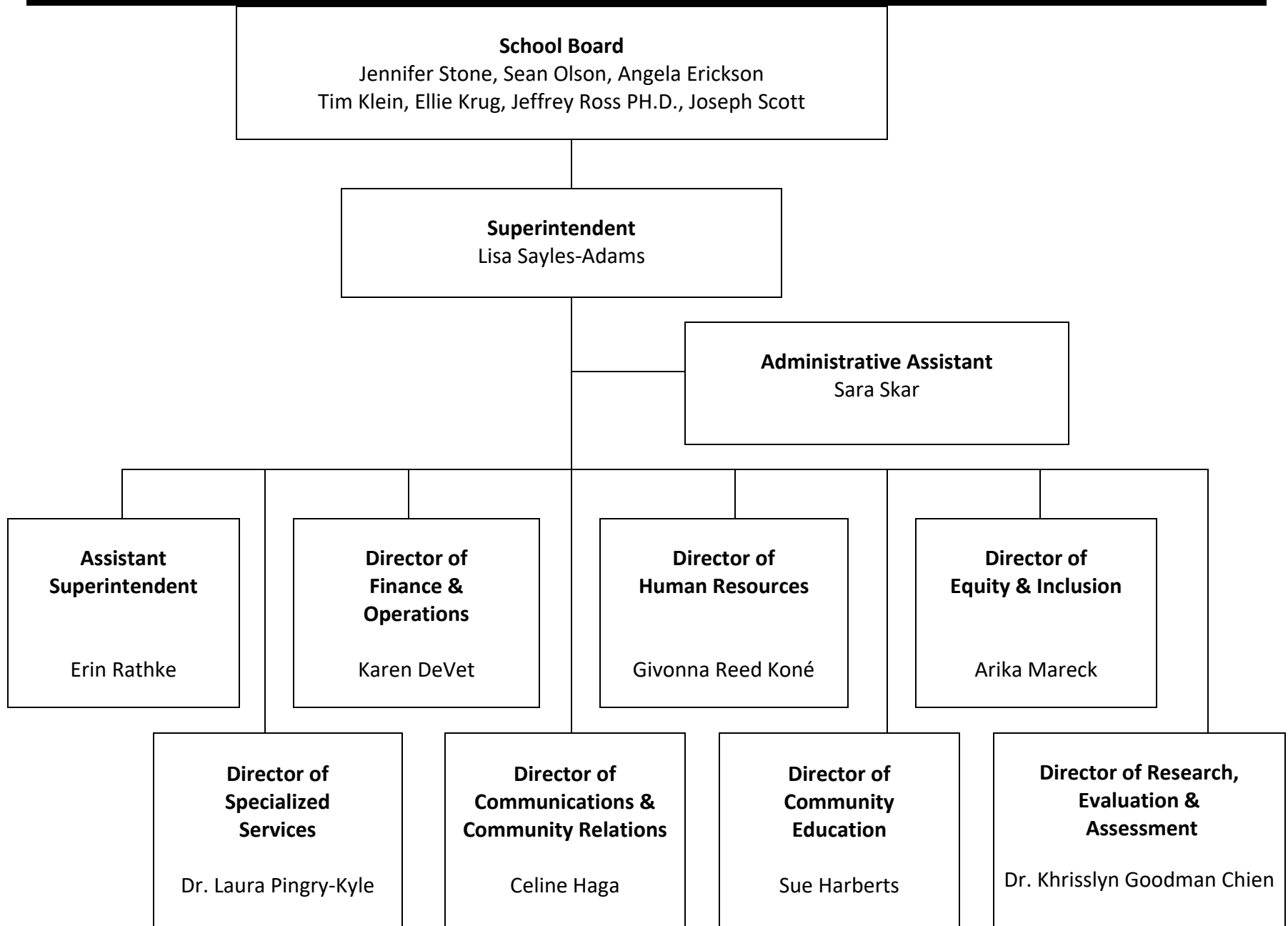


Jeffery Ross, PH.D.
Director



Joseph Scott
Director

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ADMINISTRATION

ADMINISTRATION

Lisa Sayles-Adams, Superintendent
Erin Rathke, Assistant Superintendent
Karen DeVet, Director of Finance & Operations
Arika Mareck, 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
Dr. Khrisslyn Goodman Chien, Director of Research, Evaluation, & Assessment

BUSINESS OFFICE

Molly Lopez, 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)
Dr. 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)
Angela Charboneau-Folch	Integrated Arts Academy (IAA)

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

MISSION, VISION & VALUES

MISSION

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

VISION

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

COMMUNITY VALUES

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

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

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

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

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

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

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

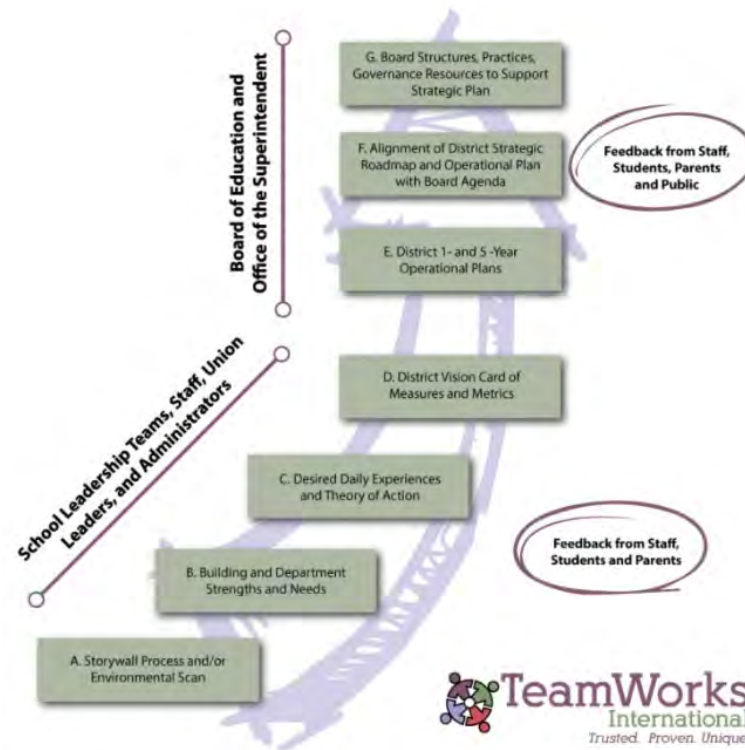
- A. Exceptional Personalized Learning: Student-centered, world-relevant and rigorous experiences facilitated by educators extremely knowledgeable in content and leaders in best practices.
- The district continues to support personalized learning with approximately \$1.2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers.
 - The capital projects levy or safety and technology levy nearly \$3.5M is used for the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
 - Next year, over \$974,000 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 \$981,224 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 \$479,070 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
 - Next year, over \$9.4 million pay as you go and \$13.1 million bond 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 \$123,623 are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
 - The district levied \$344,344 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 2023-2024 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 2023-2024 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 2023-2024 BUDGET

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 2023-2024 BUDGET

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.

FIRST YEAR OF IMPLEMENTATION

During the 2022-23 school year, the first year of strategic plan implementation, a vision card was developed as a tool to measure progress on the strategic plan. Results from the 2022-23 school year provide the baseline for measurement in the future.

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

Eastern Carver County Schools Vision Card



Strategic Direction	Measure	Description	Levels December 2022				
			Level 1	Level 2	Level 3	Level 4	Level 5
Improving Teaching and Personalized Learning for the development of each learner	Achievement % of students meeting or exceeding target	Kindergarten Readiness On track reading at end of Kindergarten measured by FastBridge assessment	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		3rd Grade Reading Level On track reading at end of 3rd Grade measured by FastBridge assessment	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		College Readiness Percent of high school graduates starting and persisting in 2- or 4-year institutions as of their 2nd academic year (class of 2019)	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		High School Graduation 4-Year Graduation Rate	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
Developing strong partnerships within the communities we serve	Family and Community Connections	Elementary parent/teacher conference rates	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

Fostering a safe, welcome, and inclusive environment	Attendance %Consistent Attendance	Grades K-12 Percent of students who attended more than 90% of the time	82.4% & below	82.5% - 84.9%	85% - 87.4%	87.5% - 89.9%	90% & above
	Student DDE % agreement to high agreement with key statements	Elementary Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
		Secondary Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
Optimizing our management of resources to support student learning	Management of Resources (human, financial, material based on identified needs)	Fund Balance Fiscal year end fund balance	Under 5%	5% - 5.9%	6% - 6.9%	7% - 7.9%	8% & above
		Proportion of general fund expenditures dedicated directly toward students	64% & below	65% - 69%	70% - 74%	75% - 79%	80% & above
Developing strong partnerships within the communities we serve	Family and Community Connections	Elementary parent/teacher conference rates	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above

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 2023-2024 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	Complete FY22 Audit Prepare Property Tax Levy	Review FY23 Budget	Develop FY24 Budget Assumptions, Calendar & Budget Scenarios	FY24 Building, Program and Capital Related Budgets Develop and Review Review FY23 Budget						
Finance Advisory Committee		Review FY22 Audit, LTFM Plans & OPEB		Review Enrollment, FY24 Budget Assumptions	Review FY24 Capital Budgets		Review FY24 Budget & OPEB			
Board Review		FY23 Budget Revisions		FY24 Preliminary Budget Assumptions & Timeline	FY24 Capital Related Budgets	FY23 Budget Revisions	FY24 Budget Assumptions Update FY24 Special Revenue, Debt Service & Trust Funds Budget	FY24 General Fund Budget & Final Budget Assumptions & Review Five-Year Plan		
Board Action	Preliminary Property Tax Levy	FY 22 Audited Financial Reports	FY24 Certify Tax Levy FY23 Budget Revisions		FY24 Preliminary Budget Assumptions & Timeline	FY24 Capital Related Budget	FY23 Budget Revisions (Current Year)	FY24 Budget Assumptions Update	FY24 Budget & Five-Year Plan	
	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

FY 2024 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
2023-2024 BUDGET**

BUDGET ASSUMPTIONS, TRENDS AND INITIATIVES

On February 27, 2023, the School Board approved preliminary 2023-24 budget assumptions for the General Fund. On May 22, 2023, these assumptions were updated and presented to the Board.

The following budget assumptions were used to build the 2023-2024 budget:

Revenue

- General Education Aid at \$7,138 adjusted per pupil unit (APU)– includes \$275 increase (4%).
- Adjusted Pupil Unit weightings have not been changed by the state since 2014-15:

Pupil Unit	2023-24
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

- The 2021 Operating Referendum will generate \$5,355,691, which is based on Market Values and includes an inflationary increase as approved
- Literacy Incentive Aid stays flat at \$556,392
- Special Education Aid increase by 4% which includes the continued participation in the Alternative Delivery of Specialized Instructional Services (ADSIS) program and 44% increase in cross-subsidy revenue
- COVID-19 ESSER III funds of \$639,543 are still available to carryover under the American Rescue Plan (ARP)
- Capital Projects Referenda increase of \$258,673 which is based on Net Tax Capacity, with \$2,903,673 budgeted in the general fund and \$2,386,301 budgeted in the construction fund
- Integration & Achievement Aid and Levy at \$981,224
- Continued participation in the Federal American Indian Education program, \$4,000 and the Minnesota American Indian Education program, \$75,998

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

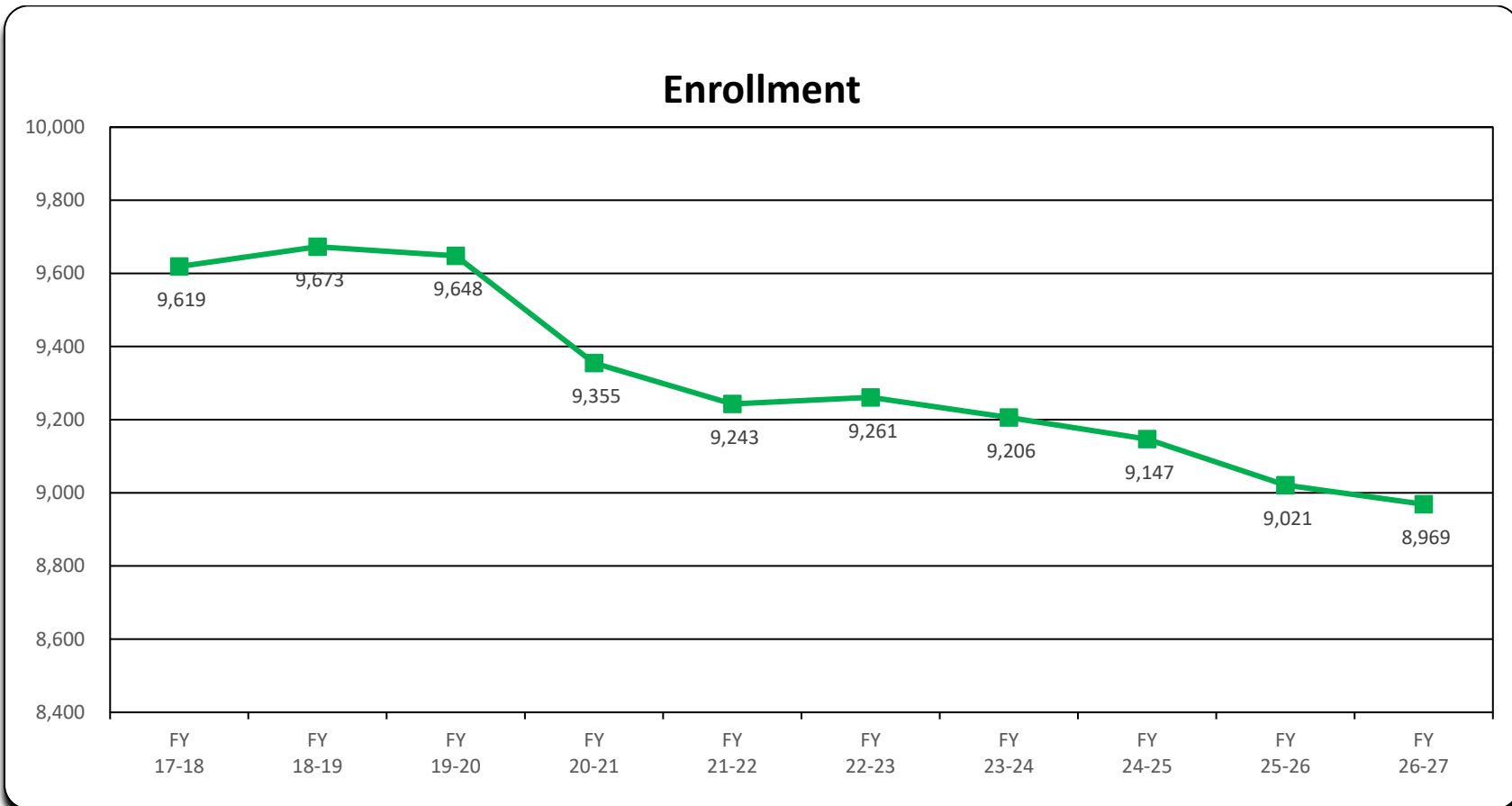
- Other federal title and special education program entitlements are expected to remain flat
- PK-12 Enrollment projection estimated at 9,206 and is based on:
 - Impact of COVID-19 and trend is flat to declining public school enrollment
 - Historical data trends
 - Eastern Carver County birth rates
 - School year 2022-23 enrollment in grades k-11, advancing a grade
 - Demographic Study
 - Housing Market Methodology

Expenses

- Salary/benefit increases based on employee bargaining unit agreements, contracts and expected market conditions
- Property and liability insurance increase of 34.5%; is caused by 36% percent increase in property values, 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 8.55% to 8.75%
- Utilities are estimated to increase 8%
- Continue to utilize 'super' substitutes in the schools
- Strategic investments of \$145,000 support the District's Strategic Plan, which include investments in staff recruitment, dual immersion program, translations & interpretations investments, additional staff equity and inclusion training and development, support for student attendance, counseling, career and college readiness and professional development to support student mental health.
- Contingency of \$300,000 for legislative mandates and unforeseen increases in enrollment
- Increase of 2.5% for transportation contracts with continued insourcing transportation

EASTERN CARVER COUNTY SCHOOLS 2023-2024 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. Post-COVID, enrollment in public schools is not changing at the same pace as pre-COVID levels. The district is anticipating flat to slightly declining enrollment for the next several years. In 2022-23, we graduated more seniors than we had incoming kindergarteners, by a difference of 100 students. That, coupled with a declining birth rate and housing development trending towards market rate apartments, over 55 communities and single-family home prices trending towards \$750,000 in Carver County, has impacted enrollment projections. Enrollment numbers (ADMs served) from fiscal year 2018 through 2027 projected enrollments are as follows:



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 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															126	126
K	51	81	70	67	109	138	93	116								725
1		90	61	77	103	141	87	118								677
2		71	80	80	110	129	89	105								664
3		75	84	76	97	131	95	91								649
4		70	87	78	129	129	81	117								691
5		72	94	55	98	117	94	108								638
6									233	275	166					674
7									207	257	210					674
8									214	253	208					675
9												307	360	4		671
10												353	395	16		764
11												351	415	13		779
12												350	379	28		757
12+															42	42
Total	51	459	476	433	646	785	539	655	654	785	584	1,361	1,549	61	168	9,206

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

Financial Presentation, Measurement Focus and Basis of Accounting

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

Revenue Recognition

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

Recording of Expenditures

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

Classification of Revenues and Expenditures

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

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

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

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

Description of Dimensions

Fund Dimension (FUND)

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

Major Governmental Funds

General Fund

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

Nutrition Services Special Revenue Fund

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

Community Service Special Revenue Fund

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

Capital Projects Fund – Building Construction Fund

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

Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

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

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

Post-Employment Benefits Irrevocable Trust Fund

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

Organization / Site Dimension (ORG/SITE)

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

Program Dimension (PRG)

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

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

Course Dimension (CRS)

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

Finance Dimension (FIN)

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

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

Source Dimension (SRC)

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

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

Object Dimension (OBJ)

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

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

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

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

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

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



EASTERN CARVER COUNTY SCHOOLS

2023-2024 BUDGET

BUDGET POLICIES

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

Policy 701 – Budget

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

Policy 701.1 – Budget Revision

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

Policy 702 – Accounting

The school district shall maintain its books and records and do its accounting in compliance with the Uniform 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
2023-2024 BUDGET**

ALL FUNDS - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 50,914,734	\$ 51,594,741	\$ 51,352,075	\$ 56,453,196	\$ 60,593,290	\$ 60,860,870	\$ 58,190,591	\$ 58,541,404
Sales of Bonds	-	46,646,556	9,157,337	37,997,604	-	19,320,000	-	11,995,000
State Sources	93,474,772	93,126,347	94,401,714	95,698,975	105,610,656	105,415,395	106,906,952	108,738,722
Federal Sources	3,964,121	10,980,792	13,591,699	7,321,312	5,788,737	5,305,764	5,331,839	5,437,479
Other	24,435,341	24,421,859	30,131,627	26,076,062	25,363,498	26,405,329	27,348,349	28,297,638
Total	\$ 172,788,968	\$ 226,770,295	\$ 198,634,453	\$ 223,547,149	\$ 197,356,181	\$ 217,307,358	\$ 197,777,731	\$ 213,010,243

ALL FUNDS - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 87,218,676	\$ 84,732,661	\$ 89,753,213	\$ 95,071,823	\$ 99,199,502	\$ 101,690,735	\$ 104,450,528	\$ 107,946,605
Employee Benefits	21,665,787	21,311,741	22,356,773	24,395,256	26,131,792	26,817,908	27,406,951	28,332,378
Purchased Services	31,202,563	28,480,800	29,377,186	29,949,947	30,760,470	31,337,395	32,845,932	34,426,808
Supplies & Materials	5,950,603	6,393,261	8,640,934	9,952,684	8,836,449	9,091,242	9,363,980	9,644,899
Capital Purchases	7,177,574	11,892,055	18,036,799	18,420,180	23,944,911	27,130,668	23,537,432	22,132,982
Principal & Interest	18,254,600	18,247,400	32,669,776	48,625,916	18,320,942	18,436,182	16,249,153	16,238,038
Other Expenditures	841,955	959,408	851,782	844,564	835,038	836,440	848,183	860,278
Total	\$ 172,311,757	\$ 172,017,325	\$ 201,686,463	\$ 227,260,370	\$ 208,029,104	\$ 215,340,570	\$ 214,702,159	\$ 219,581,988

ALL FUNDS - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 8,171,436	\$ 8,394,547	\$ 12,367,831	\$ 14,777,193	\$ 18,866,369	\$ 18,136,872	\$ 13,604,254	\$ 6,039,705
Non-Spendable	364,113	171,222	421,837	421,837	370,484	370,484	370,484	370,484
Restricted	22,138,554	70,744,423	60,802,575	56,304,239	42,503,714	46,367,101	34,250,296	35,518,101
Assigned	2,996,064	8,816,082	11,482,022	9,857,775	8,947,554	7,780,454	7,505,454	7,230,454
Total	\$ 33,670,167	\$ 88,126,275	\$ 85,074,265	\$ 81,361,044	\$ 70,688,121	\$ 72,654,910	\$ 55,730,487	\$ 49,158,743

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)

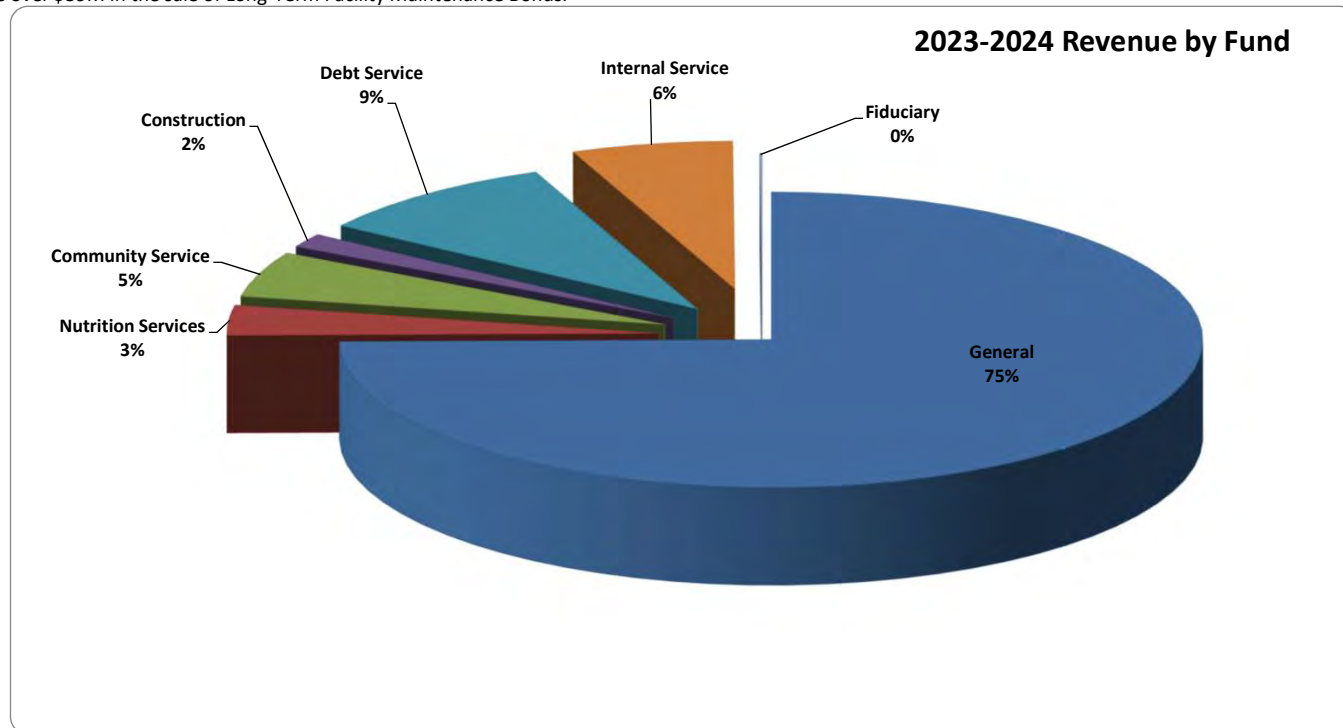
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491	\$ 147,209,956	\$ 148,185,303	\$ 150,535,558
Nutrition Services	4,537,533	5,105,692	8,823,807	6,055,273	6,470,192	6,599,596	6,731,588	6,866,220
Community Service	7,468,825	6,783,572	8,669,951	9,519,961	9,816,565	9,963,813	10,113,270	10,264,969
Construction	2,275,491.23	2,481,507	11,971,110	40,386,975	2,986,301	22,246,760	3,050,828	15,134,181
Debt Service	19,222,738	64,504,657	17,067,963	17,364,743	18,439,210	18,657,991	16,361,611	16,127,576
Internal Service	10,244,843	9,975,142	10,386,893	10,670,973	11,899,322	12,381,781	13,102,461	13,865,688
Fiduciary	1,083,538	1,531,824	(842,392)	345,050	154,100	247,461	232,672	216,052
Total	\$ 172,788,968	\$ 226,770,295	\$ 198,634,453	\$ 223,547,149	\$ 197,356,181	\$ 217,307,358	\$ 197,777,733	\$ 213,010,244

The 2020-21 Debt Service budget includes over \$46 million in the sale of bonds for the refunding of 2012A and 2013A bonds that were called for redemption over two years - 2021-22 and 2022-23.

The 2022-23 Construction fund includes over \$39M in the sale of Long-Term Facility Maintenance Bonds.

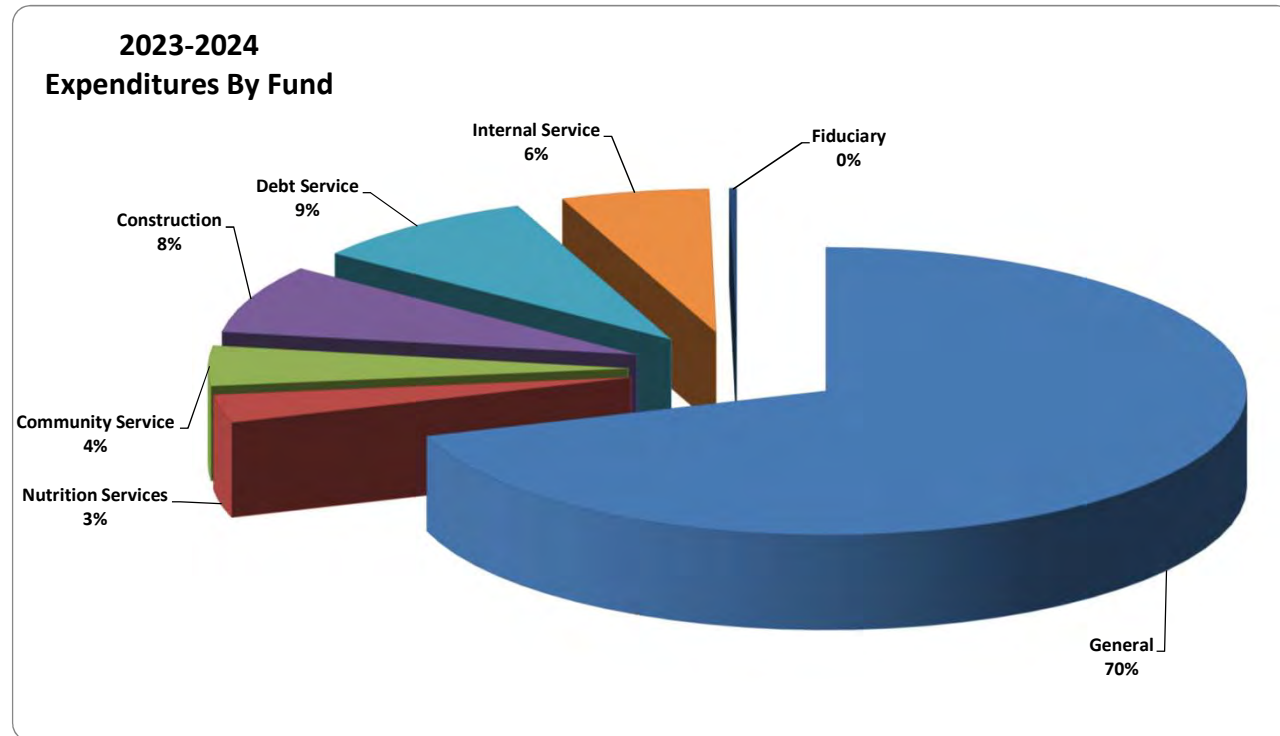


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 148,757,814	\$ 153,017,921	\$ 158,400,107
Nutrition Services	4,290,186	4,385,445	6,682,218	6,596,465	6,546,565	6,742,962	6,945,251	7,153,609
Community Service	7,808,889	6,595,945	7,902,572	9,101,271	9,315,613	9,595,081	9,882,933	10,179,421
Construction	2,391,825	2,490,995	6,758,965	12,290,684	15,986,118	18,850,987	15,012,136	13,354,814
Debt Service	18,260,242	18,667,895	32,714,215	48,634,916	18,329,942	18,445,317	16,258,425	16,247,449
Internal Service	9,783,958	9,116,912	11,092,691	10,978,993	11,850,673	12,326,201	12,932,321	13,568,419
Fiduciary	1,297,198	390,176	685,729	553,685	570,977	622,207	653,169	678,169
Total	\$ 172,311,757	\$ 172,017,325	\$ 201,686,463	\$ 227,260,370	\$ 208,029,104	\$ 215,340,569	\$ 214,702,156	\$ 219,581,988

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.

