



July 1, 2024-June 30, 2025 Revised Budget January 2025

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



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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ORGANIZATIONAL SECTION

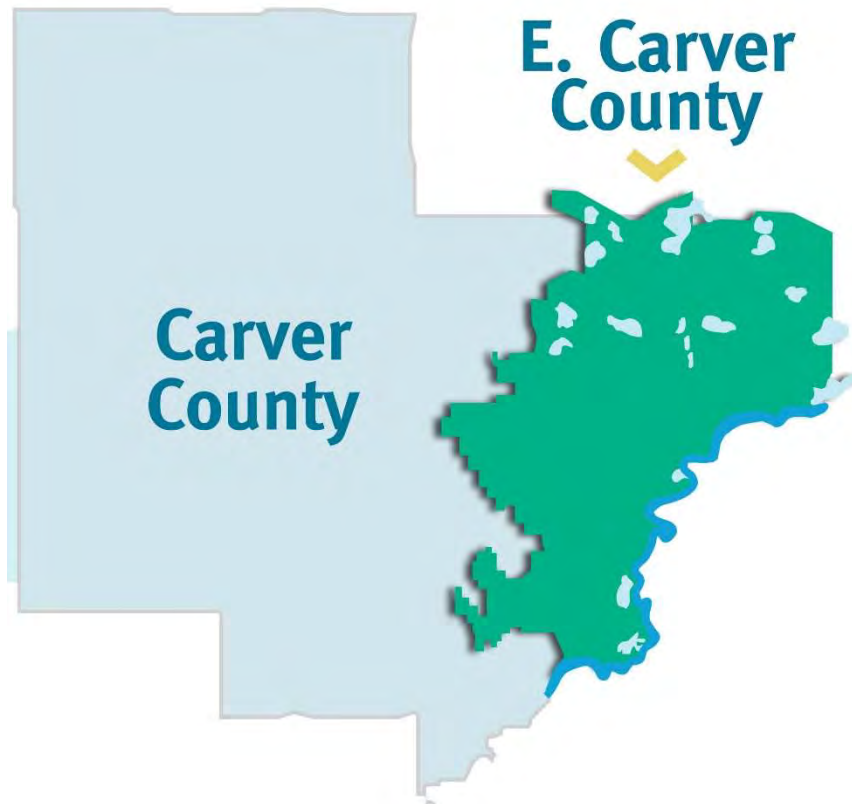


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Carver County is located southwest of the Twin Cities of Minneapolis and St. Paul. It is the least populated of the seven metropolitan counties that comprise the Twin Cities. It is one of the state's fastest growing counties, 11th largest in the state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



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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
2024-2025 BUDGET**

BOARD OF EDUCATION – JANUARY 2025



Sean Olsen - Chair



Angela Erickson – Vice Chair/Clerk



Tim Klein - Treasurer



Rachel Berg Scherer -Director



Ellie Krug - Director

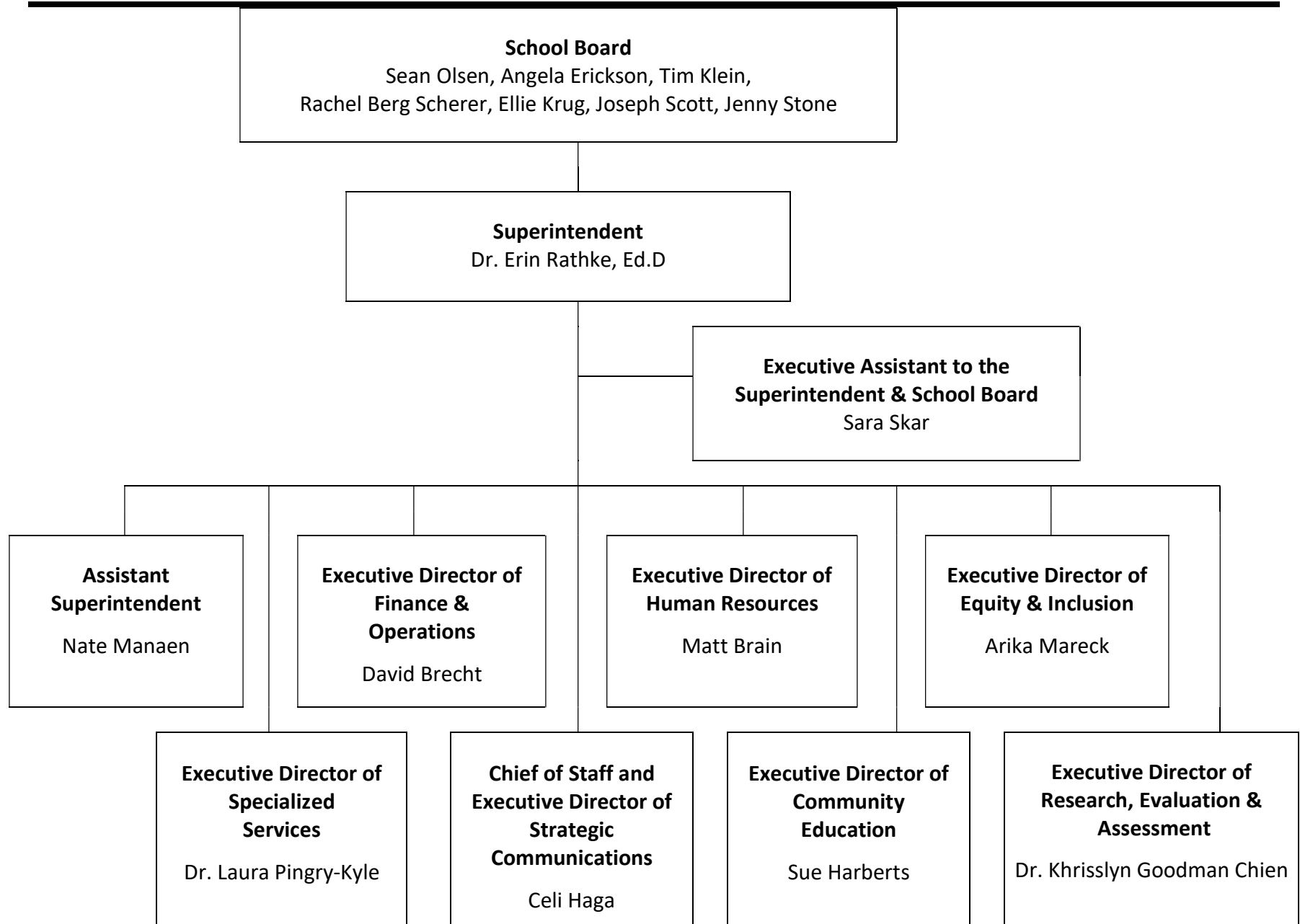


Joe Scott - Director



Jenny Stone - Director

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**



EASTERN CARVER COUNTY SCHOOLS

2024-2025 BUDGET

ADMINISTRATION

ADMINISTRATION

Dr. Erin Rathke, Superintendent
Nate Manaen, Assistant Superintendent
David Brecht, Executive Director of Finance & Operations
Arika Mareck, Executive Director of Equity & Inclusion
Celine Haga, Chief of Staff and Executive Director of Strategic Communications
Matt Brain, Executive Director of Human Resources
Dr. Laura Pingry-Kile, Executive Director of Specialized Education Services
Sue Harberts, Executive Director of Community Education
Dr. Khrisslyn Goodman Chien, Executive Director of Research, Evaluation, & Assessment

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Gretchen Kleinsasser	Kinder Academy (KA)
Beth Holm	Bluff Creek Elementary (BCE)
Sam Blank	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)
James Bach	Chaska High School (CHS)
Angela Charboneau-Folch	Integrated Arts Academy (IAA)

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 oneself, 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.

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.

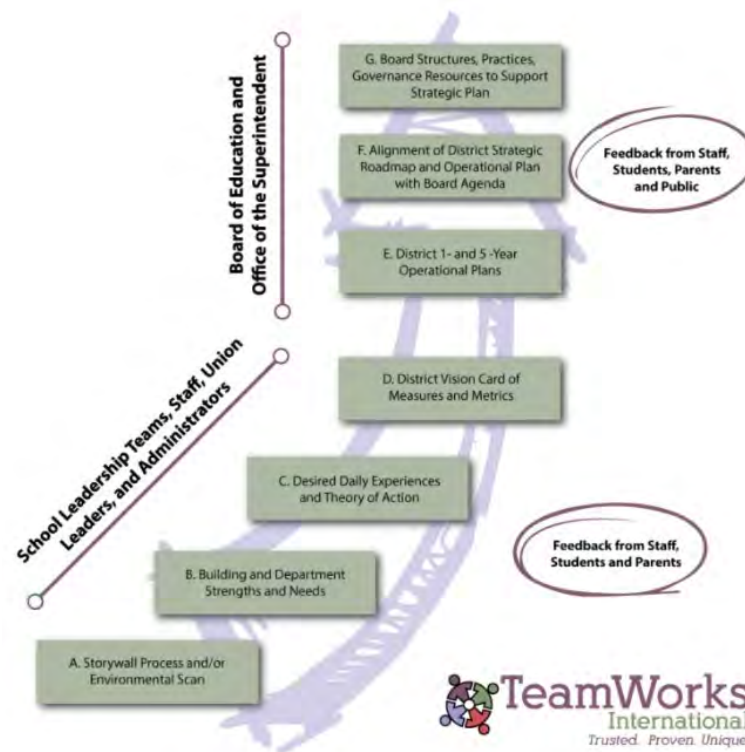
KEY RESULTS INCLUDING ASSOCIATED COSTS

- 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 \$1.5 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 \$4M is used for the devices, infrastructure, classroom instructional tools and staff to assure each learner achieves their personal best.
 - Next year, over \$875,000 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 \$991,757 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 \$487,912 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software and cyber security enhancements.
 - Next year, over \$7.8 million pay as you go, plus \$11.72 million remaining bond funds from the January 2023 issue, plus an additional \$45M sold in January 2025 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 \$109,030 are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort and safety.
 - The district levied \$339,520 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.

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.



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.

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.

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 Vision Card

November, 2024



Strategic Direction	Measure	Description	Levels				
			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	<u>Kindergarten Readiness</u> On track reading at end of Kindergarten measured by FastBridge assessment (2022-2024)	49% & below	50% - 59%	60% - 69% 2022, 2023	70% - 79% 2024	80% & above
		<u>3rd Grade Reading Level</u> On track reading at end of 3rd Grade measured by FastBridge assessment (2022-2024)	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		<u>College Readiness</u> Percent of high school graduates starting and persisting in 2- or 4-year institutions as of their 2nd academic year (classes of 2019-2021)	49% & below	50% - 59%	60% - 69%	70% - 79%	80% & above
		<u>High School Graduation</u> 4-Year Graduation Rate, (classes of 2021-2023)	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
		<u>High School Graduation</u> 7-Year Graduation Rate, (classes of 2018-2020)	79% & below	80% - 84%	85% - 89%	90% - 94%	95% & above

Fostering a safe, welcome, and inclusive environment	Attendance consistent attendance	<u>Grades K-12</u> Percentage of students who attended more than 90% of the time (2023 & 2024)	81% & below	82% - 84%	85% - 87%	88% - 90%	Above 90%
	Student DDE % agreement to high agreement with key statements	<u>Elementary</u> Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard (2023 & 2024)	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above
		<u>Secondary</u> Percentage of students surveyed agree or strongly agree that they feel seen, valued, and heard (2023 & 2024)	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)	<u>Fund Balance</u> Fiscal year end fund balance (2023 & 2024)	Under 5%	5% - 5.9%	6% - 6.9%	7% - 7.9%	8% & above
		Proportion of general fund expenditures dedicated directly toward students, 2023	64% & below	65% - 69%	70% - 74%	75% - 79%	80% & above
Developing strong partnerships within the communities we serve	Family and Community Connections	<u>Parent-Teacher Conference Rates</u> Elementary (2022,2023)	74% & below	75% - 79%	80% - 84%	85% - 89%	90% & above

FINANCIAL SECTION



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

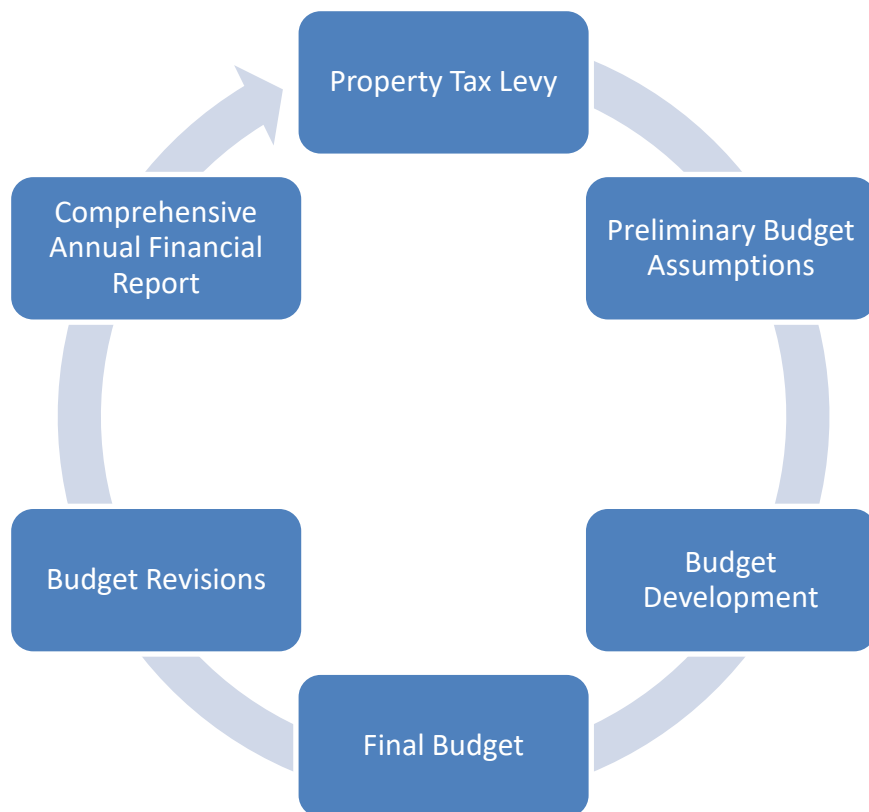
- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

Budget Development Cycle

	Dec	Jan	Feb	Mar	Apr	May	June
ADMINISTRATION	Finalize FY 23 Audit		Review FY25 Enrollment Projections, Complete FY24 Budget Revisions, Develop FY25 Budget Assumptions, Develop Develop Site, Department & Capital Budgets		Proposed FY25 Capital Budget	Develop all Other Budgets	Prepare Final Budgets & Review Updated 5-Year Projection
SCHOOL BOARD	Certify Final Tax Levy (Dec 4 mtg)		Review Budget Calendar (Feb 12 ws) Review FY25 Preliminary Budget Assumptions (Feb 26 mtg)	FY24 Budget Revisions, Approve FY25 Assumptions (March 18 mtg)	Approve Proposed FY25 Capital Budget (April 22 mtg)	Reivew Proposed FY25 Special Revenue, Debt Service, Internal Service, and Fiduciary Funds Budgets (May 6 ws)	Review Proposed FY25 General Fund Budget (June 10 ws) Approve FY 25 Budget (June 24 mtg)
FINANCE ADVISORY COMMITTEE				Review Budget Calendar, Audit, FY 25 Assumptions		Review Capital and Special Budgets	



Budget Guiding Principles

- 1 Align to the District's Strategic Plan
- 2 Support the Desired Daily Experience for students, staff and families
- 3 Maintain current class size targets
- 4 Ensure safety, legality and quality programming
- 5 Manage Unassigned Fund Balance
- 6 Consider enrollment projections in budgeting
- 7 Encourage outside the box thinking
- 8 Consider alternative methods of purchasing and delivering products and services
- 9 Consider non-mandatory programs expected results for return on investment

Preliminary Budget Assumptions - Revenue

FY 2024 – 25 General Fund

Enrollment	2024-25 Originally Presented	Updated Proposed Budget	Change
Early Childhood	75	75	
K-12+	8940	9027	87
Total	9015	9102	87
Revenue	Amount		
General Education Funding Formula	\$7,281	\$7,281	
Special Education Funding / Cross Subsidy Reduction	+4.50%	+4.50%	
Remaining ESSER III Funds	\$250,000	\$250,000	
Capital Projects Referendum	\$1,136,026	\$1,136,026	
Long Term Facility Maintenance	\$(421,934)	\$(421,934)	
Lease Levy for Transportation	\$1,000,000	\$0	(1,000,000)
All Other Revenue	+0-2.5%	+0-2.5%	



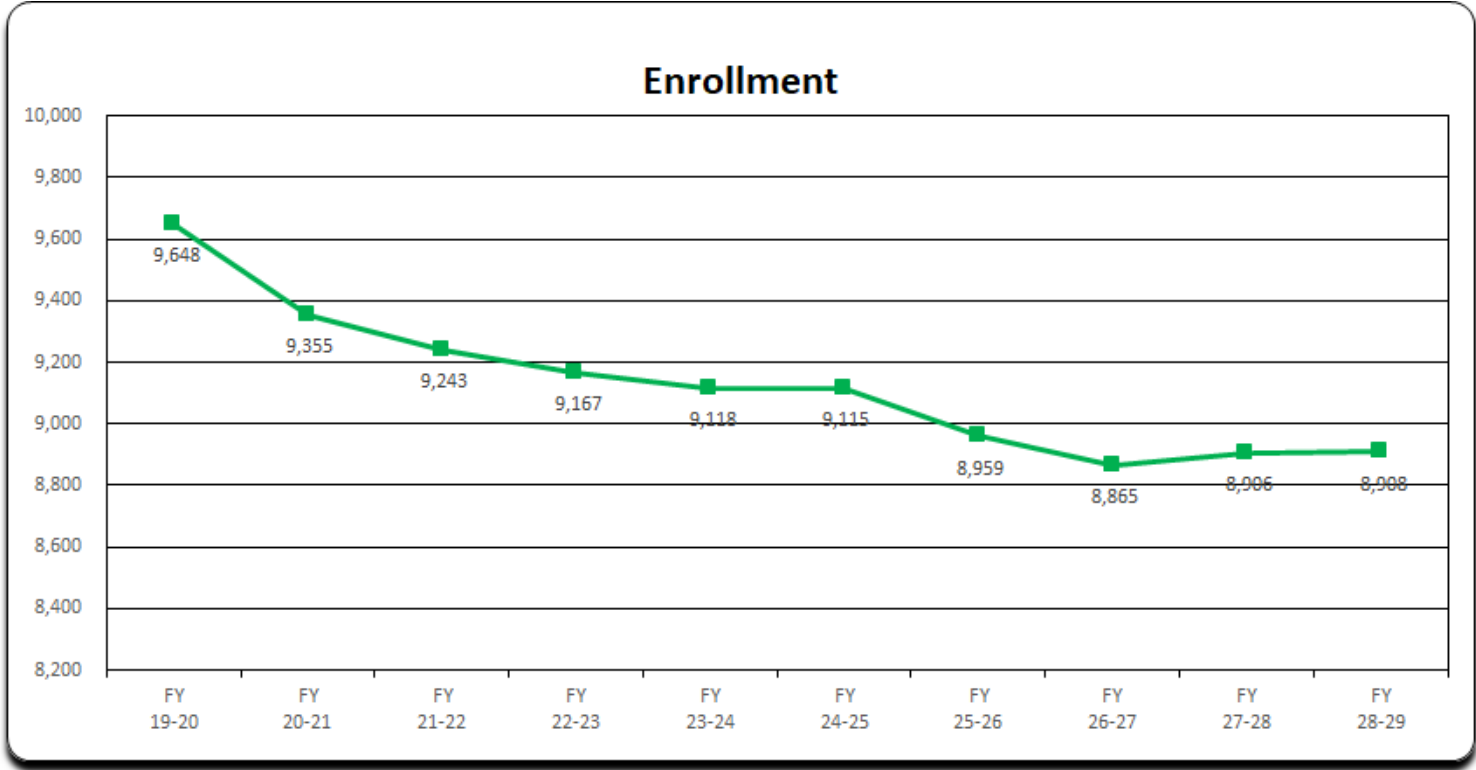
Preliminary Budget Assumptions - Expenses

