



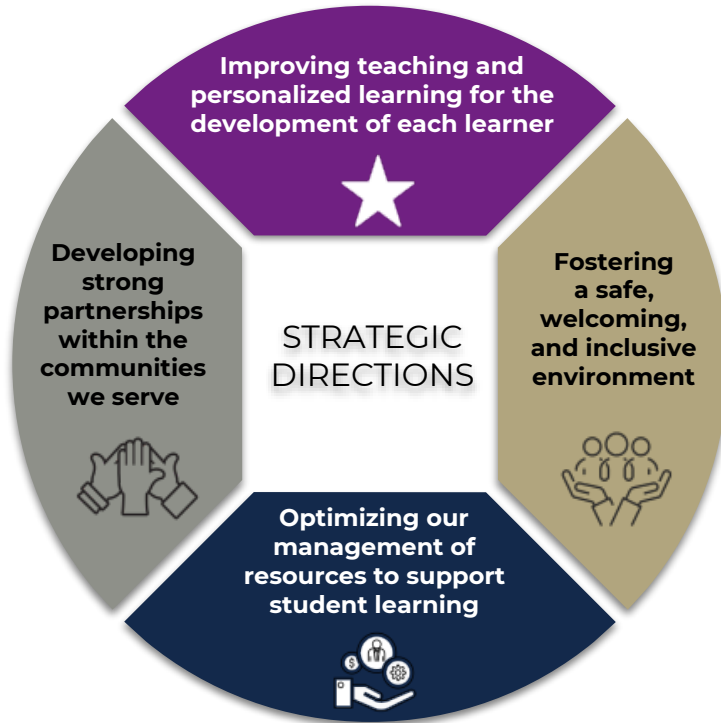
School Board Meeting

**FY 2025-26 Budget Cost Containment
January 27, 2025**



EASTERN CARVER
COUNTY SCHOOLS

Strategic Directions





ECSS Financial Future



Optimizing our
management of
resources to support
student learning



Budget Development Cycle

	Dec	Jan	Feb	Mar	Apr	May	June
ADMINISTRATION		Review FY26 Enrollment Projections, Complete FY25 Budget Revisions, Develop FY26 Budget Assumptions, Develop Site, Department & Capital Budgets			Proposed FY25 Capital Budget	Finalize all Budgets	Prepare Final Budgets & Review Updated 5-Year Projection
SCHOOL BOARD	FY24 Audit Certify Final Tax Levy (Dec 9 mtg)	Identify Cost Containment Targets, Review Budget Calendar (Jan 6 ws) FY26 Cost Containment Strategies (Jan 27 mtg)	FY26 Budget Cost Containment Feedback and Revisions (Feb 10 ws) Approve FY26 Budget Assumptions (Feb 24 mtg)	FY25 Budget Revisions (March 17 mtg)	Proposed FY26 Capital Budget (April 7 ws) Approve Proposed FY26 Capital Budget (April 21 mtg)	Proposed FY26 Special Revenue, Debt Service & Trust Funds Budgets (May 5 ws)	Final Budget Assumptions, Proposed FY26 General Fund Budget, 5-Year Projection (June 9 ws) Approve FY 26 Budget & 5-Year Projection (June 23 mtg)
FINANCE ADVISORY COMMITTEE	Enrollment, Audit, Levy, Financial Reality			Budget Calendar, Budget Revisions, Budget Assumptions		Review Capital and Special Budgets	

ECCS Financial Future

Purpose

- Review and Understand ECCS Financial Reality through 5-Year Plan
- Review two years of cost containment targets
- Cost Containment Recommendations for Year 1