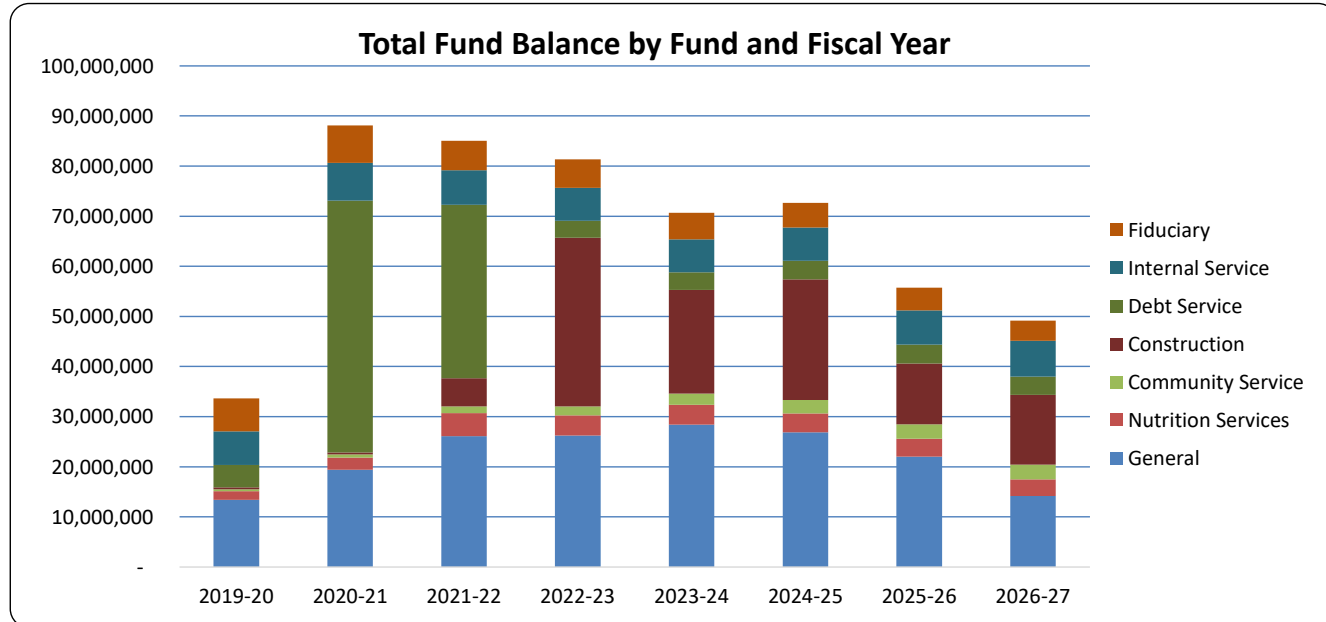


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2020	06/30/2021	06/30/2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 13,401,514	\$ 19,419,458	\$ 26,126,505	\$ 26,226,324	\$ 28,387,599	\$ 26,839,741	\$ 22,007,123	\$ 14,142,574
Nutrition Services	1,713,159	2,433,406	4,574,995	4,033,803	3,957,430	3,814,064	3,600,401	3,313,012
Community Service	397,901	585,528	1,352,907	1,771,597	2,272,549	2,641,281	2,871,618	2,957,166
Construction	397,482	387,994	5,600,138	33,696,429	20,696,612	24,092,385	12,131,077	13,910,444
Debt Service	4,440,843	50,277,605	34,631,353	3,361,180	3,470,448	3,683,122	3,786,308	3,666,435
Internal Service	6,705,860	7,564,090	6,858,292	6,550,272	6,598,921	6,654,501	6,824,641	7,121,910
Fiduciary	6,613,408	7,458,196	5,930,075	5,721,440	5,304,563	4,929,817	4,509,320	4,047,203
Total	\$ 33,670,167	\$ 88,126,275	\$ 85,074,265	\$ 81,361,045	\$ 70,688,122	\$ 72,654,911	\$ 55,730,488	\$ 49,158,744

The June 30, 2021 Debt Service Fund Balance includes over \$46 million held in escrow from the sale of bonds for refunding (refinancing) of 2012A and 2013A bonds that were called in 2021-2022 and 2022-2023



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 28,980,263	\$ 30,492,311	\$ 30,523,562	\$ 36,052,958	\$ 38,702,532	\$ 38,694,494	\$ 38,242,010	\$ 38,746,482
State Sources	91,497,074	91,176,433	92,390,034	93,498,732	101,222,588	100,948,423	102,359,630	104,109,578
Federal Sources	2,421,112	5,854,360	5,717,834	4,712,227	3,337,345	2,805,344	2,781,411	2,836,042
Other	5,057,550	8,864,796	13,925,691	4,940,257	4,328,026	4,761,695	4,802,252	4,843,456
Total	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491	\$ 147,209,956	\$ 148,185,303	\$ 150,535,558

GENERAL FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 79,717,775	\$ 77,899,705	\$ 81,410,464	\$ 86,556,769	\$ 90,457,314	\$ 92,686,283	\$ 95,175,941	\$ 98,393,780
Employee Benefits	20,000,272	19,751,748	20,402,505	22,291,782	23,792,847	24,406,125	24,920,039	25,767,973
Purchased Services	18,712,780	17,547,551	15,054,008	12,830,584	15,659,838	15,702,913	16,492,573	17,328,104
Supplies & Materials	3,512,156	4,057,420	4,926,904	6,078,165	5,007,888	5,147,824	5,302,259	5,461,327
Capital Purchases	5,836,829	10,289,003	13,346,485	10,590,371	9,778,030	10,071,371	10,373,512	10,684,718
Other Expenditures	699,646	824,531	709,707	756,685	733,299	743,298	753,597	764,205
Total	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 148,757,814	\$ 153,017,921	\$ 158,400,107

GENERAL FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 8,171,436	\$ 8,394,547	\$ 12,367,831	\$ 14,777,193	\$ 18,866,369	\$ 18,136,872	\$ 13,604,254	\$ 6,039,705
Non-Spendable	174,282	58,542	260,905	260,905	260,905	260,905	260,905	260,905
Restricted	2,059,732	2,150,286	2,015,747	1,330,450	312,770	661,510	636,510	611,510
Assigned	2,996,064	8,816,082	11,482,022	9,857,775	8,947,554	7,780,454	7,505,454	7,230,454
Total	\$ 13,401,514	\$ 19,419,458	\$ 26,126,505	\$ 26,226,323	\$ 28,387,598	\$ 26,839,740	\$ 22,007,122	\$ 14,142,573

Note: Additional details available starting on page xx

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

NUTRITION SERVICES - REVENUE BY SOURCE

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023				
				Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
State Sources	\$ 222,625	\$ 33,577	\$ 222,539	\$ 317,579	\$ 2,616,700	\$ 2,669,034	\$ 2,722,415	\$ 2,776,863
Federal Sources	1,543,009	4,707,267	7,428,382	2,334,085	2,451,392	2,500,420	2,550,428	2,601,437
Pupil Sales - Breakfast	76,446	864	-	115,725	-	-	-	-
Pupil Sales - Lunch	1,457,134	17,093	-	1,707,009	30,000	30,600	31,212	31,836
Pupil Sales - Ala Carte	932,100	236,001	955,007	1,234,499	1,192,000	1,215,840	1,240,157	1,264,960
Catering & Other Local	243,663	80,058	148,244	263,551	109,500	183,702	187,375	191,123
Total	\$ 4,537,533	\$ 5,105,692	\$ 8,823,807	\$ 6,055,273	\$ 6,470,192	\$ 6,599,596	\$ 6,731,588	\$ 6,866,220

NUTRITION SERVICES - EXPENDITURE BY OBJECT

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023				
				Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Salaries	\$ 1,535,434	\$ 1,549,164	\$ 2,053,203	\$ 2,157,465	\$ 2,227,381	\$ 2,294,202	\$ 2,363,029	\$ 2,433,920
Employee Benefits	340,887	348,472	456,126	499,963	531,422	547,365	563,786	580,699
Purchased Services	306,951	342,402	591,988	355,685	293,970	302,789	311,873	321,229
Food & Supplies	2,055,064	2,063,351	3,289,733	3,359,400	3,315,642	3,415,111	3,517,565	3,623,092
Capital Outlay	51,033	81,499	290,716	222,952	177,400	182,722	188,204	193,850
Other Expenditures	817	559	453	1,000	750	773	796	820
Total	\$ 4,290,186	\$ 4,385,445	\$ 6,682,218	\$ 6,596,465	\$ 6,546,565	\$ 6,742,962	\$ 6,945,251	\$ 7,153,609

NUTRITION SERVICES - FUND BALANCE

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023				
				Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	177,873	107,984	151,353	151,353	100,000	100,000	100,000	100,000
Restricted	1,535,286	2,325,421	4,423,642	3,882,450	3,857,430	3,714,064	3,500,401	3,213,012
Assigned	-	-	-	-	-	-	-	-
Total	\$ 1,713,159	\$ 2,433,406	\$ 4,574,995	\$ 4,033,803	\$ 3,957,430	\$ 3,814,064	\$ 3,600,401	\$ 3,313,012

Note: Additional details available starting on page 169

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 938,624	\$ 993,904	\$ 1,004,057	\$ 1,040,424	\$ 1,145,247	\$ 1,162,426	\$ 1,179,862	\$ 1,197,560
Tuition & Fees	5,031,284	3,733,229	5,674,762	5,656,800	6,102,950	6,194,494	6,287,411	6,381,722
Other Local Revenue	82,574	6,686	34,304	765,073	797,000	808,955	821,089	833,406
State Sources	1,416,343	1,630,589	1,511,344	1,782,664	1,771,368	1,797,938	1,824,907	1,852,281
Federal Sources	-	419,164	445,483	275,000	-	-	-	-
Total	\$ 7,468,825	\$ 6,783,572	\$ 8,669,951	\$ 9,519,961	\$ 9,816,565	\$ 9,963,813	\$ 10,113,270	\$ 10,264,969

COMMUNITY SERVICE - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 5,092,662	\$ 4,532,187	\$ 5,061,992	\$ 5,575,965	\$ 5,729,891	\$ 5,901,787	\$ 6,078,841	\$ 6,261,206
Employee Benefits	1,115,275	998,371	1,145,581	1,348,594	1,540,620	1,586,839	1,634,444	1,683,477
Purchased Services	1,118,053	740,972	1,178,387	1,585,378	1,465,194	1,509,150	1,554,424	1,601,057
Supplies & Materials	383,383	272,489	424,298	513,900	512,919	528,307	544,156	560,480
Equipment	49,069	1,453	24,245	35,555	21,000	21,630	22,279	22,947
Other Expenditures	50,448	50,473	68,070	41,879	45,989	47,369	48,790	50,253
Total	\$ 7,808,889	\$ 6,595,945	\$ 7,902,572	\$ 9,101,271	\$ 9,315,613	\$ 9,595,081	\$ 9,882,933	\$ 10,179,421

COMMUNITY SERVICE - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	11,958	4,696	9,579	9,579	9,579	9,579	9,579	9,579
Restricted	385,943	580,832	1,343,328	1,762,018	2,262,970	2,631,702	2,862,039	2,947,587
Assigned	-	-	-	-	-	-	-	-
Total	\$ 397,901	\$ 585,528	\$ 1,352,907	\$ 1,771,597	\$ 2,272,549	\$ 2,641,281	\$ 2,871,618	\$ 2,957,166

Note: Additional details available starting on page 169

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CONSTRUCTION FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,226,071	\$ 2,386,301	\$ 2,445,959	\$ 2,507,108	\$ 2,569,786
Other - Sale of Bonds/COPS	-	-	9,157,337	37,997,604	-	19,320,000	-	11,995,000
State Sources	2,762	-	4,114	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other Revenue	32,219	-	7,854	163,300	600,000	480,801	543,720	569,395
Total	\$ 2,275,491	\$ 2,481,507	\$ 11,971,110	\$ 40,386,975	\$ 2,986,301	\$ 22,246,760	\$ 3,050,828	\$ 15,134,181

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 872,803	\$ 751,605	\$ 1,227,554	\$ 781,624	\$ 784,916	\$ 808,463	\$ 832,717	\$ 857,699
Employee Benefits	209,352	213,151	352,561	254,917	266,903	277,579	288,682	300,229
Purchased Services	66,264	6,138	799,384	3,681,622	965,818	910,000	937,300	965,419
Supplies & Materials	-	-	-	1,219	-	-	-	-
Capital Purchases	1,240,644	1,520,100	4,375,352	7,571,302	13,968,481	16,854,945	12,953,437	11,231,467
Other Expenditures	2,762	-	4,114	-	-	-	-	-
Total	\$ 2,391,825	\$ 2,490,995	\$ 6,758,965	\$ 12,290,684	\$ 15,986,118	\$ 18,850,987	\$ 15,012,136	\$ 13,354,814

CONSTRUCTION FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	397,482	387,994	5,600,138	33,696,429	20,696,612	24,092,385	12,131,077	13,910,444
Assigned	-	-	-	-	-	-	-	-
Total	\$ 397,482	\$ 387,994	\$ 5,600,138	\$ 33,696,429	\$ 20,696,612	\$ 24,092,385	\$ 12,131,077	\$ 13,910,444

Note: Additional details available starting on page 186

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DEBT SERVICE - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Property Taxes	\$ 18,755,338	\$ 17,627,019	\$ 17,022,651	\$ 17,133,743	\$ 18,359,210	\$ 18,557,991	\$ 16,261,611	\$ 16,027,576
Interest Income	131,434	(54,668)	(228,371)	131,000	80,000	100,000	100,000	100,000
Other State Revenues	129,418	125,958	125,060	100,000	-	-	-	-
Long-Term Facility Aid	206,548	159,791	148,623	-	-	-	-	-
Sale of Bonds Proceeds	-	46,646,556	-	-	-	-	-	-
Total	\$ 19,222,738	\$ 64,504,657	\$ 17,067,963	\$ 17,364,743	\$ 18,439,210	\$ 18,657,991	\$ 16,361,611	\$ 16,127,576

DEBT SERVICE - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bonds & Equipment Certificates	\$ 12,385,000	\$ 12,895,000	\$ 13,445,000	\$ 13,275,000	\$ 13,627,000	\$ 14,149,000	\$ 12,332,000	\$ 12,659,000
Interest on Bonds & Equipment Certificates	5,869,600	5,352,400	5,924,776	3,960,916	4,693,942	4,287,182	3,917,153	3,579,038
Service Charges	5,642	420,495	44,439	9,000	9,000	9,135	9,272	9,411
Bond Refunding Payments	-	-	13,300,000	31,390,000	-	-	-	-
Total	\$ 18,260,242	\$ 18,667,895	\$ 32,714,215	\$ 48,634,916	\$ 18,329,942	\$ 18,445,317	\$ 16,258,425	\$ 16,247,449

DEBT SERVICE - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	4,440,843	50,277,605	34,631,353	3,361,180	3,470,448	3,683,122	3,786,308	3,666,435
Assigned	-	-	-	-	-	-	-	-
Total	\$ 4,440,843	\$ 50,277,605	\$ 34,631,353	\$ 3,361,180	\$ 3,470,448	\$ 3,683,122	\$ 3,786,308	\$ 3,666,435

OPEB Debt Service Fund Balance transferred to Debt Service Fund in June 2018
Note: Additional details available starting on page 186

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Revenue	\$ 10,244,843	\$ 9,975,142	\$ 10,386,893	\$ 10,670,973	\$ 11,899,322	\$ 12,381,781	\$ 13,102,461	\$ 13,865,688
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 10,244,843	\$ 9,975,142	\$ 10,386,893	\$ 10,670,973	\$ 11,899,322	\$ 12,381,781	\$ 13,102,461	\$ 13,865,688

INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Administrative Services	\$ 9,783,958	\$ 9,116,912	\$ 11,092,691	\$ 10,978,993	\$ 11,850,673	\$ 12,326,201	\$ 12,932,321	\$ 13,568,419
Total	\$ 9,783,958	\$ 9,116,912	\$ 11,092,691	\$ 10,978,993	\$ 11,850,673	\$ 12,326,201	\$ 12,932,321	\$ 13,568,419

INTERNAL SERVICE FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,705,860	7,564,090	6,858,292	6,550,272	6,598,921	6,654,501	6,824,641	7,121,910
Assigned	-	-	-	-	-	-	-	-
Total	\$ 6,705,860	\$ 7,564,090	\$ 6,858,292	\$ 6,550,272	\$ 6,598,921	\$ 6,654,501	\$ 6,824,641	\$ 7,121,910

Note: Additional details available starting on page 186

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

FIDUCIARY FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Revenue	\$ 1,083,538	\$ 1,531,824	\$ (842,392)	\$ 345,050	\$ 154,100	\$ 247,461	\$ 232,672	\$ 216,052
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$ 1,083,538	\$ 1,531,824	\$ (842,392)	\$ 345,050	\$ 154,100	\$ 247,461	\$ 232,672	\$ 216,052

FIDUCIARY FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Administrative Services	\$ 1,208,916	\$ 306,331	\$ 616,289	\$ 508,685	\$ 515,977	\$ 577,207	\$ 608,169	\$ 633,169
Scholarships	88,282	83,845	69,439	45,000	55,000	45,000	45,000	45,000
Total	\$ 1,297,198	\$ 390,176	\$ 685,729	\$ 553,685	\$ 570,977	\$ 622,207	\$ 653,169	\$ 678,169

FIDUCIARY FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	6,613,408	7,458,196	5,930,075	5,721,440	5,304,563	4,929,817	4,509,320	4,047,203
Assigned	-	-	-	-	-	-	-	-
Total	\$ 6,613,408	\$ 7,458,196	\$ 5,930,075	\$ 5,721,440	\$ 5,304,563	\$ 4,929,817	\$ 4,509,320	\$ 4,047,203

Note: Additional details available starting on page 186

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. This includes 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.

In January 2023, the board approved a bond sale in the amount of \$37.9 M to support the 10-year Long Term Facility Maintenance plan that had been developed over the last 4 years. LTFM funding assists the district in maintaining the physical assets of a district.

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 2023-24, the General Fund portion of the Capital Projects expense is \$2.9M. Plans for 2023-24 include \$1,338,268 in technology devices for students and staff, \$755,955 for classroom instructional tools and \$809,450 for further implementation of the personalized learning management system. The construction fund expense is \$2.4M Capital Projects Referenda for infrastructure improvements & support and security which includes cameras, visitor management software, building access control and cyber security.

LTFM funds are used for health & safety, general repairs and deferred maintenance projects. The district has \$708,720 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 \$21.8 million and include \$4,062,000 for interior surface projects along with \$6,414,000 for mechanical system replacements and repairs. Site projects include \$1,097,000 for bituminous and/or concrete repair and replacement districtwide. Other projects include \$8,872,079 for roof replacements, plumbing and electrical repairs at various locations.

The district continues to qualify to receive American Indian Education Aid of \$75,998 in 2023-24. This program is designed to enhance the American Indian cultural education programs according to Minnesota Statutes, section 124D.74.

The district will be in its eighth year of qualifying for Achievement & Integration funds. Revenue is generated from 30% levy and 70% state aid. The budget for 2023-24 is \$981,224 and will be used to support 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 144 for further details on this program.

La Academia, the district Spanish dual immersion program that serves Kindergarten through 5th grade has a projected enrollment of 465 in 2023-24. Middle school programming began in 2017-18, with 6-8th grade offered at Chaska Middle School West. The High School program started with ninth grade added in 2020-21 and is offered at Chanhassen High School.

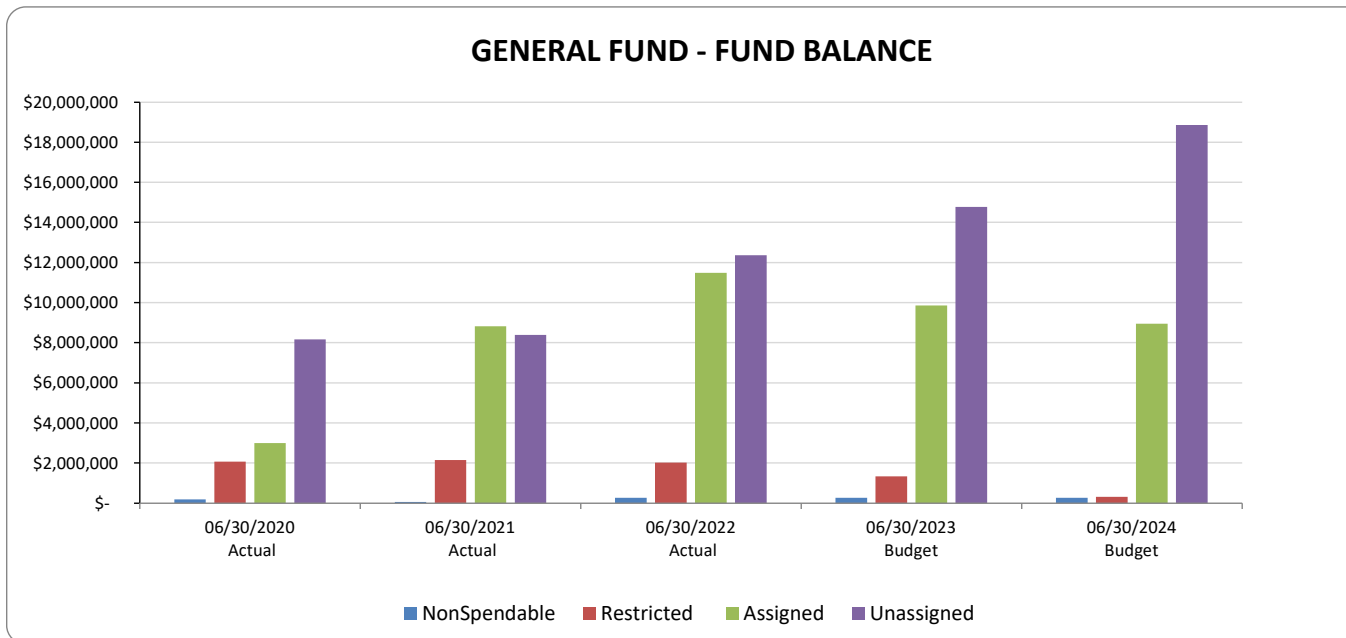
The district continues to qualify for the Alternative Delivery of Specialized Services (ADSIS) for the 2023-24 school year. The ADSIS program runs through the Minnesota Department of Education with the purpose of providing instruction and services to K-12 pupils that need additional academic and behavioral 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 \$981,148 for the 2023-24 ADSIS program.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2020 Actual	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Budget	06/30/2024 Budget
Fund Balance					
NonSpendable	\$ 174,282	\$ 58,542	\$ 260,905	\$ 260,905	\$ 260,905
Restricted	2,059,732	2,150,286	2,015,747	1,330,450	312,771
Assigned	2,996,064	8,816,082	11,482,022	9,857,775	8,947,555
Unassigned	8,171,436	8,394,547	12,367,831	14,777,193	18,866,369
Total Fund Balance	\$ 13,401,514	\$ 19,419,458	\$ 26,126,505	\$ 26,226,324	\$ 28,387,599
Total General Fund Expenditures	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216
Unassigned Fund Balance as a % of Total Expenditures	6.36%	6.44%	9.10%	10.62%	12.97%



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL FUND BALANCE SUMMARY

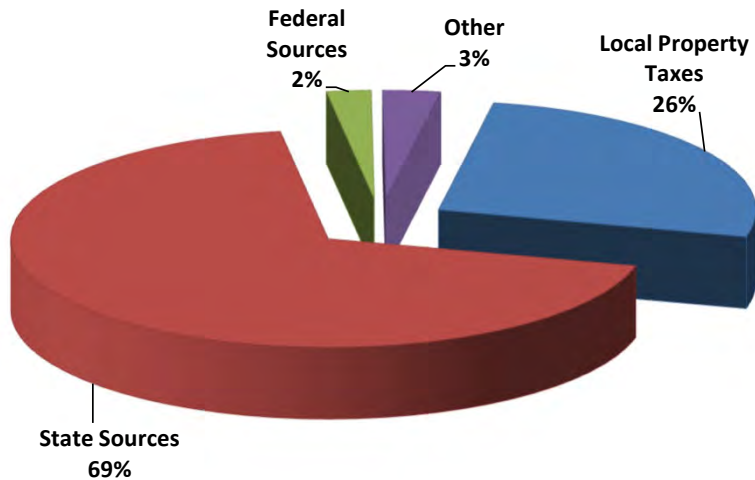
General Fund Balance Description	6/30/2022 Audited Fund Balance	6/30/2023 Budgeted Fund Balance	2023-2024 Revenue Budget	Transfers into Funds	2023-2024 Expense Budget	Transfers out of Funds	6/30/2024 Budgeted Fund Balance
Unassigned Fund Balance	\$ 12,367,831	\$ 14,777,193	\$ 118,793,045	\$ -	\$ 114,703,869	\$ -	\$ 18,866,369
As a Percentage of Expenditures	9.10%	10.62%					12.97%
NonSpendable	\$ 260,905	\$ 260,905	\$ -	\$ -	\$ -	\$ -	\$ 260,905
Restricted for							
Staff Development	\$ -	\$ -	\$ 1,438,790	\$ -	\$ 1,438,790	\$ -	\$ -
Basic Skills	188,160	-	2,623,849	-	2,314,925	-	308,924
Safe Schools	24,524	-	344,344	-	344,344	-	-
Long-Term Facility Maintenance (LTFM)	(185,629)	(20,796)	8,716,059	-	9,403,982	-	(708,719)
Operating Capital	957,283	480,676	2,265,172	-	2,669,792	-	76,056
Capital Projects	310,906	310,906	2,903,673	-	2,903,673	-	310,906
Third Party Medical Assistance	442,242	281,403	300,000	-	471,925	-	109,478
Achievement & Integration	-	-	981,224	-	981,224	-	-
Student Activities	216,126	216,126	177,410	-	177,410	-	216,126
Alternative Learning Center (ALC)	62,136	62,136	2,102,853	171,514	2,336,503	-	-
Other Restricted	-	-	2,559,547	1,769,892	4,329,439	-	-
Total Restricted	\$ 2,015,747	\$ 1,330,450	\$ 24,412,921	\$ 1,941,406	\$ 27,372,007	\$ -	\$ 312,771
Assigned for							
Alternative Compensation - Q-Comp	\$ 458,894	\$ 417,631	\$ 2,443,119	\$ -	\$ 2,691,800	\$ -	\$ 168,950
Future Use - Donation/Sale of Land	6,606,505	6,606,505	-	-	-	-	6,606,505
Separation/Retirement Benefits	1,700,000	1,450,000	-	-	250,000	-	1,200,000
Capital Maintenance/Victoria Field Hou:	80,000	80,000	-	-	-	-	80,000
Transportation	513,510	411,540	-	-	411,540	-	-
MTSS-ADSSIS	1,265,398	766,358	-	-	-	-	766,358
Energy Efficiency	208,766	125,742	-	-	-	-	125,742
Site Carryover	648,950	-	-	-	-	-	-
Total Assigned	\$ 11,482,022	\$ 9,857,775	\$ 2,443,119	\$ -	\$ 3,353,340	\$ -	\$ 8,947,555
Total General Fund Balance	\$ 26,126,505	\$ 26,226,324					\$ 28,387,599

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

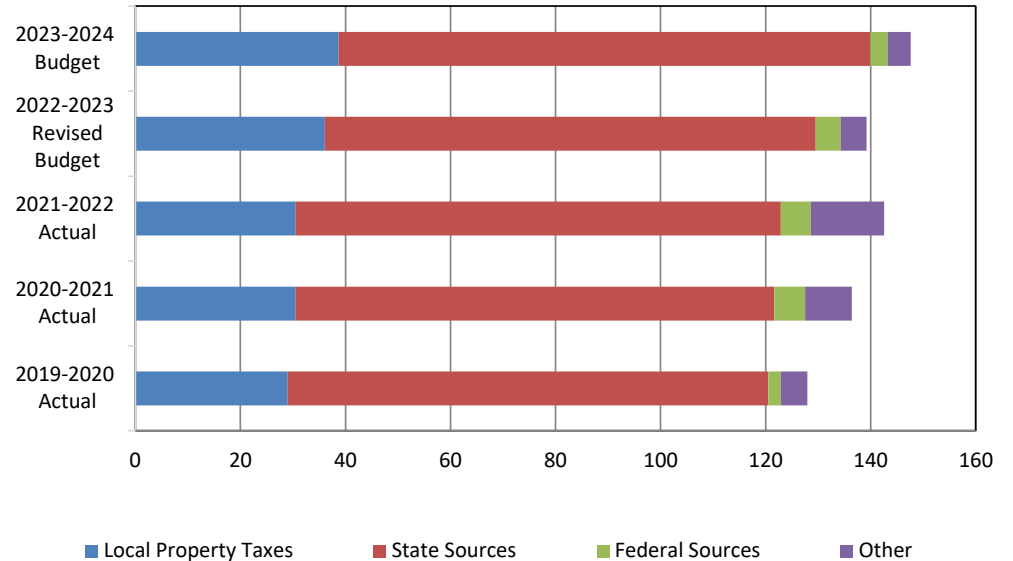
GENERAL FUND - REVENUE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Local Property Taxes	\$ 28,980,263	\$ 30,492,311	\$ 30,523,562	\$ 36,052,958	\$ 38,702,532	\$ 2,649,574	7.35%
State Sources	91,497,074	91,176,433	92,390,034	93,498,732	101,222,588	7,723,856	8.26%
Federal Sources	2,421,112	5,854,360	5,717,834	4,712,227	3,337,345	(1,374,882)	-29.18%
Other	5,057,550	8,864,796	13,925,691	4,940,257	4,328,026	(612,231)	-12.39%
Total	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491	\$ 8,386,317	6.02%

**2023-2024 General Fund
Revenue By Source**



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



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Property Tax & County Revenue					
001 Property Taxes - General Fund	\$ 17,631,486	\$ 17,547,356	\$ 16,385,433	\$ 19,832,759	\$ 20,428,619
001 Property Taxes - Operating Capital	820,812	833,076	934,155	1,061,552	1,109,199
001 Property Taxes - Q-Comp	951,699	945,195	927,266	801,975	887,270
001 Property Taxes - Career Technical	431,028	341,720	337,637	401,400	401,400
001 Property Taxes - Safe Schools	383,793	432,599	375,731	360,659	344,344
001 Property Taxes - Capital Projects	1,836,000	1,904,210	2,006,876	2,805,230	2,903,673
001 Property Taxes - Achievement & Integration	291,682	339,802	270,126	271,044	283,114
001 Property Taxes - LTFM-Health & Safety	380,000	399,000	708,220	708,220	708,720
001 Property Taxes - LTFM-Deferred Maintenance	3,613,410	4,681,947	5,281,244	6,088,720	7,422,625
001 Property Taxes-Lease Levy - SW Metro District	-	-	-	-	68,859
003 Property Taxes-Lease Levy - Certs of Participati	-	-	-	558,093	556,300
004 Taxes-Excess TIF	-	39,737	182	113,628	-
009 Fiscal Disparities	2,325,647	2,722,008	2,718,607	2,811,211	3,076,785
010 County Apportionment	237,377	213,467	486,625	213,467	486,624
019 Miscellaneous Local Taxes	77,328	92,194	91,460	25,000	25,000
Total Property Tax & County Revenue	\$ 28,980,263	\$ 30,492,311	\$ 30,523,562	\$ 36,052,958	\$ 38,702,532
Tuition, Fees & Admissions					
021 Tuition & Reimbursement - MN Sch Districts	\$ 210,295	\$ 267,781	\$ 273,052	\$ 250,000	\$ 253,000
050 Fees from Patrons	898,073	742,354	1,131,854	1,137,269	1,127,750
060 Admission & Student Activity Revenue	204,776	93,913	259,449	237,000	243,000
Total Tuition, Fees & Admissions Revenue	\$ 1,313,144	\$ 1,104,047	\$ 1,664,355	\$ 1,624,269	\$ 1,623,750

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Local and Other Revenue					
071 Third Party Medical Assistance Billings	\$ 300,505	\$ 408,126	\$ 344,526	\$ 300,000	\$ 300,000
092 Interest Earnings	518,448	47,996	113,418	500,000	550,000
093 Revenue from Leases or Rentals	1,105,006	981,044	1,605,787	570,000	610,200
096 Gifts & Bequests	233,058	2,727,911	1,667,603	258,500	262,000
099 Miscellaneous Revenue	1,522,867	1,151,333	1,578,759	1,594,882	982,076
600 Revenue Producing Activity: Sales & Costs	58,466	25,561	95,715	-	-
623 Sale of Real Property	-	2,106,505	-	-	-
624 Sale of Equipment	6,054	14,632	7,105	-	-
625 Insurance Recovery	-	297,640	9,422	92,606	-
639 Equipment Certificates	-	-	6,839,000	-	-
Total Local and Other Revenue	\$ 3,744,406	\$ 7,760,749	\$ 12,261,335	\$ 3,315,988	\$ 2,704,276



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
State Aid					
211 General Education Aid	\$ 70,355,082	\$ 69,919,230	\$ 70,420,893	\$ 71,465,551	\$ 74,047,039
211 Operating Capital	1,471,827	1,358,292	1,241,945	1,233,947	1,155,973
211 Compensatory Extended Days	69,962	-	-	-	-
211 Compensatory Aid & ELL	1,519,596	1,467,341	1,530,715	1,122,719	2,612,017
201 Endowment Fund Apportionment	435,667	406,662	388,658	421,868	421,869
212 Literacy Aid	499,378	539,548	564,495	556,392	556,392
213 Shared Time Aid	21,713	18,477	41,241	41,241	38,821
227 Abatement Aid	10,595	7,926	39,379	15,250	15,250
229 Disparity Reduction Aid	174	216	233	-	-
234 Agricultural Market Value Credit	7,721	9,525	9,665	-	-
258 Other State Credit	1,761	1,627	1,614	-	-
300 Safe Schools Aid	334,041	-	-	-	-
300 Achievement & Integration Aid	739,434	438,035	670,811	743,921	698,110
300 Q-Comp Aid	1,629,837	1,633,284	1,595,416	1,598,789	1,555,849
300 Nonpublic Pupil Transportation	131,875	192,520	304,933	313,478	276,204
300 EL Cross Subsidy	-	-	11,058	11,394	11,832
300 Indian Education	24,446	24,020	47,924	53,556	75,998
317 Long-Term Facility Maintenance Aid	532,962	420,560	408,016	593,113	584,714
360 Special Education Aid	13,294,949	14,231,164	14,715,508	14,857,513	18,772,520
369 Revenue from Other State Agency	2,000	3,716	-	-	-
370 Other Revenue from MN Dept of Education	839	77,255	2,272	70,000	-
397 TRA-PERA Special Funding Pension Revenue	413,218	427,036	395,260	400,000	400,000
Total State Aid Revenue	\$ 91,497,074	\$ 91,176,433	\$ 92,390,034	\$ 93,498,732	\$ 101,222,588

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
Federal Aid					
140 ARP-Individuals with Disabilities Part B	\$ -	\$ -	\$ 44,048	\$ 383,064	\$ -
141 ARP-Individuals with Disabilities Preschool	-	-	44,186	-	-
144 ARP-Individuals with Disabilities-Early Intervent	-	-	2,000	81,171	-
150 ARP-Summer Enrichment & Mental Health	-	-	163,957	134,246	-
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	-	-	50	9,458	-
160 ESSER III-90% Formula Allocation	-	-	1,290,706	160,053	-
161 ESSER III-90% Learning Loss	-	-	19,190	24,183	-
162 GEER-Expanded Summer Learning	-	64,855	114,717	-	-
163 ESSER II-Expanded Summer Learning	-	-	151,378	283,322	-
167 Expanded Tutoring	-	-	71,078	-	-
169 ARP-Learning Recovery-Lost Instr Time	-	-	-	871,684	639,543
170 MN COVID-19 Testing Program	-	-	525,264	225,190	-
171 ARP-Pandemic Enrollment Loss	-	-	317,521	6,375	-
174 CARES Funding via County or Township	-	16,504	-	-	-
419 Special Education - IDEA Part B, 611	1,549,219	1,563,299	1,637,716	1,649,537	1,776,583
420 Special Education - Preschool	36,794	36,527	36,224	36,224	40,209
422 Special Education - Infants & Toddlers	46,721	46,212	32,488	37,117	48,788
425 Special Education - Early Intervention	275,705	-	-	149,733	349,879
429 Special Education - Mandatory EIS	-	189,222	292,148	90,392	-
499 Special Education-Classroom Engagement	4,300	-	-	-	-
401 Title I	276,594	315,564	261,767	327,606	268,909
414 Title II Part A	122,506	109,234	175,170	148,251	130,000
417 Title III Part A LEP	60,547	62,662	68,596	76,134	65,000

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
433 Title IV	25,495	-	-	-	-
405 Carl Perkins Vocational	22,458	10,567	29,996	14,487	14,434
500 Miscellaneous Federal Grants	-	-	101,644	-	-
500 Indian Education	774	5,363	4,063	4,000	4,000
Total Federal Aid Revenue	\$ 2,421,112	\$ 5,854,360	\$ 5,717,834	\$ 4,712,227	\$ 3,337,345
Total General Fund Revenue	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

Revenue Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
001 Property Tax Levy	\$ 26,339,910	\$ 27,424,905	\$ 27,226,688	\$ 32,889,652	\$ 35,114,123
004 Excess TIF	-	39,737	182	113,628	-
009 Fiscal Disparities	2,325,647	2,722,008	2,718,607	2,811,211	3,076,785
010 County Apportionment	237,377	213,467	486,625	213,467	486,624
019 Miscellaneous Tax Revenues	77,328	92,194	91,460	25,000	25,000
021 Tuition from MN Districts	210,295	267,781	273,052	250,000	253,000
050 Fees from Patrons	898,073	742,354	1,131,854	1,137,269	1,127,750
060 Admission & Student Activity Revenue	204,776	93,913	259,449	237,000	243,000
071 Medical Assistance	300,505	408,126	344,526	300,000	300,000
092 Interest Earnings	518,448	47,996	113,418	500,000	550,000
093 Rent	1,105,006	981,044	1,605,787	570,000	610,200
096 Gifts & Donations	233,058	2,727,911	1,667,603	258,500	262,000
099 Miscellaneous Revenue	1,522,867	1,151,333	1,578,759	1,594,882	982,076
201 Endowment Fund Apportionment	435,667	406,662	388,658	421,868	421,869
211 General Education Aid	73,416,467	72,744,863	73,193,552	73,822,217	77,815,029
212 Literacy Incentive Aid	499,378	539,548	564,495	556,392	556,392
213 Shared Time Aid	21,713	18,477	41,241	41,241	38,821
227 Abatement Aid	10,595	7,926	39,379	15,250	15,250
229 Disparity Reduction Aid	174	216	233	-	-
234 Agricultural Market Value Credit	7,721	9,525	9,665	-	-
258 Other State Credits	1,761	1,627	1,614	-	-