FY 2024 – 25 General Fund

Expenses	2024-25 Originally Presented	Updated Proposed Budget	Change
Salaries, Wages & Benefits	Per contract parameters and negotiation status		
Utilities and Fuel	+8.0%		
Property, Liability Insurance	+18%		
Transportation Contract – Koch	+3.5%		
Transportation Center COP P&I	\$1,000,000	\$0	(\$1,000,000)
Transportation Center Land and Construction	\$4,000,000		
Staffing Contingency	\$330,000		
Continuation of ESSR Funded Investments	\$TBD	\$250,000	\$250,000
Read Act Professional Development	\$250,000	0	(\$250,000)
Strategic Investments	\$150,000		
Cost Containment	\$(300,000)	\$(330,000)+	(30,000)+
Other Expenses	+3.5%	+0-3.5%	0-3.49%
Legal Expenses		23,000	23,000
Add Volleyball as a program		35,000	35,000



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 2023-24, we graduated more seniors than we had incoming kindergarteners, by a difference of 107 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 \$550,000 in Carver County, has impacted enrollment projections. Enrollment numbers (ADMs served) from fiscal year 2020 through 2029 projected enrollments are as follows:

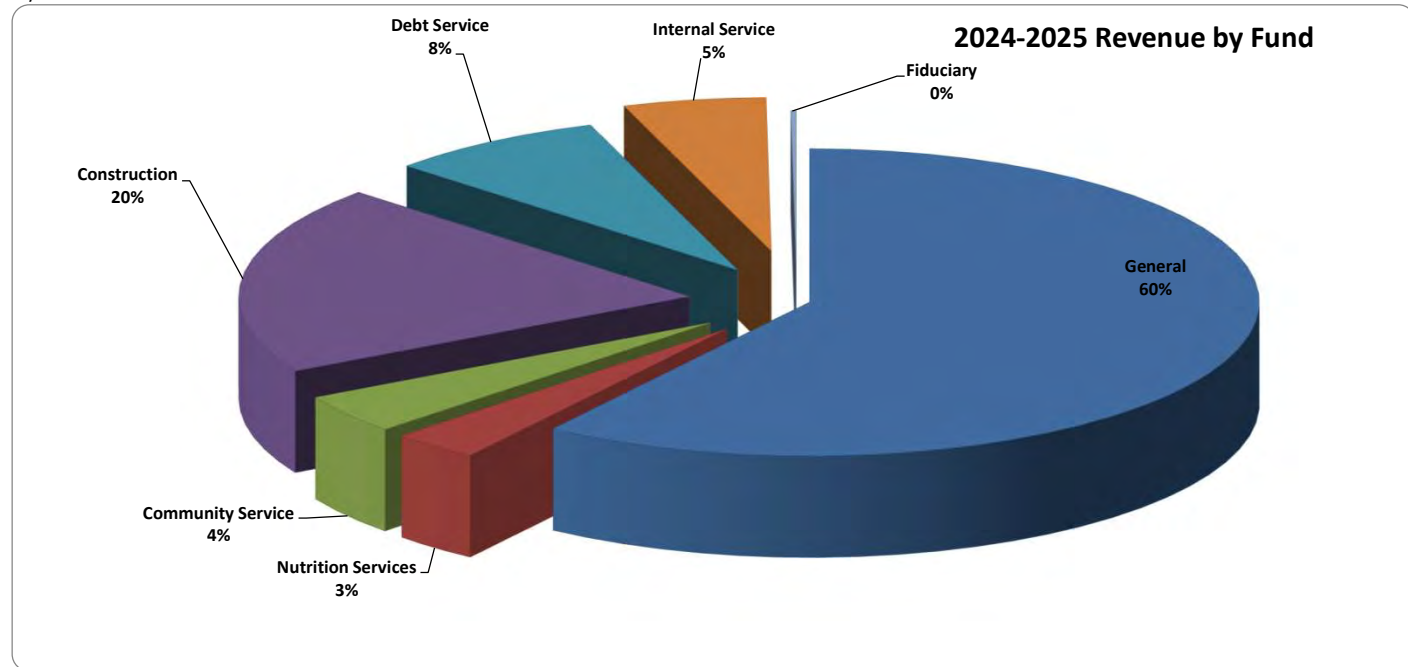


**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

ALL FUNDS - REVENUE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 148,031,012	\$ 149,037,790	\$ 149,491,568	\$ 150,770,853	\$ 153,310,487	\$ 155,577,653
Nutrition Services	8,823,807	6,687,420	8,843,313	7,931,976	7,931,976	8,130,275	8,333,532	8,541,870	8,755,417
Community Service	8,669,951	9,822,228	10,502,608	10,328,901	10,328,901	10,587,124	10,851,802	11,123,097	11,401,174
Construction	11,971,110	41,085,234	2,906,278	14,585,100	49,831,800	22,246,760	15,050,828	3,069,786	15,069,786
Debt Service	17,067,963	17,971,923	18,953,448	19,593,220	19,593,220	18,657,991	16,361,611	16,127,576	16,127,576
Internal Service	10,386,893	11,006,388	12,161,407	12,789,089	12,789,089	12,381,781	13,102,461	13,865,688	13,865,688
Fiduciary	(867,562)	488,343	745,511	464,100	464,100	247,461	232,672	216,052	216,052
Total	\$ 198,609,283	\$ 225,168,104	\$ 205,994,353	\$ 213,723,398	\$ 249,976,876	\$ 221,742,960	\$ 214,703,759	\$ 206,254,556	\$ 221,013,346

The 2022-2023 Construction fund includes over \$39M in the sale of Long-Term Facility Maintenance Bonds. The 2024-2025 Construction Revised Budget includes a planned sale of approximately \$45M in Long-Term Facility Maintenance Bonds, and Forecast years of 2026-2027 and 2028-2029 include additional bond sales.

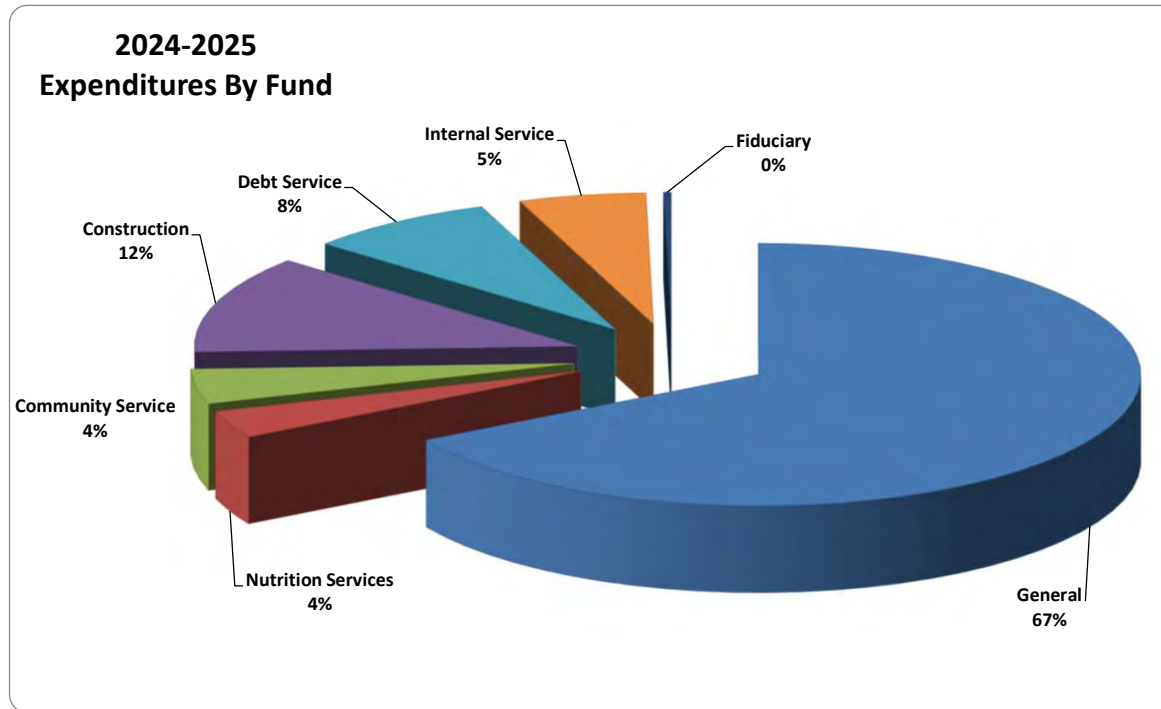


**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2024-2025							
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Revised Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 158,500,805	\$ 153,018,840	\$ 153,043,817	\$ 153,646,853	\$ 156,264,178
Nutrition Services	6,682,218	6,552,405	7,853,353	8,056,141	8,297,825	8,546,760	8,803,163	9,067,258
Community Service	7,902,572	8,965,725	9,399,650	10,153,841	10,458,456	10,772,210	11,095,376	11,428,237
Construction	6,758,965	14,777,446	22,152,556	28,599,867	25,850,987	22,012,136	20,354,814	20,354,814
Debt Service	32,714,215	49,251,116	18,326,961	19,003,232	18,445,317	16,258,425	16,247,449	16,247,449
Internal Service	11,092,691	11,322,701	12,698,830	12,740,892	12,326,201	12,932,321	13,568,419	13,568,419
Fiduciary	685,729	505,757	529,942	745,765	622,207	653,169	678,169	678,169
Total	\$ 201,686,463	\$ 229,167,389	\$ 215,997,739	\$ 237,800,543	\$ 229,019,833	\$ 224,218,838	\$ 224,394,243	\$ 227,608,524

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.

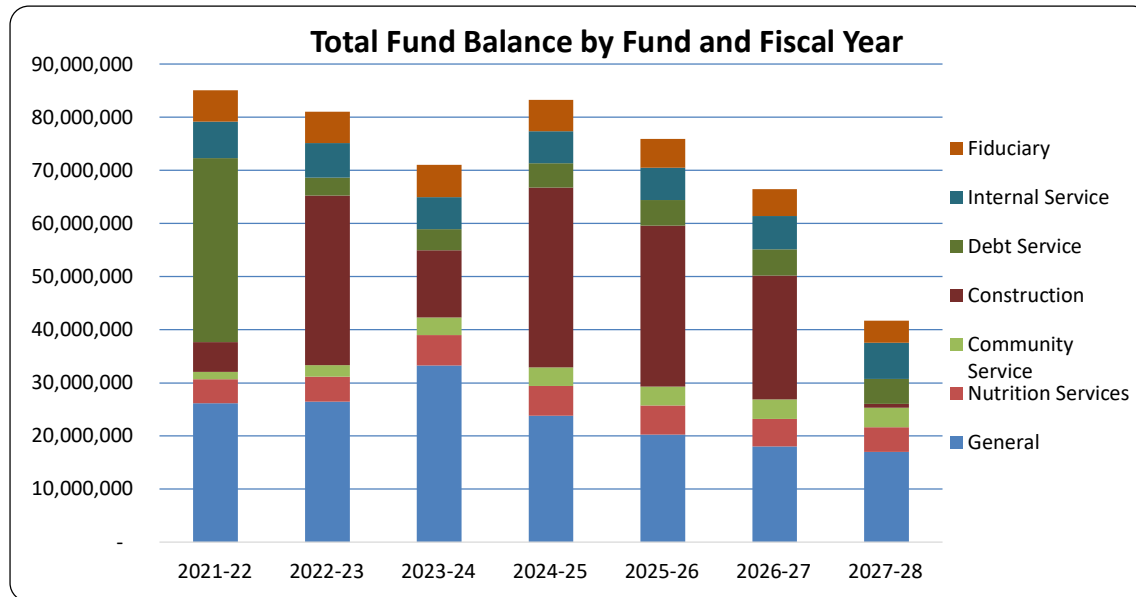


**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

Fund	2024-2025							
	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Actual	Revised Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	\$ 26,126,505	\$ 26,440,834	\$ 33,286,177	\$ 23,823,163	\$ 20,295,891	\$ 18,022,927	\$ 17,686,561	\$ 17,000,036
Nutrition Services	4,574,995	4,710,010	5,699,970	5,575,805	5,408,255	5,195,027	4,933,734	4,621,893
Community Service	1,352,907	2,209,410	3,312,367	3,487,427	3,616,095	3,695,687	3,723,408	3,696,345
Construction	5,600,138	31,907,926	12,661,648	33,893,581	30,289,354	23,328,046	6,043,018	757,990
Debt Service	34,631,353	3,352,160	3,978,616	4,568,604	4,781,278	4,884,464	4,764,591	4,644,718
Internal Service	6,858,292	6,541,979	6,004,556	6,052,753	6,108,333	6,278,473	6,575,742	6,873,011
Fiduciary	5,930,075	5,915,095	6,130,663	5,848,998	5,474,252	5,053,755	4,591,638	4,129,521
Total	\$ 85,074,265	\$ 81,077,413	\$ 71,073,997	\$ 83,250,331	\$ 75,973,458	\$ 66,458,379	\$ 48,318,692	\$ 41,723,514

The June 30, 2021 Debt Service Fund Balance included 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.



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 2024-2025 BUDGET

Eastern Carver County Schools Five-Year Plan - General Fund - January 2025 Four Year History, Current Year Revised Budget and Four Years Projected									
Revenue Assumptions:					Expenditure Assumptions:				
General Education Education Formula 2% Increases FY26-FY29					Salaries and Benefits per Contract/Parameters - FY26 - FY29				
Other State Revenue 0-2% - FY26 - FY29					Utilities - 5% Increase FY26 - FY29				
Assumes Continuation of \$829.19 Operating Referenda in FY27 (no inflation)					Property/Liability Insurance - 10% Increase FY26 - FY29				
All other Categories - 0-2.5% Increase - FY26 - FY26					Transportation Contracts 3.5% Increase FY26 - FY29				
Updated Enrollment Projections as of July 2024					All other expenses 0-5% Increase FY26 - FY29				
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Revised Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
E-12 Enrollment (ADM's)	9355.11	9242.70	9167	9118	9115	8959	8865	8906	8908
Revenue	\$ 136,387,901	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 148,031,012	\$ 149,491,568	\$ 143,175,816	\$ 145,594,545	\$ 147,777,769
December 2024 Budget Revision					1,006,778				
Renewing \$829.19							\$ 7,595,037	\$ 7,715,942	\$ 7,799,884
Total Revenue	\$ 136,387,901	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 149,037,790	\$ 149,491,568	\$ 150,770,853	\$ 153,310,487	\$ 155,577,653
% Increase over prior year	6.59%	4.52%	-3.12%	9.97%	-1.87%	0.30%	0.86%	1.68%	1.48%
Expenses	\$ 130,369,957	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 156,901,165	\$ 158,018,840	\$ 162,193,817	\$ 167,071,353	\$ 172,091,413
December 2024 Budget Revision					1,599,640				
Cost Containment - Year 1 (2025-26)						\$ (5,000,000)	\$ (5,150,000)	\$ (5,304,500)	\$ (5,463,635)
Cost Containment - Year 2 (2026-27)						\$ -	\$ (4,000,000)	\$ (4,120,000)	\$ (4,243,600)
Cost Containment - Year 3 (2027-28)						\$ -	\$ -	\$ (4,000,000)	\$ (4,120,000)
Cost Containment - Year 4 (2028-29)						\$ -	\$ -	\$ -	\$ (2,000,000)
Total Expenditures	\$ 130,369,957	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 158,500,805	\$ 153,018,840	\$ 153,043,817	\$ 153,646,853	\$ 156,264,178
% Increase over prior year	1.47%	4.20%	1.43%	5.26%	9.28%	-3.46%	0.02%	0.39%	1.70%
Variance (Revenue - Expenditures)	\$ 6,017,944	\$ 6,707,048	\$ 314,329	\$ 6,845,343	\$ (9,463,015)	\$ (3,527,272)	\$ (2,272,964)	\$ (336,366)	\$ (686,525)
Unassigned Fund Balance	\$ 8,394,548	\$ 12,367,832	\$ 14,798,046	\$ 19,226,674	\$ 15,472,044	\$ 13,641,721	\$ 12,368,757	\$ 13,032,391	\$ 13,345,866
Unassigned Fund Balance as % of Expenditures	6.44%	9.10%	10.74%	13.26%	9.76%	8.92%	8.08%	8.48%	8.54%
NonSpendable, Restricted and Assigned Fund Balance	\$ 11,024,910	\$ 13,758,674	\$ 11,642,789	\$ 14,059,504	\$ 8,351,120	\$ 6,654,170	\$ 5,654,170	\$ 4,654,170	\$ 3,654,170
Total Fund Balance	\$ 19,419,458	\$ 26,126,506	\$ 26,440,835	\$ 33,286,178	\$ 23,823,163	\$ 20,295,891	\$ 18,022,927	\$ 17,686,561	\$ 17,000,036
Total Fund Balance as % of Expenditures	14.90%	19.23%	19.19%	22.95%	15.03%	13.26%	11.78%	11.51%	10.88%
Enrollment Change	-293	-112	-76	-49	-3	-156	-94	41	43

General Fund



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - DETAIL FUND BALANCE SUMMARY