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Education Funding

Optimizing our
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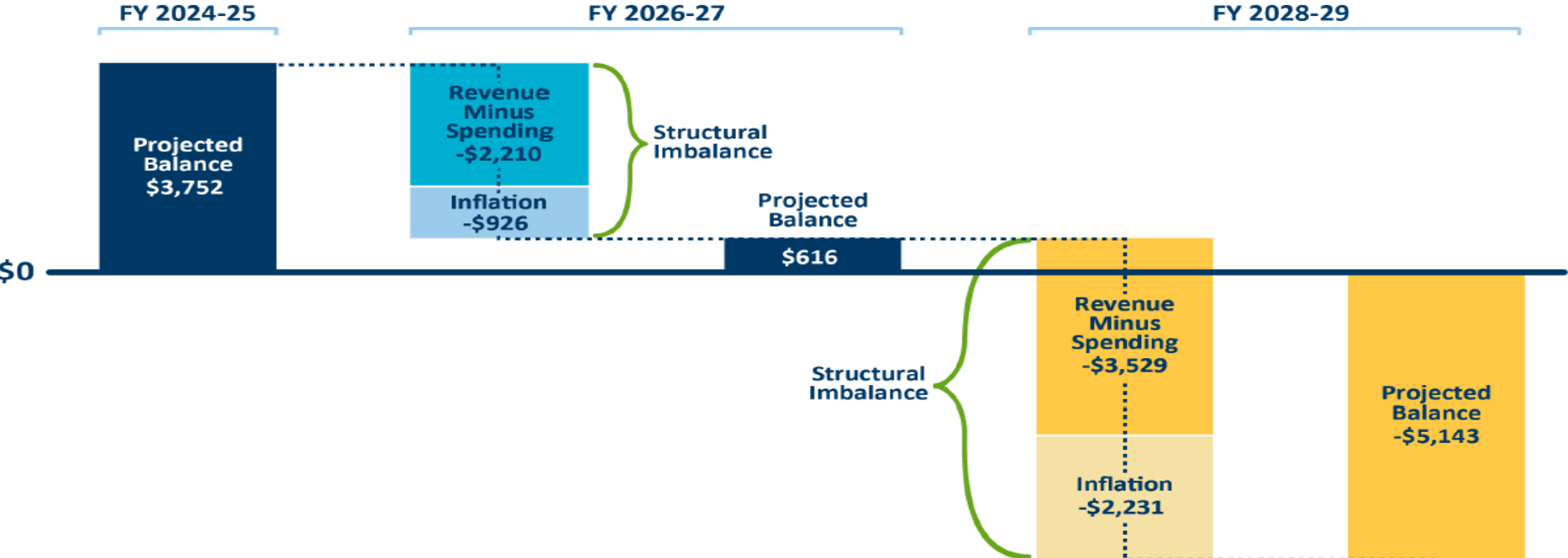
General Education Formula Allowance (2003-2025)

Adjusted for Pupil Weight Change and Inflation (CPI)



Fiscal Snapshot: Forecast Horizon FY 2024 through FY 2029

(\$ millions)



Governor's Budget Recommendations

- \$30 million in one-time funding for UI reimbursement aid.
- Reduces special education transportation aid formula to 95% in FY26 and 90% in FY27 and later.
- Eliminates alternative teacher compensation starting in FY27.
- Discontinues using Minnesota Comprehensive Assessment data as a factor for determining literacy incentive aid allocation and instead uses poverty data
- 39.7 million to extend the compensatory hold-harmless provision into FY26 and establishes a working group to make recommendations for improving how compensatory revenue is calculated and distributed.



Governor's Budget Recommendations



- Expands eligible uses of student support personnel aid to maintain student support personnel positions due to enrollment declines, pay for planning and implementing training and job-embedded coaching, and pay for the material costs of evidence-based, culturally responsive curriculums and programs.



- Establishes a separate distribution formula for direct student support personnel aid for cooperative districts rather than funding flowing through member districts.
- Eliminate the state and school district obligations for nonpublic pupil education aid and transportation aid.



ECCS Financial Future

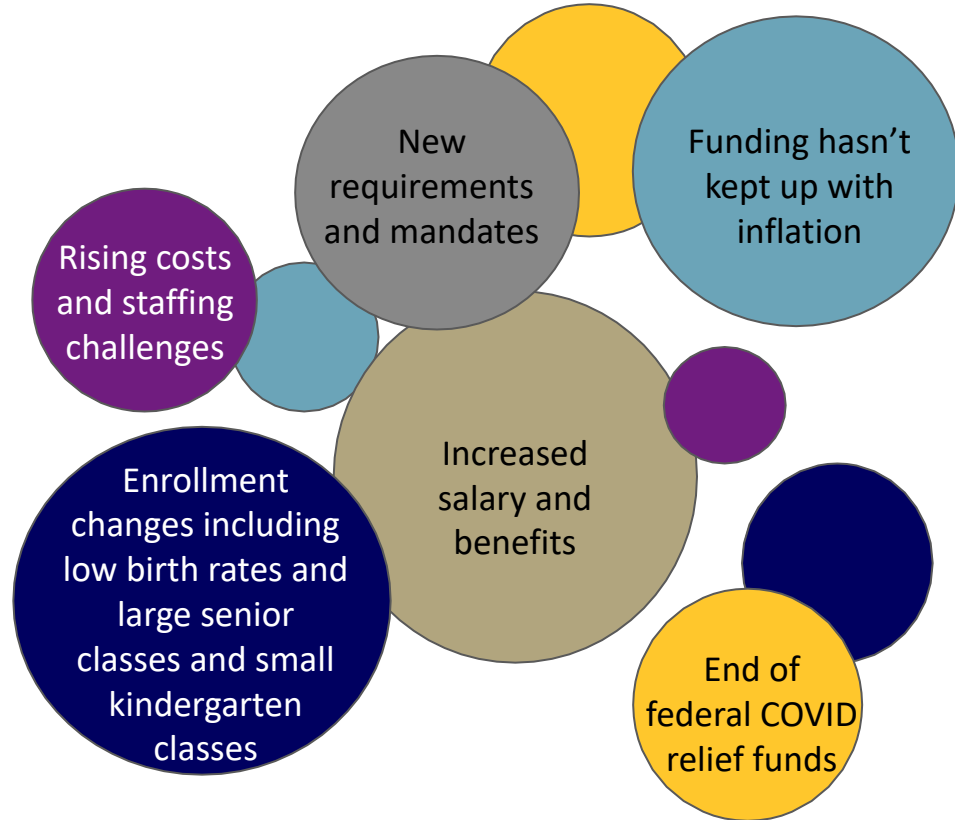
Optimizing our management of resources to support student learning