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

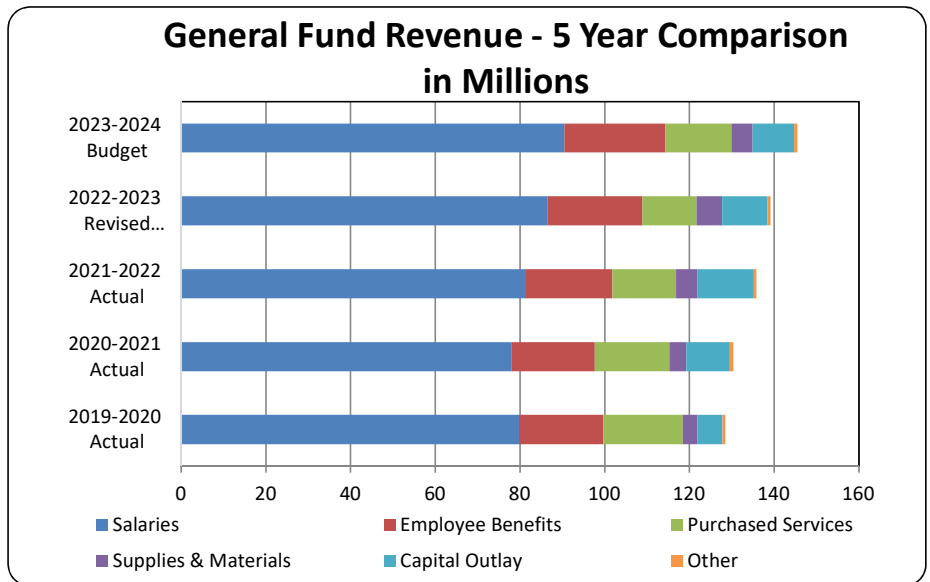
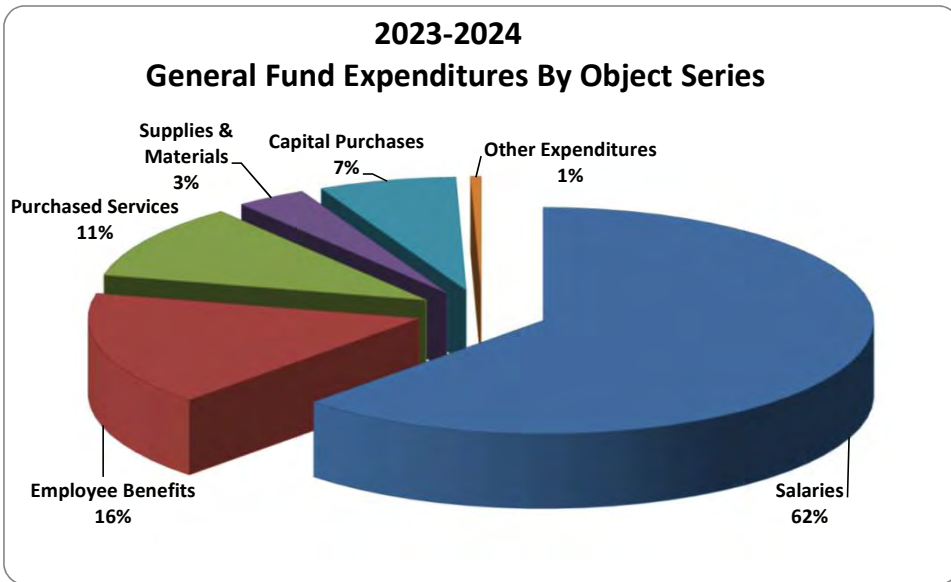
Revenue Source	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
300 State Aids from MN Dept of Education	2,859,632	2,287,859	2,630,143	2,721,138	2,617,993
317 State Aid - LTFM	532,962	420,560	408,016	593,113	584,714
360 State Aid for Special Education	13,294,949	14,231,164	14,715,508	14,857,513	18,772,520
369 Revenue from Other State Agencies	2,000	3,716	-	-	-
370 Other Revenue MN Dept of Education	839	77,255	2,272	70,000	-
397 State Aid Pension Funding	413,218	427,036	395,260	400,000	400,000
400 Federal Aids Received through MDE	2,397,880	5,821,927	5,582,132	4,693,740	3,318,911
405 Federal Aids Received through Other	22,458	27,070	29,996	14,487	14,434
500 Federal Direct Aid	774	5,363	105,707	4,000	4,000
619 Cost of Materials-Fundraising	(6,727)	(9,294)	(44,225)	-	-
620 Sales of Materials-Fundraising	59,288	34,855	131,191	-	-
621 Resale Materials	5,905	-	8,749	-	-
623 Sale of Real Property	-	2,106,505	-	-	-
624 Sales of Equipment	6,054	14,632	7,105	-	-
625 Insurance Recovery	-	297,640	9,422	92,606	-
639 Sale of Equipment Certificates	-	-	6,839,000	-	-
Total General Fund Revenue	\$ 127,955,999	\$ 136,387,901	\$ 142,557,121	\$ 139,204,174	\$ 147,590,491



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount Change	% Change
	Actual	Actual	Actual	Revised Budget	Budget		
Salaries	\$ 79,717,775	\$ 77,899,705	\$ 81,410,464	\$ 86,556,769	\$ 90,457,314	\$ 3,900,545	4.51%
Employee Benefits	20,000,272	19,751,748	20,402,505	22,291,782	23,792,847	1,501,065	6.73%
Purchased Services	18,712,780	17,547,551	15,054,008	12,830,584	15,659,838	2,829,254	22.05%
Supplies & Materials	3,512,156	4,057,420	4,926,904	6,078,165	5,007,888	(1,070,277)	-17.61%
Capital Purchases	5,836,829	10,289,003	13,346,485	10,590,371	9,778,030	(812,341)	-7.67%
Other Expenditures	699,646	824,531	709,707	756,685	733,299	(23,386)	-3.09%
Total	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 6,324,860	4.55%



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 6,415,280	\$ 6,608,297	\$ 6,713,229	\$ 7,695,975	\$ 8,035,964
140 Licensed Classroom Teacher	45,769,980	43,982,635	43,194,695	45,610,151	48,034,495
141 Non-Licensed Classroom Personnel	1,030,887	972,341	987,693	1,267,449	1,081,400
143 Licensed Instructional Support	3,732,210	3,775,653	3,873,304	4,026,584	4,391,966
144 Non-Licensed Instructional Support	110,638	104,034	119,102	91,769	93,596
145 Substitute Teacher Salaries	544,269	730,406	1,149,431	1,027,153	1,050,004
146 Substitute Non-Licensed /Instructional	124,069	91,200	124,015	214,995	222,535
150 Physical Therapist	140,328	147,378	147,378	152,804	168,142
151 Occupational Therapist	393,355	417,293	376,740	385,123	512,336
152 Speech/Language Pathologist	1,457,325	1,540,192	1,562,655	1,708,776	1,793,980
153 Audiologist	-	-	34,149	43,307	49,269
154 School Nurse	163,161	175,107	255,306	290,456	314,973
155 Licensed Nursing Services	643,447	623,554	574,728	536,261	574,084
156 School Social Worker	581,126	628,963	752,429	940,863	1,069,568
157 School Psychologist	600,532	635,711	605,751	686,096	658,051
161 Certified Paraprofessional	3,828,461	3,434,079	3,522,679	4,013,585	4,305,297
162 Certified One-to-One Paraprofessional	203,201	252,183	190,081	-	-
165 School Counselor	1,525,215	1,617,629	1,557,789	1,553,462	1,534,270
169 Alcohol Chemical/Chemical Dependency Counselor	-	94,800	94,800	50,520	56,832
170 Non-Instructional Support	8,484,397	8,247,062	11,312,675	12,010,089	12,443,149
174 Adapted Physical Education	169,000	171,300	178,100	184,684	206,617
175 Cultural Liaison	49,118	49,739	50,239	51,655	54,052
185 Other Licensed Salary Payments	2,058,129	1,789,766	2,180,093	2,383,555	2,398,781
186 Other Non-Licensed Salary Payments	914,709	994,064	1,095,081	1,022,947	929,573
191 Severance	307,674	418,096	379,614	250,000	250,000

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
195 Salary Chargeback	215,304	-	934	-	1,180
199 Cash in Lieu of Benefits	255,961	398,223	377,775	358,510	227,200
210 FICA (Social Security & Medicare)	5,747,443	5,664,210	5,915,352	6,515,029	6,799,309
214 Public Employees Retirement (PERA)	1,139,488	1,080,628	1,314,690	1,471,841	1,529,046
218 Teacher Retirement (TRA)	4,980,841	5,029,474	5,161,148	5,576,795	5,952,837
220 Health Insurance	6,061,700	6,063,267	6,202,045	6,511,153	7,849,596
230 Life Insurance	63,385	75,737	78,610	77,454	34,609
235 Dental Insurance	205,207	241,092	222,862	216,025	20,220
240 Long-Term Disability	69,107	66,116	70,241	78,622	106,875
250 403(B) or 457 Match	583,622	608,551	581,857	942,864	1,013,956
251 Tax-Advantage Employer Health Arrangements	241,684	402,694	399,240	394,638	192
270 Workers' Compensation	392,353	408,423	385,080	444,561	459,005
280 Unemployment Compensation	470,659	-	-	58,000	20,000
291 Other Postemployment Benefits (OPEB) Pay -as you-go)	-	106,750	66,432	-	-
295 Benefits Chargeback	39,982	-	148	-	2
299 Other Employee Benefits	4,800	4,805	4,800	4,800	7,200
303 Federal Subawards and Subcontracts up to \$25,000	82,751	78,038	154,810	134,436	39,900
304 Federal Contracts >\$25,000	27,100	-	419,754	145,486	32,696
305 Consulting Fees/Fees for Services	2,429,280	2,582,250	3,315,114	2,519,794	2,808,203
310 School Resource Office (SRO)	-	54,419	144,138	172,013	177,173
311 Other Contracted Security Services	-	-	1,673	2,500	3,882
315 Technology Repairs & Maintenance	80	426	158	-	-
320 Communications Services	251,505	226,301	191,872	287,340	246,360
329 Postage & Parcel Services	34,787	31,072	43,011	31,040	26,410
330 Utilities	2,828,188	3,081,120	3,958,014	3,483,420	3,622,690

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
335 Short-Term Leases or Rentals	809,341	761,158	200,298	175,483	148,290
340 Insurance	338,863	606,849	707,351	901,922	1,190,538
350 Repairs & Maintenance	1,718,868	1,191,777	1,336,907	758,562	3,432,226
358 Foreign Language Interpreter Services	1,910	2,448	4,799	8,000	8,000
360 Transportation Contracts with Private or Public Carriers	7,958,914	6,913,602	1,891,044	1,909,300	1,939,710
365 Interdepartmental Transportation	(20,785)	(749)	(32,206)	249,443	151,940
366 Travel, Conventions and Conferences	320,699	199,019	405,508	555,541	456,300
368 Out-of-State Travel, Federal Reimbursed	1,043	-	3,411	7,421	5,000
369 Entry Fees/Student Travel	360,375	78,660	435,672	160,354	247,500
370 Rental and Leases (Discontinued UFARS Code)	50	-	-	-	-
380 Short-Term Leases for Computer or other Technology	19,098	105,257	60,602	34,760	7,288
389 Staff Tuition and Other Reimbursements	23,125	25,112	20,071	1,000	2,000
390 Payments for Education Purposes to other MN Districts	1,012,462	1,020,793	1,376,326	966,313	796,956
392 Out-of-State Placement	-	-	6,972	-	7,000
393 Special Education & Transition Programs	61,977	39,078	39,637	43,889	41,889
394 Payments for Educ to Other Agencies	675,817	766,582	898,989	896,443	841,943
396 Salary Purchased from Another District	50,092	51,761	1,026	-	35,000
397 Benefits Purchased from Another District	15,019	14,820	234	-	9,500
398 Interdepartmental Services Chargeback	(287,780)	(282,238)	(531,177)	(613,876)	(618,556)
401 General Supplies	1,337,443	1,496,443	1,914,756	1,735,291	1,323,964
405 Software Non Instructional	186,075	152,261	228,544	1,095,638	883,255
406 Software Instructional	172,877	288,208	177,657	242,263	233,200
430 Instructional Supplies	677,763	715,255	675,363	771,444	475,393
433 Individualized Instructional Supplies	90,861	82,372	97,017	235,347	280,070
440 Fuels	62,256	205,991	782,391	635,880	658,170

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
455 Technology Supplies Non-Instructional	10,500	5,027	5,325	13,054	15,000
456 Technology Supplies Instructional	3,813	89,035	1,488	38,033	38,393
460 Textbooks and Workbooks	644,612	457,578	708,378	724,557	871,579
461 Standardized Tests	146,005	266,004	177,093	132,760	133,900
465 Technology Devices Non-Instructional	1,194	1,527	69,110	10,750	26,650
466 Technology Devices Instructional	85,042	242,402	3,708	373,831	-
470 Media Resources	51,904	41,566	39,276	34,000	43,520
490 Food	41,811	13,751	46,797	35,317	24,794
505 Capitalized Software Non-Instructional	720,939	812,420	886,431	99,829	90,000
506 Capitalized Software Instructional	344,453	262,396	346,814	172,000	290,478
510 Site or Grounds Acquisition	286,755	1,616,133	1,284,005	1,108,135	697,000
520 Building Acquisition or Improvement	1,485,656	1,685,448	2,994,866	5,225,027	4,672,476
530 Equipment	466,592	1,784,608	449,190	978,729	381,200
533 Equipment Purchased for Special Education Instruction	-	-	-	300	-
535 Long-Term Leases	-	1,867,591	171,293	-	-
548 Pupil Transportation Vehicles	331,786	2,542,675	5,073,777	-	148,961
550 Other Vehicles Purchased	-	146,258	24,482	60,000	-
555 Capitalized Technology Equipment Non-Instructional	796,432	723,179	307,034	221,930	536,322
556 Capitalized Technology Equipment Instructional	751,430	491,491	1,157,825	1,286,219	1,536,214
560 Principal on Long-Term Computer or Tech Lease	-	-	39,716	66,663	41,070
561 Interest on Technology Lease	-	-	5,296	-	1,686
570 Principal on Lease - Building or Land	-	-	502,180	589,051	601,928
571 Interest on Lease - Building or Land	-	-	50,475	-	-
580 Principal on Capital Lease	640,000	224,061	203,585	436,435	539,326
581 Interest on Capital Lease	12,787	333	20,809	346,053	241,369

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
589 Long-Term Lease Transactions (Contra Expense)	-	(1,867,591)	(171,293)	-	-
810 Judgments Against the School District	-	-	-	5,449	939
820 Dues, Memberships, Licenses	167,101	247,235	201,589	197,773	185,449
891 TRA and PERA Special Pension Expense	413,218	427,036	395,260	400,000	400,000
895 Federal Indirect Costs	(25,913)	(31,315)	(34,175)	(34,437)	(40,989)
896 Taxes, Special Assessments	16,651	13,385	63	17,900	17,900
898 Scholarships	128,590	168,190	146,970	170,000	170,000
Total General Fund Expenditures	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216

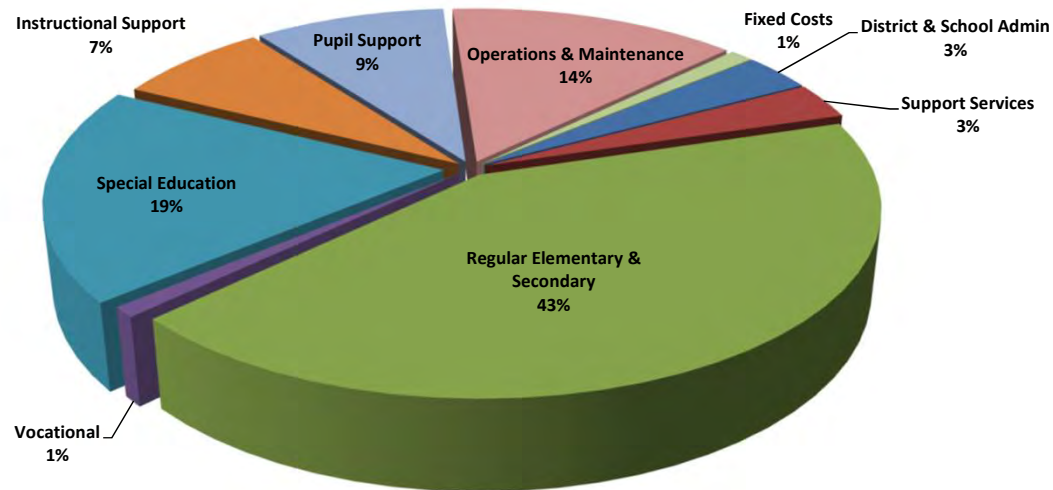


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
District & School Admin	\$ 4,736,530	\$ 4,780,107	\$ 4,562,356	\$ 4,495,457	\$ 4,759,118	\$ 263,661	5.87%
Support Services	3,446,511	3,562,353	3,841,521	4,448,290	4,574,449	126,159	2.84%
Regular Instruction	58,311,268	55,479,611	57,418,414	60,900,470	62,002,274	1,101,804	1.81%
Vocational Instruction	1,495,625	1,429,147	1,431,877	1,486,010	1,310,962	(175,048)	-11.78%
Special Education	22,801,920	22,799,559	23,208,631	25,539,883	26,886,025	1,346,142	5.27%
Instructional Support	9,668,770	10,125,475	9,707,535	9,867,898	10,738,205	870,307	8.82%
Pupil Support	13,040,523	14,847,599	17,263,623	13,074,330	13,343,127	268,797	2.06%
Operations & Maintenance	14,639,450	16,739,258	17,783,765	18,474,476	20,179,600	1,705,124	9.23%
Fiscal & Other	338,863	606,849	632,351	817,542	1,635,456	817,914	100.05%
Total	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 6,324,860	4.55%

2023-2024 General Fund - Expenditure Summary By Program



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	\$ 3,769,939	\$ 3,824,795	\$ 3,596,397	\$ 3,478,076	\$ 3,686,195	\$ 208,119
Employee Benefits	803,727	810,967	819,169	881,297	935,662	54,365
Purchased Services	76,069	54,687	56,017	53,651	51,661	(1,990)
Supplies & Materials	9,585	9,224	11,290	5,964	5,747	(217)
Equipment	657	9,273	5,590	750	750	-
All Others	76,553	71,161	73,892	75,719	79,103	3,384
Total Expenditures	\$ 4,736,530	\$ 4,780,107	\$ 4,562,356	\$ 4,495,457	\$ 4,759,118	\$ 263,661
Support Services (100's)						
Salaries	\$ 2,189,329	\$ 2,286,011	\$ 2,381,717	\$ 2,770,891	\$ 2,825,465	\$ 54,574
Employee Benefits	510,449	528,323	541,939	697,262	697,418	156
Purchased Services	445,085	421,234	455,590	462,488	515,824	53,336
Supplies & Materials	151,071	129,869	120,323	390,973	250,807	(140,166)
Equipment	194,014	169,595	340,107	145,773	320,527	174,754
All Others	(43,437)	27,323	1,846	(19,097)	(35,592)	(16,495)
Total Expenditures	\$ 3,446,511	\$ 3,562,353	\$ 3,841,521	\$ 4,448,290	\$ 4,574,449	\$ 126,159
Regular Instruction (200's)						
Salaries	\$ 41,424,199	\$ 39,742,500	\$ 40,180,441	\$ 42,545,028	\$ 44,120,260	\$ 1,575,232
Employee Benefits	10,385,320	10,105,076	10,067,590	10,775,243	11,388,521	613,278
Purchased Services	2,450,724	1,977,011	3,301,538	2,631,273	2,390,441	(240,832)
Supplies & Materials	2,118,194	2,038,533	2,164,900	2,721,152	1,947,451	(773,701)
Equipment	1,512,717	1,154,890	1,290,457	1,779,374	1,718,510	(60,864)
All Others	420,113	461,601	413,489	448,400	437,091	(11,309)
Total Expenditures	\$ 58,311,268	\$ 55,479,611	\$ 57,418,414	\$ 60,900,470	\$ 62,002,274	\$ 1,101,804

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 780,168	\$ 708,188	\$ 732,772	\$ 706,172	\$ 736,977	\$ 30,805
Employee Benefits	188,254	180,459	207,847	204,292	208,016	3,724
Purchased Services	516,548	523,604	474,163	562,170	352,289	(209,881)
Supplies & Materials	5,720	5,749	12,866	6,550	7,200	650
Equipment	435	-	-	2,067	2,100	33
All Others	4,500	11,147	4,230	4,759	4,380	(379)
Total Expenditures	\$ 1,495,625	\$ 1,429,147	\$ 1,431,877	\$ 1,486,010	\$ 1,310,962	\$ (175,048)
Special Education (400's)						
Salaries	\$ 17,407,167	\$ 17,481,266	\$ 17,537,990	\$ 19,097,776	\$ 20,260,729	\$ 1,162,953
Employee Benefits	4,537,761	4,624,575	4,661,921	5,081,230	5,466,396	385,166
Purchased Services	506,367	382,211	619,839	603,937	509,525	(94,412)
Supplies & Materials	177,447	162,110	173,147	322,500	363,670	41,170
Equipment	33,847	-	88,717	308,438	150,961	(157,477)
All Others	139,331	149,397	127,017	126,002	134,744	8,742
Total Expenditures	\$ 22,801,920	\$ 22,799,559	\$ 23,208,631	\$ 25,539,883	\$ 26,886,025	\$ 1,346,142
Instructional Support (600's)						
Salaries	\$ 6,272,419	\$ 6,410,450	\$ 6,158,880	\$ 6,321,210	\$ 6,739,448	\$ 418,238
Employee Benefits	1,482,823	1,523,763	1,444,002	1,612,804	1,872,290	259,486
Purchased Services	514,768	384,943	417,543	494,734	506,693	11,959
Supplies & Materials	225,247	570,719	241,526	1,017,467	900,393	(117,074)
Equipment	1,122,204	1,175,644	1,392,065	355,006	662,331	307,325
All Others	51,309	59,957	53,519	66,677	57,050	(9,627)
Total Expenditures	\$ 9,668,770	\$ 10,125,475	\$ 9,707,535	\$ 9,867,898	\$ 10,738,205	\$ 870,307

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Increase (Decrease)
Pupil Support (700's)						
Salaries	\$ 3,675,160	\$ 3,629,157	\$ 6,875,049	\$ 7,366,549	\$ 7,739,709	\$ 373,160
Employee Benefits	876,256	892,784	1,584,189	1,830,005	1,970,829	140,824
Purchased Services	8,061,268	7,120,203	2,388,407	2,381,966	2,345,058	(36,908)
Supplies & Materials	77,899	118,066	1,059,912	1,045,785	955,456	(90,329)
Equipment	331,786	3,068,564	5,332,028	429,855	305,247	(124,608)
All Others	18,155	18,825	24,038	20,170	26,828	6,658
Total Expenditures	\$ 13,040,523	\$ 14,847,599	\$ 17,263,623	\$ 13,074,330	\$ 13,343,127	\$ 268,797
Operations & Maintenance (800's)						
Salaries	\$ 4,199,394	\$ 3,817,338	\$ 3,947,219	\$ 4,271,067	\$ 4,348,531	\$ 77,464
Employee Benefits	1,215,682	1,085,802	1,075,849	1,209,649	1,253,715	44,066
Purchased Services	5,803,089	6,076,810	6,708,559	4,822,823	7,909,191	3,086,368
Supplies & Materials	746,992	1,023,150	1,142,939	567,774	577,164	9,390
Equipment	2,641,169	4,711,038	4,897,522	7,569,108	6,061,304	(1,507,804)
All Others	33,123	25,120	11,677	34,055	29,695	(4,360)
Total Expenditures	\$ 14,639,450	\$ 16,739,258	\$ 17,783,765	\$ 18,474,476	\$ 20,179,600	\$ 1,705,124
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	338,863	606,849	632,351	817,542	1,079,156	261,614
Supplies & Materials	-	-	-	-	-	-
Principal & Interest	-	-	-	-	556,300	556,300
All Others	-	-	-	-	-	-
Total Expenditures	\$ 338,863	\$ 606,849	\$ 632,351	\$ 817,542	\$ 1,635,456	\$ 817,914

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Increase (Decrease)
Total Expenditures						
Salaries	\$ 79,717,775	\$ 77,899,705	\$ 81,410,464	\$ 86,556,769	\$ 90,457,314	\$ 3,900,545
Employee Benefits	20,000,272	19,751,748	20,402,505	22,291,782	23,792,847	1,501,065
Purchased Services	18,712,780.43	17,547,551	15,054,008	12,830,584	15,659,838	2,829,254
Supplies & Materials	3,512,156	4,057,420	4,926,904	6,078,165	5,007,888	(1,070,277)
Equipment	5,836,829	10,289,003	13,346,485	10,590,371	9,778,030	(812,341)
All Others	699,646	824,531	709,707	756,685	733,299	(23,386)
Total Expenditures	\$ 128,479,459	\$ 130,369,957	\$ 135,850,073	\$ 139,104,356	\$ 145,429,216	\$ 6,324,860



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 739,872	\$ 672,205	\$ 677,859	\$ 685,717	\$ 697,639	\$ 11,922
Employee Benefits	146,601	143,508	141,080	156,516	158,022	1,506
Purchased Services	38,295	33,224	14,592	15,447	14,157	(1,290)
Supplies & Materials	995	3,799	3,547	3,563	3,143	(420)
Equipment	-	5,405	5,125	750	750	-
All Others	60,633	62,338	62,481	60,773	64,022	3,249
Total Expenditures	\$ 986,396	\$ 920,480	\$ 904,685	\$ 922,766	\$ 937,733	\$ 14,967

Support Services (100's)						
Salaries	\$ 2,189,329	\$ 2,286,011	\$ 2,381,717	\$ 2,770,891	\$ 2,825,465	\$ 54,574
Employee Benefits	510,449	528,323	541,939	697,262	697,418	156
Purchased Services	997,045	421,234	455,590	462,488	515,824	53,336
Supplies & Materials	151,071	129,869	120,323	390,973	250,807	(140,166)
Equipment	194,014	169,595	340,107	145,773	320,527	174,754
All Others	(43,437)	27,323	1,846	(19,097)	(35,592)	(16,495)
Total Expenditures	\$ 3,998,471	\$ 3,562,353	\$ 3,841,521	\$ 4,448,290	\$ 4,574,449	\$ 126,159

Regular Instruction (200's)						
Salaries	\$ 565,747	\$ 694,223	\$ 1,262,480	\$ 1,256,887	\$ 1,863,678	\$ 606,791
Employee Benefits	367,550	155,006	344,231	253,494	283,667	30,173
Purchased Services	124,958	129,340	785,156	452,841	258,968	(193,873)
Supplies & Materials	895,795	1,073,177	1,100,880	1,441,263	1,212,679	(228,584)
Equipment	1,323,995	931,827	1,039,376	1,544,745	1,572,737	27,992
All Others	239,519	243,311	223,363	233,500	228,001	(5,499)
Total Expenditures	\$ 3,517,564	\$ 3,226,884	\$ 4,755,486	\$ 5,182,730	\$ 5,419,730	\$ 237,000

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 9,671	\$ 2,105	\$ 10,693	\$ 6,259	\$ 3,288	\$ (2,971)
Employee Benefits	1,546	338	3,093	1,033	550	(483)
Purchased Services	16,839	-	16,110	10,841	9,400	(1,441)
Supplies & Materials	544	1,179	-	450	400	(50)
Equipment	435	-	-	2,067	2,100	33
All Others	4,500	11,147	4,230	4,759	4,380	(379)
Total Expenditures	\$ 33,534	\$ 14,769	\$ 34,126	\$ 25,409	\$ 20,118	\$ (5,291)

Special Education (400's)						
Salaries	\$ 3,961,213	\$ 4,316,462	\$ 4,292,725	\$ 3,757,549	\$ 4,217,839	\$ 460,290
Employee Benefits	1,072,551	1,103,054	1,078,490	874,784	1,047,801	173,017
Purchased Services	485,376	376,461	586,654	445,708	283,568	(162,140)
Supplies & Materials	102,055	127,469	138,368	287,628	352,970	65,342
Equipment	-	-	4,719	140,000	75,000	(65,000)
All Others	137,058	146,995	124,914	124,621	132,573	7,952
Total Expenditures	\$ 5,758,253	\$ 6,070,442	\$ 6,225,870	\$ 5,630,290	\$ 6,109,751	\$ 479,461

Instructional Support (600's)						
Salaries	\$ 877,864	\$ 1,050,730	\$ 822,068	\$ 1,392,363	\$ 1,668,516	\$ 276,153
Employee Benefits	222,558	245,198	165,934	333,518	388,128	54,610
Purchased Services	428,420	295,271	307,538	346,882	389,231	42,349
Supplies & Materials	86,628	405,308	109,266	886,094	782,653	(103,441)
Equipment	1,116,888	1,173,827	1,382,075	311,914	659,955	348,041
All Others	34,535	38,749	34,553	46,677	37,050	(9,627)
Total Expenditures	\$ 2,766,894	\$ 3,209,082	\$ 2,821,434	\$ 3,317,448	\$ 3,925,533	\$ 608,085

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Pupil Support (700's)						
Salaries	\$ 812,924	\$ 775,212	\$ 4,035,649	\$ 4,165,236	\$ 4,456,192	\$ 290,956
Employee Benefits	196,225	188,665	872,036	981,480	1,109,448	127,968
Purchased Services	7,861,683	7,113,119	2,360,957	2,375,910	2,340,332	(35,578)
Supplies & Materials	40,547	108,402	1,052,277	1,028,643	938,206	(90,437)
Equipment	331,786	3,054,859	5,332,028	429,855	305,247	(124,608)
All Others	17,256	18,407	23,560	19,370	26,028	6,658
Total Expenditures	\$ 9,260,421	\$ 11,258,664	\$ 13,676,506	\$ 9,000,494	\$ 9,175,453	\$ 174,959

Operations & Maintenance (800's)						
Salaries	\$ 848,588	\$ 847,692	\$ 1,032,361	\$ 1,150,787	\$ 1,229,817	\$ 79,030
Employee Benefits	277,364	252,085	284,713	319,027	357,419	38,392
Purchased Services	665,854	853,200	786,760	798,474	3,247,162	2,448,688
Supplies & Materials	145,623	469,585	300,037	196,694	201,714	5,020
Equipment	895,338	578,020	1,107,259	3,809,528	965,759	(2,843,769)
All Others	30,240	23,100	8,880	30,655	26,295	(4,360)
Total Expenditures	\$ 2,863,006	\$ 3,023,681	\$ 3,520,010	\$ 6,305,165	\$ 6,028,166	\$ (276,999)

Victoria Field House (808)						
Salaries	\$ 170,094	\$ 151,343	\$ 137,336	\$ 156,837	\$ 161,951	\$ 5,114
Employee Benefits	52,676	42,314	36,858	44,530	47,612	3,082
Purchased Services	780,857	756,943	270,129	275,571	272,603	(2,968)
Supplies & Materials	38,920	39,615	42,199	32,280	32,780	500
Equipment	-	-	512,370	522,616	533,069	10,453
All Others	885	315	1,015	900	900	-
Total Expenditures	\$ 1,043,431	\$ 990,529	\$ 999,908	\$ 1,032,734	\$ 1,048,915	\$ 16,181

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Multi-Purpose Facility (240)						
Salaries	\$ 28,324	\$ 24,407	\$ 11,579	\$ 11,582	\$ 11,378	\$ (204)
Employee Benefits	6,102	5,775	3,225	3,398	3,367	(31)
Purchased Services	182,462	240,270	334,041	229,130	238,190	9,060
Supplies & Materials	1,306	1,680	9,744	3,000	2,000	(1,000)
Equipment	1,685	16,800	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 219,878	\$ 288,932	\$ 358,589	\$ 247,110	\$ 254,935	\$ 7,825

Facility Rental (812)						
Salaries	\$ 215,829	\$ 142,571	\$ -	\$ -	\$ -	\$ -
Employee Benefits	46,610	28,185	-	-	-	-
Purchased Services	28,287	19,259	-	-	-	-
Supplies & Materials	5,014	6,146	-	-	-	-
Equipment	-	1,080	3,087	10,000	-	(10,000)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 295,740	\$ 197,240	\$ 3,087	\$ 10,000	\$ -	\$ (10,000)

Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	338,863	606,849	632,351	817,542	1,079,156	261,614
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	556,300	556,300
All Others	-	-	-	-	-	-
Total Expenditures	\$ 338,863	\$ 606,849	\$ 632,351	\$ 817,542	\$ 1,635,456	\$ 817,914

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Total Expenditures						
Salaries	\$ 10,419,455	\$ 10,962,961	\$ 14,664,468	\$ 15,354,108	\$ 17,135,763	\$ 1,781,655
Employee Benefits	2,900,231	2,692,450	3,471,598	3,665,042	4,093,432	428,390
Purchased Services	11,948,940	10,845,170	6,549,880	6,230,834	8,648,591	2,417,757
Supplies & Materials	1,468,498	2,366,228	2,876,641	4,270,588	3,777,352	(493,236)
Equipment	3,864,141	5,931,412	9,726,145	6,917,248	4,991,444	(1,925,804)
All Others	481,189	571,685	484,841	502,158	483,657	(18,501)
Total Expenditures	\$ 31,082,453	\$ 33,369,905	\$ 37,773,573	\$ 36,939,978	\$ 39,130,239	\$ 2,190,261