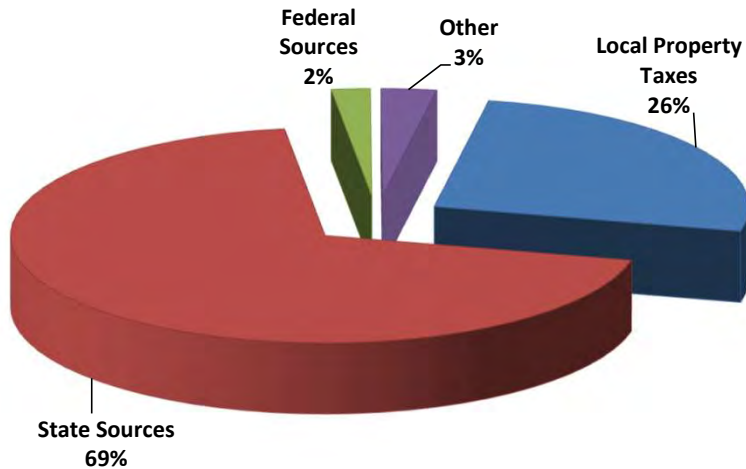
General Fund Balance Description	6/30/2023 Audited Fund Balance	6/30/2024 Audited Fund Balance	2024-25 Revenue Revised Budget	2024-2025 Expense Revised Budget	6/30/2025 Revised Budgeted Fund Balance
Unassigned Fund Balance	\$ 14,798,045	\$ 19,226,673	\$ 120,823,839	\$ 124,578,469	\$ 15,472,043
As a Percentage of Expenditures	10.74%	13.26%			9.76%
NonSpendable	\$ 96,263	\$ 302,404	\$ -	\$ -	\$ 302,404
Restricted for					
Basic Skills	\$ -	\$ 582,430	\$ 2,897,998	\$ 2,620,724	\$ 859,704
Safe Schools	91,715	104,865	339,520	447,801	(3,416)
Long-Term Facility Maintenance (LTFM)	(602,913)	(1,275,918)	7,844,855	7,843,720	(1,274,783)
Operating Capital	516,765	140,076	2,220,023	2,290,518	69,581
Capital Projects	297,783	908,310	3,926,000	3,976,000	858,310
Third Party Medical Assistance	436,928	332,542	300,000	444,995	187,547
Achievement & Integration	-	-	974,410	974,410	-
Student Support		-	114,365	75,967	38,398
Library Aid		13,573	159,319	104,051	68,841
Literacy Incentive Aid		19,585	487,940	511,380	(3,855)
Student Activities	209,997	217,683	197,864	238,150	177,397
Other Restricted	79,987	124,635	6,363,213	6,471,027	16,821
Total Restricted	\$ 1,030,263	\$ 1,167,782	\$ 25,825,507	\$ 25,998,743	\$ 994,546
Assigned for					
Alternative Compensation - Q-Comp	\$ 346,728	\$ 300,074	\$ 2,388,444	\$ 2,515,466	\$ 173,052
Future Use - Donation/Sale of Land	6,606,505	8,011,662	-	4,000,000	4,011,662
Separation/Retirement Benefits	1,700,000	1,700,000	-	250,000	1,450,000
Capital Maintenance/Victoria Field House	80,000	80,000	-	-	80,000
Construction-Nutrition Services Needs	200,000	200,000	-	-	200,000
MTSS-ADSI	766,358	879,961	-	-	879,961
Energy Efficiency	213,786	259,495	-	-	259,495
Site Carryover	602,886	1,158,127	-	1,158,127	-
Total Assigned	\$ 10,516,263	\$ 12,589,319	\$ 2,388,444	\$ 7,923,593	\$ 7,054,170
Total General Fund Balance	\$ 26,440,834	\$ 33,286,177			\$ 23,823,162

EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

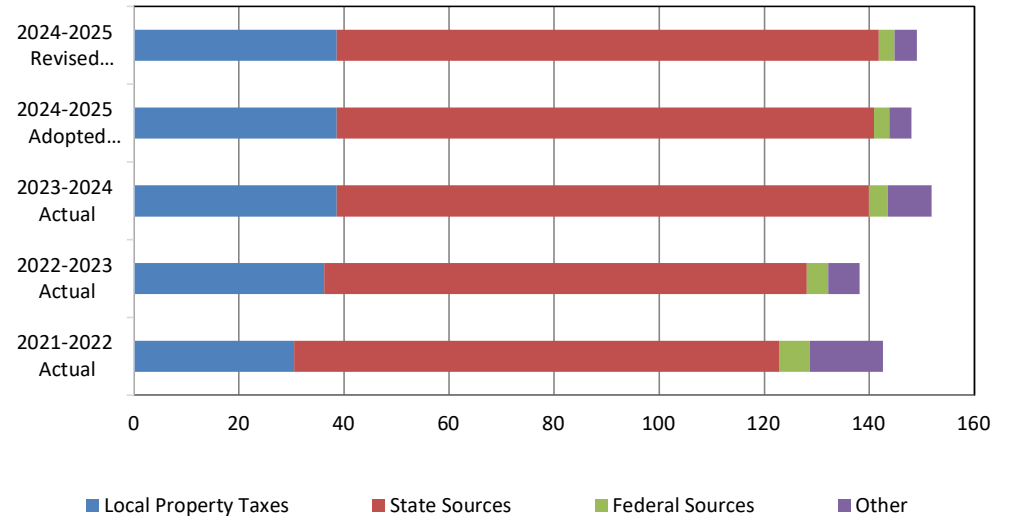
GENERAL FUND - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Amount Change	% Change
Local Property Taxes	\$ 30,523,562	\$ 36,247,065	\$ 38,618,569	\$ 38,621,799	\$ 38,621,799	\$ -	0.00%
State Sources	92,390,034	91,862,955	101,281,621	102,202,582	103,196,360	993,778	0.97%
Federal Sources	5,717,834	4,061,304	3,571,839	2,970,343	2,970,343	-	0.00%
Other	13,925,691	5,935,245	8,409,760	4,236,288	4,249,288	13,000	0.31%
Total	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 148,031,012	\$ 149,037,790	\$ 1,006,778	0.68%

**2024-2025 General Fund
Revenue By Source**



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



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
001 Property Tax Levy	\$ 27,226,688	\$ 33,082,367	35,194,320.93	\$ 35,229,108	\$ 35,229,108
004 Excess TIF	182	-	-	-	-
009 Fiscal Disparities	2,718,607	2,811,211	3,076,785	2,881,066	2,881,066
010 County Apportionment	486,625	329,564	322,305	486,625	486,625
019 Miscellaneous Tax Revenues	91,460	23,923	25,159	25,000	25,000
021 Tuition from MN Districts	273,052	352,358	166,579	75,000	75,000
050 Fees from Patrons	1,131,854	1,174,890	1,119,745	1,006,694	1,006,694
060 Admission & Student Activity Revenue	259,449	307,820	285,278	276,000	276,000
071 Medical Assistance	344,526	429,226	378,129	300,000	300,000
092 Interest Earnings	113,418	1,261,315	2,171,285	750,000	750,000
093 Rent	1,605,787	673,119	663,244	600,000	600,000
096 Gifts & Donations	1,667,603	318,062	390,893	221,814	221,814
099 Miscellaneous Revenue	1,578,759	1,277,000	1,468,474	1,006,780	1,019,780
201 Endowment Fund Apportionment	388,658	421,869	571,474	529,119	529,119
211 General Education Aid	73,193,552	73,131,005	77,164,660	78,170,012	78,366,360
212 Literacy Aid	564,495	556,392	-	-	-
213 Shared Time Aid	41,241	38,821	20,658	20,658	20,658
227 Abatement Aid	39,379	15,250	2,889	2,888	2,888
229 Disparity Reduction Aid	233	238	240	-	-
234 Agricultural Market Value Credit	9,665	9,106	8,889	-	-
258 Other State Credits	1,614	1,510	1,712	-	-
300 State Aids from MN Dept of Education	2,630,143	2,863,809	4,118,200	3,626,976	4,437,406
317 State Aid - LTFM	408,016	581,453	241,423	252,868	252,868
360 State Aid for Special Education	14,715,508	13,857,480	18,030,618	18,708,470	18,695,470
369 Revenue from Other State Agencies	-	-	657,607	414,232	414,232
370 Other Revenue MN Dept of Education	2,272	29,620	68,052	77,359	77,359
397 State Aid Pension Funding	395,260	356,403	395,199	400,000	400,000
400 Federal Aids Received through MDE	5,582,132	4,042,495	3,490,411	2,966,343	2,966,343
405 Federal Aids Received through Other	29,996	14,487	13,502	-	-
500 Federal Direct Aid	105,707	4,322	67,926	4,000	4,000

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Revenue Source	Actual	Actual	Actual	Adopted Budget	Revised Budget
619 Cost of Materials-Fundraising	(44,225)	(46,449)	(18,161)	-	-
620 Sales of Materials-Fundraising	131,191	68,272	59,512	-	-
621 Resale Materials	8,749	5,410	1,566	-	-
623 Sale of Real Property	-	-	1,517,000	-	-
624 Sales of Equipment	7,105	-	2,050	-	-
625 Insurance Recovery	9,422	114,223	204,166	-	-
639 Sale of Equipment Certificates	6,839,000	-	-	-	-
Total General Fund Revenue	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 148,031,012	\$ 149,037,790

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	\$ 16,385,433	\$ 20,025,474	\$ 20,508,817	\$ 19,734,975	\$ 19,734,975
001	Property Taxes - Operating Capital	934,155	1,061,552	1,109,199	1,331,416	1,331,416
001	Property Taxes - Q-Comp	927,266	801,975	887,270	813,364	813,364
001	Property Taxes - Career Technical	337,637	401,400	401,400	392,043	392,043
001	Property Taxes - Safe Schools	375,731	360,659	344,344	339,520	339,520
001	Property Taxes - Capital Projects	2,006,876	2,805,230	2,903,673	3,926,000	3,926,000
001	Property Taxes - Achievement & Integration	270,126	271,044	283,114	288,885	288,885
001	Property Taxes - LTFM-Health & Safety	708,220	708,220	708,720	708,720	708,720
001	Property Taxes - LTFM-Deferred Maintenance	5,281,244	6,088,720	7,422,625	7,136,135	7,136,135
001	Property Taxes-Lease Levy - SW Metro District	-	-	68,859	-	-
003	Property Taxes-Lease Levy - Certs of Participatic	-	558,093	556,300	558,050	558,050
004	Taxes-Excess TIF	182	-	-	-	-
009	Fiscal Disparities	2,718,607	2,811,211	3,076,785	2,881,066	2,881,066
010	County Apportionment	486,625	329,564	322,305	486,625	486,625
019	Miscellaneous Local Taxes	91,460	23,923	25,159	25,000	25,000
	Total Property Tax & County Revenue	\$ 30,523,562	\$ 36,247,065	\$ 38,618,569	\$ 38,621,799	\$ 38,621,799
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - MN Sch Districts	\$ 273,052	\$ 352,358	\$ 166,579	\$ 75,000	\$ 75,000
050	Fees from Patrons	1,131,854	1,174,890	1,119,745	1,006,694	1,006,694
060	Admission & Student Activity Revenue	259,449	307,820	285,278	276,000	276,000
	Total Tuition, Fees & Admissions Revenue	\$ 1,664,355	\$ 1,835,068	\$ 1,571,602	\$ 1,357,694	\$ 1,357,694

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	\$ 344,526	\$ 429,226	\$ 378,129	\$ 300,000	\$ 300,000
092	Interest Earnings	113,418	1,261,315	2,171,285	750,000	750,000
093	Revenue from Leases or Rentals	1,605,787	673,119	663,244	600,000	600,000
096	Gifts & Bequests	1,667,603	318,062	390,893	221,814	221,814
099	Miscellaneous Revenue	1,578,759	1,277,000	1,468,474	1,006,780	1,019,780
600	Revenue Producing Activity: Sales & Costs	95,715	27,233	42,917	-	-
623	Sale of Real Property	-	-	1,517,000	-	-
624	Sale of Equipment	7,105	-	2,050	-	-
625	Insurance Recovery	9,422	114,223	204,166	-	-
639	Equipment Certificates	6,839,000	-	-	-	-
	Total Local and Other Revenue	\$ 12,261,335	\$ 4,100,177	\$ 6,838,158	\$ 2,878,594	\$ 2,891,594

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
State Aid						
211	General Education Aid	\$ 70,420,893	\$ 70,781,904	\$ 73,426,941	\$ 74,395,455	\$ 74,591,803
211	Operating Capital	1,241,945	1,185,418	1,107,402	888,607	888,607
211	Compensatory Extended Days	-	-	-	-	-
211	Compensatory Aid & ELL	1,530,715	1,163,684	2,630,316	2,885,950	2,885,950
201	Endowment Fund Apportionment	388,658	421,869	571,474	529,119	529,119
212	Literacy Aid (old)	564,495	556,392	-	-	-
213	Shared Time Aid	41,241	38,821	20,658	20,658	20,658
227	Abatement Aid	39,379	15,250	2,889	2,888	2,888
229	Disparity Reduction Aid	233	238	240	-	-
234	Agricultural Market Value Credit	9,665	9,106	8,889	-	-
258	Other State Credit	1,614	1,510	1,712	-	-
300	Student Support Personnel Aid	-	-	118,958	114,365	114,365
300	Student Support Personnel Aid - Intermediate	-	-	40,000	-	-
300	Literacy Incentive Aid	-	-	487,940	487,940	487,940
300	Read Act Teacher Compensation	-	-	-	-	333,699
300	School Library Aid	-	-	160,504	159,319	159,319
300	Achievement & Integration Aid	670,811	692,668	682,013	685,525	685,525
300	Q-Comp Aid	1,595,416	1,603,051	1,574,703	1,575,080	1,575,080
300	ALC Transportation	-	-	-	-	133,731
300	Nonpublic Pupil Transportation	304,933	519,092	966,034	524,299	867,299
300	EL Cross Subsidy	11,058	-	12,048	12,048	12,048
300	Indian Education	47,924	48,998	76,000	68,400	68,400
317	Long-Term Facility Maintenance Aid	408,016	581,453	241,423	252,868	252,868
360	Special Education Aid	14,715,508	13,857,480	18,030,618	18,708,470	18,695,470
369	Revenue from Other State Agency	-	-	657,607	414,232	414,232
370	Other Revenue from MN Dept of Education	2,272	29,620	68,052	77,359	77,359
397	TRA-PERA Special Funding Pension Revenue	395,260	356,403	395,199	400,000	400,000
	Total State Aid Revenue	\$ 92,390,034	\$ 91,862,955	\$ 101,281,621	\$ 102,202,582	\$ 103,196,360

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

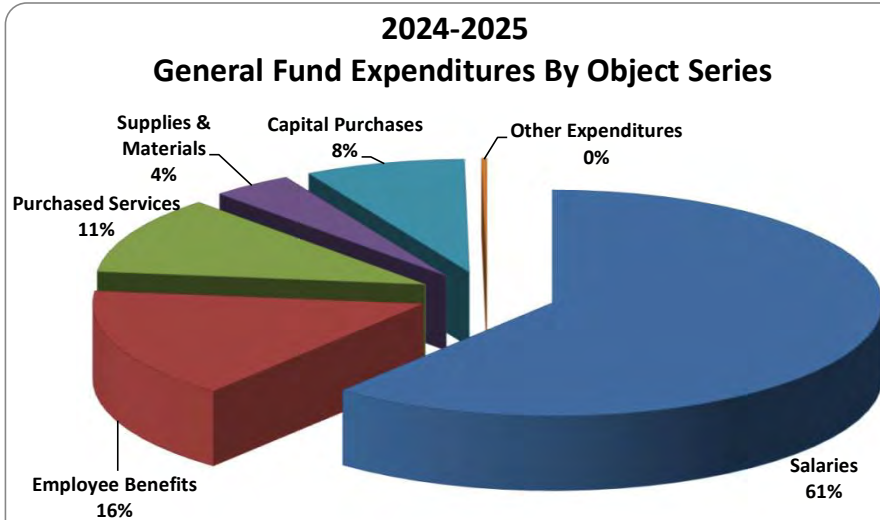
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	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	81,170	-	-	-
150	ARP-Summer Enrichment & Mental Health	163,957	62,224	72,022	-	-
155	ESSER II-90% Formula Allocation	333,926	-	-	-	-
159	ARP-Homeless II	50	206	10,122	-	-
160	ESSER III-90% Formula Allocation	1,290,706	46,625	115,473	-	-
161	ESSER III-90% Learning Loss	19,190	-	50,229	-	-
162	GEER-Expanded Summer Learning	114,717	-	-	-	-
163	ESSER II-Expanded Summer Learning	151,378	274,617	23,705	-	-
167	Expanded Tutoring	71,078	82,149	-	-	-
169	ARP-Learning Recovery-Lost Instr Time	-	654,495	662,160	-	-
170	MN COVID-19 Testing Program	525,264	153,323	(1,270)	-	-
171	ARP-Pandemic Enrollment Loss	317,521	6,375	-	-	-
419	Special Education - IDEA Part B, 611	1,637,716	1,649,537	1,776,583	1,929,934	1,929,934
420	Special Education - Preschool	36,224	40,221	41,731	41,731	41,731
422	Special Education - Infants & Toddlers	32,488	46,420	53,799	58,458	58,458
425	Special Education - Early Intervention	-	-	178,580	322,741	322,741
429	Special Education - Mandatory EIS	292,148	90,392	-	-	-
401	Title I	261,767	304,304	268,837	370,168	370,168
414	Title II Part A	175,170	101,161	179,813	147,974	147,974
417	Title III Part A LEP	68,596	66,213	58,628	95,337	95,337
405	Carl Perkins Vocational	29,996	14,487	13,502	-	-
500	Miscellaneous Federal Grants	101,644	-	63,584	-	-
500	Indian Education	4,063	4,322	4,342	4,000	4,000
	Total Federal Aid Revenue	\$ 5,717,834	\$ 4,061,304	\$ 3,571,839	\$ 2,970,343	\$ 2,970,343
	Total General Fund Revenue	\$ 142,557,121	\$ 138,106,568	\$ 151,881,789	\$ 148,031,012	\$ 149,037,790

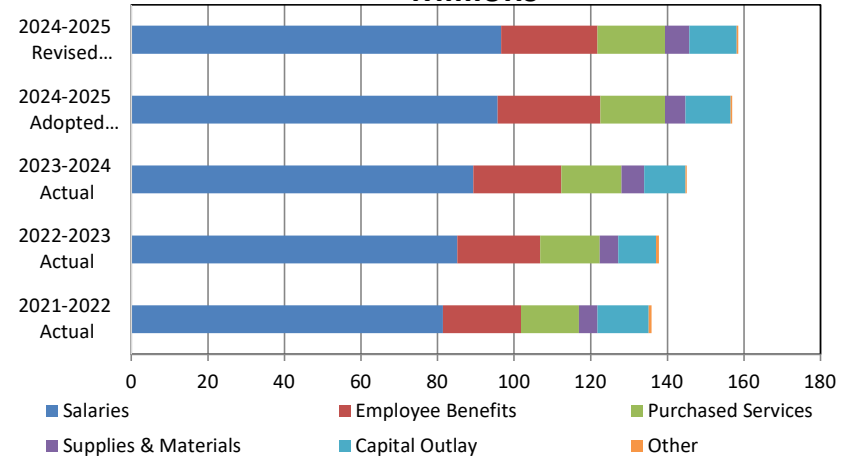
**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025		
	Actual	Actual	Actual	Adopted	Revised	Amount Change	% Change
				Budget	Budget		
Salaries	\$ 81,410,464	\$ 85,136,017	\$ 89,324,186	\$ 95,726,936	\$ 96,580,592	\$ 853,656	0.89%
Employee Benefits	20,402,505	21,676,138	23,006,642	26,793,420	25,181,029	(1,612,391)	-6.02%
Purchased Services	15,054,008	15,537,658	15,723,063	16,823,626	17,642,713	819,087	4.87%
Supplies & Materials	4,926,904	4,833,214	5,872,435	5,318,237	6,286,653	968,416	18.21%
Capital Purchases	13,346,485	9,901,481	10,790,312	11,829,258	12,426,850	597,592	5.05%
Other Expenditures	709,707	707,732	319,808	409,688	382,968	(26,720)	-6.52%
Total	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 156,901,165	\$ 158,500,805	\$ 1,599,640	1.02%



General Fund Revenue - 5 Year Comparison in Millions



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Object Description	Actual	Actual	Actual	Adopted Budget	Revised Budget
110 Administration/Supervision	\$ 6,713,229	\$ 7,689,547	\$ 7,947,447	\$ 8,385,352	\$ 8,775,931
140 Licensed Classroom Teacher	43,194,695	44,940,945	47,063,498	51,002,674	50,506,690
141 Non-Licensed Classroom Personnel	987,693	1,210,105	1,355,169	1,204,159	1,294,318
143 Licensed Instructional Support	3,873,304	4,014,907	4,189,571	4,469,348	5,570,329
144 Non-Licensed Instructional Support	119,102	88,333	90,428	95,633	87,761
145 Substitute Teacher Salaries	1,149,431	1,057,797	1,261,352	1,259,101	1,259,410
146 Substitute Non-Licensed /Instructional	124,015	105,720	119,971	222,535	232,809
150 Physical Therapist	147,378	161,909	170,460	204,403	205,403
151 Occupational Therapist	376,740	418,747	470,250	512,580	520,295
152 Speech/Language Pathologist	1,562,655	1,645,896	1,790,967	1,902,207	1,770,221
153 Audiologist	34,149	43,307	50,384	51,884	52,484
154 School Nurse	255,306	278,987	745,654	611,494	611,372
155 Licensed Nursing Services	574,728	581,021	236,290	191,519	188,704
156 School Social Worker	752,429	983,917	1,070,108	1,134,344	996,646
157 School Psychologist	605,751	627,266	685,753	784,097	788,094
161 Certified Paraprofessional	3,522,679	3,937,350	4,081,334	4,741,054	4,295,201
162 Certified One-to-One Paraprofessional	190,081	159,913	146,803	-	-
165 School Counselor	1,557,789	1,485,623	1,658,147	1,771,295	1,882,317
169 Alcohol Chemical/Chemical Dependency Counselor	94,800	31,404	46,153	104,752	104,752
170 Non-Instructional Support	11,312,675	11,657,557	12,183,342	13,709,413	12,866,699
174 Adapted Physical Education	178,100	184,684	209,451	228,729	228,729
175 Cultural Liaison	50,239	52,188	54,052	56,033	56,052
185 Other Licensed Salary Payments	2,180,093	2,122,464	1,994,392	1,556,691	2,722,257
186 Other Non-Licensed Salary Payments	1,095,081	1,124,495	1,249,857	1,042,489	1,125,622

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
191 Severance	379,614	216,770	224,674	250,000	250,000
195 Salary Chargeback	934	3,223	3,191	-	-
199 Cash in Lieu of Benefits	377,775	311,941	225,485	235,150	188,496
210 FICA (Social Security & Medicare)	5,915,352	6,207,614	6,464,791	7,214,023	7,245,055
214 Public Employees Retirement (PERA)	1,314,690	1,433,744	1,488,294	1,670,067	1,558,124
218 Teacher Retirement (TRA)	5,161,148	5,499,599	5,856,522	6,299,951	6,495,027
220 Health Insurance	6,202,045	6,335,741	6,923,793	9,484,796	7,540,597
230 Life Insurance	78,610	84,042	79,479	35,883	68,610
235 Dental Insurance	222,862	220,151	207,382	20,187	177,338
240 Long-Term Disability	70,241	74,068	76,012	124,145	109,410
250 403(B) or 457 Match	581,857	687,067	684,767	1,379,329	1,186,734
251 Tax-Advantage Employer Health Arrangements	399,240	383,482	275,006	-	217,795
270 Workers' Compensation	385,080	522,545	452,980	537,839	555,139
280 Unemployment Compensation	-	61,706	22,040	20,000	20,000
281 Summer Unemployment Compensation	-	-	421,086	-	-
291 Other Postemployment Benefits (OPEB) Pay -as you-go)	66,432	161,300	47,079	-	-
295 Benefits Chargeback	148	277	511	-	-
299 Other Employee Benefits	4,800	4,800	6,900	7,200	7,200
303 Federal Subawards and Subcontracts up to \$25,000	154,810	106,956	101,713	73,000	73,000
304 Federal Contracts >\$25,000	419,754	98,491	118,661	3,000	3,000
305 Consulting Fees/Fees for Services	3,315,114	4,338,406	3,534,756	2,506,093	2,682,754
310 School Resource Office (SRO)	144,138	167,471	213,944	182,488	182,488
311 Other Contracted Security Services	1,673	1,762	-	4,000	4,000
315 Technology Repairs & Maintenance	158	-	632	-	-

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Object Description	Actual	Actual	Actual	Adopted Budget	Revised Budget
320 Communications Services	191,872	208,442	197,230	252,903	252,423
329 Postage & Parcel Services	43,011	35,715	22,373	28,160	27,941
330 Utilities	3,958,014	3,876,490	3,862,293	3,981,861	3,981,861
335 Short-Term Leases or Rentals	260,900	341,722	314,397	142,648	142,648
340 Insurance	707,351	901,762	1,207,535	1,545,790	1,545,790
350 Repairs & Maintenance	1,336,907	1,399,902	1,925,989	4,227,748	4,227,748
358 Foreign Language Interpreter Services	4,799	4,767	6,766	8,000	8,070
360 Transportation Contracts with Private or Public Carriers	1,891,044	2,091,958	1,853,817	1,966,744	1,966,744
365 Interdepartmental Transportation	(32,206)	(74,110)	(107,175)	182,525	187,025
366 Travel, Conventions and Conferences	405,508	324,494	477,083	359,956	442,584
368 Out-of-State Travel, Federal Reimbursed	3,411	5,849	-	3,000	-
369 Entry Fees/Student Travel	435,672	481,778	448,750	231,820	122,422
389 Staff Tuition and Other Reimbursements	20,071	7,934	4,973	2,700	2,700
390 Payments for Education Purposes to other MN Districts	1,376,326	838,741	1,071,576	846,968	846,968
392 Out-of-State Placement	6,972	6,686	990	7,000	7,000
393 Special Education & Transition Programs	39,637	16,510	20,266	5,500	20,243
394 Payments for Educ to Other Agencies	898,989	931,479	852,339	604,213	1,254,781
396 Salary Purchased from Another District	1,026	20,389	34,826	219	-
397 Benefits Purchased from Another District	234	5,341	9,446	17	-
398 Interdepartmental Services Chargeback	(531,177)	(601,276)	(450,117)	(342,727)	(339,477)
401 General Supplies	1,914,756	1,897,699	2,076,979	1,743,420	2,741,552
405 Software Non Instructional	228,544	307,710	371,382	793,195	410,060
406 Software Instructional	177,657	237,342	252,729	294,407	310,569
430 Instructional Supplies	675,363	681,434	780,786	555,194	781,990

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Object Description	Actual	Actual	Actual	Adopted Budget	Revised Budget
433 Individualized Instructional Supplies	97,017	98,290	157,456	119,285	153,031
440 Fuels	782,391	543,131	679,097	709,875	709,875
455 Technology Supplies Non-Instructional	5,325	1,765	1,647	15,000	15,000
456 Technology Supplies Instructional	1,488	524	2,397	51,393	51,393
460 Textbooks and Workbooks	708,378	713,977	807,888	819,100	816,100
461 Standardized Tests	177,093	169,667	216,942	134,400	202,786
465 Technology Devices Non-Instructional	69,110	73,487	313,748	26,000	26,000
466 Technology Devices Instructional	3,708	2,808	51,997	-	4,588
470 Media Resources	39,276	46,067	94,346	36,824	34,594
490 Food	46,797	59,313	65,041	20,144	29,115
505 Capitalized Software Non-Instructional	886,431	844,849	632,490	115,000	472,571
506 Capitalized Software Instructional	346,814	537,705	465,689	518,102	534,893
510 Site or Grounds Acquisition	1,284,005	287,729	1,176,556	4,760,264	4,760,264
520 Building Acquisition or Improvement	2,994,866	4,239,962	5,237,172	2,117,417	2,141,277
530 Equipment	449,190	1,009,856	503,168	334,519	337,519
532 Bus Equipment	-	2,096	-	-	-
535 Long-Term Leases	171,293	27,603	-	-	-
548 Pupil Transportation Vehicles	5,073,777	-	82,363	-	190,000
550 Other Vehicles Purchased	24,482	66,009	104,184	50,000	50,000
555 Capitalized Technology Equipment Non-Instructional	307,034	198,930	270,092	248,979	255,349
556 Capitalized Technology Equipment Instructional	1,157,825	1,329,241	918,595	2,283,349	2,283,349
560 Principal on Long-Term Computer or Tech Lease	39,716	69,504	86,240	37,000	37,000
561 Interest on Technology Lease	5,296	10,496	-	2,983	2,983
570 Principal on Lease - Building or Land	502,180	475,480	533,070	579,200	579,200
571 Interest on Lease - Building or Land	50,475	47,137	-	-	-

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

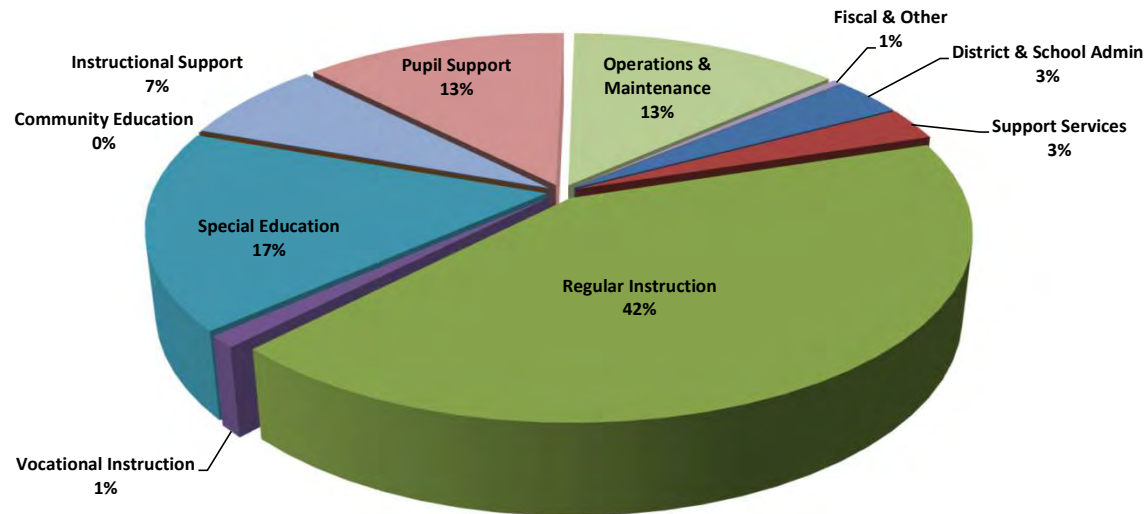
Object Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
580 Principal on Capital Lease	203,585	436,435	539,325	552,256	552,256
581 Interest on Capital Lease	20,809	346,052	241,369	230,189	230,189
589 Long-Term Lease Transactions (Contra Expense)	(171,293)	(27,603)	-	-	-
820 Dues, Memberships, Licenses	201,589	168,261	156,873	159,120	157,400
891 TRA and PERA Special Pension Expense	395,260	356,403	395,199	-	-
895 Federal Indirect Costs	(34,175)	(0)	(450,606)	62,668	37,668
896 Taxes, Special Assessments	63	442	56,251	17,900	17,900
898 Scholarships	146,970	182,627	162,091	170,000	170,000
Total General Fund Expenditures	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 156,901,165	\$ 158,500,805

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Amount	%
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Change	Change
District & School Admin	\$ 4,562,356	\$ 4,488,649	\$ 4,798,969	\$ 4,513,392	\$ 4,937,158	\$ 423,766	9.39%
Support Services	3,841,521	4,405,611	4,743,888	4,904,601	5,289,544	384,943	7.85%
Regular Instruction	57,418,414	59,513,977	61,047,218	65,334,421	66,568,975	1,234,554	1.89%
Vocational Instruction	1,431,877	1,123,200	1,291,588	1,342,119	1,342,119	-	0.00%
Special Education	23,208,631	24,844,756	26,370,223	29,922,265	29,922,265	-	0.00%
Community Education	-	-	23,514	-	-	-	
Instructional Support	9,707,535	10,139,027	10,861,220	9,518,521	10,541,432	1,022,911	10.75%
Pupil Support	17,263,623	12,672,036	13,946,432	16,539,905	14,337,955	(2,201,950)	-13.31%
Operations & Maintenance	17,783,765	19,229,508	20,300,941	22,853,532	23,588,948	735,416	3.22%
Fiscal & Other	632,351	1,375,475	1,652,453	1,972,409	1,972,409	-	0.00%
Total	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 156,901,165	\$ 158,500,805	\$ 1,599,640	1.02%

2024-2025 General Fund - Expenditure Summary By Program



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	\$ 3,596,397	\$ 3,494,455	\$ 3,713,457	\$ 3,515,230	\$ 3,818,690	\$ 303,460
Employee Benefits	819,169	849,530	922,593	881,008	995,658	114,650
Purchased Services	56,017	49,499	93,799	53,150	52,931	(219)
Supplies & Materials	11,290	4,415	10,293	6,004	9,879	3,875
Equipment	5,590	182	-	-	-	-
All Others	73,892	90,568	58,828	58,000	60,000	2,000
Total Expenditures	\$ 4,562,356	\$ 4,488,649	\$ 4,798,969	\$ 4,513,392	\$ 4,937,158	\$ 423,766
Support Services (100's)						
Salaries	\$ 2,381,717	\$ 2,792,890	\$ 2,883,784	\$ 3,211,971	\$ 3,320,378	\$ 108,407
Employee Benefits	541,939	644,758	649,002	704,214	711,271	7,057
Purchased Services	455,590	417,680	755,878	546,028	557,698	11,670
Supplies & Materials	120,323	146,915	187,072	250,307	259,133	8,826
Equipment	340,107	437,599	440,679	172,681	421,664	248,983
All Others	1,846	(34,232)	(172,527)	19,400	19,400	-
Total Expenditures	\$ 3,841,521	\$ 4,405,611	\$ 4,743,888	\$ 4,904,601	\$ 5,289,544	\$ 384,943
Regular Instruction (200's)						
Salaries	\$ 40,180,441	\$ 41,286,289	\$ 42,561,013	\$ 45,729,942	\$ 45,814,822	\$ 84,880
Employee Benefits	10,067,590	10,357,213	10,619,348	12,215,093	12,053,338	(161,755)
Purchased Services	3,301,538	3,223,215	3,471,745	2,218,446	2,189,642	(28,804)
Supplies & Materials	2,164,900	2,218,058	2,626,215	2,061,389	3,398,622	1,337,233
Equipment	1,290,457	1,995,257	1,270,935	2,904,431	2,907,431	3,000
All Others	413,489	433,945	497,961	205,120	205,120	-
Total Expenditures	\$ 57,418,414	\$ 59,513,977	\$ 61,047,218	\$ 65,334,421	\$ 66,568,975	\$ 1,234,554

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 732,772	\$ 693,668	\$ 770,508	\$ 780,859	\$ 780,859	\$ -
Employee Benefits	207,847	195,334	230,779	216,960	216,960	-
Purchased Services	474,163	220,292	277,188	333,000	333,000	-
Supplies & Materials	12,866	7,790	9,508	11,300	11,300	-
Equipment	-	2,067	-	-	-	-
All Others	4,230	4,048	3,604	-	-	-
Total Expenditures	\$ 1,431,877	\$ 1,123,200	\$ 1,291,588	\$ 1,342,119	\$ 1,342,119	\$ -
Special Education (400's)						
Salaries	\$ 17,537,990	\$ 18,825,163	\$ 20,010,345	\$ 22,573,513	\$ 22,836,068	\$ 262,555
Employee Benefits	4,661,921	4,974,236	5,440,145	6,937,040	5,909,805	(1,027,235)
Purchased Services	619,839	582,820	499,096	152,345	900,684	748,339
Supplies & Materials	173,147	161,445	252,335	184,699	206,650	21,951
Equipment	88,717	163,235	7,671	-	23,860	23,860
All Others	127,017	137,856	160,631	74,668	45,198	(29,470)
Total Expenditures	\$ 23,208,631	\$ 24,844,756	\$ 26,370,223	\$ 29,922,265	\$ 29,922,265	\$ -
Community Education (500's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	23,514	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 23,514	\$ -	\$ -	\$ -

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Instructional Support (600's)						
Salaries	\$ 6,158,880	\$ 6,662,987	\$ 7,256,860	\$ 6,358,607	\$ 7,386,483	\$ 1,027,876
Employee Benefits	1,444,002	1,721,507	1,888,762	1,793,075	1,980,831	187,756
Purchased Services	417,543	356,981	337,725	241,120	320,028	78,908
Supplies & Materials	241,526	306,358	348,261	871,868	467,740	(404,128)
Equipment	1,392,065	1,037,222	969,487	229,151	360,900	131,749
All Others	53,519	53,972	60,126	24,700	25,450	750
Total Expenditures	\$ 9,707,535	\$ 10,139,027	\$ 10,861,220	\$ 9,518,521	\$ 10,541,432	\$ 1,022,911
Pupil Support (700's)						
Salaries	\$ 6,875,049	\$ 7,348,643	\$ 7,993,495	\$ 9,882,494	\$ 8,312,228	\$ (1,570,266)
Employee Benefits	1,584,189	1,792,203	2,124,327	2,963,415	2,131,879	(831,536)
Purchased Services	2,388,407	2,182,731	1,978,565	2,338,842	2,348,035	9,193
Supplies & Materials	1,059,912	916,378	1,388,178	1,051,209	1,051,868	659
Equipment	5,332,028	414,709	433,204	298,845	488,845	190,000
All Others	24,038	17,372	28,662	5,100	5,100	-
Total Expenditures	\$ 17,263,623	\$ 12,672,036	\$ 13,946,432	\$ 16,539,905	\$ 14,337,955	\$ (2,201,950)
Operations & Maintenance (800's)						
Salaries	\$ 3,947,219	\$ 4,031,921	\$ 4,134,723	\$ 3,674,320	\$ 4,311,064	\$ 636,744
Employee Benefits	1,075,849	1,141,355	1,108,172	1,082,615	1,181,287	98,672
Purchased Services	6,708,559	7,687,057	7,212,914	9,526,336	9,526,336	-
Supplies & Materials	1,142,939	1,071,854	1,050,573	881,461	881,461	-
Equipment	4,897,522	5,293,117	7,112,035	7,666,100	7,666,100	-
All Others	11,677	4,204	(317,477)	22,700	22,700	-
Total Expenditures	\$ 17,783,765	\$ 19,229,508	\$ 20,300,941	\$ 22,853,532	\$ 23,588,948	\$ 735,416

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	632,351	817,382	1,096,153	1,414,359	1,414,359	-
Supplies & Materials	-	-	-	-	-	-
Principal & Interest	-	558,093	556,300	558,050	558,050	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 632,351	\$ 1,375,475	\$ 1,652,453	\$ 1,972,409	\$ 1,972,409	\$ -
Total Expenditures						
Salaries	\$ 81,410,464	\$ 85,136,017	\$ 89,324,186	\$ 95,726,936	\$ 96,580,592	\$ 853,656
Employee Benefits	20,402,505	21,676,138	23,006,642	26,793,420	25,181,029	(1,612,391)
Purchased Services	15,054,008	15,537,658	15,723,063	16,823,626	17,642,713	819,087
Supplies & Materials	4,926,904	4,833,214	5,872,435	5,318,237	6,286,653	968,416
Equipment	13,346,485	9,901,481	10,790,312	11,829,258	12,426,850	597,592
All Others	709,707	707,732	319,808	409,688	382,968	(26,720)
Total Expenditures	\$ 135,850,073	\$ 137,792,240	\$ 145,036,446	\$ 156,901,165	\$ 158,500,805	\$ 1,599,640

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

	2021-2022		2022-2023		2023-2024		2024-2025	2024-2025				
Expenditures	Actual		Actual		Actual		Adopted Budget	Revised Budget	Increase (Decrease)			
District & School Administration (000's)												
Salaries	\$	677,859	\$	704,704	\$	666,893	\$	438,621	\$	708,256	\$	269,635
Employee Benefits		141,080		151,258		140,747		96,111		154,610		58,499
Purchased Services		14,592		21,804		55,144		13,200		12,981		(219)
Supplies & Materials		3,547		4,352		6,458		2,400		6,275		3,875
Equipment		5,125		133		-		-		-		-
All Others		62,481		77,178		45,879		45,000		47,000		2,000
Total Expenditures	\$	904,685	\$	959,429	\$	915,120	\$	595,332	\$	929,122	\$	333,790