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

TRANSPORTATION

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 230,453	\$ 230,898	\$ 3,275,850	\$ 3,524,281	\$ 3,745,477	\$ 221,196
Employee Benefits	61,366	60,082	703,219	813,852	921,603	107,751
Purchased Services	7,760,844	6,967,436	1,846,158	2,079,737	2,136,847	57,110
Supplies & Materials	6,856	57,937	1,030,850	863,500	919,900	56,400
Equipment	331,786	3,054,859	5,332,028	376,855	302,347	(74,508)
All Others	498	240	445	2,000	2,000	-
Total Expenditures	\$ 8,391,803	\$ 10,371,453	\$ 12,188,549	\$ 7,660,225	\$ 8,028,174	\$ 367,949

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

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Kinder Academy/Kindergarten Center	\$ 692,800	\$ 647,437	\$ 655,875	\$ 709,301	\$ 797,258	\$ 87,957
Bluff Creek Elementary	5,842,466	5,583,999	5,453,142	5,896,767	5,814,201	(82,566)
Carver Elementary	6,624,862	6,661,099	7,204,500	7,587,266	7,670,422	83,156
Chanhassen Elementary	4,781,934	4,660,781	4,698,301	5,914,602	6,107,605	193,003
Clover Ridge Elementary	5,927,670	5,754,046	5,816,016	6,731,567	6,589,258	(142,309)
East Union Elementary (Closed in FY23)	1,595,675	1,611,749	1,458,620	25,612	-	(25,612)
Jonathan Elementary	5,217,470	4,985,092	5,105,476	5,579,881	6,056,401	476,520
La Academia	3,350,283	3,554,866	3,497,650	4,007,448	4,536,615	529,167
Victoria Elementary	5,635,627	5,764,038	5,596,987	5,950,154	6,209,782	259,628
Chaska Middle East	6,221,544	5,500,410	5,523,687	6,095,808	6,367,766	271,958
Chaska Middle West	8,143,404	7,777,655	7,253,441	7,477,543	7,671,959	194,416
Pioneer Ridge Middle	5,795,859	5,616,653	5,692,389	6,221,801	5,931,424	(290,377)
Chaska High	14,610,656	15,020,749	14,964,663	15,550,813	15,401,203	(149,610)
Chanhassen High	14,494,521	14,058,031	13,707,389	14,181,262	14,319,359	138,097
Integrated Arts Academy	1,169,215	1,148,706	1,328,968	1,464,089	1,615,217	151,128
Total	\$ 90,103,986	\$ 88,345,309	\$ 87,957,106	\$ 93,393,914	\$ 95,088,470	\$ 1,694,556

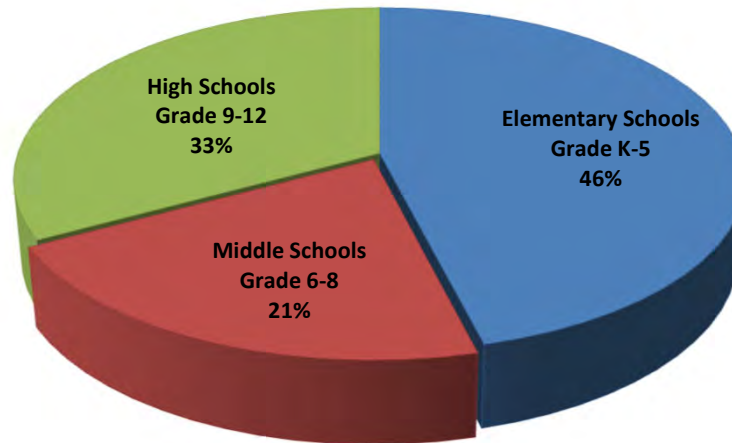
Excluding General Fund Long-term Facility Maintenance (LTFM) expenses

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Elementary Schools Grade K-5	\$ 39,668,786	\$ 39,223,106	\$ 39,486,568	\$ 42,402,598	\$ 43,781,542
Middle Schools Grade 6-8	20,160,807	18,894,718	18,469,517	19,795,152	19,971,149
High Schools Grade 9-12	30,274,392	30,227,485	30,001,021	31,196,164	31,335,779
	\$ 90,103,986	\$ 88,345,309	\$ 87,957,106	\$ 93,393,914	\$ 95,088,470

2023-2024 Expenses By School Category



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Kinder Academy/Kindergarten Center	\$ -	\$ -	\$ -	\$ -	\$ -
Bluff Creek Elementary	357,162	191,023	201,011	3,853	3,952
Carver Elementary	19,624	24,815	20,449	4,024	4,135
Chanhassen Elementary	111,459	52,078	283,116	3,848	3,957
Clover Ridge Elementary	54,478	100,241	169,467	3,867	262,967
East Union Elementary	10,504	23,334	9,433	-	-
Jonathan Elementary	71,872	613,182	242,918	181,432	302,043
La Academia	11,973	104,138	266,179	1,196,313	303,912
Victoria Elementary	71,393	104,631	226,709	4,048	378,958
Chaska Middle East	351,701	192,913	505,937	972,669	1,184,273
Chaska Middle West	883,092	461,621	407,655	167,876	713,097
Pioneer Ridge Middle	93,297	108,682	537,969	8,538	505,735
Chaska High	305,337	713,924	1,378,876	479,880	1,387,977
Chanhassen High	256,560	1,346,602	832,444	68,935	71,060
Integrated Arts Academy	-	-	-	-	-
Total	\$ 2,598,450	\$ 4,037,184	\$ 5,082,162	\$ 3,095,283	\$ 5,122,066

Summary by Category of School

Elementary Schools Grade K-5	\$ 708,464	\$ 1,213,442	\$ 1,419,281	\$ 1,397,385	\$ 1,259,924
Middle Schools Grade 6-8	1,328,089	763,216	1,451,561	1,149,083	2,403,105
High Schools Grade 9-12	561,896	2,060,526	2,211,320	548,815	1,459,037
	\$ 2,598,450	\$ 4,037,184	\$ 5,082,162	\$ 3,095,283	\$ 5,122,066

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

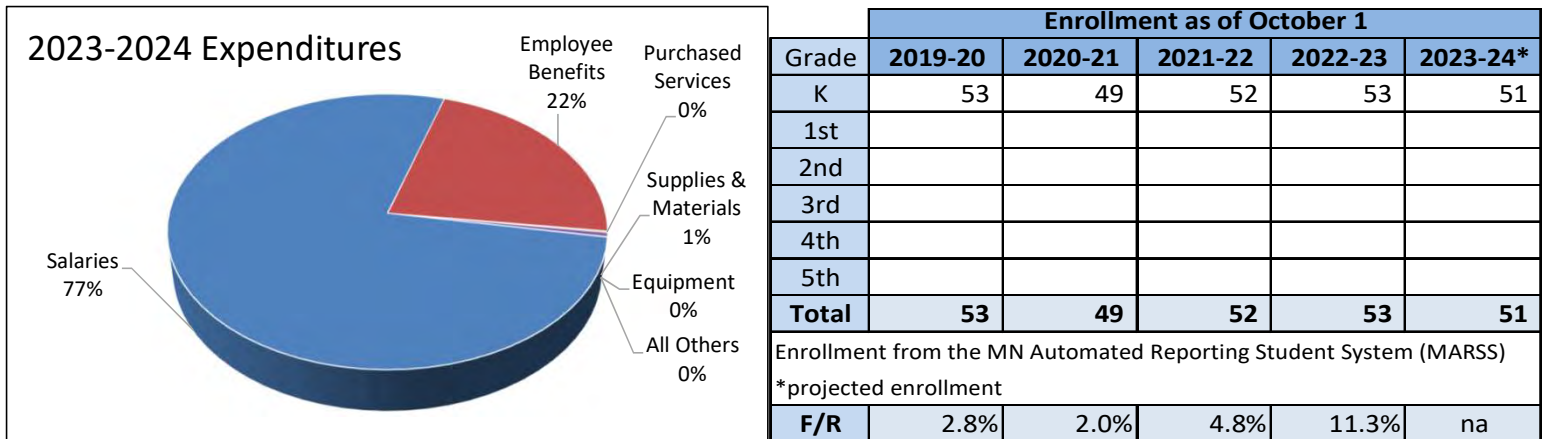
**KINDER ACADEMY (509)
Principal - Gretchen Kleinsasser**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 557,132	\$ 507,785	\$ 531,721	\$ 563,025	\$ 613,647	\$ 50,622
Employee Benefits	122,909	125,243	115,455	137,213	177,996	40,783
Purchased Services	2,991	1,719	2,328	4,764	1,292	(3,472)
Supplies & Materials	7,585	12,504	6,184	3,899	3,923	24
Equipment	1,858	-	-	-	-	-
All Others	325	187	187	400	400	-
Less LTFM Expenditures	-	-	-	-	-	-
Total Expenditures	\$ 692,800	\$ 647,437	\$ 655,875	\$ 709,301	\$ 797,258	\$ 87,957

Total Students	53	49	52	53	51
Spending per Student	\$ 13,072	\$ 13,213	\$ 12,613	\$ 13,383	\$ 15,633

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	
Staffing Allocations	
	FTE*
Kindergarten	3.00
Grade 1	
Grade 2	
Grade 3	
Grade 4	
Grade 5	
Specialists - Art, Band, Music, PE, Other	0.54
District Allocations	
	FTE*
Counselor/Social Worker	0.20
Digital Learning Coach	**
Instructional Coach	
English Language Learners (ELL)	
Gifted Services	0.15
Media Specialist	0.20
Psychologist	0.10
Special Education	0.72
Speech/Language Pathologist	0.60
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

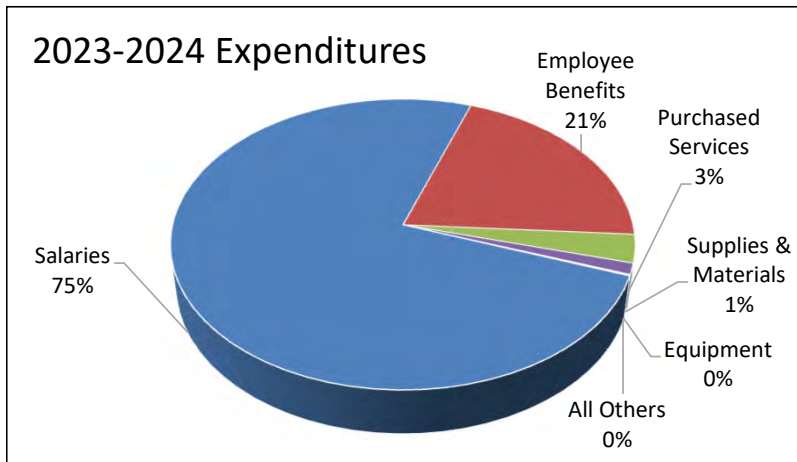
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	2023-2024 Budget			
Salaries	\$ 4,415,997	\$ 4,169,291	\$ 4,076,242	\$ 4,400,832	\$ 4,354,406	\$ (46,426)			
Employee Benefits	1,112,448	1,088,866	1,052,549	1,185,033	1,201,464	16,431			
Purchased Services	330,578	277,474	268,224	181,252	181,740	488			
Supplies & Materials	109,902	91,045	84,919	112,530	71,418	(41,112)			
Equipment	229,738	146,457	171,251	18,773	6,925	(11,848)			
All Others	964	1,888	969	2,200	2,200	-			
Less LTFM Expenditures	(357,162)	(191,023)	(201,011)	(3,853)	(3,952)	(99)			
Total Expenditures	\$ 5,842,466	\$ 5,583,999	\$ 5,453,142	\$ 5,896,767	\$ 5,814,201	\$ (82,566)			

Total Students	596	536	525	507	476
Spending per Student	\$ 9,803	\$ 10,418	\$ 10,387	\$ 11,631	\$ 12,215

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	80	77	72	63	70
1st	103	82	83	78	61
2nd	107	94	86	86	80
3rd	102	96	91	91	84
4th	93	98	96	92	87
5th	111	89	97	97	94
Total	596	536	525	507	476
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	14.0%	13.2%	11.4%	17.8%	na

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

BLUFF CREEK ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	3.00
Grade 1	3.00
Grade 2	3.00
Grade 3	4.00
Grade 4	3.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	4.10
District Allocations	
	FTE*
Counselor/Social Worker	1.60
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	1.50
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.40
Special Education	5.50
Speech/Language Pathologist	1.00
Occupational Therapist	**
Alternative Allocations	
	FTE*
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

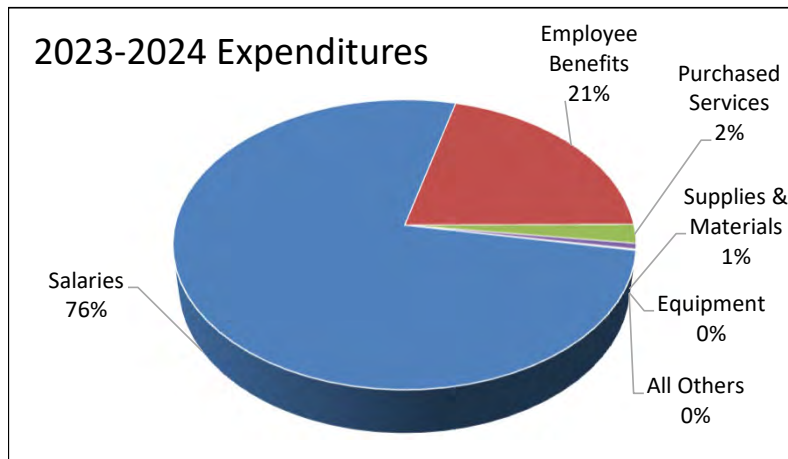
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		Increase (Decrease)
	Actual		Actual		Actual	Revised Budget	2023-2024 Budget		
Salaries	\$ 5,105,256		\$ 5,062,819		\$ 5,170,568	\$ 5,581,202	\$ 5,853,100	\$ 271,898	
Employee Benefits	1,274,368		1,301,647		1,371,907	1,528,160	1,600,956	72,796	
Purchased Services	166,501		179,672		580,547	155,754	161,227	5,473	
Supplies & Materials	84,491		68,175		92,875	99,289	48,935	(50,354)	
Equipment	11,331		72,948		8,600	224,685	8,139	(216,546)	
All Others	2,539		651		453	2,200	2,200	-	
Less LTFM Expenditures	(19,624)		(24,815)		(20,449)	(4,024)	(4,135)	(111)	
Total Expenditures	\$ 6,624,862		\$ 6,661,099		\$ 7,204,500	\$ 7,587,266	\$ 7,670,422	\$ 83,156	

Total Students		697		706		719		748		785
Spending per Student	\$	9,505	\$	9,435	\$	10,020	\$	10,143	\$	9,771

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	132	116	136	142	138
1st	110	129	125	130	141
2nd	117	115	127	131	129
3rd	111	111	125	131	131
4th	125	111	103	121	129
5th	102	124	103	93	117
Total	697	706	719	748	785
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	24.2%	22.9%	16.8%	23.0%	na

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

CARVER ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	5.00
Grade 1	6.00
Grade 2	5.00
Grade 3	5.00
Grade 4	5.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.90
District Allocations	
	FTE*
Counselor/Social Worker	2.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.60
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.50
Special Education	5.50
Speech/Language Pathologist	2.20
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.74
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.40
Title 1	1.30

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 2023. 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

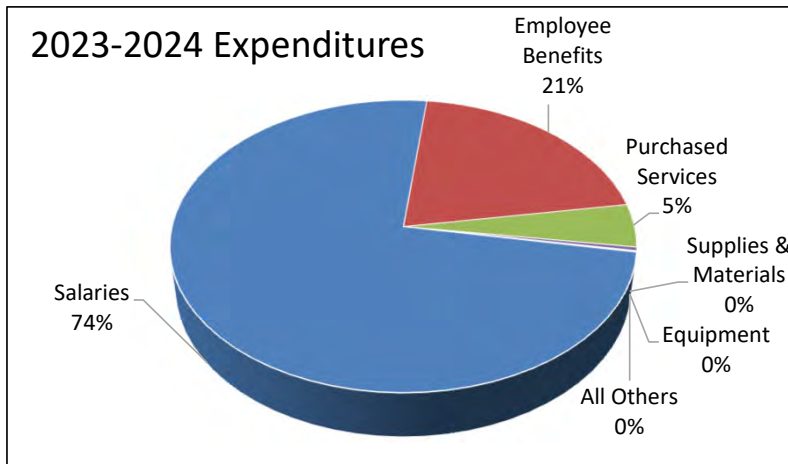
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2023-2024 Budget	
Salaries	\$ 3,613,471		\$ 3,458,871		\$ 3,528,085		\$ 4,334,721	\$ 4,525,645	\$ 190,924
Employee Benefits	905,390		886,238		906,730		1,127,039	1,262,968	135,929
Purchased Services	197,064		193,852		207,938		247,812	289,679	41,867
Supplies & Materials	83,301		63,390		86,862		33,152	24,302	(8,850)
Equipment	91,146		109,512		250,703		173,526	6,768	(166,758)
All Others	3,020		997		1,098		2,200	2,200	-
Less LTFM Expenditures	(111,459)		(52,078)		(283,116)		(3,848)	(3,957)	(109)
Total Expenditures	\$ 4,781,934		\$ 4,660,781		\$ 4,698,301		\$ 5,914,602	\$ 6,107,605	\$ 193,003

Total Students		461		446		422		445		433
Spending per Student	\$	10,373	\$	10,450	\$	11,133	\$	13,291	\$	14,105

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	78	80	64	76	67
1st	61	76	73	82	77
2nd	81	62	78	75	80
3rd	82	76	53	81	76
4th	76	81	74	57	78
5th	83	71	80	74	55
Total	461	446	422	445	433
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	11.6%	12.6%	8.6%	18.4%	na

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

CHANHASSEN ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	3.00
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	3.56
District Allocations	
	FTE*
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	0.80
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.80
Special Education	9.00
Speech/Language Pathologist	2.20
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.44
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

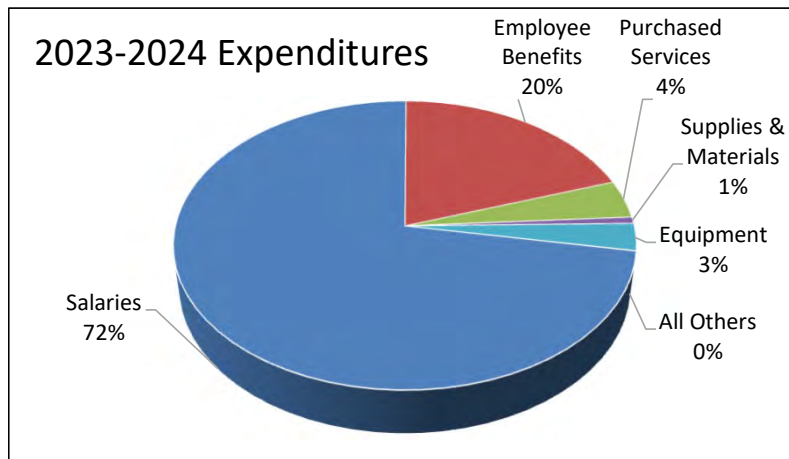
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,486,075	\$ 4,319,205	\$ 4,425,859	\$ 5,094,360	\$ 4,954,243	\$ (140,117)
Employee Benefits	1,108,568	1,093,256	1,106,580	1,330,712	1,349,731	19,019
Purchased Services	254,844	258,826	312,323	239,819	288,946	49,127
Supplies & Materials	92,374	56,265	73,061	60,507	49,465	(11,042)
Equipment	39,168	125,474	67,303	7,836	207,640	199,804
All Others	1,118	1,261	357	2,200	2,200	-
Less LTFM Expenditures	(54,478)	(100,241)	(169,467)	(3,867)	(262,967)	(259,100)
Total Expenditures	\$ 5,927,670	\$ 5,754,046	\$ 5,816,016	\$ 6,731,567	\$ 6,589,258	\$ (142,309)

Total Students	644	587	578	657	646
Spending per Student	\$ 9,204	\$ 9,802	\$ 10,062	\$ 10,246	\$ 10,200

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	106	78	90	93	109
1st	102	108	84	110	103
2nd	109	98	108	99	110
3rd	109	111	95	129	97
4th	98	100	105	101	129
5th	120	92	96	125	98
Total	644	587	578	657	646
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	18.7%	18.4%	16.3%	24.6%	na

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

CLOVER RIDGE ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	4.00
Grade 1	4.00
Grade 2	5.00
Grade 3	4.00
Grade 4	5.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.18
District Allocations	
	FTE*
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.70
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.50
Special Education	4.30
Speech/Language Pathologist	1.50
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.61
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 2023. 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
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,231,425	\$ 1,209,806	\$ 1,130,474	\$ -	\$ -	\$ -
Employee Benefits	299,832	306,512	276,692	-	-	-
Purchased Services	49,962	48,945	48,817	25,612	-	(25,612)
Supplies & Materials	21,858	37,106	11,361	-	-	-
Equipment	2,319	31,925	-	-	-	-
All Others	783	788	709	-	-	-
Less LTFM Expenditures	(10,504)	(23,334)	(9,433)	-	-	-
Total Expenditures	\$ 1,595,675	\$ 1,611,749	\$ 1,458,620	\$ 25,612	\$ -	\$ (25,612)

Total Students	124	112	109	-	-
Spending per Student	\$ 12,868	\$ 14,391	\$ 13,382		

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.

Enrollment as of October 1					
Grade	2019-20	2020-21	2021-22	2022-23	2023-24*
K	17	12	14	-	-
1st	16	21	11	-	-
2nd	22	14	22	-	-
3rd	29	21	14	-	-
4th	20	26	24	-	-
5th	20	18	24	-	-
Total	124	112	109	-	-
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	8.9%	10.3%	10.1%	na	na

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

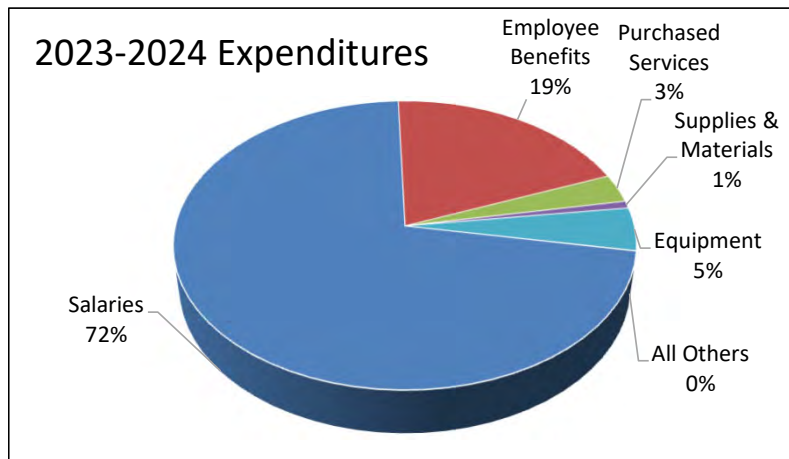
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,933,116	\$ 3,750,171	\$ 3,828,977	\$ 4,138,413	\$ 4,558,690	\$ 420,277
Employee Benefits	1,013,646	966,746	963,036	1,083,001	1,240,628	157,627
Purchased Services	200,793	260,358	252,414	201,011	200,665	(346)
Supplies & Materials	80,423	55,284	122,375	77,371	51,078	(26,293)
Equipment	59,184	563,789	179,517	259,317	305,183	45,866
All Others	2,179	1,926	2,075	2,200	2,200	-
Less LTFM Expenditures	(71,872)	(613,182)	(242,918)	(181,432)	(302,043)	(120,611)
Total Expenditures	\$ 5,217,470	\$ 4,985,092	\$ 5,105,476	\$ 5,579,881	\$ 6,056,401	\$ 476,520

Total Students	644	582	575	556	539
Spending per Student	\$ 8,102	\$ 8,565	\$ 8,879	\$ 10,036	\$ 11,236

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	104	92	96	86	93
1st	124	89	96	90	87
2nd	101	107	82	97	89
3rd	119	95	101	83	95
4th	96	104	96	101	81
5th	100	95	104	99	94
Total	644	582	575	556	539
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	12.3%	12.5%	10.3%	16.1%	na

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

JONATHAN ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	4.00
Grade 1	4.00
Grade 2	4.00
Grade 3	4.00
Grade 4	3.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	4.64
District Allocations	
	FTE*
Counselor/Social Worker	1.20
Digital Learning Coach	**
Instructional Coach	0.90
English Language Learners (ELL)	0.50
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.40
Special Education	5.00
Speech/Language Pathologist	1.70
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.50
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	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 2023. Staffing may be updated as enrollment changes.

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**District wide position - supports multiple schools

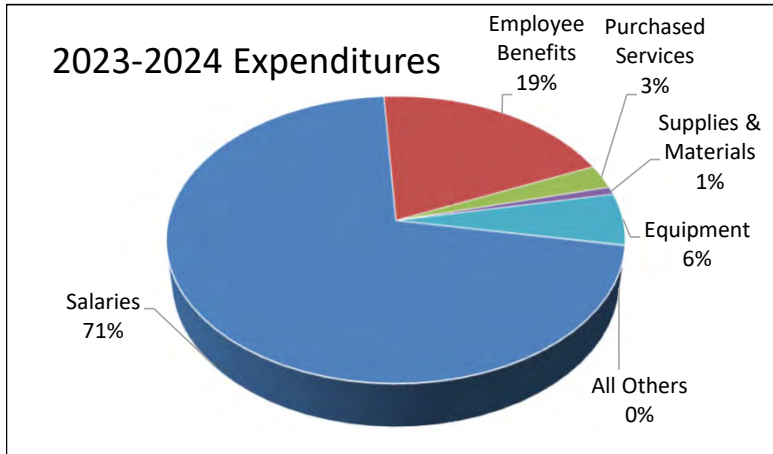
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 4,296,808	\$ 4,335,143	\$ 4,241,205	\$ 4,548,851	\$ 4,696,003	\$ 147,152
Employee Benefits	1,070,804	1,095,827	1,066,024	1,150,686	1,275,859	125,173
Purchased Services	227,734	210,874	285,968	181,562	175,318	(6,244)
Supplies & Materials	104,455	94,655	110,190	64,921	56,644	(8,277)
Equipment	5,062	130,001	118,323	5,982	382,716	376,734
All Others	2,157	2,170	1,987	2,200	2,200	-
Less LTFM Expenditure:	(71,393)	(104,631)	(226,709)	(4,048)	(378,958)	(374,910)
Total Expenditures	\$ 5,635,627	\$ 5,764,038	\$ 5,596,987	\$ 5,950,154	\$ 6,209,782	\$ 259,628

Total Students	677	659	670	652	655
Spending per Student	\$ 8,324	\$ 8,747	\$ 8,354	\$ 9,126	\$ 9,481

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
K	127	94	104	112	116
1st	114	125	100	105	118
2nd	128	109	121	90	105
3rd	116	122	113	117	91
4th	109	108	124	108	117
5th	83	101	108	120	108
Total	677	659	670	652	655
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	4.7%	4.5%	2.2%	5.8%	na

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

VICTORIA ELEMENTARY

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	5.00
Grade 1	5.00
Grade 2	4.00
Grade 3	4.00
Grade 4	4.00
Grade 5	4.00
Specialists - Art, Band, Music, PE, Other	5.18
District Allocations	
	FTE*
Counselor/Social Worker	1.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	0.40
Gifted Services	0.65
Media Specialist	1.00
Psychologist	0.50
Special Education	4.00
Speech/Language Pathologist	1.30
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.60
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	5.00
Nurse	1.00
Technology Support Specialist	1.00
Kindergarten Paraprofessionals	TBD
Lunchroom Paraprofessionals	TBD
Special Education Paraprofessional	TBD

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**District wide position - supports multiple schools

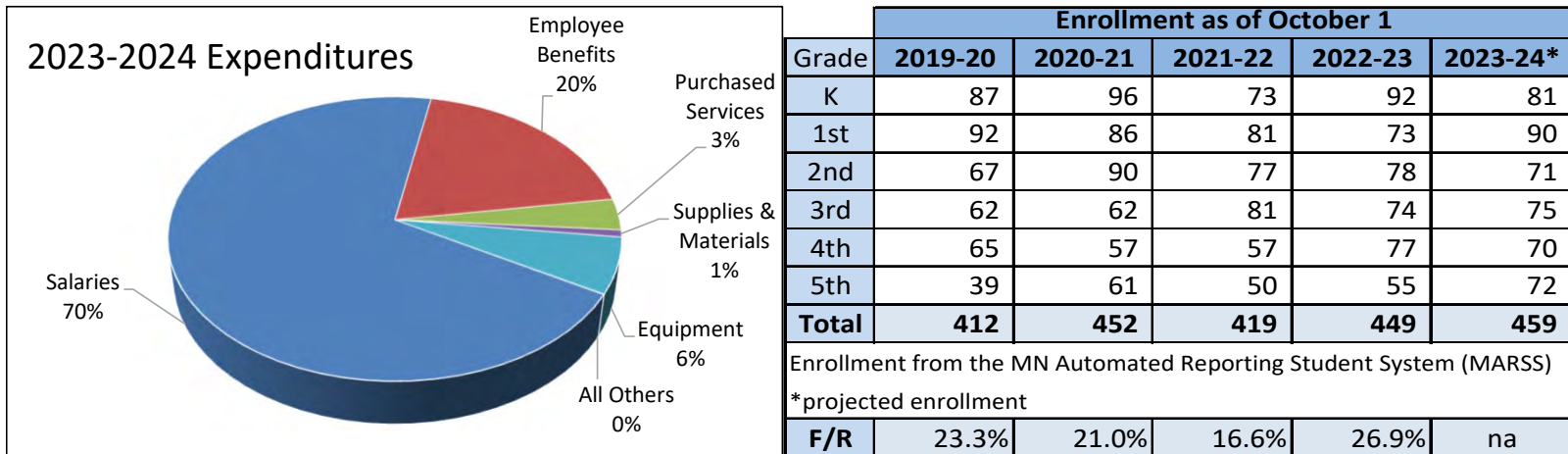
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 2,490,122	\$ 2,567,052	\$ 2,575,744	\$ 2,990,006	\$ 3,368,327	\$ 378,321
Employee Benefits	666,052	693,839	678,269	794,016	951,788	157,772
Purchased Services	145,432	143,424	262,198	171,726	172,441	715
Supplies & Materials	51,277	94,158	81,794	50,182	39,084	(11,098)
Equipment	7,242	157,046	163,910	1,196,131	307,187	(888,944)
All Others	2,132	3,485	1,914	1,700	1,700	-
Less LTFM Expenditures	(11,973)	(104,138)	(266,179)	(1,196,313)	(303,912)	892,401
Total Expenditures	\$ 3,350,283	\$ 3,554,866	\$ 3,497,650	\$ 4,007,448	\$ 4,536,615	\$ 529,167

Total Students	412	452	419	449	459
Spending per Student	\$ 8,132	\$ 7,865	\$ 8,348	\$ 8,925	\$ 9,884

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

Teacher Assignments	
Staffing Allocations	
	FTE*
Kindergarten	4.00
Grade 1	4.00
Grade 2	3.00
Grade 3	3.00
Grade 4	3.00
Grade 5	3.00
Specialists - Art, Band, Music, PE, Other	4.10
District Allocations	
	FTE*
Counselor/Social Worker	1.10
Digital Learning Coach	**
Instructional Coach	0.70
English Language Learners (ELL)	2.00
Gifted Services	0.50
Media Specialist	0.80
Psychologist	0.30
Special Education	2.78
Speech/Language Pathologist	0.40
Occupational Therapist	**
Alternative Allocations	
	FTE*
Literacy Aid	0.51
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00
Title 1	0.48

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

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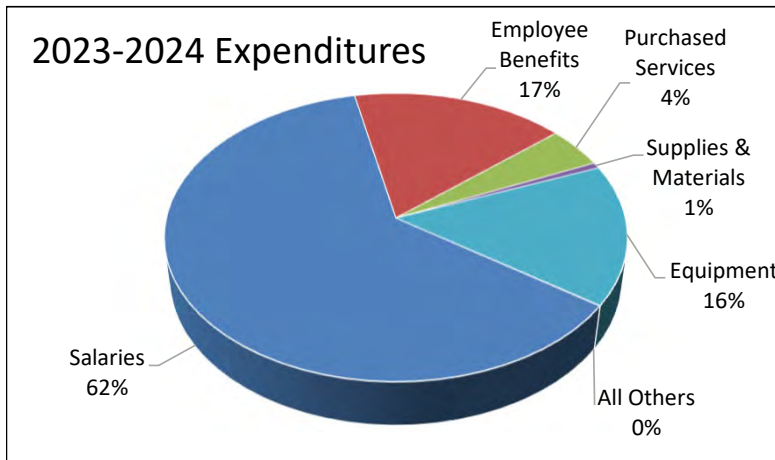
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,583,336	\$ 3,977,835	\$ 4,021,092	\$ 4,451,904	\$ 4,682,726	\$ 230,822
Employee Benefits	1,155,941	1,048,768	1,056,546	1,222,216	1,281,150	58,934
Purchased Services	410,106	283,228	768,501	344,933	345,873	940
Supplies & Materials	117,162	80,542	95,622	62,458	48,772	(13,686)
Equipment	303,975	300,246	84,962	983,901	1,190,318	206,417
All Others	2,724	2,704	2,901	3,065	3,200	135
Less LTFM Expenditure	(351,701)	(192,913)	(505,937)	(972,669)	(1,184,273)	(211,604)
Total Expenditures	\$ 6,221,544	\$ 5,500,410	\$ 5,523,687	\$ 6,095,808	\$ 6,367,766	\$ 271,958

Total Students	588	574	553	519	654
Spending per Student	\$ 10,581	\$ 9,583	\$ 9,989	\$ 11,745	\$ 9,737

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
6th	165	176	207	181	233
7th	210	166	162	191	207
8th	213	232	184	147	214
Total	588	574	553	519	654
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	8.1%	9.2%	8.1%	12.7%	na

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

CHASKA MIDDLE SCHOOL EAST

Teacher Assignments	
Staffing Allocations	FTE*
Grade 6	7.80
Art	1.10
English/Language Arts	2.80
Food and Consumer Science (FACS)	0.90
Mathematics	2.22
Music - Band	1.53
Music - Vocal	0.30
PE/Health/Personal Wellness	2.45
Science	2.80
Social Studies	2.80
Technology - Computer	0.20
Technology - Industrial	0.95
World Language	0.80
District Allocations	FTE*
Counselor	3.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	0.40
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.40
Special Education	6.50
Speech/Language Pathologist	0.70
Occupational Therapist	**
Achievement & Integration	0.20
Alternative Allocations	FTE*
Area Learning Center (ALC)	1.60
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.65

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	6.00
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

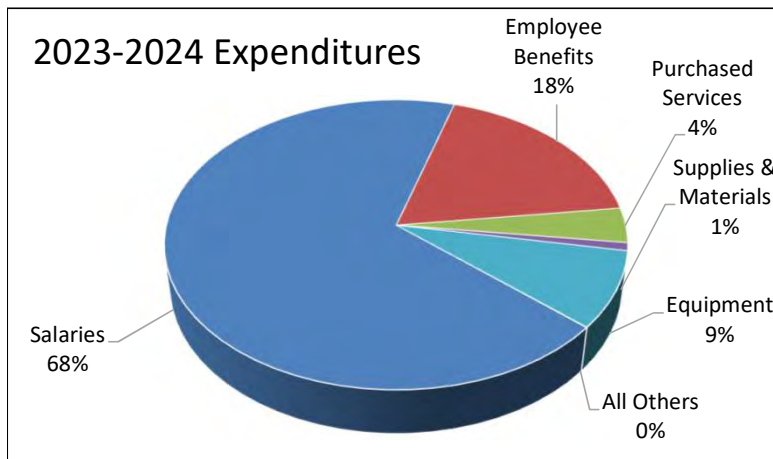
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget		Budget		
Salaries	\$ 6,033,628		\$ 5,727,316		\$ 5,386,882		\$ 5,548,013		\$ 5,719,548		\$ 171,535
Employee Benefits	1,455,029		1,472,174		1,396,067		1,464,334		1,546,975		82,641
Purchased Services	601,217		396,764		500,479		328,362		325,380		(2,982)
Supplies & Materials	135,886		92,435		107,948		91,104		74,376		(16,728)
Equipment	797,214		547,903		265,629		210,506		715,677		505,171
All Others	3,523		2,683		4,092		3,100		3,100		-
Less LTFM Expenditure:	(883,092)		(461,621)		(407,655)		(167,876)		(713,097)		(545,221)
Total Expenditures	\$ 8,143,404		\$ 7,777,655		\$ 7,253,441		\$ 7,477,543		\$ 7,671,959		\$ 194,416

Total Students	900	787	803	599	785
Spending per Student	\$ 9,048	\$ 9,883	\$ 9,033	\$ 12,483	\$ 9,773

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
6th	327	250	253	219	275
7th	294	293	240	185	257
8th	279	244	310	195	253
Total	900	787	803	599	785
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	12.3%	17.0%	15.8%	17.3%	na

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

CHASKA MIDDLE SCHOOL WEST

Teacher Assignments	
Staffing Allocations	
	FTE*
Grade 6	7.00
Art	1.00
English/Language Arts	3.00
Food and Consumer Science (FACS)	1.00
Mathematics	3.55
Music - Band	2.17
Music - Vocal	0.30
PE/Health/Personal Wellness	3.93
Science	3.75
Social Studies	4.00
Technology - Computer	-
Technology - Industrial	1.00
World Language	1.40
District Allocations	
	FTE*
Counselor/Social Worker	3.00
Digital Learning Coach	**
Instructional Coach	1.00
English Language Learners (ELL)	1.60
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.60
Special Education	7.81
Speech/Language Pathologist	1.30
Occupational Therapist	**
Achievement & Integration	0.20
Alternative Allocations	
	FTE*
Area Learning Center (ALC)	2.80
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

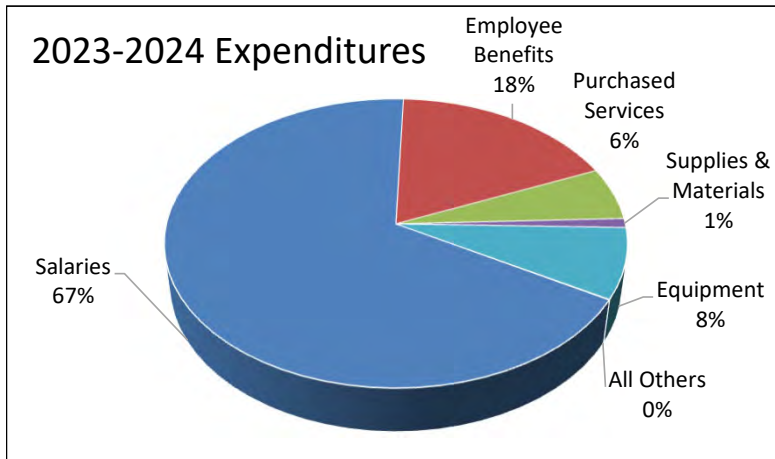
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget		Budget		
Salaries	\$ 4,217,627		\$ 4,045,011		\$ 4,101,478		\$ 4,491,189		\$ 4,329,793		\$ (161,396)
Employee Benefits	1,062,949		1,048,017		1,048,932		1,209,980		1,153,850		(56,130)
Purchased Services	485,197		369,530		488,618		382,746		377,366		(5,380)
Supplies & Materials	119,830		104,365		149,327		132,385		65,852		(66,533)
Equipment	657		155,412		439,084		10,539		506,798		496,259
All Others	2,897		3,001		2,918		3,500		3,500		-
Less LTFM Expenditure	(93,297)		(108,682)		(537,969)		(8,538)		(505,735)		(497,197)
Total Expenditures	\$ 5,795,859		\$ 5,616,653		\$ 5,692,389		\$ 6,221,801		\$ 5,931,424		\$ (290,377)

Total Students	605	547	539	496	584
Spending per Student	\$ 9,580	\$ 10,268	\$ 10,561	\$ 12,544	\$ 10,157

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
6th	205	200	182	178	166
7th	205	175	176	175	210
8th	195	172	181	143	208
Total	605	547	539	496	584
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	11.6%	16.9%	9.7%	19.9%	na

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

PIONEER RIDGE MIDDLE SCHOOL

Teacher Assignments	
Staffing Allocations	FTE*
Grade 6	3.30
Art	1.00
English/Language Arts	2.27
Food and Consumer Science (FACS)	0.90
Mathematics	3.72
Music - Band	1.36
Music - Vocal	0.30
PE/Health/Personal Wellness	3.00
Science	3.00
Social Studies	3.00
Technology - Computer	-
Technology - Industrial	0.90
World Language	0.60
District Allocations	FTE*
Counselor/Social Worker	3.00
Digital Learning Coach	**
Instructional Coach	0.80
English Language Learners (ELL)	0.60
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.50
Special Education	5.55
Speech/Language Pathologist	0.80
Occupational Therapist	**
Achievement & Integration	0.20
Alternative Allocations	FTE*
Area Learning Center (ALC)	1.60
Alternative Delivery of Specialized Instructional Services (ADSIS)	0.65

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	6.00
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 2023. Staffing may be updated as enrollment changes.

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**District wide position - supports multiple schools

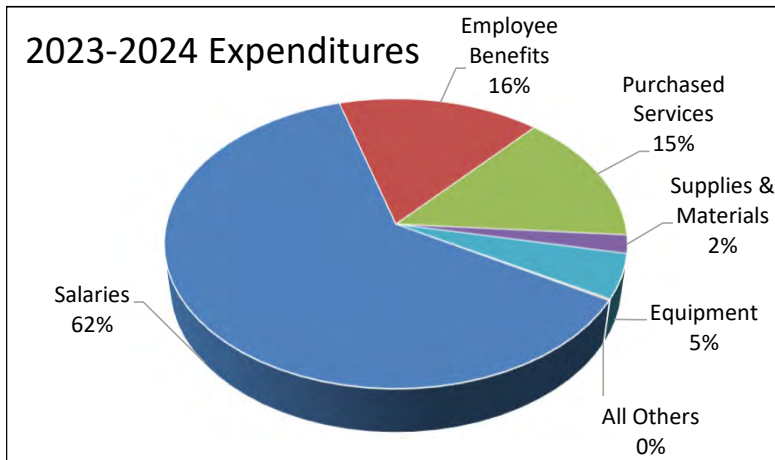
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget		Budget		
Salaries	\$ 9,810,891	\$	10,096,433	\$	9,943,766	\$	10,444,937	\$	10,439,210	\$	(5,727)
Employee Benefits	2,390,430		2,541,293		2,493,630		2,665,651		2,691,450		25,799
Purchased Services	2,012,229		1,862,691		2,295,201		1,937,006		2,458,130		521,124
Supplies & Materials	434,408		357,012		492,154		475,038		344,011		(131,027)
Equipment	240,014		847,568		1,090,954		479,880		831,708		351,828
All Others	28,020		29,675		27,834		28,181		24,671		(3,510)
Less LTFM Expenditure	(305,337)		(713,924)		(1,378,876)		(479,880)		(1,387,977)		(908,097)
Total Expenditures	\$ 14,610,656	\$	15,020,749	\$	14,964,663	\$	15,550,813	\$	15,401,203	\$	(149,610)

Total Students	1,528	1,563	1,585	1,584	1,549
Spending per Student	\$ 9,562	\$ 9,610	\$ 9,441	\$ 9,817	\$ 9,943

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
9th	407	388	425	402	360
10th	388	408	386	417	395
11th	396	373	402	381	415
12th	337	394	372	384	379
Total	1,528	1,563	1,585	1,584	1,549
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	18.0%	18.7%	15.4%	23.1%	na

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

CHASKA HIGH SCHOOL

Teacher Assignments	
Staffing Allocations	FTE*
Art	2.80
Business Education	2.00
English/Language Arts	9.50
Food and Consumer Science (FACS)	1.00
Mathematics	10.20
Music - Instrumental	1.30
Music - Vocal	1.00
PE/Health/Personal Wellness	3.60
Science	10.40
Social Studies	9.60
Technology - Computer	-
Technology - Industrial	0.80
World Language	4.00
District Allocations	FTE*
Counselor/Social Worker	4.13
Digital Learning Coach	**
Instructional Coach	1.40
English Language Learners (ELL)	2.00
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.90
Special Education	10.10
Speech/Language Pathologist	0.90
Occupational Therapist	0.10
Alternative Allocations	FTE*
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.20

Other Assignments	
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	10.00
Nutrition Services	16.00
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 2023. Staffing may be updated as enrollment changes.

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

**District wide position - supports multiple schools

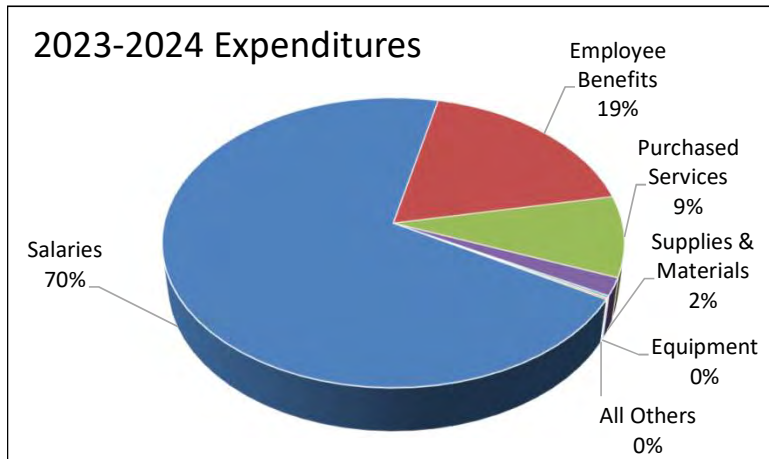
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget		Budget		
Salaries	\$ 10,264,431		\$ 9,871,600		\$ 9,522,914		\$ 9,810,168		\$ 10,105,673		\$ 295,505
Employee Benefits	2,430,296		2,398,332		2,311,080		2,470,525		2,644,099		173,574
Purchased Services	1,348,091		1,614,880		1,513,683		1,428,943		1,297,466		(131,477)
Supplies & Materials	506,139		389,762		454,121		428,026		284,674		(143,352)
Equipment	182,105		1,100,285		710,840		83,535		31,807		(51,728)
All Others	20,019		29,773		27,196		29,000		26,700		(2,300)
Less LTFM Expenditure	(256,560)		(1,346,602)		(832,444)		(68,935)		(71,060)		(2,125)
Total Expenditures	\$ 14,494,521		\$ 14,058,031		\$ 13,707,389		\$ 14,181,262		\$ 14,319,359		\$ 138,097

Total Students	1,541	1,480	1,443	1,370	1,361
Spending per Student	\$ 9,406	\$ 9,499	\$ 9,499	\$ 10,351	\$ 10,521

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
9th	345	348	333	341	307
10th	425	330	348	344	353
11th	381	424	340	346	351
12th	390	378	422	339	350
Total	1,541	1,480	1,443	1,370	1,361
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	7.1%	9.0%	7.3%	13.5%	na

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

CHANHASSEN HIGH SCHOOL

Teacher Assignments	
Staffing Allocations	FTE*
Art	3.00
Business Education	1.00
English/Language Arts	8.40
Food and Consumer Science (FACS)	1.00
Mathematics	8.00
Music - Instrumental	1.30
Music - Vocal	1.00
PE/Health/Personal Wellness	4.00
Science	7.80
Social Studies	8.00
Technology - Computer	-
Technology - Industrial	0.80
World Language	4.00
District Allocations	FTE*
Counselor/Social Worker	5.13
Digital Learning Coach	**
Instructional Coach	1.40
English Language Learners (ELL)	1.80
Media Specialist	1.00
Personalized Learning Coach	1.00
Psychologist	0.90
Special Education	14.10
Speech/Language Pathologist	1.00
Occupational Therapist	**
Alternative Allocations	FTE*
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

Other Assignments	
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	12.00
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 2023. Staffing may be updated as enrollment changes.

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**District wide position - supports multiple schools

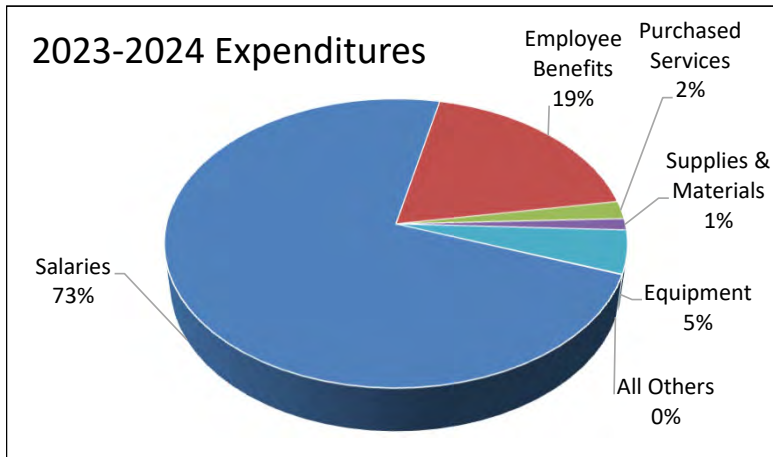
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**INTEGRATED ARTS ACADEMY (065)
Principal - Angie Charboneau-Folch**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 892,045	\$ 872,241	\$ 986,011	\$ 1,071,636	\$ 1,177,730	\$ 106,094
Employee Benefits	220,628	231,429	257,026	286,936	306,132	19,196
Purchased Services	35,757	21,307	53,793	48,315	32,028	(16,287)
Supplies & Materials	17,447	20,641	28,386	43,427	20,568	(22,859)
Equipment	1,674	2,023	2,687	12,775	77,759	64,984
All Others	1,665	1,065	1,065	1,000	1,000	-
Less LTFM Expenditure	-	-	-	-	-	-
Total Expenditures	\$ 1,169,215	\$ 1,148,706	\$ 1,328,968	\$ 1,464,089	\$ 1,615,217	\$ 151,128

Total Students	62	66	70	73	61
Spending per Student	\$ 18,858	\$ 17,405	\$ 18,985	\$ 20,056	\$ 26,479

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				
	2019-20	2020-21	2021-22	2022-23	2023-24*
9th	8	8	2	12	4
10th	10	16	14	10	16
11th	15	20	18	24	13
12th	29	22	36	27	28
12+	-	-	-	-	-
Total	62	66	70	73	61
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	33.1%	42.4%	29.3%	44.5%	na

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

INTEGRATED ARTS ACADEMY

Teacher Assignments	
Staffing Allocations	FTE*
Art	1.00
Diversified Occupations	0.50
English/Language Arts	0.50
Food and Consumer Science (FACS)	1.00
General Classroom (BARR grant)	0.50
Horticultural Arts	1.00
Math	0.60
District Allocations	FTE*
Counselor/Social Worker	1.20
Digital Learning Coach	**
Instructional Coach	0.20
English Language Learners (ELL)	-
Psychologist	0.20
Special Education	1.82
Speech/Language Pathologist	0.10
Occupational Therapist	**
Alternative Allocations	FTE*
Alternative Delivery of Specialized Instructional Services (ADSIS)	1.00

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 2023. Staffing may be updated as enrollment changes.

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

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**TARGETED SERVICES
EXTENDED DAY-EXTENDED YEAR**

Middle School ALC - School Within a School (066)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 506,748	\$ 352,073	\$ 381,243	\$ 501,762	\$ 501,738	\$ (24)
Employee Benefits	127,414	93,531	106,485	142,986	149,319	6,333
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 634,162	\$ 445,604	\$ 487,729	\$ 644,748	\$ 651,057	\$ 6,309

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 311,672	\$ 254,557	\$ 283,543	\$ 374,902	\$ 300,136	\$ (74,766)
Employee Benefits	66,537	52,808	56,423	81,047	70,642	(10,405)
Professional Services	76,966	14,286	52,434	128,569	42,053	(86,516)
Supplies & Materials	25,423	22,992	23,143	37,964	30,500	(7,464)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 480,599	\$ 344,643	\$ 415,543	\$ 622,482	\$ 443,331	\$ (179,151)

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**TARGETED SERVICES
EXTENDED DAY-EXTENDED YEAR**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 160,127	\$ 82,017	\$ 205,240	\$ 261,336	\$ 156,000	\$ (105,336)
Employee Benefits	25,422	12,906	32,024	42,420	25,723	(16,697)
Purchased Services	45,323	14,051	55,800	98,460	64,379	(34,081)
Supplies & Materials	2,463	4,906	2,525	6,800	5,800	(1,000)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 233,335	\$ 113,881	\$ 295,590	\$ 409,016	\$ 251,902	\$ (157,114)

Alternative Learning - Seat Based (071)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 78,000	\$ 78,000
Employee Benefits	-	-	-	-	12,922	12,922
Purchased Services	-	-	-	-	55,700	55,700
Supplies & Materials	-	-	-	-	2,600	2,600
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 149,222	\$ 149,222

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**TARGETED SERVICES-MIDDLE SCHOOL/CREDIT RECOVERY/EXTENDED DAY-EXTENDED YEAR/SEAT-BASED
GRADE K-12 TOTAL (066, 067, 068, 071)**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 978,547	\$ 688,647	\$ 870,027	\$ 1,138,000	\$ 1,035,874	\$ (102,126)
Employee Benefits	219,373	159,245	194,933	266,453	258,606	(7,847)
Purchased Services	122,289	28,337	108,234	227,029	162,132	(64,897)
Supplies & Materials	27,886	27,899	25,668	44,764	38,900	(5,864)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,348,096	\$ 904,128	\$ 1,198,861	\$ 1,676,246	\$ 1,495,512	\$ (180,734)



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

REGULAR YEAR EARLY CHILDHOOD SPECIAL EDUCATION (508)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,493,402	\$ 1,510,638	\$ 1,480,505	\$ 1,521,913	\$ 1,761,052	\$ 239,139
Employee Benefits	375,522	406,957	405,618	437,630	460,982	23,352
Professional Services	13,347	5,735	13,417	14,484	24,684	10,200
Supplies & Materials	11,198	2,998	3,394	7,402	4,300	(3,102)
Equipment	-	-	-	2,000	2,000	-
All Others	130,863	170,593	149,073	171,381	172,171	790
Total Expenditures	\$ 2,024,331	\$ 2,096,920	\$ 2,052,008	\$ 2,154,810	\$ 2,425,189	\$ 270,379

SUMMER SCHOOL (299)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 68,946	\$ 48,087	\$ 67,082	\$ 74,700	\$ 75,465	\$ 765
Employee Benefits	10,891	7,748	10,771	12,122	12,501	379
Professional Services	5,535	-	3,389	1,300	1,200	(100)
Supplies & Materials	71	13	-	200	200	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 85,443	\$ 55,848	\$ 81,242	\$ 88,322	\$ 89,366	\$ 1,044

STAR PROGRAM (069)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 637,882	\$ 626,158	\$ 766,314	\$ 906,942	\$ 975,132	\$ 68,190
Employee Benefits	159,607	163,920	194,335	229,849	256,996	27,147
Professional Services	36,513	54,547	79,490	50,331	51,580	1,249
Supplies & Materials	16,625	18,060	24,020	20,922	4,034	(16,888)
Equipment	-	67,000	66,577	3,737	205,961	202,224
All Others	-	-	38	-	-	-
Total Expenditures	\$ 850,627	\$ 929,686	\$ 1,130,773	\$ 1,211,781	\$ 1,493,703	\$ 281,922

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

TUITION BILLING - INCLUDING CARE & TREATMENT

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Purchased Services	\$ 459,027	\$ 466,623	\$ 426,424	\$ 395,000	\$ 437,000	\$ 42,000
Total Expenditures	\$ 459,027	\$ 466,623	\$ 426,424	\$ 395,000	\$ 437,000	\$ 42,000

ANNIKA PROGRAM

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 85,947	\$ 86,766	\$ 85,905	\$ 91,053	\$ 95,287	\$ 4,234
Employee Benefits	21,338	22,771	23,892	25,059	25,284	225
Purchased Services	-	-	-	-	-	-
Supplies & Materials	1,180	835	-	-	-	-
Total Expenditures	\$ 108,466	\$ 110,372	\$ 109,797	\$ 116,112	\$ 120,571	\$ 4,459



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Equity & Inclusion - Arika Mareck**

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue	Actual	Actual	Actual	Revised Budget	Preliminary Budget
State Aid	\$ 739,434	\$ 438,035	670,811	\$ 743,921	\$ 698,110
Levy	291,682	339,802	270,126	271,044	283,114
Total Revenue	\$ 1,031,116	\$ 777,837	\$ 940,937	\$ 1,014,965	\$ 981,224

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
2023-2024 BUDGET**

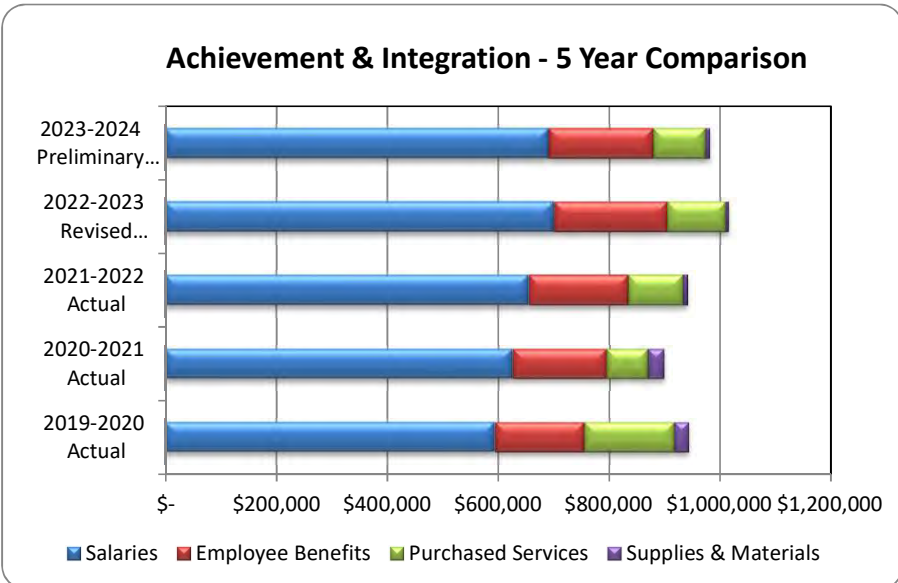
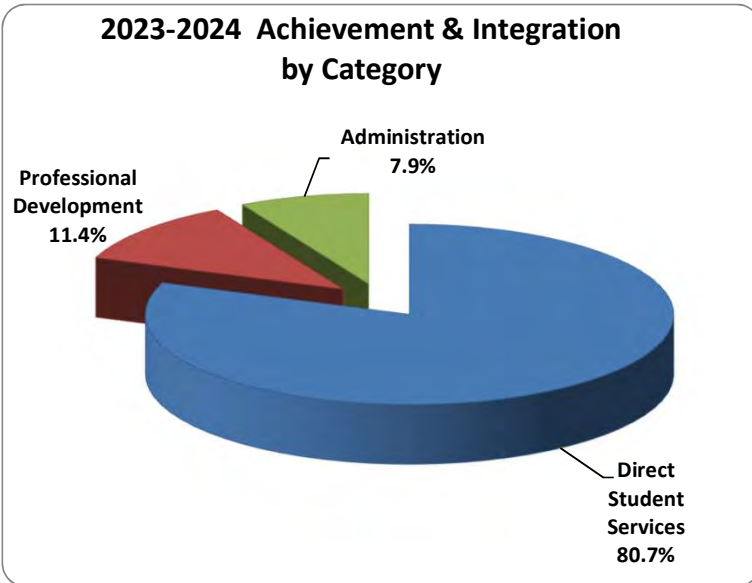
**ACHIEVEMENT & INTEGRATION
Director of Equity & Inclusion - Arika Mareck**

Expenses	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Preliminary Budget
Direct Student Services					
Salaries	\$ 486,963	\$ 509,929	\$ 526,608	\$ 557,730	\$ 552,102
Benefits	135,372	142,932	150,299	169,098	157,343
Purchased Services	94,445	50,792	80,949	89,357	74,377
Supplies & Materials	24,655	29,223	7,701	5,000	8,000
Subtotal Direct Student Services	\$ 741,435	\$ 732,875	\$ 765,557	\$ 821,185	\$ 791,822
% of Total Budget	78.6%	81.6%	81.4%	80.9%	80.7%
Professional Development					
Salaries	\$ 64,207	\$ 63,021	\$ 73,606	\$ 73,679	\$ 75,361
Employee Benefits	15,825	15,270	16,360	18,242	17,765
Purchased Services	68,017	23,175	16,546	15,465	18,465
Supplies & Materials	1,013	-	-	-	-
Subtotal Professional Development	\$ 149,061	\$ 101,466	\$ 106,512	\$ 107,386	\$ 111,591
% of Total Budget	15.8%	11.3%	11.3%	10.6%	11.4%

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Equity & Inclusion - Arika Mareck**

Expenses	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Preliminary Budget
Administrative/Indirect					
Salaries	\$ 42,887	\$ 52,349	\$ 55,021	\$ 69,157	\$ 62,788
Employee Benefits	9,438	10,713	12,348	16,287	13,343
Purchased Services	-	461	1,500	950	1,680
Supplies & Materials	-	-	-	-	-
Subtotal Administration	\$ 52,325	\$ 63,524	\$ 68,869	\$ 86,394	\$ 77,811
% of Total Budget	5.5%	7.1%	7.3%	8.5%	7.9%
Total Expenditures	\$ 942,821	\$ 897,865	\$ 940,937	\$ 1,014,965	\$ 981,224



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Equity & Inclusion - Arika Mareck**

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 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 42% 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
2023-2024 BUDGET**

**NON PUBLIC SCHOOLS
Title Programs**

Expenditures	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Increase (Decrease)
Guardian Angels	\$ 9,933	\$ 13,589	\$ -	\$ -	\$ -	\$ -
Jonathan Montessori	133	216	130	100	100	-
St Hubert's	7,227	6,496	10,259	10,643	8,500	(2,143)
St John's	891	6,774	7,544	5,322	2,000	(3,322)
Southwest Christian	1,436	8,199	10,379	6,257	8,500	2,243
Chapel Hill	1,995	7,738	3,879	4,608	3,500	(1,108)
Holy Family	6,664	10,881	5,649	5,984	4,500	(1,484)
Total Expenditures	\$ 28,279	\$ 53,894	\$ 37,840	\$ 32,914	\$ 27,100	\$ (5,814)

* Please note - at the time of the budget preparation, actual FY24 entitlements are not known and therefore allocations are preliminary at this time.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

FIVE-YEAR PLAN AND PROJECTED TRENDS

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

Eastern Carver County Schools
Five-Year Plan - General Fund - June 2023
Three Year History, Current Budget Year, Proposed Next Year and Four Year Projected

Revenue Assumptions:				Expenditure Assumptions:					
General Education Education Formula Increases FY24 - 4% Increase; FY25 - FY28 - 2%				Salaries and Benefits per Contract/Parameters - FY24 - FY28					
Special Education (reducing cross subsidy) Increases of FY24 to 44% in FY24, 50% in FY25 - FY28				Utilities - 8% Increase FY24 - FY28					
Other State Revenue 0-2% - FY24 - FY28				Property/Liability Insurance - 34% Increase - FY24, 8% Increase FY25 - FY28					
Assumes Board Approval of \$150.35 renewal for FY25 and \$879.19 in FY27 (as is no inflation)				Transportation Contracts 2.5% - FY24; 3.5% Increase FY25 - FY28					
All other Categories - 0-2.5% Increase - FY24 - FY28				All other expenses 0-5% Increase FY24 - FY28					
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised Budget 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
K-12 Enrollment (Includes Star Program)	9576.24	9288.75	9171.23	9186	9080	9021	8895	8843	8929
Early Childhood	71.41	66.36	71.47	75	126	126	126	126	126
E-12 Enrollment (ADM's)	9647.65	9355.11	9242.70	9261	9206	9147	9021	8969	9055
Total Revenue	\$ 127,955,999	\$ 138,255,492	\$ 142,728,414	\$ 139,204,174	\$ 147,590,491	\$ 147,209,956	\$ 148,185,303	\$ 150,535,558	\$ 154,142,382
% Increase over prior year	3.05%	8.05%	3.24%	-2.47%	6.02%	-0.26%	0.66%	1.59%	2.40%
Total Expenditures	\$ 128,479,459	\$ 132,237,549	\$ 136,021,366	\$ 139,104,356	\$ 145,429,216	\$ 148,757,814	\$ 153,017,921	\$ 158,400,107	\$ 164,242,360
% Increase over prior year	2.15%	2.93%	2.86%	2.27%	4.55%	2.29%	2.86%	3.52%	3.69%
Variance (Revenue - Expenditures)	(523,461)	\$ 6,017,944	\$ 6,707,048	\$ 99,818	\$ 2,161,275	\$ (1,547,858)	\$ (4,832,618)	\$ (7,864,549)	\$ (10,099,978)
Unassigned Fund Balance	\$ 8,171,436	8,394,548	12,367,832	14,777,192	\$ 18,866,369	\$ 18,136,872	\$ 13,604,254	\$ 6,039,705	\$ (3,760,273)
Unassigned Fund Balance as % of Expenditures	6.36%	6.35%	9.09%	10.62%	12.97%	12.19%	8.89%	3.81%	-2.29%
NonSpendable, Restricted and Assigned Fund Balances	\$ 5,230,078	\$ 11,024,910	\$ 13,758,674	\$ 11,449,132	9,521,229	\$ 8,702,869	\$ 8,402,869	\$ 8,102,869	\$ 7,802,869
Total Fund Balance	13,401,515	\$ 19,419,458	\$ 26,126,506	\$ 26,226,324	\$ 28,387,599	\$ 26,839,741	\$ 22,007,123	\$ 14,142,574	\$ 4,042,596
Total Fund Balance as % of Expenditures	10.43%	14.69%	19.21%	18.85%	19.52%	18.04%	14.38%	8.93%	2.46%
Enrollment Change	-25	-293	-112	18	-55	-59	-126	-52	86

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 2023-2024 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.