Support Services (100's)												
Salaries	\$	2,381,717	\$	2,792,890	\$	2,883,784	\$	3,211,971	\$	3,320,378	\$	108,407
Employee Benefits		541,939		644,758		649,002		704,214		711,271		7,057
Purchased Services		455,590		417,680		755,878		546,028		557,698		11,670
Supplies & Materials		120,323		146,915		187,072		250,307		259,133		8,826
Equipment		340,107		437,599		440,679		172,681		421,664		248,983
All Others		1,846		(34,232)		(172,527)		19,400		19,400		-
Total Expenditures	\$	3,841,521	\$	4,405,611	\$	4,743,888	\$	4,904,601	\$	5,289,544	\$	384,943

Regular Instruction (200's)												
Salaries	\$	1,262,480	\$	666,813	\$	674,798	\$	1,608,074	\$	2,040,147	\$	432,073
Employee Benefits		344,231		304,548		226,926		321,474		401,683		80,209
Purchased Services		785,156		561,871		570,092		82,224		156,818		74,594
Supplies & Materials		1,100,880		1,041,485		1,214,781		1,274,536		1,381,879		107,343
Equipment		1,039,376		1,733,968		1,057,701		2,766,451		2,769,451		3,000
All Others		223,363		216,644		288,452		2,000		2,000		-
Total Expenditures	\$	4,755,486	\$	4,525,329	\$	4,032,749	\$	6,054,759	\$	6,751,978	\$	697,219

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 10,693	\$ 7,099	\$ -	\$ 5,321	\$ 5,321	\$ -
Employee Benefits	3,093	1,170	-	1,466	1,466	-
Purchased Services	16,110	9,723	10,197	8,000	8,000	-
Supplies & Materials	-	743	3,305	4,500	4,500	-
Equipment	-	2,067	-	-	-	-
All Others	4,230	4,048	3,604	-	-	-
Total Expenditures	\$ 34,126	\$ 24,849	\$ 17,106	\$ 19,287	\$ 19,287	\$ -

Special Education (400's)						
Salaries	\$ 4,292,725	\$ 3,674,663	\$ 3,665,843	\$ 4,006,070	\$ 4,991,206	\$ 985,136
Employee Benefits	1,078,490	939,199	1,105,526	1,086,703	1,358,803	272,100
Purchased Services	586,654	327,558	371,406	119,755	393,588	273,833
Supplies & Materials	138,368	120,928	163,593	162,148	175,798	13,650
Equipment	4,719	-	-	-	-	-
All Others	124,914	135,279	157,670	71,843	42,143	(29,700)
Total Expenditures	\$ 6,225,870	\$ 5,197,628	\$ 5,464,037	\$ 5,446,519	\$ 6,961,538	\$ 1,515,019

Instructional Support (600's)						
Salaries	\$ 822,068	\$ 1,381,056	\$ 1,463,196	\$ 1,329,047	\$ 1,806,947	\$ 477,900
Employee Benefits	165,934	320,994	347,132	328,360	410,920	82,560
Purchased Services	307,538	258,493	249,563	176,850	178,667	1,817
Supplies & Materials	109,266	159,434	150,515	752,696	349,398	(403,298)
Equipment	1,382,075	989,115	961,569	226,775	358,524	131,749
All Others	34,553	40,465	46,630	6,500	6,500	-
Total Expenditures	\$ 2,821,434	\$ 3,149,557	\$ 3,218,605	\$ 2,820,228	\$ 3,110,956	\$ 290,728

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Pupil Support (700's)						
Salaries	\$ 4,035,649	\$ 4,248,435	\$ 4,730,361	\$ 6,479,498	\$ 5,092,891	\$ (1,386,607)
Employee Benefits	872,036	1,010,040	1,303,330	2,073,908	1,292,292	(781,616)
Purchased Services	2,360,957	2,174,522	1,966,635	2,333,869	2,343,896	10,027
Supplies & Materials	1,052,277	900,675	1,364,642	1,040,234	1,040,718	484
Equipment	5,332,028	414,709	433,204	298,845	488,845	190,000
All Others	23,560	15,535	27,472	4,300	4,300	-
Total Expenditures	\$ 13,676,506	\$ 8,763,916	\$ 9,825,644	\$ 12,230,654	\$ 10,262,942	\$ (1,967,712)

Operations & Maintenance (800's)						
Salaries	\$ 1,032,361	\$ 1,055,634	\$ 1,147,557	\$ 1,157,577	\$ 1,253,094	\$ 95,517
Employee Benefits	284,713	299,456	309,673	320,708	313,121	(7,587)
Purchased Services	786,760	549,754	1,009,032	2,749,451	2,749,451	-
Supplies & Materials	300,037	219,892	178,371	344,700	344,700	-
Equipment	1,107,259	(137,447)	899,668	4,304,952	4,304,952	-
All Others	8,880	1,178	(325,923)	19,200	19,200	-
Total Expenditures	\$ 3,520,010	\$ 1,988,467	\$ 3,218,379	\$ 8,896,588	\$ 8,984,518	\$ 87,930

Victoria Field House (808)						
Salaries	\$ 137,336	\$ 150,449	\$ 176,345	\$ 143,459	\$ 143,459	\$ -
Employee Benefits	36,858	42,145	48,651	42,206	42,206	-
Purchased Services	270,129	315,876	402,148	333,528	333,528	-
Supplies & Materials	42,199	46,818	77,089	34,500	34,500	-
Equipment	512,370	522,617	533,070	543,731	543,731	-
All Others	1,015	595	2,280	1,000	1,000	-
Total Expenditures	\$ 999,908	\$ 1,078,501	\$ 1,239,583	\$ 1,098,424	\$ 1,098,424	\$ -

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Multi-Purpose Facility (240)						
Salaries	\$ 11,579	\$ 11,084	\$ 6,153	\$ -	\$ -	\$ -
Employee Benefits	3,225	3,409	2,109	-	-	-
Purchased Services	334,041	361,271	309,813	301,000	301,000	-
Supplies & Materials	9,744	787	1,832	2,000	2,000	-
Equipment	-	52,788	-	-	-	-
All Others	-	-	4,410	-	-	-
Total Expenditures	\$ 358,589	\$ 429,339	\$ 324,317	\$ 303,000	\$ 303,000	\$ -
Facility Rental (812)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	2,453	-	-	-
Equipment	3,087	10,000	10,000	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 3,087	\$ 10,000	\$ 12,453	\$ -	\$ -	\$ -
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	632,351	817,382	1,096,153	1,414,359	1,414,359	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	558,093	556,300	558,050	558,050	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 632,351	\$ 1,375,475	\$ 1,652,453	\$ 1,972,409	\$ 1,972,409	\$ -

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Total Expenditures						
Salaries	\$ 14,664,468	\$ 14,692,826	\$ 15,414,930	\$ 18,379,638	\$ 19,361,699	\$ 982,061
Employee Benefits	3,471,598	3,716,977	4,133,096	4,975,150	4,686,372	(288,778)
Purchased Services	6,549,880	5,815,936	6,796,059	8,078,264	8,449,986	371,722
Supplies & Materials	2,876,641	2,642,030	3,350,110	3,868,021	3,598,901	(269,120)
Equipment	9,726,145	4,583,642	4,892,192	8,871,485	9,445,217	573,732
All Others	484,841	456,690	77,947	169,243	141,543	(27,700)
Total Expenditures	\$ 37,773,573	\$ 31,908,101	\$ 34,664,333	\$ 44,341,801	\$ 45,683,718	\$ 1,341,917

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Kinder Academy/Kindergarten Center	\$ 655,874	\$ 753,415	\$ 848,394	\$ 879,027	\$ 876,637	\$ (2,390)
Bluff Creek Elementary	5,453,142	6,029,894	5,804,723	5,792,403	6,212,078	419,675
Carver Elementary	7,204,500	7,720,131	7,857,209	8,411,259	7,973,367	(437,892)
Chanhassen Elementary	4,698,301	6,015,161	6,023,385	6,228,365	6,491,987	263,622
Clover Ridge Elementary	5,816,016	6,687,867	6,850,120	7,133,706	7,000,503	(133,203)
East Union Elementary (Closed in FY23)	1,458,621	32,887	5,504	-	-	-
Jonathan Elementary	5,105,477	5,619,743	6,192,403	6,526,858	6,746,833	219,975
La Academia	3,497,651	3,942,143	4,624,031	4,664,858	4,680,332	15,474
Victoria Elementary	5,596,987	5,983,400	6,242,914	7,019,191	7,063,828	44,637
Chaska Middle East	5,523,687	6,018,011	6,276,476	6,917,307	6,713,567	(203,740)
Chaska Middle West	7,253,441	7,394,483	8,084,654	8,883,105	8,565,555	(317,550)
Pioneer Ridge Middle	5,692,388	5,967,172	5,987,648	6,241,474	6,296,873	55,399
Chaska High	14,964,663	15,524,868	15,862,377	15,956,811	16,127,060	170,249
Chanhassen High	13,707,388	13,876,489	14,595,339	14,783,622	14,997,993	214,371
Integrated Arts Academy	1,328,969	1,348,029	1,640,213	1,714,789	1,646,407	(68,382)
Total	\$ 87,957,105	\$ 92,913,693	\$ 96,895,388	\$ 101,152,775	\$ 101,393,020	\$ 240,245

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

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Actual	Actual	Actual	Adopted	Revised
				Budget	Budget
Kinder Academy/Kindergarten Center	\$ -	\$ -	\$ -	\$ -	\$ -
Bluff Creek Elementary	201,011	641,129	59,166	-	-
Carver Elementary	20,449	71,965	23,939	4,275	4,275
Chanhassen Elementary	283,116	79,159	41,419	-	-
Clover Ridge Elementary	169,467	74,430	392,852	1,154,106	1,154,106
East Union Elementary	9,433	360	-	-	-
Jonathan Elementary	242,918	259,868	346,106	1,288	1,288
La Academia	266,179	763,811	467,920	4,084	4,084
Victoria Elementary	226,709	315,730	522,868	254,311	254,311
Chaska Middle East	505,937	2,272,420	1,650,134	8,166	8,166
Chaska Middle West	407,655	801,889	1,888,885	700,000	700,000
Pioneer Ridge Middle	537,969	624,752	1,102,746	9,044	9,044
Chaska High	1,378,876	847,846	849,944	2,883,544	2,883,544
Chanhassen High	832,444	622,833	191,925	73,613	73,613
Integrated Arts Academy	-	-	-	-	-
Total	\$ 5,082,162	\$ 7,376,193	\$ 7,537,904	\$ 5,092,431	\$ 5,092,431

Summary by Category of School

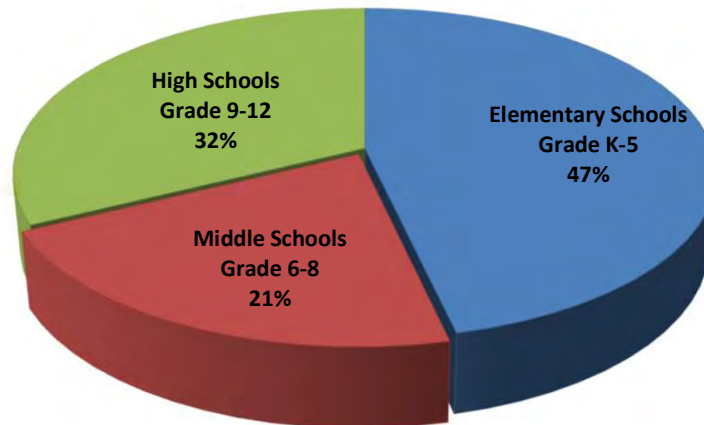
Elementary Schools Grade K-5	\$ 1,419,281	\$ 2,206,453	\$ 1,854,270	\$ 1,418,064	\$ 1,418,064
Middle Schools Grade 6-8	1,451,561	3,699,062	4,641,765	717,210	717,210
High Schools Grade 9-12	2,211,320	1,470,679	1,041,869	2,957,157	2,957,157
	\$ 5,082,162	\$ 7,376,193	\$ 7,537,904	\$ 5,092,431	\$ 5,092,431

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
Elementary Schools Grade K-5	\$ 39,486,568	\$ 42,784,640	\$ 44,448,683	\$ 46,655,667	\$ 47,045,565
Middle Schools Grade 6-8	18,469,516	19,379,666	20,348,777	22,041,886	21,575,995
High Schools Grade 9-12	30,001,020	30,749,386	32,097,928	32,455,222	32,771,460
	\$ 87,957,105	\$ 92,913,693	\$ 96,895,388	\$ 101,152,775	\$ 101,393,020

2024-2025 Expenses By School Category



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

**TARGETED SERVICES
EXTENDED DAY-EXTENDED YEAR**

Middle School ALC - School Within a School (066)

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 381,243	\$ 475,979	\$ 482,653	\$ 491,253	\$ 491,253	\$ -
Employee Benefits	106,485	129,777	136,009	140,220	140,220	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 487,728	\$ 605,756	\$ 618,662	\$ 631,473	\$ 631,473	\$ -

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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 283,543	\$ 324,089	\$ 240,855	\$ 219,718	\$ 210,450	\$ (9,268)
Employee Benefits	56,423	68,136	52,564	51,253	49,699	(1,554)
Professional Services	52,434	37,369	51,026	37,285	37,285	-
Supplies & Materials	23,143	37,751	31,408	29,700	29,700	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 415,542	\$ 467,346	\$ 375,854	\$ 337,956	\$ 327,134	\$ (10,822)

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

**TARGETED SERVICES
EXTENDED DAY-EXTENDED YEAR**

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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 205,240	\$ 213,329	\$ 189,374	\$ 156,000	\$ 156,000	\$ -
Employee Benefits	32,024	34,211	30,050	25,694	25,694	-
Purchased Services	55,800	37,165	29,697	61,770	61,770	-
Supplies & Materials	2,525	7,544	1,530	3,800	3,800	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 295,589	\$ 292,249	\$ 250,651	\$ 247,264	\$ 247,264	\$ -

Alternative Learning - Seat Based (071)

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ -	\$ -	\$ -	\$ 78,000	\$ 78,000	\$ -
Employee Benefits	-	-	-	12,937	12,937	-
Purchased Services	-	68	-	55,327	55,327	-
Supplies & Materials	-	-	-	2,160	2,160	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 68	\$ -	\$ 148,424	\$ 148,424	\$ -

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted	Revised	(Decrease)
				Budget	Budget	
Salaries	\$ 870,027	\$ 1,013,397	\$ 912,882	\$ 866,971	\$ 935,703	\$ 68,732
Employee Benefits	194,932	232,125	218,623	217,167	228,550	11,383
Purchased Services	108,234	74,534	80,724	99,055	154,382	55,327
Supplies & Materials	25,668	45,295	32,938	33,500	35,660	2,160
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,198,860	\$ 1,365,351	\$ 1,245,167	\$ 1,216,693	\$ 1,354,295	\$ 137,602

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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

REGULAR YEAR EARLY CHILDHOOD SPECIAL EDUCATION (508)

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 1,480,505	\$ 1,607,733	\$ 1,781,807	\$ 2,070,177	\$ 2,046,184	\$ (23,993)
Employee Benefits	405,618	447,620	491,664	631,053	568,071	(62,982)
Professional Services	13,417	66,236	23,498	20,080	14,862	(5,218)
Supplies & Materials	3,394	5,746	34,254	10,635	56,815	46,180
Equipment	-	-	-	-	-	-
All Others	149,073	185,204	165,053	172,825	173,055	230
Total Expenditures	\$ 2,052,008	\$ 2,312,539	\$ 2,496,276	\$ 2,904,770	\$ 2,858,987	\$ (45,783)

SUMMER SCHOOL (299)

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 67,082	\$ 89,438	\$ 88,073	\$ 76,350	\$ 124,897	\$ 48,547
Employee Benefits	10,771	14,229	14,190	12,470	20,114	7,644
Professional Services	3,389	4,745	2,325	1,000	6,206	5,206
Supplies & Materials	-	-	65	225	225	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 81,242	\$ 108,412	\$ 104,654	\$ 90,045	\$ 151,442	\$ 61,397

STAR PROGRAM (069)

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 766,314	\$ 904,215	\$ 883,735	943,564	\$ 927,195	\$ (16,369)
Employee Benefits	194,335	220,682	228,847	291,174	233,684	(57,490)
Professional Services	79,490	60,941	59,223	111,701	113,581	1,880
Supplies & Materials	24,020	13,569	35,356	13,112	96,475	83,363
Equipment	66,577	34,178	168,724	-	-	-
All Others	38	-	-	-	-	-
Total Expenditures	\$ 1,130,773	\$ 1,233,585	\$ 1,375,885	\$ 1,359,551	\$ 1,370,935	\$ 11,384

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

TUITION BILLING - INCLUDING CARE & TREATMENT

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Purchased Services	\$ 426,424	\$ 434,154	\$ 515,043	\$ 437,000	\$ 437,000	\$ -
Total Expenditures	\$ 426,424	\$ 434,154	\$ 515,043	\$ 437,000	\$ 437,000	\$ -

ANNIKA PROGRAM

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Increase
Expenditures	Actual	Actual	Actual	Adopted Budget	Revised Budget	(Decrease)
Salaries	\$ 85,905	\$ 92,096	\$ 96,089	\$ 98,330	\$ 98,330	\$ -
Employee Benefits	23,892	25,135	26,103	\$ 27,529	27,210	(319)
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	726	726	-
Total Expenditures	\$ 109,797	\$ 117,231	\$ 122,192	\$ 126,585	\$ 126,266	\$ (319)

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

NON PUBLIC SCHOOLS Title Programs						
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Increase (Decrease)
Guardian Angels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jonathan Montessori	130	80	-	-	227	227
St Hubert's	10,259	8,330	8,654	9,484	11,075	1,591
St John's	7,544	5,251	3,677	4,606	4,928	322
Southwest Christian	10,379	2,036	6,036	6,000	5,785	(215)
Chapel Hill	3,879	1,398	5,201	5,000	4,731	(269)
Holy Family	5,649	5,818	7,183	6,000	5,965	(35)
Total Expenditures	\$ 37,840	\$ 22,913	\$ 30,751	\$ 31,090	\$ 32,711	\$ 1,621

CAPITAL RELATED BUDGETS

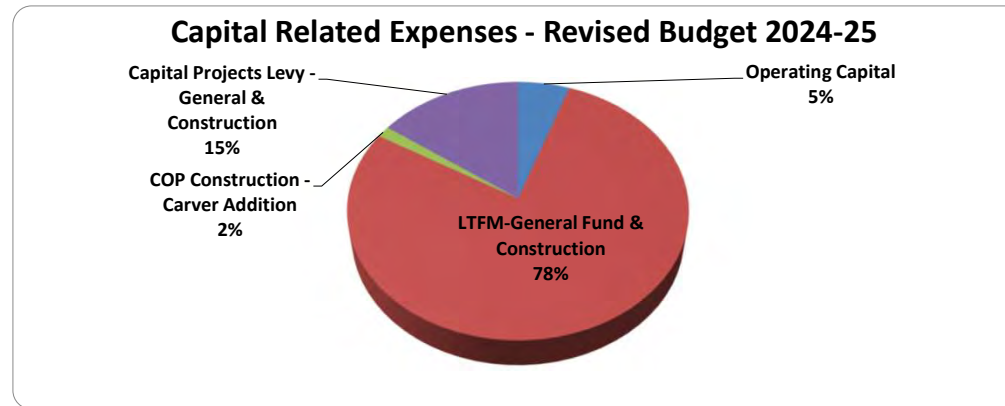
**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CAPITAL RELATED BUDGETS SUMMARY