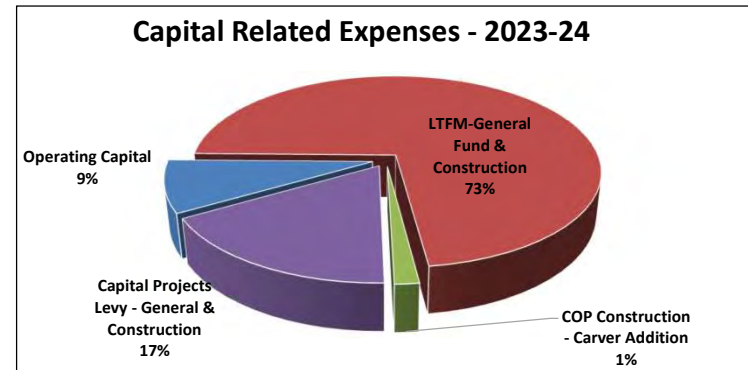
**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CAPITAL RELATED BUDGETS SUMMARY

General Fund	Actual FY 2022 Fund Balance	Revised Budget FY 2023 Revenue	Revised Budget FY 2023 Expense	Estimated FY 2023 Fund Balance	Proposed Budget FY 2024 Revenue	Proposed Budget FY 2024 Expense	Estimated FY 2024 Fund Balance
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Operating Capital	\$ 957,283	\$ 2,295,499	\$ 2,772,106	\$ 480,676	\$ 2,265,172	\$ 2,669,792	\$ 76,056
Long-Term Facility Maintenance	(185,629)	7,390,053	7,225,220	(20,796)	8,716,059	9,403,982	(708,719)
Capital Projects	310,906	2,805,230	2,805,230	310,906	2,903,673	2,903,673	310,906
Total	\$ 1,082,560	\$ 12,490,782	\$ 12,802,556	\$ 770,787	\$ 13,884,904	\$ 14,977,447	\$ (321,756)

Construction Fund	Actual FY 2022 Fund Balance	Revised Budget FY 2023 Revenue	Revised Budget FY 2023 Expense	Estimated FY 2023 Fund Balance	Proposed Budget FY 2024 Revenue	Proposed Budget FY 2024 Expense	Estimated FY 2024 Fund Balance
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Carver Addition	\$ 5,197,807	\$ 50,300	\$ 4,748,107	\$ 500,000	\$ -	\$ 500,000	\$ -
Long-Term Facility Maintenance	-	38,110,604	5,316,506	32,794,098	600,000	13,099,817	20,294,281
Capital Projects	402,331	2,226,071	2,226,071	402,331	2,386,301	2,386,301	402,331
Total	\$ 5,600,138	\$ 40,386,975	\$ 12,290,684	\$ 33,696,429	\$ 2,986,301	\$ 15,986,118	\$ 20,696,612

Total Capital Related Budgets	\$ 6,682,699	\$ 52,877,757	\$ 25,093,240	\$ 34,467,216	\$ 16,871,205	\$ 30,963,565	\$ 20,374,856
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**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

OPERATING CAPITAL - GENERAL FUND

Teaching & Learning

Description	Building	Amount
K-5 Math	Elementary	\$ 159,600
Being a Writer & Being a Reader Materials	Elementary	127,000
Grade 5 Science	Elementary	44,000
Mystery Science Subscription	Elementary	12,000
Classroom Libraries (Grades 3, 4 and 5)	Elementary	12,000
Middle School Science (Year 2 of 3)	Secondary	140,000
High School English (Year 1 of 3)	Secondary	120,000
High School Science (Year 2 of 3)	Secondary	40,000
High School Math Textbooks	Secondary	100,000
Music	Secondary	15,000
Technology Subscriptions	Secondary	60,000
Whitebox and Project Lead the Way (PLTW)	Secondary	15,000
World Language License Renewal	Secondary	50,000
Media Center Collection Augmentation	Secondary	10,000
Laser Engravers for MS Technology Ed	Secondary	70,000
Total Teaching & Learning		\$ 974,600

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

OPERATING CAPITAL - GENERAL FUND

Technology

Description	Building	Amount
Software Subscriptions	District wide	\$ 639,151
Classroom Software Subscriptions	District wide	15,000
Staff Devices	District wide	88,000
Cyber Security	District wide	229,546
Network and Servers	District wide	31,577
Total Technology		<u>\$ 1,003,274</u>

Building Renovations/Site & Grounds Equipment

Description	Building	Amount
Lunchroom Service Area	IAA	\$ 75,000
Grounds Equipment	District wide	48,600
Floor Scrubbers	District wide	36,000
Lift	District wide	29,000
Carpet Extractors	District wide	14,500
Vacuum Cleaners	District wide	15,800
Total Building Renovations/Site & Grounds Equipment		<u>\$ 218,900</u>

Transportation

Description	Building	Amount
Bus Lease (15 buses - Payment 4 of 8)	TRANS	\$ 224,395
14 Passenger Type A Mini-Bus	TRANS	75,000
		<u>\$ 299,395</u>

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

OPERATING CAPITAL - GENERAL FUND

Equipment -Schools & DEC

Description	Building	Amount
Equipment	BCE	\$ 6,925
Equipment	CVR	8,139
Equipment	CHN	6,768
Equipment	CRE	7,640
Equipment	KA/LAA	7,187
Equipment	JES	7,183
Equipment	VES	7,716
Equipment	CMSE	8,142
Equipment	CMSW	8,727
Equipment	PRMS	7,798
Equipment	CNS	11,807
Equipment	CHS	12,832
Equipment	IAA	2,759
Equipment	FLC	5,000
Auditorium Equipment	CNS	5,000
Auditorium Equipment	CHS	5,000
Equipment	DEC	5,000
Contingency	District wide	50,000
Total Equipment -Schools & DEC		\$ 173,623
Total Operating Capital		\$ 2,669,792

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

LONG-TERM FACILITY MAINTENANCE (LTFM) - HEALTH & SAFETY - GENERAL FUND

Physical Hazard Control - 347

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

Hazardous Substance -349

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

Environmental, Health & Safety Management - 352

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

Asbestos - 358

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

Fire & Life Safety - 363

Project Description	Building	Amount
Annual fire and life safety inspections, sprinkler and extinguisher testing	District Wide	\$ 72,700
Total Fire & Life Safety - 363		<u>\$ 72,700</u>

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

LONG-TERM FACILITY MAINTENANCE (LTFM) - HEALTH & SAFETY - GENERAL FUND

Indoor Air Quality - 366

Project Description	Building	Amount
Indoor Air Quality-Recommissioning	District Wide	\$ 300,000
Total Indoor Air Quality - 366		<u>\$ 300,000</u>
Total Long-term Facility Maintenance - Health & Safety Budget		<u><u>\$ 708,720</u></u>

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Building Envelope - 368

Project Description	Building	Amount
Tuck Pointing	District Wide	\$ 39,786
Tuck Pointing	CHS	348,000
Tuck Pointing	CMSE	200,000
Tuck Pointing	CMSW	50,000
Skylight	JES	298,000
Tuck Pointing	VES	65,800
Exterior Stucco	FLC	349,000
Total Building Envelope - 368		<u>\$ 1,350,586</u>

Building Hardware - 369

Project Description	Building	Amount
Replace Worn Door & Hardware	District Wide	\$ 45,000
Re-key Building	CHS	321,000
Replace Worn Door & Hardware	CMSE	235,000
Replace Worn Door & Hardware	CMSW	98,000
Entrance Doors	LAA	300,000
Re-key Building	CRE	59,000
Total Building Hardware - 369		<u>\$ 1,058,000</u>

Electrical - 370

Project Description	Building	Amount
Electrical Repairs	District Wide	\$ 100,000
Electrical Repairs & Replacements	CMSE	1,000,000
Electrical Repairs & Replacements	CMSW	800,000
Total Electrical - 370		<u>\$ 1,900,000</u>

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

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

Interior Surfaces - 379

Project Description	Building	Amount
Painting Classrooms/Hallways	District Wide	\$ 350,000
R, G & B, Band, Forum Carpet	CHS	512,000
Replace Worn Carpet/Flooring	CMSE	2,200,000
Replace Worn Carpet/Flooring	CMSW	780,000
Replace Worn/Broken Casework	VES	220,000
Total Interior Surfaces - 379		<u>\$ 4,062,000</u>

Mechanical Systems - 380

Project Description	Building	Amount
Replace/Repair Heating System	District Wide	\$ 950,000
Replace Mechanical Systems (includes \$175,000 for pool)	CMSE	3,375,000
Replace Mechanical Systems	CMSW	2,000,000
Replace Failing HVAC Louvers	VES	89,000
Total Mechanical Systems - 380		<u>\$ 6,414,000</u>

Plumbing - 381

Project Description	Building	Amount
Plumbing Repairs	District Wide	\$ 300,000
Interior Concession Stand	CHS	135,000
Plumbing Repairs & Upgrades	CMSE	1,275,000
Plumbing Repairs & Upgrades	CMSW	705,000
Restroom Remodel	STAR	132,000
Total Plumbing - 381		<u>\$ 2,547,000</u>

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

Updated April 2023

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

Project Management - 382

Project Description	Building	Amount
Project Engineering/Contracted Services	District Wide	\$ 400,000
Project Engineering/Contracted Services	CMSE	450,000
Project Engineering/Contracted Services	CMSW	500,000
Total Project Management - 382		<u>\$ 1,350,000</u>

Roofing Systems - 383

Project Description	Building	Amount
Roofing Repairs	District Wide	\$ 320,000
Roofing Repairs/Replacement	CMSE	1,232,493
Roofing Repairs/Replacement	CMSW	81,000
Roofing Repairs/Replacement	VFH	383,000
Total Roofing Systems - 383		<u>\$ 2,016,493</u>

Site Projects - 384

Project Description	Building	Amount
Bituminous, Concrete Repair/Replacement	District Wide	\$ 400,000
Parking Lot	PRMS	497,000
Site Wall	CRE	200,000
Total Site Projects - 384		<u>\$ 1,097,000</u>

Total Long-term Facility Maintenance - Deferred Maintenance Budget	<u><u>\$ 21,795,079</u></u>
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**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CERTIFICATES OF PARTICIPATION - CONSTRUCTION

Carver Elementary

Project Description	Building	Amount
Final completion, commissioning of Carver Addition	CVR	\$ 500,000
Total Carver Elementary		\$ 500,000



EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

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

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

- Infrastructure
- Devices
- Technology support & training
- Security

These resources will allow the district to provide and maintain infrastructure for wireless access throughout our buildings along with increased network capacity. 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, laptops, and others. In turn, learning will no longer be confined to the classroom but will be able to continue both outside the school building and school day. We also strongly believe that having support for teacher in classroom and students is also critical for the success of the District.

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

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

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

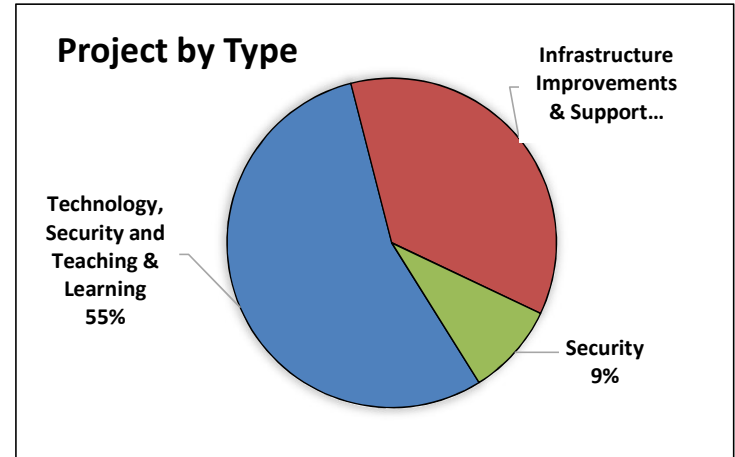
Cyber security is also key to ensure protection when working online as well protecting data on district's students and staff. The district has already reduced the level of risk over the last six years and this plan will allow the district to continue to move forward.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 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
Elementary Schools	\$ 152,600	\$ -	\$ 410,912	\$ 563,512
Middle Schools	102,055	-	431,450	533,505
High Schools	125,836	-	479,910	605,746
District wide	375,464	809,450	15,996	1,200,910
Total	\$ 755,955	\$ 809,450	\$ 1,338,268	\$ 2,903,673



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
Elementary Schools	\$ 122,923	\$ 226,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 349,853
Middle Schools	75,645	142,048	-	-	-	-	-	217,693
High Schools	99,809	172,279	-	-	-	-	-	272,088
District wide	-	-	1,067,637	140,454	26,660	125,294	186,622	1,546,667
Total	\$ 298,377	\$ 541,257	\$ 1,067,637	\$ 140,454	\$ 26,660	\$ 125,294	\$ 186,622	\$ 2,386,301

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CAPITAL PROJECT REFERENDA - SECURITY & TECHNOLOGY LEVY

Funding Needs	Example	Yr2 (21-22)	Yr3 (22-23)	Yr4 (23-24)	Yr5 (24-25)	Yr6 (25-26)	Yr7 (26-27)	Comment
Infrastructure								
Classroom Technology	Hardware on a 6 year replacement cycle							
	High Schools	\$ 120,950	\$ 123,369	\$ 125,836	\$ 128,353	\$ 130,920	\$ 133,539	Collaboration stations, sound reinforcement system, wireless projection
	Middle Schools	98,093	100,054	102,055	104,097	106,178	108,302	
	Elem Schools	146,674	149,608	152,600	155,652	158,765	161,940	
	All Schools Total	\$ 365,717	\$ 373,031	\$ 380,492	\$ 388,103	\$ 395,864	\$ 403,781	
Classroom Subscriptions	Subscriptions supporting classrooms							For all levels, digital subscriptions and support in classrooms
	Digital Subscriptions	\$ 273,100	\$ 278,562	\$ 316,691	\$ 323,025	\$ 329,486	\$ 336,075	
	Digital Data Management	89,309	57,620	58,772	59,948	61,147	62,370	
	Professional Learning	100,000		-	-	-	-	
	All Schools Total	\$ 462,409	\$ 336,182	\$ 375,463	\$ 382,973	\$ 390,633	\$ 398,445	
Wireless infrastructure	Assumes 4 year life cycle							Maintenance and replacement for wireless infrastructure in schools
	High Schools	\$ 95,000	\$ 97,375	\$ 99,809	\$ 102,305	\$ 104,862	\$ 107,484	
	Middle Schools	72,000	73,800	75,645	77,536	79,475	81,461	
	Elem Schools	117,000	119,925	122,923	125,996	129,146	132,375	
	All Schools Total	\$ 284,000	\$ 291,100	\$ 298,378	\$ 305,837	\$ 313,483	\$ 321,320	
Internet Access, Data Network, Servers and Storage	Assumes 6 year replacement cycle							Internet bandwidth services for schools and maintenance and replacement of network switches, servers and storage
	High Schools	\$ 184,000	\$ 222,044	\$ 226,929	\$ 231,921	\$ 237,024	\$ 242,239	
	Middle Schools	103,000	139,263	142,048	144,889	147,787	150,742	
	Elem Schools	132,000	168,901	172,279	175,725	179,239	182,824	
	All Schools Total	419,000	530,208	541,256	552,535	564,050	575,805	
Infrastructure Total:		\$ 1,531,126	\$ 1,530,521	\$ 1,595,588	\$ 1,629,448	\$ 1,664,030	\$ 1,699,351	
Devices for Students and Staff								
Device replacement/additions	Replace and maintain devices (e.g. student, teacher, BYOD, media centers, computer labs)							Continue deployment of new Chromebook to 3rd, 6th and 9th grades each year. Replace computer labs, staff devices and other related devices on 4yr replacement cycle.
	High Schools	\$ 425,375	\$ 436,009	\$ 479,910	\$ 491,907	\$ 504,205	\$ 516,810	
	Middle Schools	379,250	388,731	431,450	442,236	453,292	464,624	
	Elem Schools	358,750	367,719	410,912	421,185	431,714	442,507	
	Districtwide Staff	15,375	15,683	15,996	16,316	16,642	16,975	
Devices for Students and Staff Total:		\$ 1,178,750	\$ 1,208,142	\$ 1,338,268	\$ 1,371,644	\$ 1,405,853	\$ 1,440,916	
Technology Support & Training								
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	\$ 592,208	\$ 619,400	\$ 637,982	\$ 657,121	\$ 676,835	\$ 697,140	
	Data Management		33,475	34,479	35,514	36,579	37,676	
	Security Implementation	65,000	133,000	136,990	141,100	145,333	149,693	
	Technology support	1,019,835	1,036,541	1,067,637	1,099,666	1,132,656	1,166,636	
Technology Support and Training Total:		\$ 1,677,043	\$ 1,822,416	\$ 1,877,088	\$ 1,933,401	\$ 1,991,403	\$ 2,051,145	
Security								
Cyber Security Security Cameras Building Access Control Visitor Management	Cyber Security	\$ 179,375	\$ 182,962	\$ 186,622	\$ 190,354	\$ 194,161	\$ 198,044	Cyber security systems Security cameras Card access, notification, door control Visitor control/management system
	Security Cameras	135,000	137,700	140,454	143,263	146,128	149,051	
	Building Access Control	81,762	123,421	125,294	127,102	128,838	130,496	
	Visitor Management	25,625	26,138	26,660	27,193	27,737	28,292	
	Security Total:	\$ 421,762	\$ 470,221	\$ 479,030	\$ 487,912	\$ 496,864	\$ 505,883	
Total Budgeted:		\$ 4,808,681	\$ 5,031,301	\$ 5,289,974	\$ 5,422,405	\$ 5,558,150	\$ 5,697,295	

Please note: Displaying 5 years of a 10 year plan

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CAPITAL RELATED BUDGET BY SITE

Building		Operating Capital	Operating Capital Technology	Operating Capital - B&G Renovations Transportation	LTFM Health & Safety	LTFM Deferred Maintenance	Construction Carver Addition	Capital Projects Technology	Capital Projects Construction	Total
Elementary Schools	ELE	\$ 354,600	\$ 229,546	\$ -	\$ -	\$ -	\$ -	\$ 563,512	\$ 349,853	\$ 1,497,511
Bluff Creek Elem	BCE	6,925				-				6,925
Carver Elementary	CVR	8,139				-	500,000			508,139
Kindergarten Academy/La Academia	LAA	7,187				300,000				307,187
Chanhassen Elem	CHN	6,768				-				6,768
Clover Ridge Elem	CRE	7,640			50,000	259,000				316,640
Jonathan Elem	JES	7,183				298,000				305,183
Victoria Elem	VES	7,716			53,000	374,800				435,516
Middle Schools	MID	302,500	15,789			-		533,505	217,693	1,069,487
Chaska Middle East	CMSE	8,142				9,967,493				9,975,635
Chaska Middle West	CMSW	8,727				5,014,000				5,022,727
Pioneer Ridge Middle	PRMS	7,798				497,000				504,798
High Schools	HIGH	317,500	15,789			-		605,746	272,088	1,211,123
Chanhassen High	CNS	16,807				-				16,807
Chaska High	CHS	17,832				1,316,000				1,333,832
Integrated Arts Academy	IAA	2,759		75,000		-				77,759
Family Learning Center	FLC	5,000				349,000				354,000
STAR Program	STAR					132,000				132,000
Transportation	TRANS			299,395		-				299,395
Victoria Field House	VFH					383,000				383,000
District wide	District Wide	55,000	742,151	143,900	605,720	2,904,786		1,200,910	1,546,667	7,199,134
Total		\$ 1,148,223	\$ 1,003,274	\$ 518,295	\$ 708,720	\$ 21,795,079	\$ 500,000	\$ 2,903,673	\$ 2,386,301	\$ 30,963,565

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, catering services in connection with school and community service activities, wellness programming and student engagement.

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

Nutrition Services has its own fund balance, and its use is restricted by USDA and MDE guidelines. Nutrition Services is using some fund balances dollars in FY 2024 investing in food service equipment and a vehicle to support local purchasing and catering services.

The Nutrition Services is prepared to provide meals for 14 sites which include 12 district schools, SouthWest Metro Intermediate District 288 and St. John's Lutheran School.

The State of Minnesota passed legislation that will provide breakfast and lunch meals on school days, at no cost to all students beginning July 1st, 2023. All student meals will be funded at the Federal and State free reimbursement rate. Students will also have access to a la carte items for purchase.

Due to Universal Meals, meal participation is expected to increase. A la carte items will be repriced to reflect costs based on the last 12 months. Nutrition services food preparation is moving back to pre-pandemic bulk services, which will lower our supplies expense.



Community Service Fund (04)

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

The purpose of Community Education is to make maximum use of the public schools of Minnesota by the community and to expand utilization by the school of the human resources of the community by focusing on activities that provide enrichment and services for any age level and that are not part of the K-12 education program. Community Education funding may also be used for summer 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 continues to partner with other departments in the district to provide outreach and early intervention services for families and students at risk. There has also been an expansion to the preschool programs to respond to community demand.

In 2023-24, revenue is projected to increase over 2022-23 by 3.12% to \$9,816,565. Most of the Community Services programs were negatively impacted by the COVID-19 pandemic but are continuing to see increased participation.

Expenditures in 2023-24 are expected to increase by 2.36% to \$9,315,759, mostly due to salary and benefit increases per employee contract agreements.

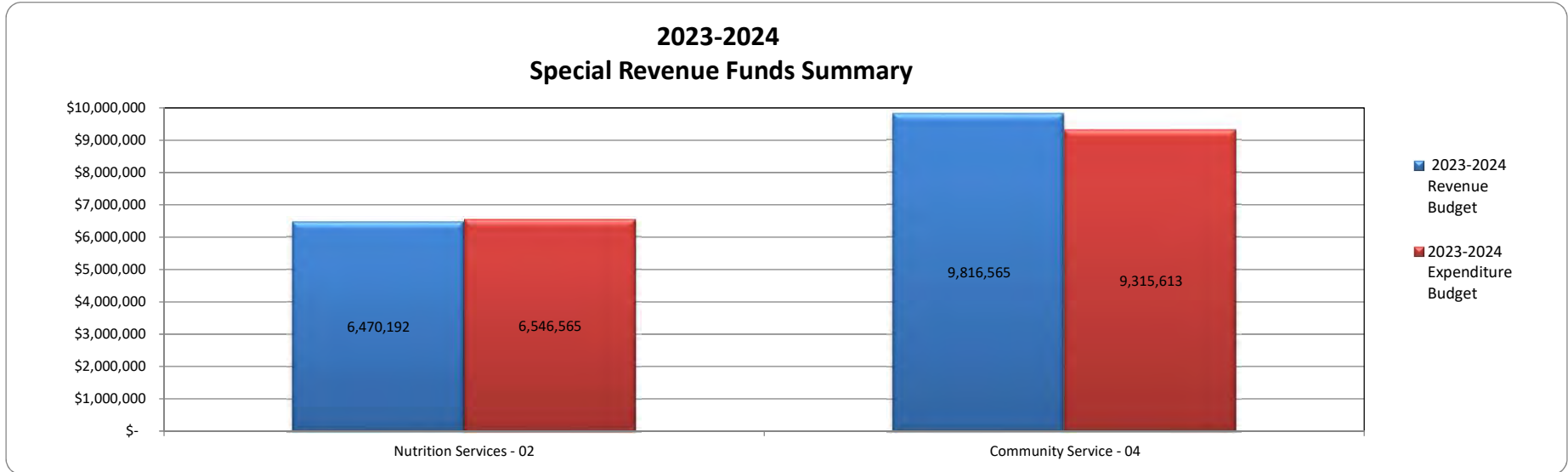
This budget is projected to have a net gain to the overall Community Service fund balance by \$500,806. This fund balance is well within the Community Service guidelines to maintain a minimum fund balance of 5% of expenditures.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Actual Fund Balance 6/30/20	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	2022-2023 Revised Revenue Budget	2022-2023 Revised Expenditure Budget	Projected Fund Balance 6/30/23	2023-2024 Revenue Budget	2023-2024 Expenditure Budget	Projected Fund Balance 6/30/24
Nutrition Services - 02	\$ 1,713,159	\$ 2,433,406	\$ 4,574,995	\$ 6,055,273	\$ 6,596,465	\$ 4,033,803	\$ 6,470,192	\$ 6,546,565	\$ 3,957,430
Community Service - 04	397,901	585,528	1,352,907	9,519,961	9,101,271	1,771,597	9,816,565	9,315,613	2,272,549
Total	\$ 2,111,060	\$ 3,018,933	\$ 5,927,902	\$ 15,575,234	\$ 15,697,736	\$ 5,805,400	\$ 16,286,757	\$ 15,862,178	\$ 6,229,979

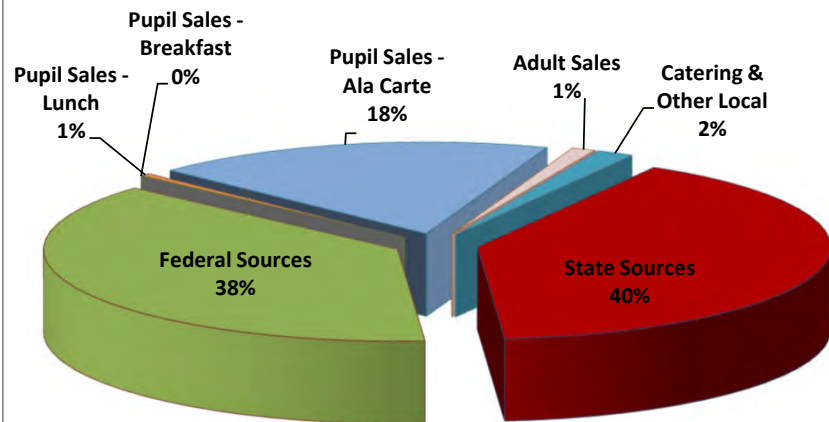


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

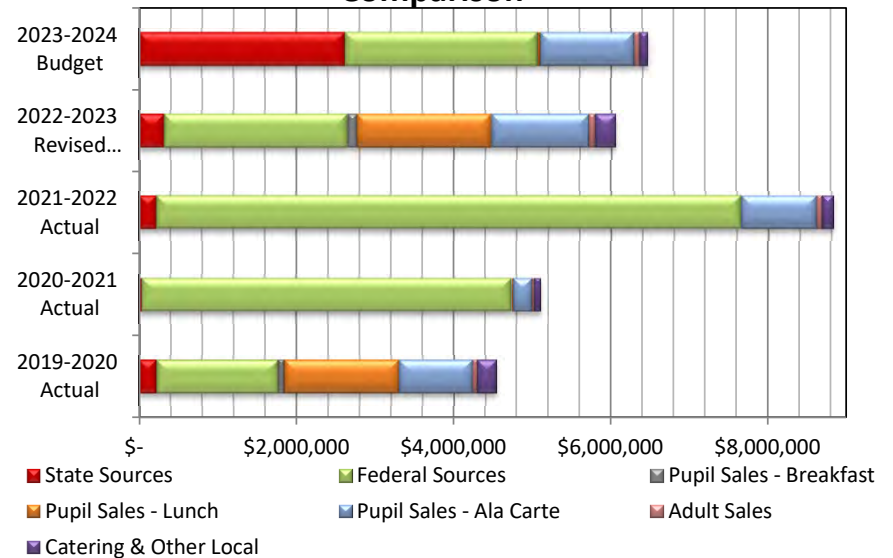
NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
State Sources	\$ 222,625	\$ 33,577	\$ 222,539	\$ 317,579	\$ 2,616,700	\$ 2,299,121	723.95%
Federal Sources	1,543,009	4,707,267	7,428,382	2,334,085	2,451,392	117,307	5.03%
Pupil Sales - Breakfast	76,446	864	-	115,725	-	(115,725)	-100.00%
Pupil Sales - Lunch	1,457,134	17,093	-	1,707,009	30,000	(1,677,009)	-98.24%
Pupil Sales - Ala Carte	932,100	236,001	955,007	1,234,499	1,192,000	(42,499)	-3.44%
Adult Sales	62,556	30,834	69,635	82,825	70,600	(12,225)	-14.76%
Catering & Other Local	243,663	80,058	148,244	263,551	109,500	(154,051)	-58.45%
Total	\$ 4,537,533	\$ 5,105,692	\$ 8,823,807	\$ 6,055,273	\$ 6,470,192	\$ 414,919	6.85%

2023-2024 Nutrition Services Fund Revenue By Source



Nutrition Services Fund Revenue - 5 Year Comparison

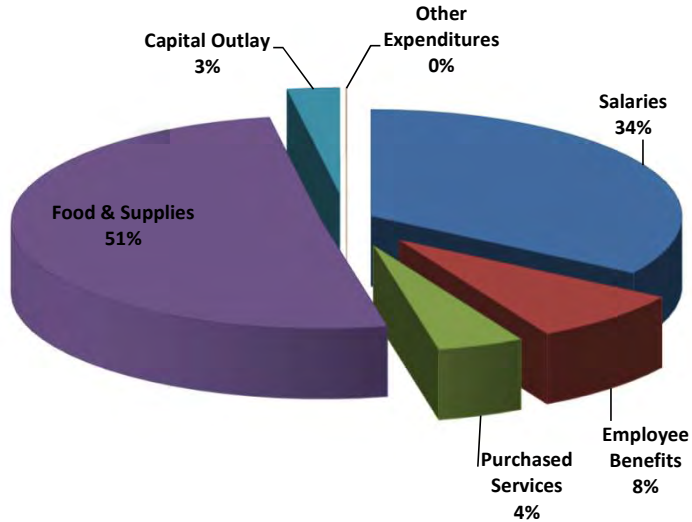


**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

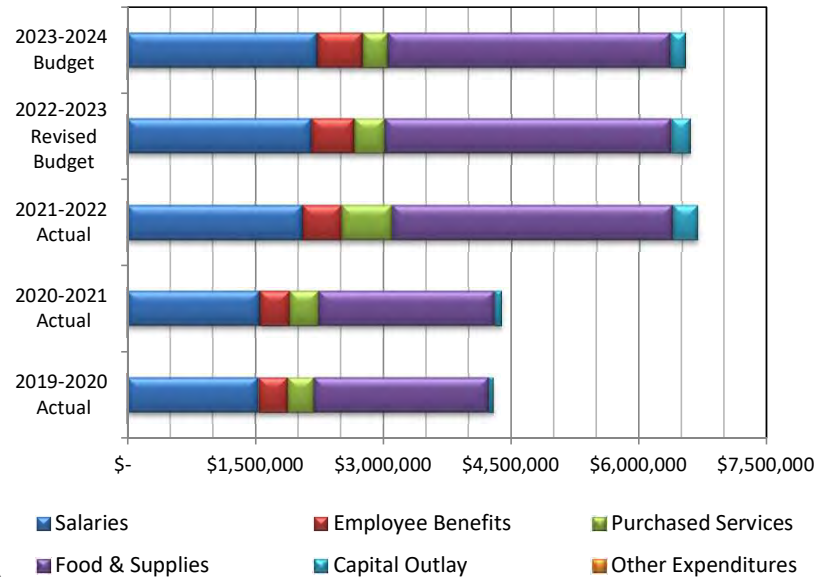
NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 1,535,434	\$ 1,549,164	\$ 2,053,203	\$ 2,157,465	\$ 2,227,381	\$ 69,916	3.24%
Employee Benefits	340,887	348,472	456,126	499,963	531,422	31,459	6.29%
Purchased Services	306,951	342,402	591,988	355,685	293,970	(61,715)	-17.35%
Food & Supplies	2,055,064	2,063,351	3,289,733	3,359,400	3,315,642	(43,758)	-1.30%
Capital Outlay	51,033	81,499	290,716	222,952	177,400	(45,552)	-20.43%
Other Expenditures	817	559	453	1,000	750	(250)	-25.00%
Total	\$ 4,290,186	\$ 4,385,445	\$ 6,682,218	\$ 6,596,465	\$ 6,546,565	\$ (49,900)	-0.76%

**2023-2024
Nutrition Services Fund Expense By Object**



**Nutrition Services Fund Expenditures
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 128,030	\$ 128,030	\$ 130,783	\$ 136,195	\$ 139,959
170 Non-Instructional Support	1,606,244	1,409,648	1,910,843	2,011,192	2,087,422
186 Stipend - Licensed	103	-	1,500	500	-
191 Severance	5,766	-	-	-	-
195 Salary Chargeback	(215,304)	-	-	-	-
199 Cash in Lieu of Benefits	10,595	11,485	10,077	9,578	-
210 FICA (Social Security & Medicare)	129,572	116,140	152,097	158,874	170,385
214 Public Employees Retirement (PERA)	126,266	114,047	150,168	157,641	167,048
220 Health Insurance	45,672	45,323	69,048	84,631	89,143
230 Life Insurance	1,287	1,093	1,820	7,346	1,509
235 Dental Insurance	754	1,494	1,051	1,452	1,446
240 Long-Term Disability	968	995	1,605	1,774	1,853
250 403B Match	7,138	8,713	9,375	10,024	11,300
251 Tax-Advantage Employer Health	1,500	1,159	2,119	1,727	-
270 Workers' Compensation	49,067	43,356	51,026	51,909	54,798
280 Unemployment Compensation	780	-	-	1,500	10,000
295 Benefits Chargeback	(39,982)	-	-	-	-
299 Other Employee Benefits	17,864	16,152	17,817	23,085	23,940
305 Consulting Fees/Fees for Services	32,199	37,814	49,931	69,195	18,850
320 Communications Services	1,740	1,050	780	2,000	2,880
329 Postage & Parcel Services	4,037	3,487	3,738	4,100	4,000