General Fund	Actual FY 2024	Adopted FY 2025	Adopted FY 2025	Budgeted FY 2025	Revised FY 2025	Revised FY 2025	Revised Budget FY 2025
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Operating Capital	\$ 140,076	\$ 2,220,023	\$ 2,290,518	\$ 69,581	\$ 2,220,023	\$ 2,290,518	\$ 69,581
Long-Term Facility Maintenance	(1,275,918)	7,844,855	7,843,720	(1,274,783)	7,844,855	7,843,720	(1,274,783)
Capital Projects	908,310	3,926,000	3,976,000	858,310	3,926,000	3,976,000	858,310
Total	\$ (227,532)	\$ 13,990,878	\$ 14,110,238	\$ (346,892)	\$ 13,990,878	\$ 14,110,238	\$ (346,892)

Construction Fund	Actual FY 2024	Adopted FY 2025	Adopted FY 2025	Estimated FY 2025	Revised FY 2025	Revised FY 2025	Estimated FY 2025
Category	Fund Balance	Revenue	Expense	Fund Balance	Revenue	Expense	Fund Balance
Carver Addition	\$ 595,612	\$ 100	\$ 500,000	\$ 95,712	\$ 1,800	\$ 597,312	\$ 100
Long-Term Facility Maintenance	11,742,555	12,085,000	23,172,500	655,055	47,330,000	25,552,555	33,520,000
Capital Projects	323,481	2,500,000	2,450,000	373,481	2,500,000	2,450,000	373,481
Total	\$ 12,661,648	\$ 14,585,100	\$ 26,122,500	\$ 1,124,248	\$ 49,831,800	\$ 28,599,867	\$ 33,893,581

Total Capital Related Budgets	\$ 12,434,117	\$ 28,575,978	\$ 40,232,738	\$ 777,356	\$ 63,822,678	\$ 42,710,105	\$ 33,546,690
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**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

OPERATING CAPITAL - GENERAL FUND

Teaching & Learning

Description	Building	Amount
K-5 Math	Elementary	\$ 159,600
Being a Writer & Being a Reader Materials	Elementary	122,000
Grade 5 Science	Elementary	55,000
Mystery Science Subscription	Elementary	14,000
Biology (Year 3 of 3)	Secondary	40,000
Grade 8 Science (Year 3 of 3)	Secondary	110,000
High School English (Year 2 of 3)	Secondary	60,000
High School Math Textbooks	Secondary	130,000
Music	Secondary	10,000
Technology Subscriptions	Secondary	60,000
Whitebox and Project Lead the Way (PLTW)	Secondary	15,000
World Language License Renewal (Year 1 of 5)	Secondary	100,000
Total Teaching & Learning		\$ 875,600

Technology

Description	Building	Amount
Software Subscriptions	District wide	\$ 600,000
Classroom Software Subscriptions	District wide	61,801
Staff Devices	District wide	26,775
Cyber Security	District wide	114,698
Total Technology		\$ 803,274

EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

Building Renovations/Site & Grounds Equipment

Description	Building	Amount
Drivable Lift	District wide \$	21,000
TORO GM4000	District wide	70,000
TORO GM7200	District wide	20,000
Leaf Blowers	District wide	3,500
VENTRAC Field Renovation Attachment	District wide	11,000
VENTRAC Aerator-Seeder Attachment	District wide	8,000
Carpet Vacuums	District wide	7,000
20" Scrubbers	CHS, CNS	16,522
28" Scrubber	CNS	13,352
Small Extractors	PRMS, CHN, FLC	9,919
Restroom Machines	CMSE, CHS	7,926
Total Building Renovations/Site & Grounds Equipment	\$	188,219

Transportation

Description	Building	Amount
Bus Lease (15 buses - Payment 5 of 8)	TRANS \$	224,395
Vehicle Purchase	TRANS	50,000
	\$	274,395

EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

Equipment -Schools & DEC

Description	Building	Amount
Equipment	BCE	\$ 6,912
Equipment	CVR	8,253
Equipment	CHN	6,853
Equipment	CRE	7,669
Equipment	KA/LAA	7,263
Equipment	JES	7,221
Equipment	VES	7,699
Equipment	CMSE	8,129
Equipment	CMSW	8,817
Equipment	PRMS	7,725
Equipment	CNS	12,086
Equipment	CHS	12,634
Equipment	IAA	2,769
Equipment	DEC	5,000
Contingency	District wide	40,000
Total Equipment -Schools & DEC		\$ 149,030
Total Operating Capital		\$ 2,290,518

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 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		\$ 93,600

Hazardous Substance -349

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

Environmental, Health & Safety Management - 352

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

Asbestos - 358

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

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		\$ 72,700

Indoor Air Quality - 366

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

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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

Building Envelope - 368

Project Description	Building	Amount
Tuck Pointing	CMSW	\$ 1,100,000
Total Building Envelope - 368		\$ 1,100,000

Building Hardware - 369

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 411,250
Large Scale Renovations	CMSW	589,875
Large Scale Renovations	LAA	157,500
Replace Worn Door & Hardware	District Wide	250,000
Total Building Hardware - 369		\$ 1,408,625

Electrical - 370

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 833,750
Large Scale Renovations	CMSW	1,769,625
Large Scale Renovations	LAA	472,500
Electrical Repairs & Replacements	District Wide	100,000
Total Electrical - 370		\$ 3,175,875

EASTERN CARVER COUNTY SCHOOLS

2024-2025 BUDGET

Interior Surfaces - 379

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 1,233,750
Large Scale Renovations	CMSW	1,769,625
Large Scale Renovations	LAA	472,500
Interior Surface	CHS, District Wide	782,000
Total Interior Surfaces - 379		\$ 4,257,875

Mechanical Systems - 380

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 2,467,500
Large Scale Renovations	CMSW	3,539,250
Large Scale Renovations	LAA/JES/DW	3,325,055
Mechanical - Condensers, Chiller, Loop Valves, HVAC Controls	CHS, CRE, VES	2,100,000
Total Mechanical Systems - 380		\$ 11,431,805

Plumbing - 381

Project Description	Building	Amount
Plumbing Repairs	District Wide	\$ 300,000
Large Scale Renovations	CMSE	1,233,750
Large Scale Renovations	CMSW	1,769,625
Large Scale Renovations	LAA	472,500
Total Plumbing - 381		\$ 3,775,875

EASTERN CARVER COUNTY SCHOOLS

2024-2025 BUDGET

Project Management - 382

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 822,500
Large Scale Renovations	CMSW	1,179,750
Large Scale Renovations	LAA	315,000
Project Engineering/Contracted Services	District Wide	400,000
Total Project Management - 382		\$ 2,717,250

Roofing Systems - 383

Project Description	Building	Amount
Roofing Repairs	CRE, District Wide	\$ 403,000
Total Roofing Systems - 383		\$ 403,000

Site Projects - 384

Project Description	Building	Amount
Large Scale Renovations	CMSE	\$ 822,500
Large Scale Renovations	CMSW	1,179,750
Large Scale Renovations	LAA	315,000
Site Projects - CHS Parking Lots, CRE Bus Loop	CHS, CRE	2,100,000
Total Site Projects - 384		\$ 4,417,250

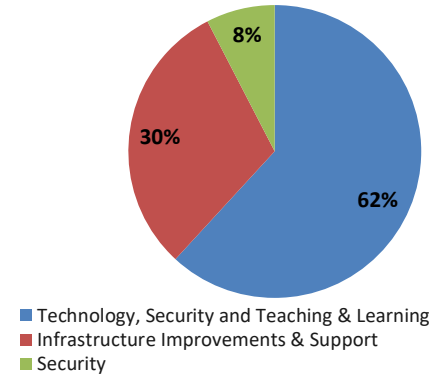
Total Long-term Facility Maintenance - Deferred Maintenance Budget	\$ 32,687,555
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**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CAPITAL PROJECT REFERENDA - SECURITY & TECHNOLOGY LEVY

General Fund	Technology, Security and Teaching & Learning			Total
Building	Classroom Instructional Tools	Support of Security and Learning in the Classroom	Devices Students/ Staff	General Fund
Elementary Schools	\$ 155,652	\$ -	\$ 476,185	\$ 631,837
Middle Schools	104,097	-	497,236	601,333
High Schools	128,353	-	546,907	675,260
District wide	857,973	1,148,456	61,141	2,067,570
Total	\$ 1,246,075	\$ 1,148,456	\$ 1,581,469	\$ 3,976,000

Project by Type



Construction Fund	Infrastructure Improvements & Support			Security				Total
Building	Wireless	Data Network,	Technology	Cameras	Visitor	Building	Cyber	Construction
Elementary Schools	\$ 125,996	\$ 184,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,720
Middle Schools	77,536	152,889	-	-	-	-	-	230,425
High Schools	102,305	239,922	-	-	-	-	-	342,227
District wide	-	-	1,078,716	143,263	27,193	127,102	190,354	1,566,628
Total	\$ 305,837	\$ 577,535	\$ 1,078,716	\$ 143,263	\$ 27,193	\$ 127,102	\$ 190,354	\$ 2,450,000

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 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							Collaboration stations, sound reinforcement system, wireless projection
	High Schools	\$ 120,950	\$ 123,369	\$ 125,836	\$ 128,353	\$ 130,920	\$ 133,539	
	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	159,948	265,147	270,450	
	Professional Learning	100,000	-	-	-	-	-	
	All Schools Total	\$ 462,409	\$ 336,182	\$ 375,463	\$ 482,973	\$ 594,633	\$ 606,525	
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	\$ 239,922	\$ 245,200	\$ 250,595	
	Middle Schools	103,000	139,263	142,048	152,889	155,947	159,066	
	Elem Schools	132,000	168,901	172,279	184,724	188,419	192,187	
	All Schools Total	419,000	530,208	541,256	577,535	589,566	601,848	
Infrastructure Total:		\$ 1,531,126	\$ 1,530,521	\$ 1,595,588	\$ 1,754,448	\$ 1,893,546	\$ 1,933,474	
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	\$ 546,907	\$ 538,794	\$ 552,263	
	Middle Schools	379,250	388,731	431,450	497,236	487,117	499,295	
	Elem Schools	358,750	367,719	410,912	476,185	465,539	477,178	
	Districtwide Staff	15,375	15,683	15,996	61,141	26,924	27,462	
Devices for Students and Staff Total:		\$ 1,178,750	\$ 1,208,142	\$ 1,338,268	\$ 1,581,469	\$ 1,518,374	\$ 1,556,198	
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	\$ 592,208	\$ 619,400	\$ 637,982	\$ 663,501	\$ 690,041	\$ 710,743	
	Data Management		33,475	34,479	35,858	37,293	38,412	
	Security Implementation	65,000	133,000	136,990	142,470	148,168	152,613	
	Technology support	1,019,835	1,036,541	1,067,637	1,385,343	1,414,756	1,457,199	
Technology Support and Training Total:		\$ 1,677,043	\$ 1,822,416	\$ 1,877,088	\$ 2,227,172	\$ 2,290,258	\$ 2,358,967	
Security								
Cyber Security Security Cameras Building Access Control Access & Control Modernization Visitor Management		\$ 179,375	\$ 182,962	\$ 186,622	\$ 190,354	\$ 194,161	\$ 198,044	Cyber security systems Security cameras Card access, notification, door control Upgrades to access control & phones Visitor control/management system
		135,000	137,700	140,454	143,263	146,128	149,051	
		81,762	123,421	125,294	127,102	128,838	130,496	
				593,117	375,000	362,080	370,727	
		25,625	26,138	26,660	27,193	27,737	28,292	
Security Total:		\$ 421,762	\$ 470,221	\$ 1,072,147	\$ 862,912	\$ 858,944	\$ 876,610	
Total Budgeted:		\$ 4,808,681	\$ 5,031,301	\$ 5,883,091	\$ 6,426,000	\$ 6,561,122	\$ 6,725,249	

Please note: Displaying 5 years of a 10 year plan

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CERTIFICATES OF PARTICIPATION - CONSTRUCTION

Carver Elementary

Project Description	Building	Amount
External Freezer for Loading Dock and Classroom Blinds	CVR	\$ 597,312
Total Carver Elementary		<u>\$ 597,312</u>

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 will continue to fund additional food service equipment and cafeteria tables to support an increase in participation stemming from the MN Free School Meals legislation enacted in FY2024.

The Nutrition Services is prepared to provide meals for 15 sites which include 13 district schools, Southwest Metro Intermediate District 288 and St. John's Lutheran School.

The adopted budget projected a decrease in revenue of approximately 10%. The adopted budget for expenses expects an increase of approximately 3%.

The budget is projected to decrease the fund balance by \$248,330.

The Nutrition Services budget was not revised in December 2024.

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 components 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.

The Community Services Fund did

In 2024-25, revenue is projected to decrease slightly over 2023-24 by 1.7% to \$10,328,901. Most of the Community Services programs were negatively impacted by the COVID-19 pandemic but are continuing to see increased participation.

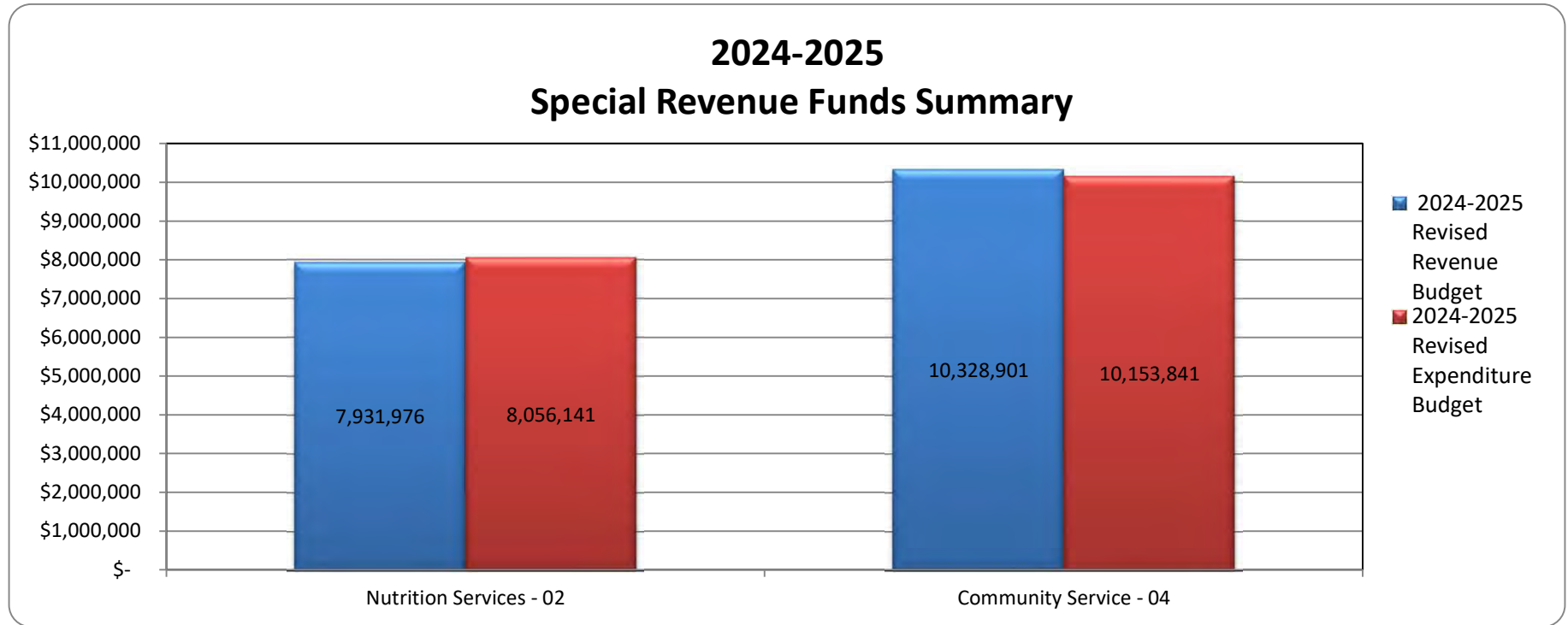
Expenditures in 2024-25 are expected to increase by 8% to \$10,153,841, mostly due to salary and benefit increases per employee contract agreements.

This budget is projected to have a net gain to the overall Community Service fund balance by \$350,120. This fund balance is well within the Community Service guidelines to maintain a minimum fund balance of 5% of expenditures.

The Community Services budget was not revised in December 2024.

SPECIAL REVENUE FUNDS - SUMMARY

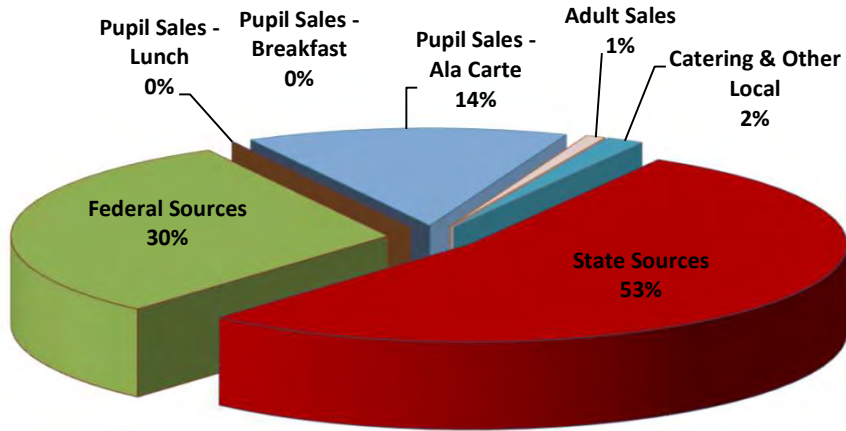
	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/25
Nutrition Services - 02	\$ 4,574,995	\$ 4,710,010	\$ 5,699,970	\$ 7,931,976	\$ 8,056,141	\$ 5,451,640
Community Service - 04	1,352,907	2,209,410	3,312,367	10,328,901	10,153,841	3,662,487
Total	\$ 5,927,902	\$ 6,919,420	\$ 9,012,337	\$ 18,260,877	\$ 18,209,982	\$ 9,114,127