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

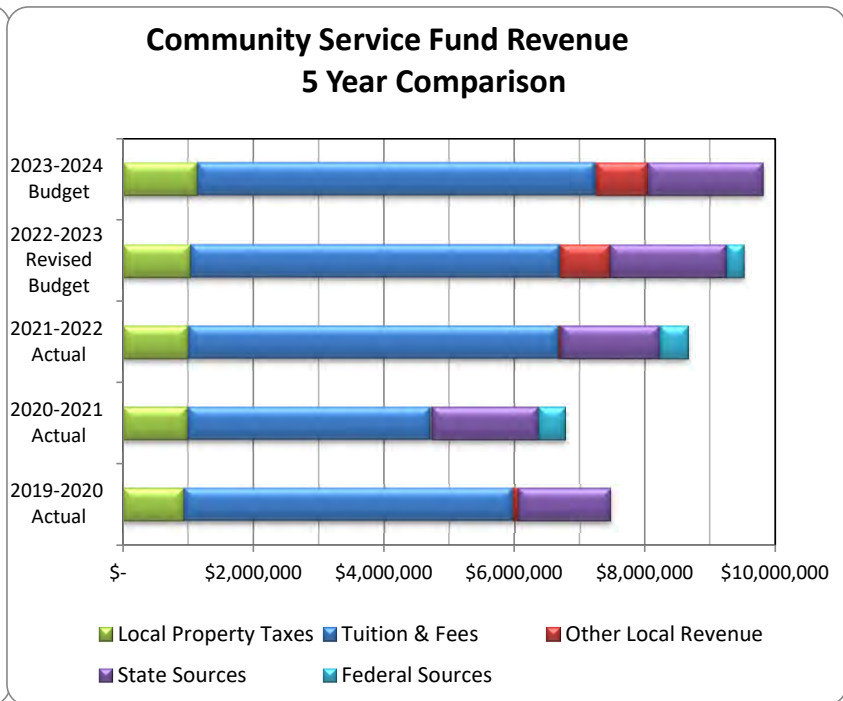
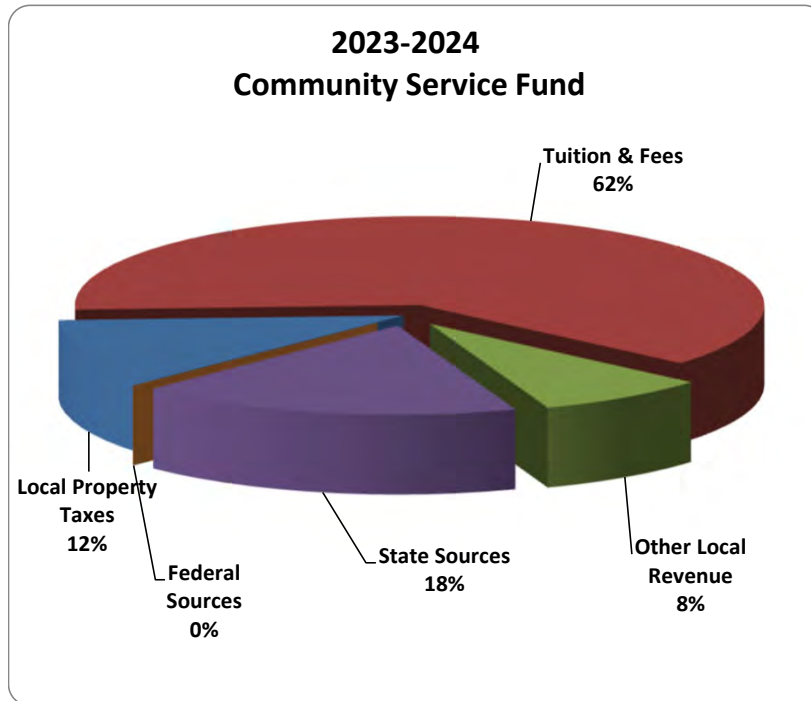
NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
335 Lease	-	-	-	910	1,200
350 Repairs & Maintenance Services	104,644	110,678	128,087	109,000	97,000
360 Transportation Contracts	-	31,101	-	-	-
365 Transportation Chargebacks	149	689	685	200	200
366 Travel, Conventions and Conferences	12,579	3,774	6,719	17,625	17,100
398 Interdepartmental Services Chargeback	151,603	153,807	402,047	152,655	152,740
401 General Supplies	134,469	191,369	258,911	230,800	167,300
405 Software-Non Instructional	1,734	-	17,810	2,000	18,000
455 Technology Supplies Non-Instructional	-	-	20	-	-
490 Food	1,429,001	1,365,680	2,395,032	2,550,400	2,421,300
491 Commodities	355,640	370,650	426,640	409,000	541,842
495 Milk	134,219	135,652	191,320	167,200	167,200
530 Equipment	36,268	16,483	265,785	146,608	167,000
550 Vehicle	-	53,292	5,619	57,000	-
555 Technology Equipment Non-Instructional	14,765	11,724	19,312	19,344	10,400
820 Dues, Memberships, Licenses	817	559	453	1,000	750
Total Nutrition Services Expenditures	\$ 4,290,186	\$ 4,385,445	\$ 6,682,218	\$ 6,596,465	\$ 6,546,565

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - REVENUE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Local Property Taxes	\$ 938,624	\$ 993,904	\$ 1,004,057	\$ 1,040,424	\$ 1,145,247	\$ 104,823	10.08%
Tuition & Fees	5,031,284	3,733,229	5,674,762	5,656,800	6,102,950	446,150	7.89%
Other Local Revenue	82,574	6,686	34,304	765,073	797,000	31,927	4.17%
State Sources	1,416,343	1,630,589	1,511,344	1,782,664	1,771,368	(11,296)	-0.63%
Federal Sources	-	419,164	445,483	275,000	-	(275,000)	-100.00%
Total	\$ 7,468,825	\$ 6,783,572	\$ 8,669,951	\$ 9,519,961	\$ 9,816,565	\$ 296,604	3.12%



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - REVENUE BY PROGRAM

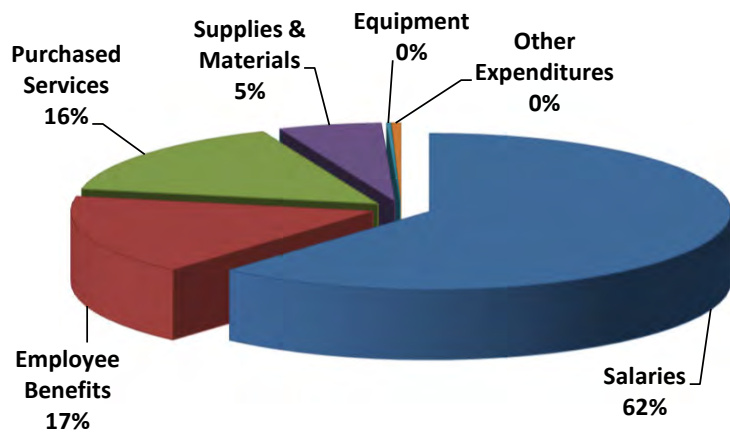
						2022-2023	
		2019-2020	2020-2021	2021-2022	Revised	2023-2024	
		Actual	Actual	Actual	Budget	Budget	
Community Service Revenue by Program							
505	General Comm Ed	\$ 366,214	\$ 339,373	\$ 349,839	\$ 340,812	\$ 346,667	
720	Non Public Schools	544,365	707,291	588,931	788,054	861,772	
511	Hooked on Books	4,653	-	1,000	-	10,000	
512	Facilities	-	-	-	760,000	780,000	
560	Adult Enrichment	56,976	31,080	51,951	60,000	60,000	
563	Elementary Enrichment	437,997	313,155	793,090	753,123	675,000	
570	Child Care	2,723,132	2,372,671	3,085,764	2,982,785	3,364,508	
571	Preschool	441,364	321,353	488,104	500,000	500,000	
575	All Day Preschool	982,366	922,627	1,147,920	1,169,800	1,175,000	
580	Early Childhood Family Education	757,407	769,344	774,285	817,881	839,471	
581	Pathway I - Preschool	9,583	8,778	3,560	-	-	
582	Pathway II - School Readiness	28,980	43,958	48,950	51,000	51,195	
583	Preschool Screening	42,120	42,120	25,272	34,000	25,272	
584	School Readiness Plus	-	52,624	178,916	125,000	-	
585	Middle School Enrichment	209,224	118,808	264,159	233,377	260,474	
586	High School Enrichment	376,355	296,839	399,991	406,914	408,924	
592	School Readiness	307,068	317,801	321,108	312,343	319,576	
593	Intervention Services	76,615	48,096	83,734	105,759	62,206	
595	Adult Handicapped	104,405	77,656	63,378	79,113	76,500	
Total Community Service Revenue		\$ 7,468,825	\$ 6,783,572	\$ 8,669,951	\$ 9,519,961	\$ 9,816,565	

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

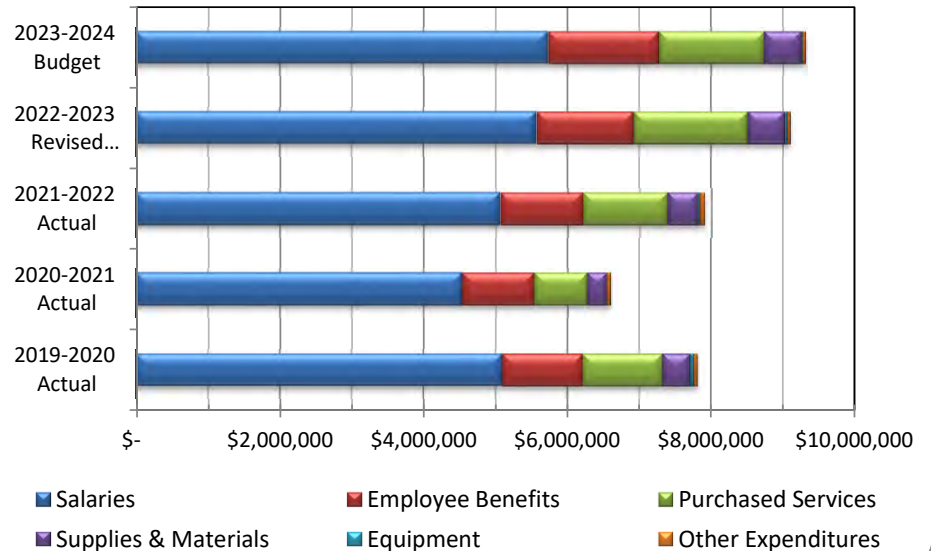
COMMUNITY SERVICE - FUND 04 - EXPENDITURE SUMMARY

	2019-2020		2020-2021		2021-2022		2022-2023		Amount Change	% Change
	Actual	Actual	Actual	Actual	Revised Budget	2023-2024 Budget				
Salaries	\$ 5,092,662	\$ 4,532,187	\$ 5,061,992	\$ 5,575,965	\$ 5,729,891	\$ 153,926	2.76%			
Employee Benefits	1,115,275	998,371	1,145,581	1,348,594	1,540,620	192,026	14.24%			
Purchased Services	1,118,053	740,972	1,178,387	1,585,378	1,465,194	(120,184)	-7.58%			
Supplies & Materials	383,383	272,489	424,298	513,900	512,919	(981)	-0.19%			
Equipment	49,069	1,453	24,245	35,555	21,000	(14,555)	-40.94%			
Other Expenditures	50,448	50,473	68,070	41,879	45,989	4,110	9.81%			
Total	\$ 7,808,889	\$ 6,595,945	\$ 7,902,572	\$ 9,101,271	\$ 9,315,613	\$ 214,342	2.36%			

2023-2024 Community Service Fund Expenditures By Object



Community Service Fund Expenditures 5 Year Comparison



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 334,726	\$ 321,088	\$ 271,612	\$ 461,777	\$ 505,605
120 Early Childhood Administration/Supervision	71,765	60,571	69,300	69,253	71,943
140 Licensed Classroom Teacher	808,469	699,934	840,533	1,060,796	1,043,089
141 Non-Licensed Classroom Personnel	2,167,908	1,833,532	1,893,302	2,031,649	2,084,787
143 Licensed Instructional Support	-	32,540	28,445	-	-
144 Non-Licensed Instructional Support	5,026	6,066	-	-	-
145 Substitute Teacher Salaries	10,202	3,240	6,435	858	1,500
146 Substitute Non-Licensed	5,789	1,814	4,884	-	1,500
154 School Nurse	7,523	2,866	4,015	40,052	30,856
155 Licensed Nursing Services	136,887	135,565	120,643	122,166	157,241
165 School Counselor	227,600	253,606	287,416	309,871	305,462
170 Non-Instructional Support	1,090,245	920,442	1,104,236	1,125,219	1,177,840
185 Other Licensed Salary Payments	119,914	90,664	162,503	135,060	146,235
186 Other Non-Licensed Salary Payments	79,596	120,863	242,755	198,299	202,900
191 Severance	11,610	32,946	1,471	-	-
195 Salary Chargeback	-	-	(934)	-	-
199 Cash in Lieu of Benefits	15,404	16,451	25,377	20,965	933
210 FICA (Social Security & Medicare)	378,919	331,970	375,363	424,403	437,268
214 Public Employees Retirement (PERA)	235,881	203,274	239,751	285,223	302,573
218 Teacher Retirement (TRA)	120,710	115,207	127,504	147,277	148,225
220 Health Insurance	299,423	277,112	315,016	370,340	537,048
230 Life Insurance	4,489	3,258	2,792	4,098	4,058

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
235 Dental Insurance	14,230	13,409	16,469	14,097	2,001
240 Long-Term Disability	4,977	4,250	4,367	4,986	6,570
250 403B Match	28,332	26,534	32,354	60,518	84,328
251 Employer Health Arrangements (HSA, FSA)	7,666	6,813	15,192	17,176	-
270 Workers' Compensation	19,038	16,543	16,920	18,828	18,549
280 Unemployment Compensation	1,609	-	-	1,648	-
295 Benefits Chargeback	-	-	(148)	-	-
303 Contracted Services-Federal<\$25,000 per Vendor	-	9,200	185,517	125,000	-
304 Contracted Services-Federal >\$25,000 per Vendor	-	-	-	25,000	-
305 Consulting Fees/Fees for Services	750,362	554,206	703,023	708,677	734,400
320 Communications Services	15,317	8,947	10,117	17,304	14,420
329 Postage & Parcel Services	9,126	11,457	8,932	10,550	9,200
330 Utilities	-	475	-	-	-
350 Repairs & Maintenance Services	6,405	1,916	674	2,500	800
360 Transportation Contracts	38,773	716	1,558	36,000	38,000
365 Transportation Chargebacks	20,636	60	31,521	52,400	63,412
366 Travel, Conventions and Conferences	35,422	5,957	13,857	38,887	38,772
369 Entry Fees/Student Travel	102,531	17,579	88,011	108,000	113,500
335 Operating Leases or Rentals	3,305	-	3,743	4,165	3,800
380 Short-Term Leases for Computer or other Technical	-	2,028	2,304	2,400	-
398 Interdepartmental Services Chargeback	136,177	128,431	129,129	454,495	448,890
401 General Supplies	32,583	11,963	46,436	47,000	47,455

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
405 Software-Non Instructional	610	630	2,356	2,525	2,400
430 Instructional Supplies	83,987	54,015	123,301	148,786	147,750
440 Fuel	-	51	-	1,500	-
455 Technology Supplies Non-Instructional	-	-	1,090	-	500
460 Textbooks and Workbooks	88,326	138,870	131,778	190,939	232,064
465 Technology Devices Non-Instructional	897	-	1,775	6,225	6,100
490 Food	176,980	66,961	117,563	116,925	76,650
530 Equipment	39,281	840	6,914	18,465	2,500
555 Technology Equipment Non-Instructional	9,787	613	17,331	17,090	18,500
820 Dues, Memberships, Licenses	4,774	2,232	2,425	4,400	5,000
895 Federal Indirect Costs	25,913	31,315	34,175	37,479	40,989
891 TRA and PERA Special Pension Expense	19,760	15,316	14,760	-	-
898 Scholarships	-	1,610	16,710	-	-
Total Community Services Expenditures	\$ 7,808,889	\$ 6,595,945	\$ 7,902,572	\$ 9,101,271	\$ 9,315,613

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURES BY PROGRAM

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Community Service Expenditures by Program						
350	Non Public - Health	\$ 165,149	\$ 184,381	\$ 161,161	\$ 166,806	\$ 198,706
353	Non Public - Guidance	290,705	326,005	363,653	392,830	390,013
590	Non Public - Textbooks	88,326	138,870	131,778	228,418	273,053
505	General Comm Ed	453,538	306,982	317,477	375,122	376,248
511	Hooked on Books	11,889	2,059	1,200	-	10,000
512	Facilities	-	-	323,126	674,438	692,871
560	Adult Enrichment	57,815	29,317	49,378	46,649	47,157
563	Elementary Enrichment	373,636	378,940	630,488	632,825	548,268
570	Child Care	2,784,666	2,324,187	2,445,689	2,739,025	2,912,091
571	Half Day Preschool	453,419	314,080	339,675	476,138	581,997
575	All Day Preschool	965,549	843,048	1,194,309	1,230,252	1,188,772
580	Early Childhood Family Education	896,399	686,774	666,089	814,058	960,223
582	Pathways	58,936	59,364	60,228	51,000	51,195
583	Preschool Screening	48,772	65,855	51,600	51,562	48,310
584	School Readiness Plus	-	52,624	178,916	125,000	-
585	Middle School Enrichment	170,363	122,676	227,150	209,822	200,392
586	High School Enrichment	355,091	321,742	378,598	401,971	372,834
592	School Readiness	297,618	298,692	256,563	312,359	323,899
593	Intervention Services	249,224	79,944	77,985	97,598	61,976
595	Adult Handicapped	87,794	60,407	47,510	75,398	77,608
Total Community Service Expenditures		\$ 7,808,889	\$ 6,595,945	\$ 7,902,572	\$ 9,101,271	\$ 9,315,613

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMMUNITY SERVICE - FUND 04 - PROGRAM SUMMARY

Summary by Program		2023-24 Budgeted Revenue	2023-24 Budgeted Expense	Variance
505	General Comm Ed	\$ 346,667	\$ 376,248	\$ (29,581)
700	Non Public School	861,772	861,772	-
511	Hooked on Books	10,000	10,000	-
512	Facility Rental	780,000	692,871	87,129
560	Adult Enrichment	60,000	47,157	12,843
563	Elementary Enrichment	675,000	548,268	126,732
570	Child Care	3,364,508	2,912,091	452,417
571	Preschool	500,000	581,997	(81,997)
575	All Day Preschool	1,175,000	1,188,772	(13,772)
580	Early Childhood Family Education	839,471	960,223	(120,752)
582	Pathways	51,195	51,195	-
583	Preschool Screening	25,272	48,310	(23,038)
584	School Readiness Plus	-	-	-
585	Middle School Enrichment	260,474	200,392	60,082
586	High School Enrichment	408,924	372,834	36,090
592	School Readiness	319,576	323,899	(4,323)
593	Intervention (Outreach)	62,206	61,976	230
595	Adult Handicapped	76,500	77,608	(1,108)
Total Community Service		\$ 9,816,565	\$ 9,315,613	\$ 500,952

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 three active construction funds: Capital Projects (61), Construction Fund (62) and Long-Term Facilities Maintenance Bond Fund (63).

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 \$8,435,000. Certificates will be expended until 2042.

Long-Term Facilities Maintenance (LTFM) Bond Fund (63) – LTFM-Bond Construction

The Long-Term Facilities Maintenance Bond Fund is used to record revenue and expenditures associated with major maintenance projects that are bond financed. \$34,235,000 General Obligation Facilities Maintenance Bonds were sold on February 2, 2023 to finance these projects. Larger scale projects will be completed at both Chaska Middle School West and East.

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.

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) - Inactive

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. In 2021, Scholarship Trust moved to the Custodial Fund (18).

Employee Benefit Trust/Flex Fund (10) - Inactive

This trust fund is used for employee flex spending regarding health claims and daycare costs. Claim reimbursements are processed through Wex Health Inc. In 2021, Employee Benefit/Flex Trust moved to the General Fund (01).

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
2023-2024 BUDGET**

OTHER FUNDS - SUMMARY

	Actual Fund Balance 6/30/20	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	2022-2023 Revised Revenue Budget	2022-2023 Revised Expenditure Budget	Projected Fund Balance 6/30/23	2023-2024 Revenue Budget	2023-2024 Expenditure Budget	Projected Fund Balance 6/30/24
Construction									
LTFM-Def Maintenance (Bonds-63)	\$ -	\$ -	\$ -	\$ 38,110,604	\$ 5,316,506	\$ 32,794,098	\$ 600,000	\$ 13,099,817	\$ 20,294,281
Capital Projects - (Levy-61)	397,482	387,994	402,331	2,226,071	2,226,071	402,331	2,386,301	2,386,301	402,331
Construction (COPS-62)	-	-	5,197,807	50,300	4,748,107	500,000	-	500,000	0
Total Construction	\$ 397,482	\$ 387,994	\$ 5,600,138	\$ 40,386,975	\$ 12,290,684	\$ 33,696,429	\$ 2,986,301	\$ 15,986,118	\$ 20,696,612
Debt Service									
Debt Service - 07	\$ 4,440,843	\$ 4,114,284	\$ 3,093,909	\$ 17,364,743	\$ 17,244,916	\$ 3,213,736	\$ 18,439,210	\$ 18,329,942	\$ 3,323,004
Refunding Debt - 07	-	46,163,321	31,537,443	-	31,390,000	147,443	-	-	147,443
Total Debt Service	\$ 4,440,843	\$ 50,277,605	\$ 34,631,353	\$ 17,364,743	\$ 48,634,916	\$ 3,361,180	\$ 18,439,210	\$ 18,329,942	\$ 3,470,448
Proprietary/Internal Service									
Self Insured Dental Fund - 20	\$ 442,034	\$ 424,967	\$ 440,713	\$ 735,980	\$ 750,000	\$ 426,693	\$ 765,907	\$ 787,500	\$ 405,100
Self Insured Health Fund - 21	6,216,300	7,087,332	6,358,215	9,912,968	10,206,968	6,064,215	11,093,265	11,023,173	6,134,307
Self Insured Chrome Book-22	47,525	51,791	59,364	22,025	22,025	59,364	40,150	40,000	59,514
Total Proprietary/Internal Service	\$ 6,705,860	\$ 7,564,090	\$ 6,858,292	\$ 10,670,973	\$ 10,978,993	\$ 6,550,272	\$ 11,899,322	\$ 11,850,673	\$ 6,598,921
Fiduciary									
Custodial Trust - 18	\$ 51,832	\$ 76,879	\$ 118,880	\$ 45,050	\$ 45,000	118,930	\$ 54,100	\$ 55,000	\$ 118,030
Employee Benefit Trust - 10	245,029	-	-	-	-	-	-	-	-
OPEB Irrevocable Trust - 45	6,316,547	7,381,317	5,811,196	300,000	508,685	5,602,511	100,000	515,977	5,186,534
Total Fiduciary	\$ 6,613,408	\$ 7,458,196	\$ 5,930,075	\$ 345,050	\$ 553,685	\$ 5,721,440	\$ 154,100	\$ 570,977	\$ 5,304,563
Total Other Funds	\$ 18,157,593	\$ 65,687,884	\$ 53,019,858	\$ 68,767,741	\$ 72,458,278	\$ 49,329,321	\$ 33,478,933	\$ 46,737,710	\$ 36,070,544

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

LONG-TERM FACILITY MAINTENANCE - DEFERRED MAINTENANCE - FUND 63 (CONSTRUCTION)

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
LTFM Revenue						
631	Sale of Bonds	\$ -	\$ -	\$ -	\$ 37,997,604	\$ -
300	State Aid	-	-	-	-	-
092	Interest	-	-	-	113,000	600,000
	Total LTFM Revenue	\$ -	\$ -	\$ -	\$ 38,110,604	\$ 600,000
LTFM Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	3,108,105	950,000
400	Supplies & Materials	-	-	-	1,219	-
500	Equipment	-	-	-	2,207,182	12,149,817
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	\$ -	\$ -	\$ -	\$ 5,316,506	\$ 13,099,817

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CAPITAL PROJECTS - FUND 61 (CONSTRUCTION)

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Capital Projects Revenue						
001	Property Tax	\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,226,071	\$ 2,386,301
092	Interest	-	-	-	-	-
Total Capital Projects Revenue		\$ 2,240,510	\$ 2,481,507	\$ 2,801,805	\$ 2,226,071	\$ 2,386,301
Capital Projects Expense						
100	Salaries	\$ 872,803	\$ 751,605	\$ 1,227,554	\$ 781,624	\$ 784,916
200	Benefits	209,352	213,151	352,561	254,917	266,903
300	Purchased Services	25,706	6,138	-	-	15,818
400	Supplies & Materials	-	-	-	-	-
500	Equipment	925,166	1,520,100	1,207,353	1,189,530	1,318,664
800	Other Expenditures	-	-	-	-	-
Total Capital Projects Expenditure		\$ 2,033,027	\$ 2,490,995	\$ 2,787,468	\$ 2,226,071	\$ 2,386,301

CAPITAL PROJECTS - FUND 01 (GENERAL)

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Capital Projects Revenue						
001	Property Tax	\$ 1,836,000	\$ 1,904,210	\$ 2,006,876	\$ 2,805,230	\$ 2,903,673
Total Capital Projects Revenue		\$ 1,836,000	\$ 1,904,210	\$ 2,006,876	\$ 2,805,230	\$ 2,903,673
Capital Projects Expense						
100	Salaries	\$ 48,030	\$ 184,735	\$ 48,544	\$ 601,629	\$ 649,841
200	Benefits	7,886	50,150	13,464	160,599	172,140
300	Purchased Services	185,789	189,489	104,504	105,000	105,000
400	Supplies & Materials	59,966	5,348	-	373,031	-
500	Equipment	1,533,705	1,455,958	1,785,974	1,564,971	1,976,692
800	Other Expenditures	-	-	-	-	-
Total Capital Projects Expenditure		\$ 1,835,376	\$ 1,885,680	\$ 1,952,486	\$ 2,805,230	\$ 2,903,673

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
2023-2024 BUDGET**

REFERENDUM 2015 - CONSTRUCTION & DEFERRED MAINTENANCE

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Referendum 2015 Revenue						
631	Sales of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
397	TRA & PERA Special Funding	2,762	-	-	-	-
092	Interest	6,327	-	-	-	-
099	Miscellaneous Revenue	25,892	-	-	-	-
Total Referendum 2015 Revenue		\$ 34,981	\$ -	\$ -	\$ -	\$ -
Referendum 2015 Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	40,558	-	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	315,478	-	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	2,762	-	-	-	-
Total Referendum 2015 Expenditure		\$ 358,798	\$ -	\$ -	\$ -	\$ -

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

CONSTRUCTION FUND - CARVER ELEMENTARY ADDITION

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Construction Revenue						
635	Sale of COPS	\$ -	\$ -	\$ 9,157,337	\$ -	\$ -
397	TRA/PERA State Pension	-	-	4,114	-	-
092	Interest	-	-	7,851	50,300	-
099	Miscellaneous Revenue	-	-	3	-	-
Total Construction Revenue		\$ -	\$ -	\$ 9,169,305	\$ 50,300	\$ -
Construction Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	799,384	573,517	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	-	-	3,167,999	4,174,590	500,000
800	TRA/PERA State Pension	-	-	4,114	-	-
Total Construction Expenditures		\$ -	\$ -	\$ 3,971,498	\$ 4,748,107	\$ 500,000

Funded with Certificates of Participation

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DEBT SERVICE - FUND 07

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Debt Service Revenue						
001	Property Taxes	\$ 18,755,338	\$ 17,627,019	\$ 17,022,651	\$ 17,133,743	\$ 18,359,210
092	Interest Income	131,434	(54,668)	(228,371)	131,000	80,000
200	Other State Revenues	129,418	125,958	125,060	100,000	-
317	Long-Term Facility Aid	206,548	159,791	148,623	-	-
631	Sale of Bonds Proceeds	-	46,646,556	-	-	-
Total Debt Service Revenue		\$ 19,222,738	\$ 64,504,657	\$ 17,067,963	\$ 17,364,743	\$ 18,439,210
Debt Service Expenditures						
710	Principal Payments on Bonds	\$ 12,385,000	\$ 12,895,000	\$ 12,745,000	\$ 12,435,000	\$ 12,775,000
720	Interest on Bonds	5,869,600	5,352,400	5,876,020	3,871,900	4,617,106
730	Principal-Equip Certificates	-	-	700,000	840,000	852,000
740	Interest-Equip Certificates	-	-	48,756	89,016	76,836
790	Service Charges	5,642	420,495	44,439	9,000	9,000
920	Bond Refunding Payments	-	-	13,300,000	31,390,000	-
Total Debt Service Expenditures		\$ 18,260,242	\$ 18,667,895	\$ 32,714,215	\$ 48,634,916	\$ 18,329,942

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
2023-2024 BUDGET**

COMPONENTS OF GENERAL LONG-TERM DEBT

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2023 Projected Principal Outstanding	Due 2023-24
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	\$ 65,815,000	2024	\$ 5,565,000	\$ 5,565,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	50,740,000	2,915,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	39,755,000	4,295,000
2023A LT Facility Maintenance Bonds	Bond	4.00%-5.00%	34,235,000	2038	34,235,000	-
					<u>130,295,000</u>	<u>12,775,000</u>
Bond Premiums					11,134,426	
2021B GO Equipment Certificates	EC	1.45%	6,839,000	2029	5,299,000	852,000
Financed Purchases - Buses	Finance	1.40%	1,710,426	2030	1,076,345	209,325
2021A Certificates of Participation	COP	2.50%-4.00%	8,435,000	2042	8,106,907	330,000
Long-Term Leases	Lease			2027	1,685,983	189,600
Total Long-Term Debt					<u><u>\$ 157,597,661</u></u>	<u><u>\$ 14,355,925</u></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 \$1,555,690,598.

unaudited data

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Self Funded Insurance Revenue						
092	Interest Income	\$ 1,906	\$ 301	\$ 446	\$ 300	\$ 800
099	Miscellaneous Revenue	720,828	710,880	746,649	735,680	765,107
Total Self Funded Dental Revenue		\$ 722,734	\$ 711,180	\$ 747,095	\$ 735,980	\$ 765,907
Self Funded Insurance Expenditures						
220/305	Claims & Administrative Services	\$ 584,102	\$ 728,248	\$ 731,349	\$ 750,000	\$ 787,500
Total Self Funded Dental Expenditures		\$ 584,102	\$ 728,248	\$ 731,349	\$ 750,000	\$ 787,500

SELF FUNDED HEALTH INSURANCE TRUST - FUND 21

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Self Funded Health Revenue						
092	Interest Income	\$ 102,566	\$ 5,753	\$ 12,338	\$ 10,000	\$ 200,000
099	Miscellaneous Revenue	9,400,046	9,244,071	9,589,193	9,902,968	10,893,265
Total Self Funded Health Revenue		\$ 9,502,612	\$ 9,249,824	\$ 9,601,531	\$ 9,912,968	\$ 11,093,265
Self Funded Health Expenditures						
100	Wellness Coordination	\$ -	\$ -	\$ -	\$ -	\$ -
220	Premiums - Stop Loss/Administration	1,267,048	1,135,335	1,097,222	1,150,000	1,242,000
305	Claims Paid	7,926,697	7,239,796	9,229,723	9,052,938	9,777,173
401	General Supplies	-	-	30	30	-
800	ACA Fees	3,432	3,661	3,673	4,000	4,000
Total Self Funded Health Expenditures		\$ 9,197,177	\$ 8,378,792	\$ 10,330,648	\$ 10,206,968	\$ 11,023,173

SELF FUNDED CHROMEBOOK INSURANCE - FUND 22

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Self Funded Chromebook Insurance Revenue						
092	Interest	\$ 200	\$ 30	\$ 48	\$ 25	\$ 150
099	Miscellaneous Revenue	19,297	14,108	38,218	22,000	40,000
Total Self Funded Chromebook Revenue		\$ 19,497	\$ 14,138	\$ 38,266	\$ 22,025	\$ 40,150
Self Funded Chromebook Insurance Expenditures						
401	Repair Parts	\$ 2,680	\$ 9,872	\$ 30,694	\$ 22,025	\$ 40,000
Total Self Funded Chromebook Expenditures		\$ 2,680	\$ 9,872	\$ 30,694	\$ 22,025	\$ 40,000

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

SCHOLARSHIP TRUST - FUND 08

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Scholarship Trust Revenue						
092	Interest	\$ (742)	\$ -	\$ -	\$ -	\$ -
096	Gifts/Bequests	(30,000)	-	-	-	-
	Total Scholarship Trust Revenue	\$ (30,742)	\$ -	\$ -	\$ -	\$ -
Scholarship Trust Expenditures						
398	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
898	Scholarships	-	-	-	-	-
	Total Scholarship Trust Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CUSTODIAL FUND - FUND 18

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Custodial Revenue						
092	Interest	\$ 839	\$ 80	\$ 218	\$ 75	\$ 4,100
096	Gifts/Bequests	113,185	160,644	111,222	44,975	50,000
619	Fundraising Costs (Contra Revenue)	(8,157)	(5,485)	(4,813)	-	-
620	Fund Raising Revenue	8,157	5,485	4,813	-	-
	Total Custodial Revenue	114,024	\$ 160,724	\$ 111,440	\$ 45,050	\$ 54,100
Custodial Expenditures						
898	Scholarships	\$ 88,282	\$ 83,845	69,439	\$ 45,000	\$ 55,000
	Total Custodial Expenditures	\$ 88,282	\$ 83,845	\$ 69,439	\$ 45,000	\$ 55,000

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
2023-2024 BUDGET**

EMPLOYEE BENEFIT TRUST - FUND 10

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Employee Trust Revenue						
092	Interest Income	\$ 1,338	\$ -	\$ -	\$ -	\$ -
099	Miscellaneous Revenue	575,648	-	-	-	-
Total Employee Benefit Revenue		576,987	\$ -	\$ -	\$ -	\$ -
Employee Trust Expenditures						
305	Consulting Fees/Services	\$ 551,960	\$ -	\$ -	\$ -	\$ -
Total Employee Trust Expenditures		\$ 551,960	\$ -	\$ -	\$ -	\$ -

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 in 2020-2021 Fiscal Year.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

OPEB IRREVOCABLE TRUST - FUND 45

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue						
092	Interest Income	\$ 392,527	\$ 1,371,101	\$ (953,832)	\$ 300,000	\$ 100,000
	Total OPEB Trust Revenue	\$ 392,527	\$ 1,371,101	\$ (953,832)	\$ 300,000	\$ 100,000
OPEB Trust Expenditures						
220	Health Insurance	\$ 652,767	\$ 302,253	\$ 612,783	\$ 504,685	\$ 511,977
305	Contracted Services	4,189	4,078	3,506	4,000	4,000
	Total OPEB Trust Expenditures	\$ 656,956	\$ 306,331	\$ 616,289	\$ 508,685	\$ 515,977

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, 2022, the fiduciary net position in the irrevocable trust totaled \$5,811,196 which is 69% 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
2023-2024 BUDGET**

STUDENT ENROLLMENT

Enrollment Projection Methodology

Eastern Carver County Schools (ECCS) uses local methodology to project enrollment. The methodology was created based on study of the strategies used by demographers (Reinhardt and Davis Demographics) previously hired by ECCS and has been used for multiple years. The goal is to model projected enrollment scenarios in the district for the next five years to determine a projected enrollment for the following school year.

Projection methodology is 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 had a significant impact on enrollment for the past few years. Previous trends were broken leaving projecting enrollment into the future more uncertain.