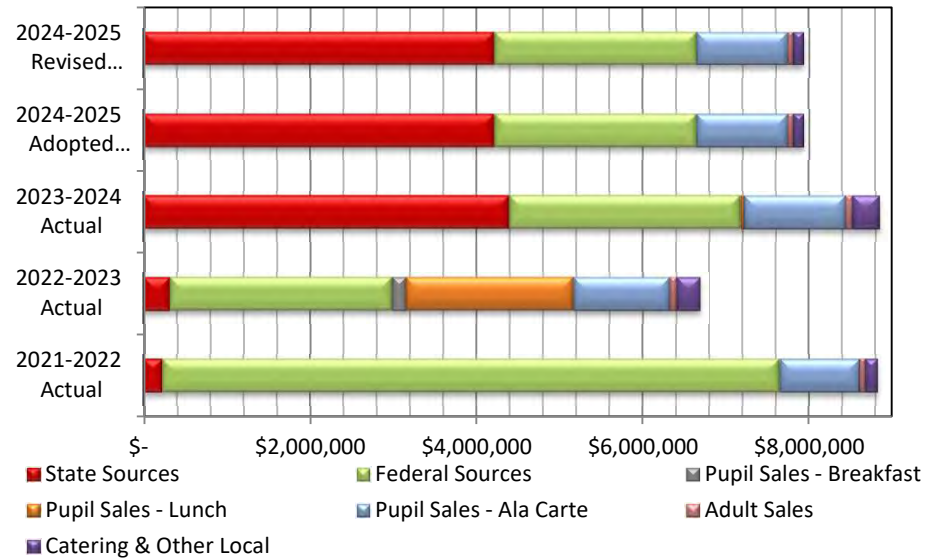
NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Amount	% Change
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Change	
State Sources	\$ 222,539	\$ 313,714	\$ 4,396,195	\$ 4,220,000	\$ 4,220,000	\$ -	0.00%
Federal Sources	7,428,382	2,674,859	2,783,171	2,425,076	2,425,076	-	0.00%
Pupil Sales - Breakfast	-	165,163	5	-	-	-	0.00%
Pupil Sales - Lunch	-	2,012,702	38,436	-	-	-	0.00%
Pupil Sales - Ala Carte	955,007	1,153,305	1,216,936	1,092,850	1,092,850	-	0.00%
Adult Sales	69,635	84,998	85,251	67,550	67,550	-	0.00%
Catering & Other Local	148,244	282,680	323,319	126,500	126,500	-	0.00%
Total	\$ 8,823,807	\$ 6,687,420	\$ 8,843,313	\$ 7,931,976	\$ 7,931,976	\$ -	0.00%

2024-2025 Nutrition Services Fund Revenue By Source



Nutrition Services Fund Revenue - 5 Year Comparison

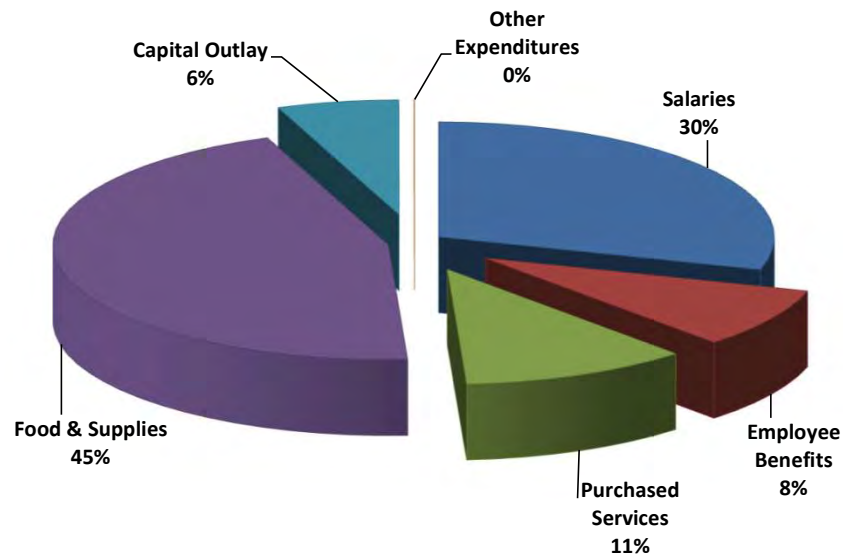


EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

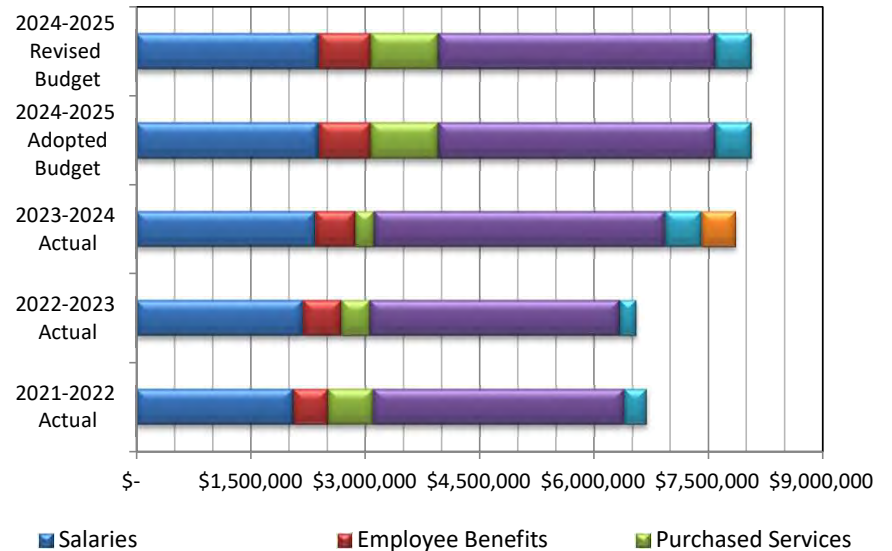
NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Amount Change	% Change
Salaries	\$ 2,053,203	\$ 2,185,837	\$ 2,342,372	\$ 2,385,329	\$ 2,385,329	\$ -	0.00%
Employee Benefits	456,126	499,303	523,312	684,236	684,236	-	0.00%
Purchased Services	591,988	372,806	246,831	884,550	884,550	-	0.00%
Food & Supplies	3,289,733	3,278,947	3,818,374	3,628,776	3,628,776	-	0.00%
Capital Outlay	290,716	214,940	474,270	472,000	472,000	-	0.00%
Other Expenditures	453	571	448,193	1,250	1,250	-	0.00%
Total	\$ 6,682,218	\$ 6,552,405	\$ 7,853,353	\$ 8,056,141	\$ 8,056,141	\$ -	0.00%

2024-2025 Nutrition Services Fund Expense By Object



**Nutrition Services Fund Expenditures
Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
110 Administration/Supervision	\$ 130,783	\$ 136,195	\$ 139,959	\$ 146,811	\$ 146,811
170 Non-Instructional Support	1,910,843	2,039,853	2,193,690	2,238,518	2,238,518
186 Stipend - Licensed	1,500	500	-	-	-
191 Severance	-	-	-	-	-
195 Salary Chargeback	-	90	-	-	-
199 Cash in Lieu of Benefits	10,077	9,200	8,723	-	-
210 FICA (Social Security & Medicare)	152,097	160,199	171,103	180,523	180,523
214 Public Employees Retirement (PERA)	150,168	160,382	170,611	176,991	176,991
218 Teachers Retirement (TRA)	-	-	28	-	-
220 Health Insurance	69,048	85,105	87,572	191,523	191,523
230 Life Insurance	1,820	2,847	2,696	1,410	1,410
235 Dental Insurance	1,051	1,452	2,040	766	766
240 Long-Term Disability	1,605	1,785	1,916	2,016	2,016
250 403B Match	9,375	10,024	9,562	26,774	26,774
251 Tax-Advantage Employer Health	2,119	1,727	837	-	-
270 Workers' Compensation	51,026	53,171	56,654	78,716	78,716
280 Unemployment Compensation	-	5,230	2,070	-	-
295 Benefits Chargeback	-	14	-	-	-
299 Other Employee Benefits	17,817	17,367	18,223	25,517	25,517
305 Consulting Fees/Fees for Services	49,931	42,183	21,570	66,350	66,350
320 Communications Services	780	2,490	3,240	3,500	3,500
329 Postage & Parcel Services	3,738	2,797	4,240	4,000	4,000

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

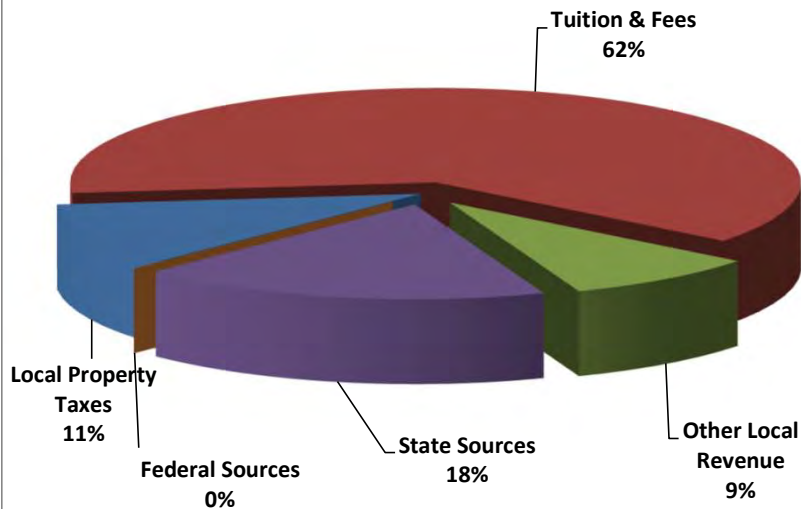
Object Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget
335 Lease	-	700	1,100	1,200	1,200
350 Repairs & Maintenance Services	128,087	156,732	196,747	136,000	136,000
360 Transportation Contracts	-	-	-	-	-
365 Transportation Chargebacks	685	42	-	200	200
366 Travel, Conventions and Conferences	6,719	14,745	17,674	20,500	20,500
398 Interdepartmental Services Chargeback	402,047	153,118	2,262	652,800	652,800
401 General Supplies	258,911	189,236	253,095	231,000	231,000
405 Software-Non Instructional	17,810	-	23,250	23,000	23,000
455 Technology Supplies Non-Instructional	20	-	-	-	-
490 Food	2,395,032	2,521,455	2,819,005	2,742,250	2,742,250
491 Commodities	426,640	426,251	531,151	479,026	479,026
495 Milk	191,320	141,988	191,873	153,500	153,500
530 Equipment	265,785	139,288	384,097	457,000	457,000
550 Vehicle	5,619	54,810	44,772	-	-
555 Technology Equipment Non-Instructional	19,312	20,842	45,401	15,000	15,000
820 Dues, Memberships, Licenses	453	571	763	1,250	1,250
895 Indirect Costs	-	-	447,430	-	-
Total Nutrition Services Expenditures	\$ 6,682,218	\$ 6,552,405	\$ 7,853,353	\$ 8,056,141	\$ 8,056,141

EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

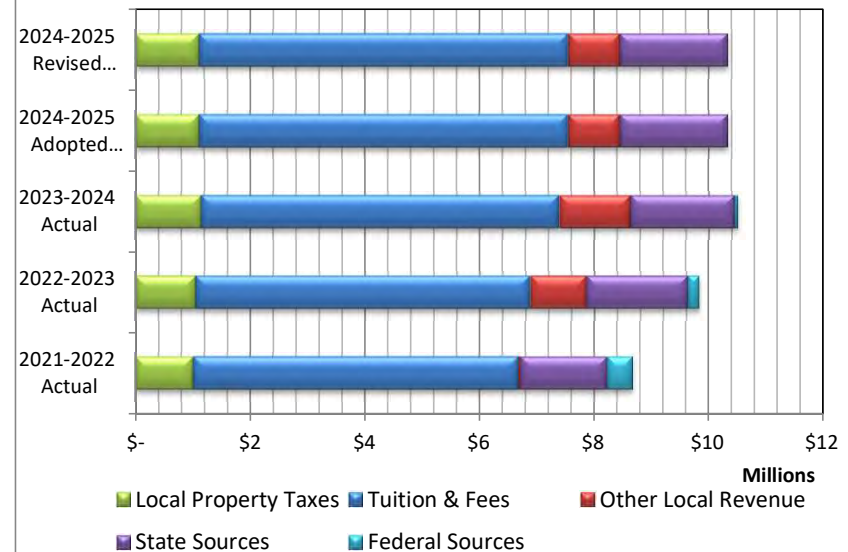
COMMUNITY SERVICE - FUND 04 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 Revised Budget	Amount Change	% Change
Local Property Taxes	\$ 1,004,057	\$ 1,045,617	\$ 1,142,559	\$ 1,105,402	\$ 1,105,402	\$ -	0.00%
Tuition & Fees	5,674,762	5,835,987	6,248,967	6,444,370	6,444,370	-	0.00%
Other Local Revenue	34,304	976,011	1,234,779	896,297	896,297	-	0.00%
State Sources	1,511,344	1,762,025	1,816,379	1,882,832	1,882,832	-	0.00%
Federal Sources	445,483	202,589	59,924	-	-	-	#DIV/0!
Total	\$ 8,669,951	\$ 9,822,228	\$ 10,502,608	\$ 10,328,901	\$ 10,328,901	\$ -	0.00%

**2024-2025
Community Service Fund**



**Community Service Fund Revenue
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - REVENUE BY PROGRAM

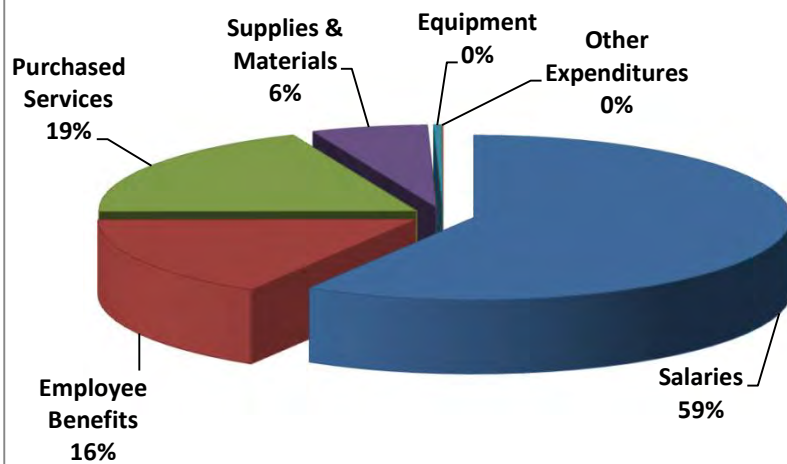
		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Community Service Revenue by Program						
505	General Comm Ed	\$ 349,839	\$ 437,256	\$ 544,514	\$ 401,510	\$ 401,510
720	Non Public Schools	588,931	746,199	825,419	907,958	907,958
511	Hooked on Books	1,000	-	2,300	6,000	6,000
512	Facilities	-	867,396	1,020,721	879,000	879,000
560	Adult Enrichment	51,951	64,781	61,660	65,000	65,000
563	Elementary Enrichment	793,090	748,700	685,505	675,000	675,000
570	Child Care	3,085,764	2,998,674	3,253,677	3,087,416	3,087,416
571	Preschool	488,104	552,261	497,099	1,168,450	1,168,450
575	All Day Preschool	1,147,920	1,167,424	1,375,546	1,052,572	1,052,572
580	Early Childhood Family Education	774,285	891,474	865,909	849,959	849,959
581	Pathway I - Preschool	3,560	895	-	-	-
582	Pathway II - School Readiness	48,950	50,983	45,555	51,195	51,195
583	Preschool Screening	25,272	32,345	35,715	39,897	39,897
584	School Readiness Plus	178,916	74,523	59,924	-	-
585	Middle School Enrichment	264,159	297,926	305,462	275,696	275,696
586	High School Enrichment	399,991	430,508	426,666	412,696	412,696
592	School Readiness	321,108	325,343	319,676	311,922	311,922
593	Intervention Services	83,734	97,620	62,301	63,230	63,230
595	Adult Handicapped	63,378	37,921	114,957	81,400	81,400
Total Community Service Revenue		\$ 8,669,951	\$ 9,822,228	\$ 10,502,608	\$ 10,328,901	\$ 10,328,901

EASTERN CARVER COUNTY SCHOOLS 2024-2025 BUDGET

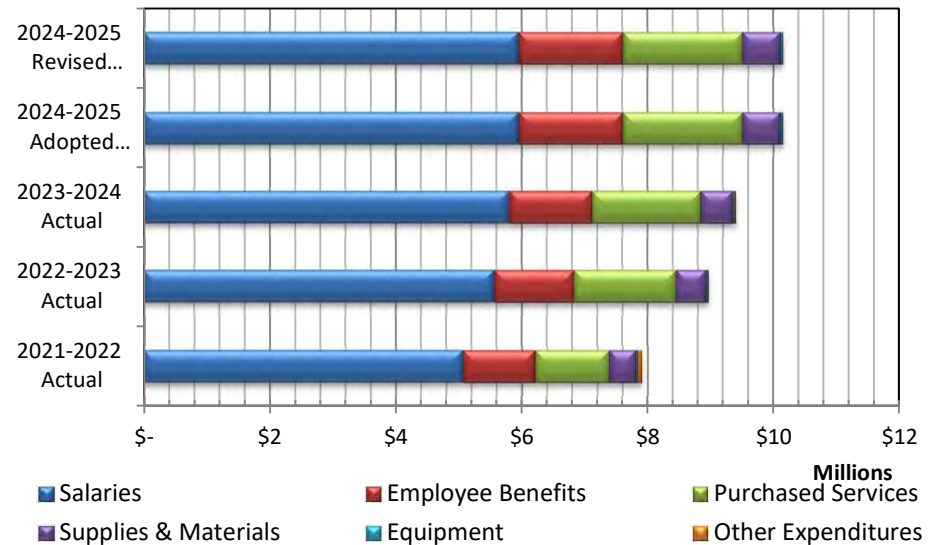
COMMUNITY SERVICE - FUND 04 - EXPENDITURE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	Amount	%
	Actual	Actual	Actual	Adopted Budget	Revised Budget	Change	Change
Salaries	\$ 5,061,992	\$ 5,563,231	\$ 5,803,018	\$ 5,955,096	\$ 5,955,096	\$ -	0.00%
Employee Benefits	1,145,581	1,264,090	1,314,696	1,650,538	1,650,538	-	0.00%
Purchased Services	1,178,387	1,620,842	1,726,137	1,902,166	1,902,166	-	0.00%
Supplies & Materials	424,298	478,956	507,155	599,741	599,741	-	0.00%
Equipment	24,245	26,494	23,841	40,600	40,600	-	0.00%
Other Expenditures	68,070	12,112	24,805	5,700	5,700	-	0.00%
Total	\$ 7,902,572	\$ 8,965,725	\$ 9,399,650	\$ 10,153,841	\$ 10,153,841	\$ -	0.00%

**2024-2025 Community Service Fund
Expenditures By Object**



**Community Service Fund Expenditures
5 Year Comparison**



**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Object Description	Actual	Actual	Actual	Adopted Budget	Revised Budget
110 Administration/Supervision	\$ 271,612	\$ 461,773	\$ 506,355	\$ 530,610	\$ 530,610
120 Early Childhood Administration/Supervision	69,300	66,022	72,383	72,219	72,219
140 Licensed Classroom Teacher	840,533	996,339	1,113,151	1,070,077	1,070,077
141 Non-Licensed Classroom Personnel	1,893,302	1,996,867	2,088,027	2,099,908	2,099,908
143 Licensed Instructional Support	28,445	-	-	-	-
145 Substitute Teacher Salaries	6,435	20,256	21,563	-	-
146 Substitute Non-Licensed	4,884	4,224	6,622	-	-
154 School Nurse	4,015	26,351	36,563	19,233	19,233
155 Licensed Nursing Services	120,643	161,457	145,884	163,381	163,381
156 Social Worker	-	-	36,551	39,965	39,965
165 School Counselor	287,416	303,350	176,869	152,575	152,575
170 Non-Instructional Support	1,104,236	1,075,502	1,116,269	1,362,460	1,362,460
185 Other Licensed Salary Payments	162,503	197,373	219,361	198,580	198,580
186 Other Non-Licensed Salary Payments	242,755	237,573	253,031	241,325	241,325
191 Severance	1,471	-	-	-	-
195 Salary Chargeback	(934)	(3,313)	(3,191)	4,763	4,763
199 Cash in Lieu of Benefits	25,377	19,457	13,581	-	-
210 FICA (Social Security & Medicare)	375,363	412,200	422,727	449,916	449,916
214 Public Employees Retirement (PERA)	239,751	257,339	274,898	323,971	323,971
218 Teacher Retirement (TRA)	127,504	153,049	142,387	136,628	136,628
220 Health Insurance	315,016	345,424	375,762	629,265	629,265
230 Life Insurance	2,792	4,080	3,933	3,312	3,312
235 Dental Insurance	16,469	13,995	14,982	1,614	1,614

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
Object Description	Actual	Actual	Actual	Adopted Budget	Revised Budget
240 Long-Term Disability	4,367	4,704	4,814	6,113	6,113
250 403B Match	32,354	29,883	33,547	80,319	80,319
251 Employer Health Arrangements (HSA, FSA)	15,192	16,475	13,356	-	-
270 Workers' Compensation	16,920	19,108	19,223	19,400	19,400
280 Unemployment Compensation	-	8,125	9,578	-	-
295 Benefits Chargeback	(148)	(292)	(511)	-	-
303 Contracted Services-Federal<\$25,000 per Vendor	185,517	124,465	6,400	-	-
305 Consulting Fees/Fees for Services	703,023	797,196	974,121	1,080,733	1,080,733
320 Communications Services	10,117	18,474	18,165	17,200	17,200
329 Postage & Parcel Services	8,932	8,936	11,347	13,520	13,520
350 Repairs & Maintenance Services	674	-	756	1,000	1,000
360 Transportation Contracts	1,558	4,771	357	37,500	37,500
365 Transportation Chargebacks	31,521	74,068	107,175	72,700	72,700
366 Travel, Conventions and Conferences	13,857	19,571	14,599	42,658	42,658
369 Entry Fees/Student Travel	88,011	119,742	141,732	172,960	172,960
335 Operating Leases or Rentals	6,047	5,462	3,629	4,000	4,000
398 Interdepartmental Services Chargeback	129,129	448,158	447,856	459,895	459,895
401 General Supplies	46,436	41,413	40,355	47,150	47,150
405 Software-Non Instructional	2,356	2,617	1,030	2,000	2,000
430 Instructional Supplies	123,301	137,539	136,304	162,000	162,000
455 Technology Supplies Non-Instructional	1,090	-	16,314	500	500
460 Textbooks and Workbooks	131,778	168,934	200,824	296,441	296,441
465 Technology Devices Non-Instructional	1,775	2,109	30,392	4,500	4,500

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
	Actual	Actual	Actual	Adopted Budget	Revised Budget
490 Food	117,563	126,344	79,494	87,150	87,150
530 Equipment	6,914	12,126	4,034	20,500	20,500
555 Technology Equipment Non-Instructional	17,331	14,368	19,807	20,100	20,100
820 Dues, Memberships, Licenses	2,425	3,307	4,807	5,700	5,700
895 Federal Indirect Costs	34,175	-	3,176	-	-
891 TRA and PERA Special Pension Expense	14,760	8,805	16,821	-	-
898 Scholarships	16,710	-	-	-	-
Total Community Services Expenditures	\$ 7,902,572	\$ 8,965,725	\$ 9,399,650	\$ 10,153,841	\$ 10,153,841

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - EXPENDITURES BY PROGRAM

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Community Service Expenditures by Program						
350	Non Public - Health	\$ 161,161	\$ 196,399	\$ 189,954	\$ 190,839	\$ 190,839
353	Non Public - Guidance	363,653	383,576	349,416	420,678	420,678
590	Non Public - Textbooks	131,778	172,534	166,363	296,441	296,441
505	General Comm Ed	317,477	375,157	387,838	527,026	527,026
511	Hooked on Books	1,200	-	1,218	6,064	6,064
512	Facilities	323,126	680,269	735,420	772,600	772,600
560	Adult Enrichment	49,378	64,509	62,168	58,951	58,951
563	Elementary Enrichment	630,488	683,806	676,532	641,070	641,070
570	Child Care	2,445,689	2,595,672	2,719,165	2,753,378	2,753,378
571	Half Day Preschool	339,675	457,594	528,668	1,170,835	1,170,835
575	All Day Preschool	1,194,309	1,204,114	1,273,115	1,062,612	1,062,612
580	Early Childhood Family Education	666,089	853,637	919,123	886,759	886,759
582	Pathways	60,228	44,507	56,072	49,404	49,404
583	Preschool Screening	51,600	57,785	68,434	79,904	79,904
584	School Readiness Plus	178,916	74,523	59,924	-	-
585	Middle School Enrichment	227,150	276,683	307,396	286,550	286,550
586	High School Enrichment	378,598	434,741	414,812	420,220	420,220
592	School Readiness	256,563	288,881	367,526	331,287	331,287
593	Intervention Services	77,985	54,790	41,011	113,970	113,970
595	Adult Handicapped	47,510	66,548	75,495	85,253	85,253
Total Community Service Expenditures		\$ 7,902,572	\$ 8,965,725	\$ 9,399,650	\$ 10,153,841	\$ 10,153,841

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

COMMUNITY SERVICE - FUND 04 - PROGRAM SUMMARY

		2024-25		2024-25		
		Revised Revenue		Revised Expense		
Summary by Program		Budget		Budget		Variance
505	General Comm Ed	\$	401,510	\$	527,026	\$ (125,516)
700	Non Public School		907,958		907,958	-
511	Hooked on Books		6,000		6,064	(64)
512	Facility Rental		879,000		772,600	106,400
560	Adult Enrichment		65,000		58,951	6,049
563	Elementary Enrichment		675,000		641,070	33,930
570	Child Care		3,087,416		2,753,378	334,038
571	Preschool		1,168,450		1,170,835	(2,385)
575	All Day Preschool		1,052,572		1,062,612	(10,040)
580	Early Childhood Family Education		849,959		886,759	(36,800)
582	Pathways		51,195		49,404	1,791
583	Preschool Screening		39,897		79,904	(40,007)
585	Middle School Enrichment		275,696		286,550	(10,854)
586	High School Enrichment		412,696		420,220	(7,524)
592	School Readiness		311,922		331,287	(19,365)
593	Intervention (Outreach)		63,230		113,970	(50,740)
595	Adult Handicapped		81,400		85,253	(3,853)
Total Community Service		\$	10,328,901	\$	10,153,841	\$ 175,060

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 four active construction funds: Capital Projects – Fund 61, COP Funded Construction Fund 62 and Long-Term Facilities Maintenance Bond Funds 63 and 64.

Capital Projects Fund (61)

This construction fund is used for reporting resources from the Capital Projects Levy, also referred to as the Safety, Security and 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.

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 at both Chaska Middle School West and East.

Long-Term Facilities Maintenance (LTFM) Bond Fund (64) – 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. \$47,005,000 General Obligation Facilities Maintenance Bonds were sold on January 6, 2025 to finance these projects. Larger scale projects will continue at both Chaska Middle School West and East as well as La Academia and Jonathan Elementary Schools.

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.

Internal Service Fund for Carver Link (23)

Fund 23 is a new fund in Fiscal Year 2025 as the District took over the fiscal host duties from Waconia Public Schools. The Carver County School districts including NYA Central District 108, Waconia District 110, Watertown-Mayer District 111, Cologne Academy

District 4188, The World Learner School District 4016 as well as Eastern Carver County Schools combined work together for internet, dark fiber, bandwidth services.

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.

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
2024-2025 BUDGET**

OTHER FUNDS - SUMMARY

Description and Fund Number	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/25
Construction						
LTFM-Def Maintenance (Bonds-63)	\$ -	\$ 30,476,898	\$ 11,742,555	\$ 325,000	\$ 12,067,555	-
LTFM-Def Maintenance (Bonds-64)	-	-	-	47,005,000	13,485,000	33,520,000
Capital Projects (Levy-61)	402,331	718,072	323,481	\$ 2,500,000	\$ 2,450,000	373,481
Construction (COPS-62)	5,197,807	712,957	595,612	1,800	597,312	100
Total Construction	\$ 5,600,138	\$ 31,907,926	\$ 12,661,648	\$ 49,831,800	\$ 28,599,867	\$ 33,893,581
Debt Service						
Debt Service - 07	\$ 3,093,909	\$ 3,352,160	\$ 3,978,616	\$ 19,593,220	\$ 19,003,232	\$ 4,568,604
Refunding Debt - 07	31,537,443	-	-	-	-	-
Total Debt Service	\$ 34,631,353	\$ 3,352,160	\$ 3,978,616	\$ 19,593,220	\$ 19,003,232	\$ 4,568,604
Proprietary/Internal Service						
Self Insured Dental Fund - 20	\$ 440,713	\$ 376,898	\$ 334,378	\$ 799,572	\$ 862,150	\$ 271,800
Self Insured Health Fund - 21	6,358,215	6,070,964	5,548,208	11,949,367	11,838,592	5,658,983
Self Insured Chrome Book-22	59,364	94,116	121,970	40,150	40,150	121,970
Total Proprietary/Internal Service	\$ 6,858,292	\$ 6,541,979	\$ 6,004,556	\$ 12,789,089	\$ 12,740,892	\$ 6,052,753
Fiduciary						
Custodial Trust - 18	\$ 118,880	\$ 158,010	\$ 155,500	\$ 64,100	\$ 65,500	\$ 154,100
OPEB Irrevocable Trust - 45	5,811,196	5,757,084	5,975,162	400,000	680,265	\$ 5,694,897
Total Fiduciary	\$ 5,930,075	\$ 5,915,095	\$ 6,130,663	\$ 464,100	\$ 745,765	\$ 5,848,998
Total Other Funds	\$ 53,019,858	\$ 47,717,159	\$ 28,775,483	\$ 82,678,209	\$ 61,089,756	\$ 50,363,936

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CONSTRUCTION FUND - CARVER ELEMENTARY ADDITION

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Construction Revenue						
635	Sale of COPS	\$ 9,157,337	\$ -	\$ -	\$ -	\$ -
397	TRA/PERA State Pension	4,114	2,695	1,564	-	-
092	Interest	7,851	63,350	37,545	100	1,800
099	Miscellaneous Revenue	3	-	-	-	-
Total Construction Revenue		\$ 9,169,305	\$ 66,045	\$ 39,109	\$ 100	\$ 1,800
Construction Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	799,384	538,090	28,394	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	3,167,999	4,010,110	126,496	213,057	597,312
800	TRA/PERA State Pension	4,114	2,695	1,564	-	-
Total Construction Expenditures		\$ 3,971,498	\$ 4,550,895	\$ 156,454	\$ 213,057	\$ 597,312

Funded with Certificates of Participation

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

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

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
LTFM Revenue						
631	Sale of Bonds	\$ -	\$ 37,997,604	\$ -	\$ 11,985,000	\$ -
300	State Aid	-	-	-	-	-
092	Interest	-	795,513	480,868	100,000	325,000
	Total LTFM Revenue	\$ -	\$ 38,793,118	\$ 480,868	\$ 12,085,000	\$ 325,000
LTFM Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	2,357,285	3,499,316	2,317,250	671,244
400	Supplies & Materials	-	20,272	13,718	-	407
500	Equipment	-	5,938,663	15,702,177	20,855,250	11,395,904
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	\$ -	\$ 8,316,220	\$ 19,215,211	\$ 23,172,500	\$ 12,067,555

LONG-TERM FACILITY MAINTENANCE - DEFERRED MAINTENANCE - FUND 64 (CONSTRUCTION)

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
LTFM Revenue						
631	Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ 47,005,000
300	State Aid	-	-	-	-	-
092	Interest	-	-	-	-	-
	Total LTFM Revenue	\$ -	\$ -	\$ -	\$ -	\$ 47,005,000
LTFM Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	-	1,735,379
400	Supplies & Materials	-	-	-	-	240,250
500	Equipment	-	-	-	-	11,509,371
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 13,485,000

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CAPITAL PROJECTS - FUND 61 (CONSTRUCTION)

			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
			Actual	Actual	Actual	Adopted	Revised
						Budget	Budget
Capital Projects Revenue							
001	Property Tax		\$ 2,801,805	\$ 2,226,071	\$ 2,386,301	\$ 2,500,000	\$ 2,500,000
092	Interest		-	-	-	-	-
Total Capital Projects Revenue			\$ 2,801,805	\$ 2,226,071	\$ 2,386,301	\$ 2,500,000	\$ 2,500,000
Capital Projects Expense							
100	Salaries		\$ 1,227,554	\$ 783,522	\$ 847,905	\$ 835,156	\$ 835,156
200	Benefits		352,561	232,889	255,444	267,143	267,143
300	Purchased Services		-	13,378	6,500	10,354	10,354
400	Supplies & Materials		-	-	-	-	-
500	Equipment		1,207,353	880,542	1,671,042	1,337,347	1,337,347
800	Other Expenditures		-	-	-	-	-
Total Capital Projects Expenditure			\$ 2,787,468	\$ 1,910,331	\$ 2,780,891	\$ 2,450,000	\$ 2,450,000

CAPITAL PROJECTS - FUND 01 (GENERAL)

			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
			Actual	Actual	Actual	Adopted	Revised
						Budget	Budget
Capital Projects Revenue							
001	Property Tax		\$ 2,006,876	\$ 2,805,230	\$ 2,903,673	\$ 3,926,000	\$ 3,926,000
Total Capital Projects Revenue			\$ 2,006,876	\$ 2,805,230	\$ 2,903,673	\$ 3,926,000	\$ 3,926,000
Capital Projects Expense							
100	Salaries		\$ 48,544	\$ 631,607	\$ 554,809	\$ 921,863	\$ 921,863
200	Benefits		13,464	165,722	143,781	152,686	152,686
300	Purchased Services		104,504	125,479	93,089	-	-
400	Supplies & Materials		-	-	-	-	-
500	Equipment		1,785,974	1,895,544	1,501,466	2,901,451	2,901,451
800	Other Expenditures		-	-	-	-	-
Total Capital Projects Expenditure			\$ 1,952,486	\$ 2,818,353	\$ 2,293,146	\$ 3,976,000	\$ 3,976,000

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
2024-2025 BUDGET**

DEBT SERVICE - FUND 07

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Debt Service Revenue						
001	Property Taxes	\$ 17,022,651	\$ 17,100,859	\$ 18,210,688	\$ 19,062,937	\$ 19,062,937
092	Interest Income	(228,371)	739,130	404,877	275,000	275,000
200	Other State Revenues	125,060	131,683	130,332	100,000	100,000
317	Long-Term Facility Aid	148,623	251	207,552	155,283	155,283
631	Sale of Bonds Proceeds	-	-	-	-	-
	Total Debt Service Revenue	\$ 17,067,963	\$ 17,971,923	\$ 18,953,448	\$ 19,593,220	\$ 19,593,220
Debt Service Expenditures						
710	Principal Payments on Bonds	\$ 12,745,000	\$ 12,435,000	\$ 12,775,000	\$ 13,625,000	\$ 13,625,000
720	Interest on Bonds	5,876,020	4,491,702	4,617,106	4,440,750	4,440,750
730	Principal-Equip Certificates	700,000	840,000	852,000	864,000	864,000
740	Interest-Equip Certificates	48,756	89,016	76,836	64,482	64,482
790	Service Charges	44,439	5,398	6,020	9,000	9,000
920	Bond Refunding Payments	13,300,000	31,390,000	-	-	-
	Total Debt Service Expenditures	\$ 32,714,215	\$ 49,251,116	\$ 18,326,961	\$ 19,003,232	\$ 19,003,232

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
2024-2025 BUDGET**

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Self Funded Insurance Revenue						
092	Interest Income	\$ 446	\$ 912	\$ 836	\$ 800	\$ 800
099	Miscellaneous Revenue	746,649	759,478	825,892	798,772	798,772
	Total Self Funded Dental Revenue	\$ 747,095	\$ 760,390	\$ 826,728	\$ 799,572	\$ 799,572
Self Funded Insurance Expenditures						
220/305	Claims & Administrative Services	\$ 731,349	\$ 824,205	\$ 869,248	\$ 862,150	\$ 862,150
	Total Self Funded Dental Expenditures	\$ 731,349	\$ 824,205	\$ 869,248	\$ 862,150	\$ 862,150

SELF FUNDED HEALTH INSURANCE TRUST - FUND 21

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Self Funded Health Revenue						
092	Interest Income	\$ 12,338	\$ 243,982	\$ 347,309	\$ 250,000	\$ 250,000
099	Miscellaneous Revenue	9,589,193	9,959,519	10,938,261	11,699,367	11,699,367
	Total Self Funded Health Revenue	\$ 9,601,531	\$ 10,203,501	\$ 11,285,570	\$ 11,949,367	\$ 11,949,367
Self Funded Health Expenditures						
100	Wellness Coordination	\$ -	\$ -	\$ -	\$ -	\$ -
220	Premiums - Stop Loss/Administration	1,097,222	1,056,845	1,277,417	1,333,908	1,333,908
305	Claims Paid	9,229,723	9,433,907	10,530,909	10,500,684	10,500,684
401	General Supplies	30	-	-	-	-
800	ACA Fees	3,673	-	-	4,000	4,000
	Total Self Funded Health Expenditures	\$ 10,330,648	\$ 10,490,752	\$ 11,808,326	\$ 11,838,592	\$ 11,838,592

SELF FUNDED CHROMEBOOK INSURANCE - FUND 22

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Self Funded Chromebook Insurance Revenue						
092	Interest	\$ 48	\$ 165	\$ 753	\$ 150	\$ 150
099	Miscellaneous Revenue	38,218	42,332	48,356	40,000	40,000
	Total Self Funded Chromebook Revenue	\$ 38,266	\$ 42,497	\$ 49,109	\$ 40,150	\$ 40,150
Self Funded Chromebook Insurance Expenditures						
401	Repair Parts	\$ 30,694	\$ 7,744	\$ 21,255	\$ 40,150	\$ 40,150
	Total Self Funded Chromebook Expenditures	\$ 30,694	\$ 7,744	\$ 21,255	\$ 40,150	\$ 40,150

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

CUSTODIAL FUND - FUND 18

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
Custodial Revenue						
092	Interest	\$ 48	\$ 1,301	\$ 5,782	\$ 4,100	\$ 4,100
096	Gifts/Bequests	86,222	100,163	102,869	60,000	60,000
619	Fundraising Costs (Contra Revenue)	(4,813)	(392)	(688)	-	-
620	Fund Raising Revenue	4,813	690	688	-	-
Total Custodial Revenue		\$ 86,270	\$ 101,762	\$ 108,651	\$ 64,100	\$ 64,100
Custodial Expenditures						
898	Scholarships	\$ 69,439	\$ 65,065	\$ 111,161	\$ 65,500	\$ 65,500
Total Custodial Expenditures		\$ 69,439	\$ 65,065	\$ 111,161	\$ 65,500	\$ 65,500

**EASTERN CARVER COUNTY SCHOOLS
2024-2025 BUDGET**

OPEB IRREVOCABLE TRUST - FUND 45

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
		Actual	Actual	Actual	Adopted	Revised
					Budget	Budget
OPEB Trust Revenue						
092	Interest Income	\$ (953,832)	\$ 386,581	\$ 636,860	\$ 400,000	\$ 400,000
	Total OPEB Trust Revenue	\$ (953,832)	\$ 386,581	\$ 636,860	\$ 400,000	\$ 400,000
OPEB Trust Expenditures						
220	Health Insurance	\$ 612,783	\$ 437,577	\$ 415,838	\$ 676,765	\$ 676,765
305	Contracted Services	3,506	3,115	2,944	3,500	3,500
	Total OPEB Trust Expenditures	\$ 616,289	\$ 440,692	\$ 418,782	\$ 680,265	\$ 680,265

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, 2024, the fiduciary net position in the irrevocable trust totaled \$5,975,1626 which is 90% of the actuarially accrued OPEB liability.