Projecting the number of kindergarten (K) students that will enroll for the upcoming school year is the first step in projecting district enrollment. Kindergarten enrollment is projected based on historical live birth data within ECCS. This is 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 not including the 2020-21 school year was calculated. This provided an average ratio that did not include the year most significantly impacted by COVID.

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 not including the 2020-21 school year was calculated. This provided an average mobility ratio that did not include the year most impacted by COVID to use for modeling.

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

Multiple estimates of projected five-year enrollment for grades K-12 were modeled. One model used the five-year average birth to kindergarten and mobility ratios that did not include the 2020-21 school year as described above. A second model used only a two-year average birth to kindergarten ratio and mobility ratio. That model did not include the 20-21 year most impacted by COVID but only had the most recent two years of data which is a limited data set when examining trends. Different scenarios for the birth to kindergarten ratio were also considered.

Finally, enrollment projections are considered in context of other district, community, and broader factors. This is done because deriving projections with methodology that uses historical data is essentially calculating trends and using those trends to project future enrollment. As indicated, COVID broke those trends, and we don't yet have enough data to identify new trends. So before choosing an enrollment projection to use, other factors were assessed to consider if they might impact the trend positively (increasing enrollment) or negatively (decreasing enrollment). District factors could include program changes, boundary changes, budget cuts, and class sizes. Community factors could include open enrollment to the district, open enrollment out of the district, housing development, and housing stock turn over. Broader factors could include strong economy, economic downturn, or pandemic related issues.

ECCS decided to project enrollment based on the two-year average from post COVID 2021-22 and 2022-23. 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
2023-2024 BUDGET**

ENROLLMENT/ADMs BY GRADE BY YEAR (1)

Grade	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24 (3)</u>	<u>2024-25 (3)</u>	<u>2025-26 (3)</u>	<u>2026-27 (3)</u>
ECSE	161	126	118	165	126	126	126	126
K	784	694	701	717	725	706	660	724
1	722	716	653	668	677	686	668	625
2	732	689	701	656	664	673	681	663
3	730	694	673	706	649	657	667	675
4	682	685	679	657	691	636	644	653
5	658	651	662	663	638	671	618	626
6	733	633	668	669	674	651	684	630
7	741	714	635	674	674	679	656	690
8	735	718	723	637	675	676	682	658
9	760	744	760	755	671	713	714	719
10	823	754	748	771	764	680	722	723
11	793	818	760	751	779	770	685	728
12	801	840	830	789	757	781	772	687
12+ (2)	35	24	37	35	42	42	42	42
Total	9,890	9,500	9,348	9,313	9,206	9,147	9,021	8,969

Note: Enrollment as of October 1.

(1) 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
2023-2024 BUDGET**

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

	2019	2020	2021	2022
State Standardized Tests		(2)		
MCA Reading (1)				
Grade 3	64.3%	na	58.0%	58.3%
Grade 4	65.3%	na	62.0%	61.9%
Grade 5	77.0%	na	70.7%	71.4%
Grade 6	69.6%	na	66.1%	66.6%
Grade 7	65.2%	na	61.1%	56.6%
Grade 8	63.9%	na	50.9%	52.3%
Grade 10	67.2%	na	61.4%	56.7%
MCA Math (1)				
Grade 3	76.8%	na	72.2%	72.4%
Grade 4	70.3%	na	66.4%	69.4%
Grade 5	60.1%	na	51.1%	55.1%
Grade 6	54.7%	na	37.6%	53.7%
Grade 7	56.2%	na	46.2%	46.2%
Grade 8	55.2%	na	41.1%	48.6%
Grade 11	55.8%	na	48.9%	43.2%
MCA Science (1)				
Grade 5	66.5%	na	60.3%	62.9%
Grade 8	45.1%	na	32.5%	37.8%
Grade HS	66.3%	na	60.1%	63.8%
ACT				
ISD #112 Average Composite Score (3)	22.6	22.4	23.1	21.5
State Average Composite Score	21.4	na	21.6	21
Graduation Data				
District graduation rates	92.1%	92.3%	91.9%	94.6%
State graduation rates	83.7%	83.8%	83.3%	83.6%
Drop-out Data				
District drop-out rates	1.7%	1.2%	1.5%	0.5%
State drop-out rates	4.4%	3.7%	4.0%	4.5%



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) FY22 data includes Chanhassen High score of 23.3; Chaska High score of 20.8; and Intergrated Arts Academy score of 16.3

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
2023-2024 BUDGET**

NUTRITION SERVICES DATA

Year Ended June 30,	Average Daily Attendance	Total Lunches Served Students	Average Daily Lunches Served	School Days	Partipation as a % of Average Daily Attendance	Regular Price Meals		Free Lunch		Reduced Lunch		COVID-19 Meals (2)	
						Number Served	Percent of Total	Number Served	Percent of Total	Number Served	Percent of Total	Number Served	Percent of Total
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%
2022	9,244	1,195,056	6,908	173	74.7%	-	0.0%	-	0.0%	-	0.0%	1,195,056	100.0%

Year Ended June 30,	Student Regular Lunch Prices		
	Elementary	Middle	High School ⁽¹⁾
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
2024	n/a	n/a	n/a ⁽³⁾

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.
- (3) Universal Meal Program provides one free breakfast and one free lunch daily per student.

Source: District Nutrition Services Department



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

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

Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
District & School Admin						
Superintendent	Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	Director	1.0	1.0	1.0	1.0	1.0
Principal	Principals	13.3	13.3	13.5	12.8	13.0
Other Administration	Director, Manager	0.7	0.7	0.8	0.9	0.8
Other Support Staff	Clerical, Professional Technical	13.7	13.6	13.7	12.8	12.8
Support Services						
Other Administration	Director, Manager	6.5	6.5	6.9	10.1	10.0
Other Support Staff	Clerical, Professional Technical	16.3	17.0	16.9	16.6	17.1
Student Instruction and Support						
K-12 Teacher	Teacher	503.4	465.5	452.0	449.3	443.9
Coaches: Digital Learning, Personalized Learning and Instructional	Teacher	26.2	18.0	17.5	23.2	23.4
Media/Librarian	Teacher	12.5	12.5	13.1	12.0	12.0
Paraprofessionals	Paraprofessionals (Para)	36.7	34.3	36.0	34.3	36.4
Assistant Principal	Principals	6.0	6.0	5.8	6.0	6.0
Administrative Dean	Principals	14.5	14.5	14.5	14.0	14.0
Athletics Director	Principals	2.0	2.0	2.0	2.0	2.0
Other Administration	Director, Manager	3.2	3.1	3.2	3.2	3.2
Other Support Staff	Clerical, Professional Technical	25.9	25.1	25.5	26.1	26.1
Special Education						
Speech Language	Teacher	18.9	19.8	19.9	20.4	21.3
Teachers	Teacher	115.7	117.6	117.5	121.9	124.9
Paraprofessional	Paraprofessionals (Para)	125.3	117.0	116.0	123.8	125.5
Psychologist	Teacher	7.6	7.8	7.3	8.1	8.0
Other Administration	Director, Manager	4.7	4.7	4.7	4.7	4.7
Other Support Staff	Clerical, Professional Technical	9.5	8.4	8.2	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>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
		Actual	Actual	Actual	Revised Budget	Budget
Pupil Support						
Counselors/Social Worker	Teacher	29.0	27.7	29.2	31.3	31.8
Nurse	Nurses	14.9	14.6	14.9	14.7	15.1
Transportation Dept	Clerical, Mgr, Prof. Technical, Trades	3.0	3.0	12.3	12.3	13.4
	Bus Drivers			79.1	80.6	80.6
Other Support Staff	Clerical, Para, Professional Technical	14.3	14.5	14.6	14.1	14.1
Operations & Maintenance						
Custodian	Custodian	68.5	63.8	65.3	67.0	70.0
Other Administration	Director, Manager	1.2	1.1	1.0	1.0	1.0
Other Support Staff	Clerical, Prof. Technical, Trades	6.0	5.3	4.4	5.0	5.0
Total		<u>1,101.2</u>	<u>1,039.3</u>	<u>1117.7</u>	<u>1138.37</u>	<u>1146.2</u>



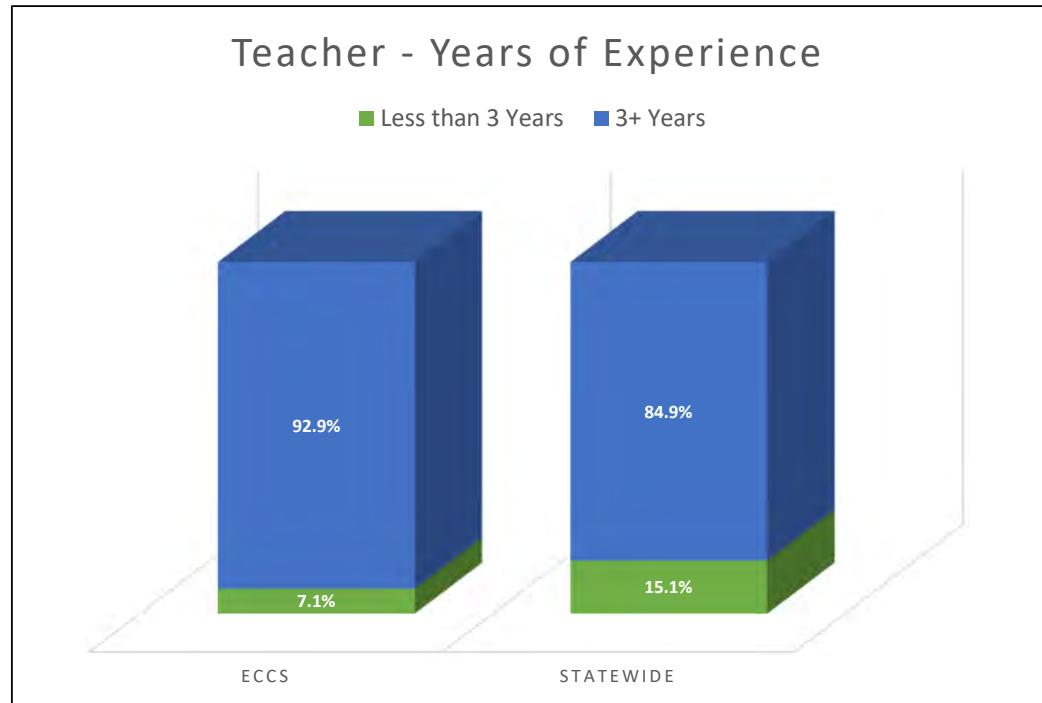
EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

PROFESSIONAL QUALIFICATIONS OF TEACHERS - YEARS OF EXPERIENCE

Eastern Carver County Schools offers opportunities and stability for its employees. The district has experienced some enrollment decline, as has public education in general, after the COVID-19 pandemic. We anticipate a flat to declining enrollment for the next several years and then returning to modest growth as our communities continue economic development. 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	7.1%	15.1%
3+ Years	92.9%	84.9%

Advanced Degrees	ECCS	Statewide
Master's degree or greater	80.4%	59.4%
Bachelor's degree	19.6%	40.6%



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 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	Long-Term Leases Payable	Certificates of Participation	Financed Purchase Agreement			
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	-	1,841,549	-	1,486,365	183,393,007	58,871	3,115
2022	2021	148,862,257	6,139,000	1,866,311	8,435,000	1,282,780	166,585,348	58,871	2,830
2023*	2022	141,429,426	5,299,000	1,685,983	8,106,907	1,076,345	157,597,661	58,871	2,677
2024*	2023	127,155,409	4,447,000	1,496,383	7,776,907	867,020	141,742,719	62,206	2,279

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 was February 1, 2023 (2013A). This refunding provided a cash flow savings of \$2,570,500.

*unaudited data

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

COMPONENTS OF GENERAL LONG-TERM DEBT

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2023 Projected Principal Outstanding	Due 2023-24
2013A GO Building Refunding Bonds	Bond	3.00%-4.00%	\$ 65,815,000	2024	\$ 5,565,000	\$ 5,565,000
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	50,740,000	2,915,000
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	39,755,000	4,295,000
2023A LT Facility Maintenance Bonds	Bond	4.00%-5.00%	34,235,000	2038	34,235,000	-
					<u>130,295,000</u>	<u>12,775,000</u>
Bond Premiums					11,134,426	
2021B GO Equipment Certificates	EC	1.45%	6,839,000	2029	5,299,000	852,000
Financed Purchases - Buses	Finance	1.40%	1,710,426	2030	1,076,345	209,325
2021A Certificates of Participation	COP	2.50%-4.00%	8,435,000	2042	8,106,907	330,000
Long-Term Leases	Lease			2027	1,685,983	189,600
Total Long-Term Debt					<u><u>\$ 157,597,661</u></u>	<u><u>\$ 14,355,925</u></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 \$1,555,690,598.

unaudited data

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

DESCRIPTIONS OF LONG-TERM DEBT

General Obligation Bonds Payable

These bonds are issued to finance acquisitions, improvements, and/or construction of capital facilities or to refinance (refund) prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax revenue, are dedicated for the retirement of these obligations. The annual future debt service levies authorized are equal to 105% of the principal and interest due each year. These levies are subject to a reduction if fund balance amounts exceed limitations imposed by Minnesota law.

In 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 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.

EASTERN CARVER COUNTY SCHOOLS 2023-2024 BUDGET

In February 2023, the District issued \$34,235,000 of General Obligation Facilities Maintenance Bonds, Series 2023A. The proceeds of the bonds will be used, together with property tax levy funds, to finance deferred capital maintenance projects at various District facilities as described in the ten-year facility plan.

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.

Finance Purchases and Equipment Certificate

In August 2020, the District entered into a financed purchase arrangement for \$1,710,426 for the purchase of 15 school buses. The agreement calls for annual payments totaling of \$224,394 for eight years.

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 finance the costs of acquiring new and used school buses. Principal payments on the certificates are due annually and extend through February 1, 2029.

Long-Term Leases

The District leases equipment as well as land for various terms under long-term, non-cancelable lease agreements. The equipment leases expire at various dates between fiscal year 2025 and fiscal year 2027. The land leases with the City of Victoria expires in fiscal year 2033.

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 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:

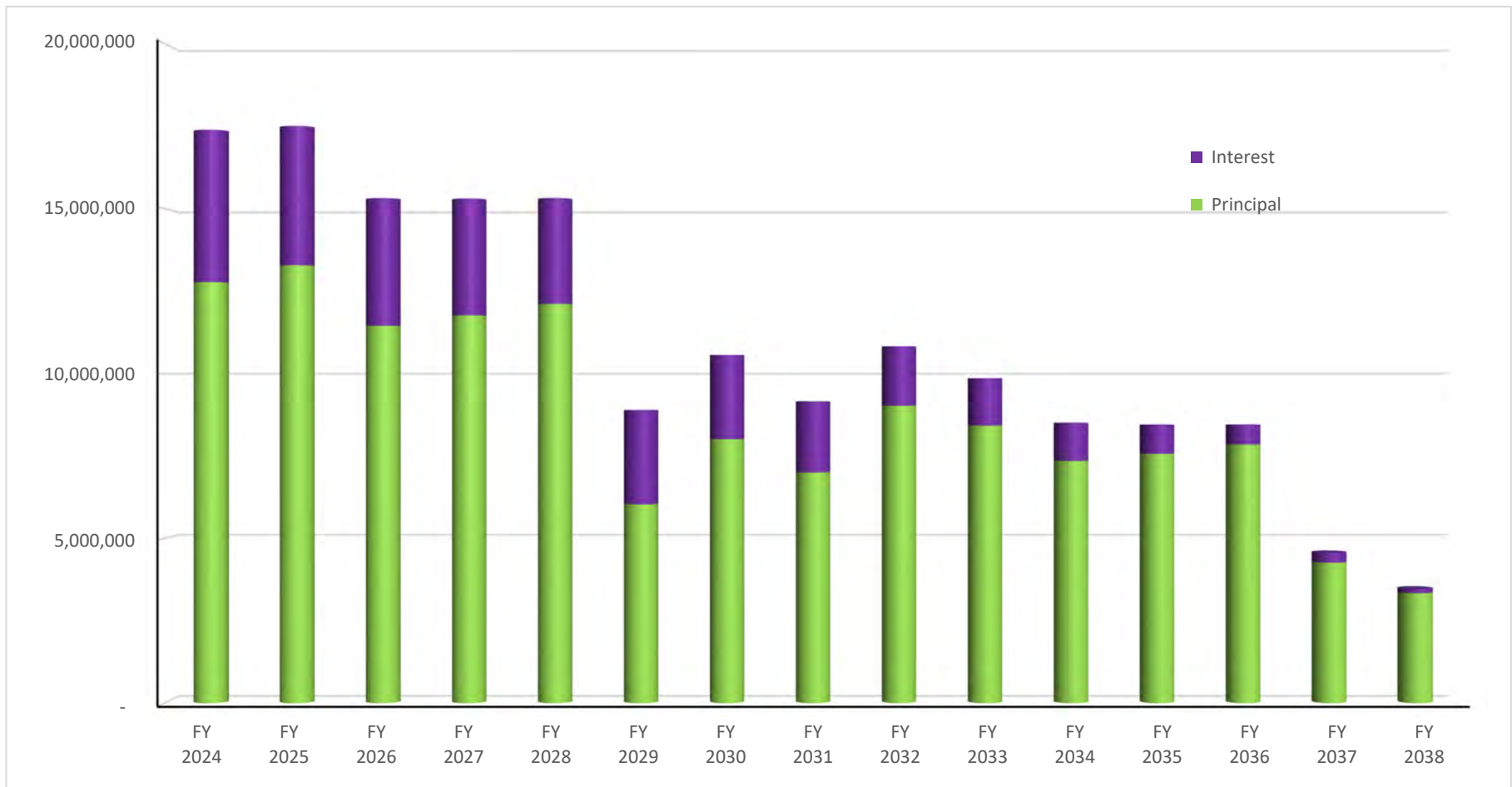
Year Ending June 30	General Obligation Bonds Payable		Equipment Certificates		Financed Purchases		Certificates of Participation		Long-Term Leases	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 12,775,000	\$ 4,617,106	\$ 852,000	\$ 76,836	\$ 209,325	\$ 15,069	\$ 330,000	\$ 226,300	\$ 189,600	\$ 48,803
2025	13,285,000	4,222,700	864,000	64,482	212,256	12,138	340,000	218,050	196,159	42,408
2026	11,455,000	3,865,200	877,000	51,954	215,227	9,167	345,000	209,550	179,797	36,082
2027	11,770,000	3,539,800	889,000	39,237	218,241	6,154	355,000	200,925	172,446	30,163
2028	12,120,000	3,203,600	902,000	26,347	221,296	3,098	365,000	192,050	153,003	27,314
2029	6,035,000	2,855,000	915,000	13,268	-	-	375,000	182,925	161,261	22,662
2030	8,015,000	2,553,250	-	-	-	-	380,000	173,550	169,841	17,761
2031	7,005,000	2,152,500	-	-	-	-	395,000	158,350	178,755	12,599
2032	9,030,000	1,802,250	-	-	-	-	415,000	142,550	188,013	7,168
2033	8,425,000	1,436,850	-	-	-	-	430,000	125,950	97,100	1,457
2034	7,355,000	1,144,300	-	-	-	-	445,000	113,050	-	-
2035	7,570,000	872,925	-	-	-	-	455,000	99,700	-	-
2036	7,850,000	593,750	-	-	-	-	470,000	86,050	-	-
2037	4,265,000	304,200	-	-	-	-	485,000	71,950	-	-
2038	3,340,000	133,600	-	-	-	-	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>\$ 130,295,000</u>	<u>\$ 33,297,031</u>	<u>\$ 5,299,000</u>	<u>\$ 272,122</u>	<u>\$ 1,076,345</u>	<u>\$ 45,625</u>	<u>\$ 8,205,000</u>	<u>\$ 2,365,350</u>	<u>\$ 1,685,974</u>	<u>\$ 246,417</u>

Note: In 2021-2022, the new lease accounting standard GASB 87 was implemented. This change adds long-term leases to our debt reporting schedules.

EASTERN CARVER COUNTY SCHOOLS 2023-2024 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. Due to construction and deferred maintenance, the district has \$130,295,000 in outstanding general obligation bond debt. In 2024, the final payment from refunding 2013A in 2020 will be paid. After that, the yearly payments of principal and interest will be approximately \$17.5 million per year, with debt falling off in 2025, 2028 and 2036. In 2029, the principal and interest payments will be \$5 million through 2036. The 2023A LTFM Bonds were issued in February 2023, which increased the debt balance. The repayment schedule will begin in 2029 with the final payment in 2038. The chart below displays the principal and interest payments through 2038.



**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

TAXABLE MARKET VALUE OF PROPERTIES

Fiscal Year	Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
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	8,398,991,200	1,142,577,800	9,541,569,000	31.220%
2024	2023	10,378,400,500	1,253,572,800	11,631,973,300	27.747%
2025 (3)	2024	10,538,227,868	1,272,877,821	11,811,105,689	28.407%
2026 (3)	2025	10,700,516,577	1,292,480,139	11,992,996,716	26.207%
2027 (3)	2026	10,865,304,532	1,312,384,333	12,177,688,865	26.207%

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
2023-2024 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	
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	2023	12.854	0.874	14.018	-	27.747
2025 (2)	2024	12.854	0.874	14.679	-	28.407
2026 (2)	2025	12.854	0.874	12.479	-	26.207
2027 (2)	2026	12.854	0.874	12.479	-	26.207

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
2023-2024 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)
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)
2024	2023	20,850,821	8,181,302 (4)	11,545,085	1,145,247	18,359,210	-	60,081,666 (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
2023-2024 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%	\$ 234,921	\$ 46,013,425	99.97%	\$ 13,292	0.03%
2019	2018	46,439,247 (2)	46,115,608	99.30%	307,159	46,422,767	99.96%	16,480	0.04%
2020	2019	49,146,732 (2)	48,755,523	99.20%	362,002	49,117,525	99.94%	29,207	0.06%
2021	2020	50,492,915 (2)	50,221,257	99.46%	219,048	50,440,305	99.46%	52,610	0.10%
2022	2021	50,564,511 (2)	50,445,361	99.76%	-	50,564,511	99.76%	-	0.00%
2023	2022	56,101,101 (2)	27,114,796	48.33%	-	27,114,796 (3)	48.33%	-	0.00%
2024	2023	60,081,666 (2)							

Notes:

- (1) State credits are included in the operating levy.
- (2) Original Gross Levy.
- (3) Collections are through 6/7/2022.

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

**EASTERN CARVER COUNTY SCHOOLS
2023-2024 BUDGET**

PROPERTY TAX INFORMATION/VALUATION DATA

	2018-19	2019-20	2020-21	2021-22	2022-23
Average Home Value	320,414	343,941	372,641	375,093	450,000
Average School District Property Tax Per Home	1,844	1,945	1,958	1,890	na
District Property Tax per 100K Home Value After Credits	575	566	525	504	na
Adjusted Net Tax Capacity (ANTC) Per APU ⁽¹⁾	7,716	8,184	9,226	10,083	na
Referendum Market Value (RMV) Per RPU ⁽¹⁾	572,428	614,701	675,597	739,665	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: 2023 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

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 2023-2024 BUDGET

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.

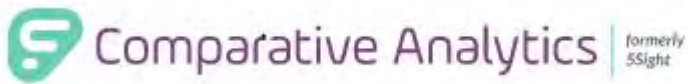
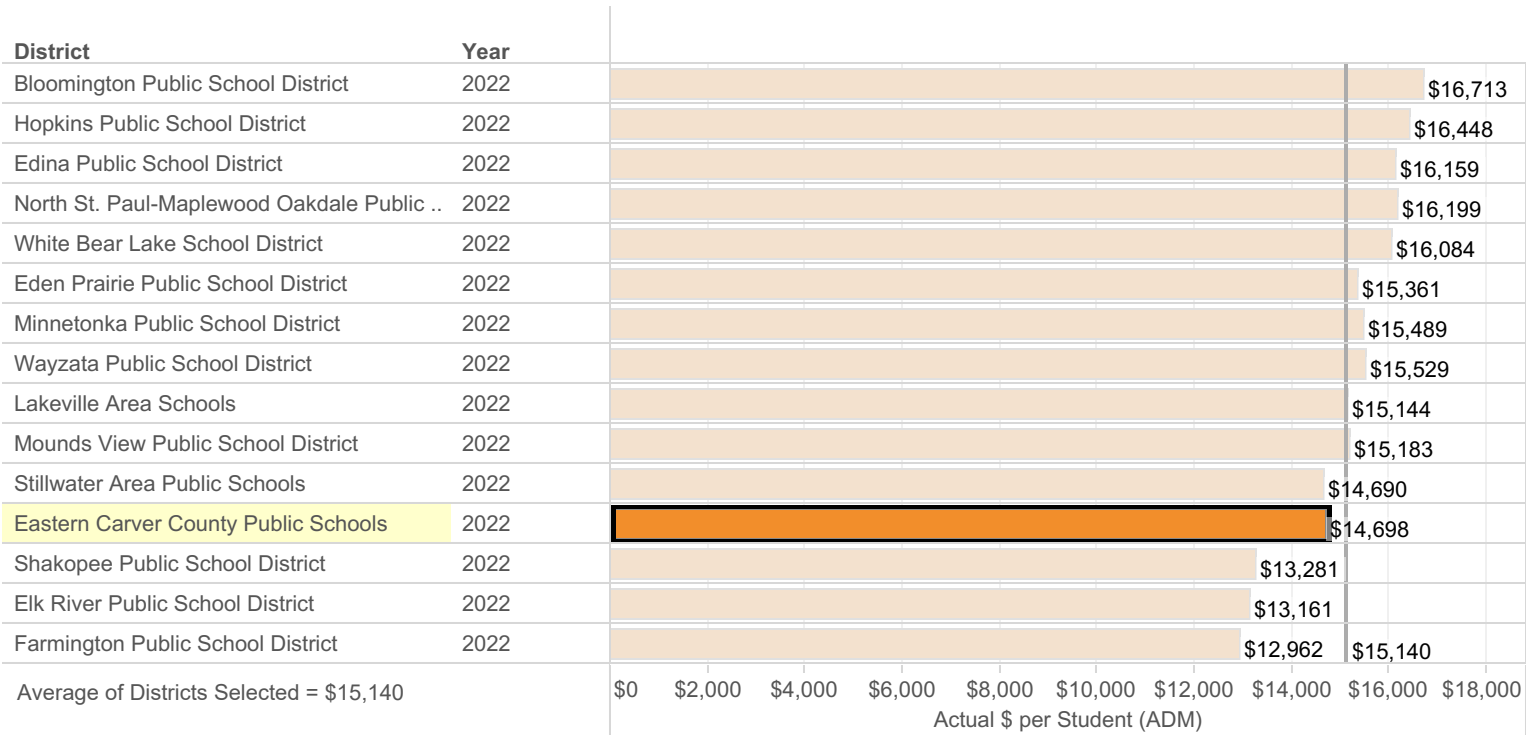
Eastern Carver County Schools compares itself to 14 other MN school districts based on a number of criteria including enrollment, number of high schools and location. Included are the following comparison reports:

- 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

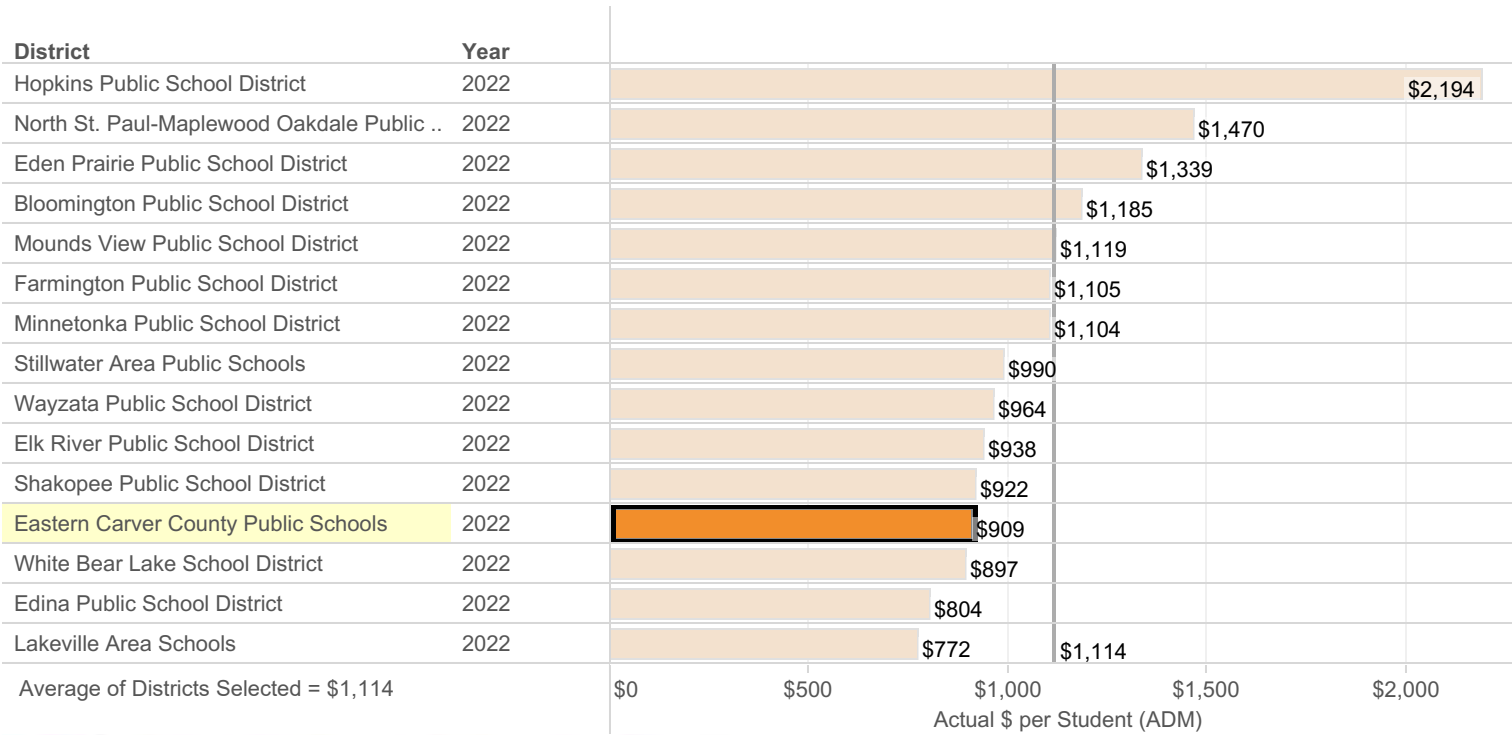
Source: UFARS Tape Reports as Submitted to MDE



Comparable District Data - District Level Administration and Support Services

Per Student Counts - ADM

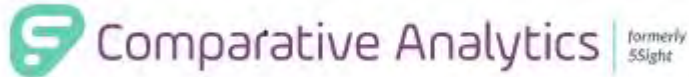
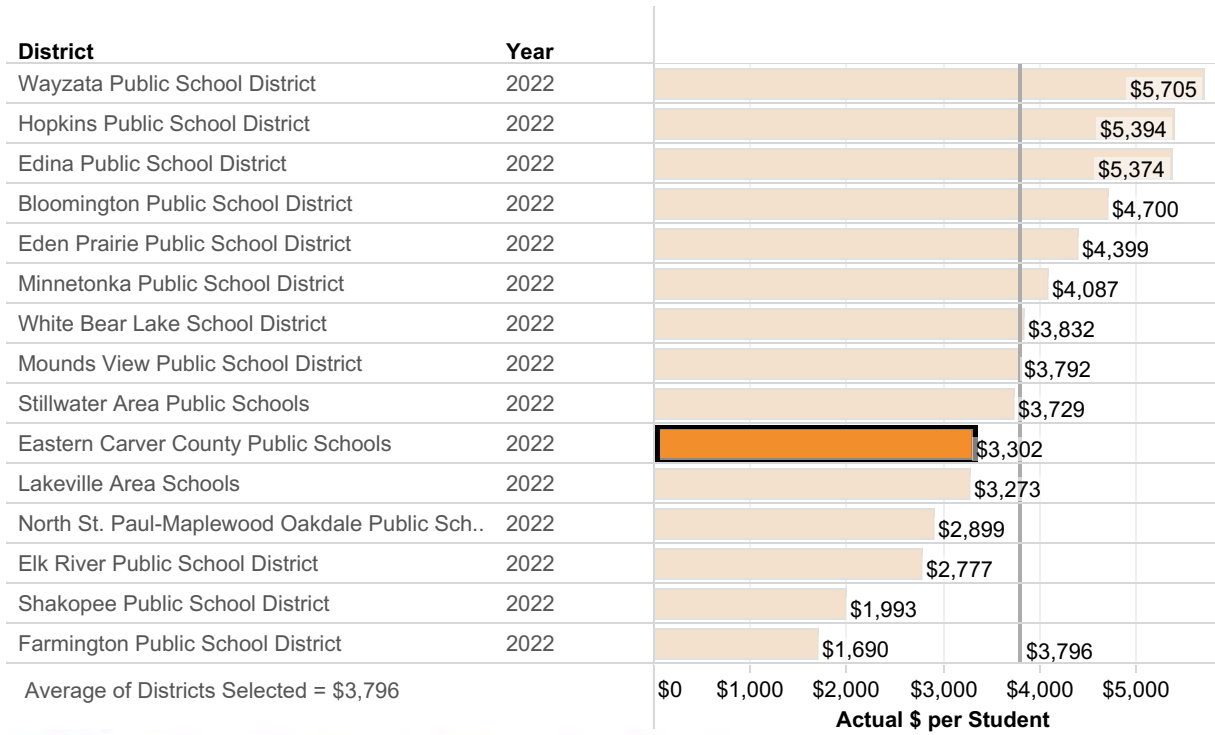
Source: UFARS Tape Reports as Submitted to MDE



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 - ADM
 Source: UFARS Tape Reports as Submitted to MDE