Planning the Way

Educational Funding

A convergence of factors have lead to expenditures outpacing revenue



ECCS Financial Future

Deficit Spending

- Expenses Outpace Revenue
- Impacts Unassigned Fund Balance
- Solutions
 - Increase Revenue
 - Cost Containment

Optimizing our
management of
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\$829 Renewed / Cost Containment / 8% Balance

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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
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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)
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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
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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%
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Updated Enrollment Projections as of July 2024					All other expenses 0-5% Increase FY26 - FY29				
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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				
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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
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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

\$829 Renewed / Cost Containment / 8% Balance

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Increase Revenue - Board Work

State and federal sources are consistently inadequate

Excellence Requires Local Commitment

\$829
Referendum

Possible additional operating referendum

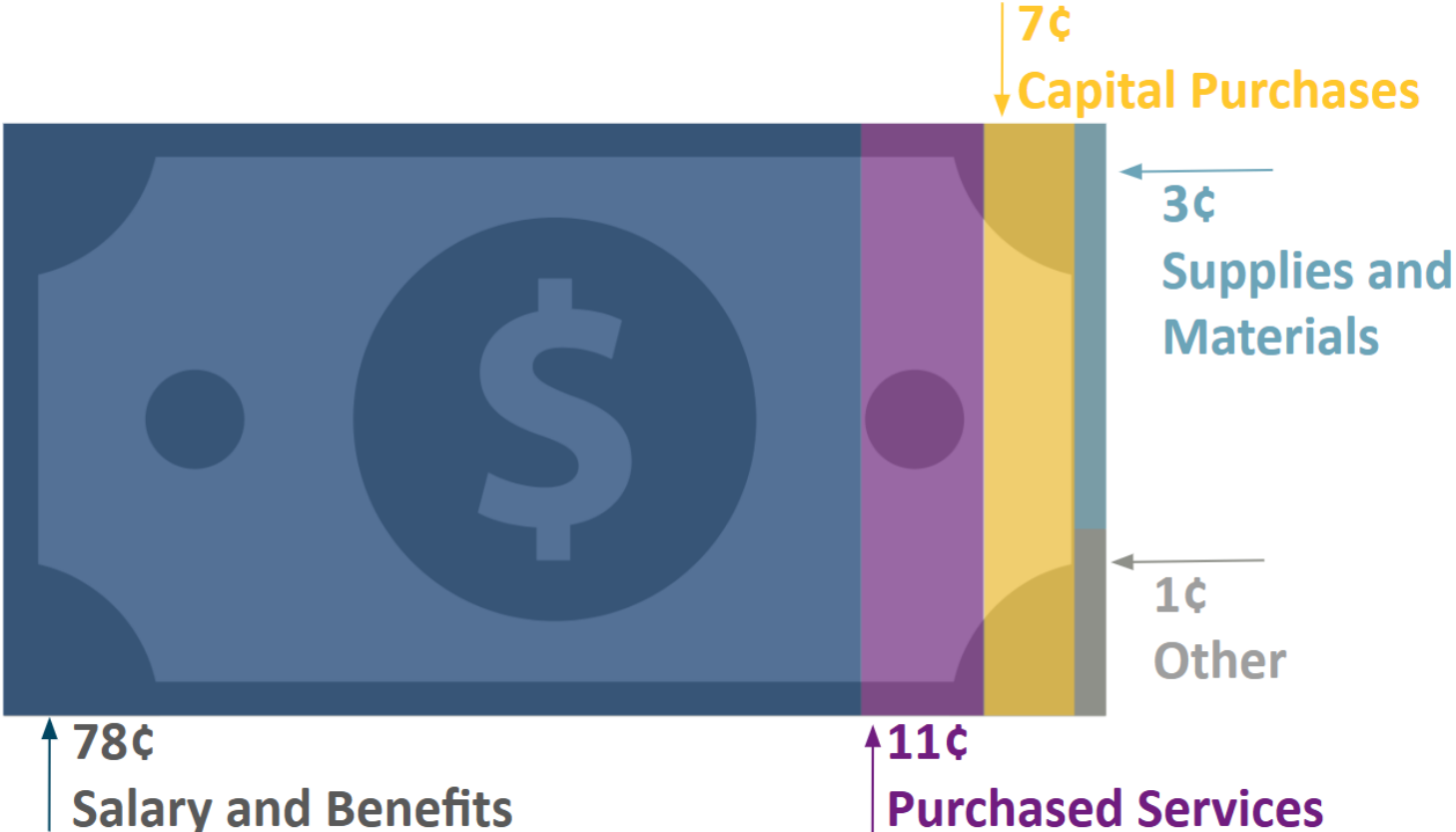
Cost Containment



Optimizing our
management of
resources to support
student learning



Cost Containment



Cost Containment History

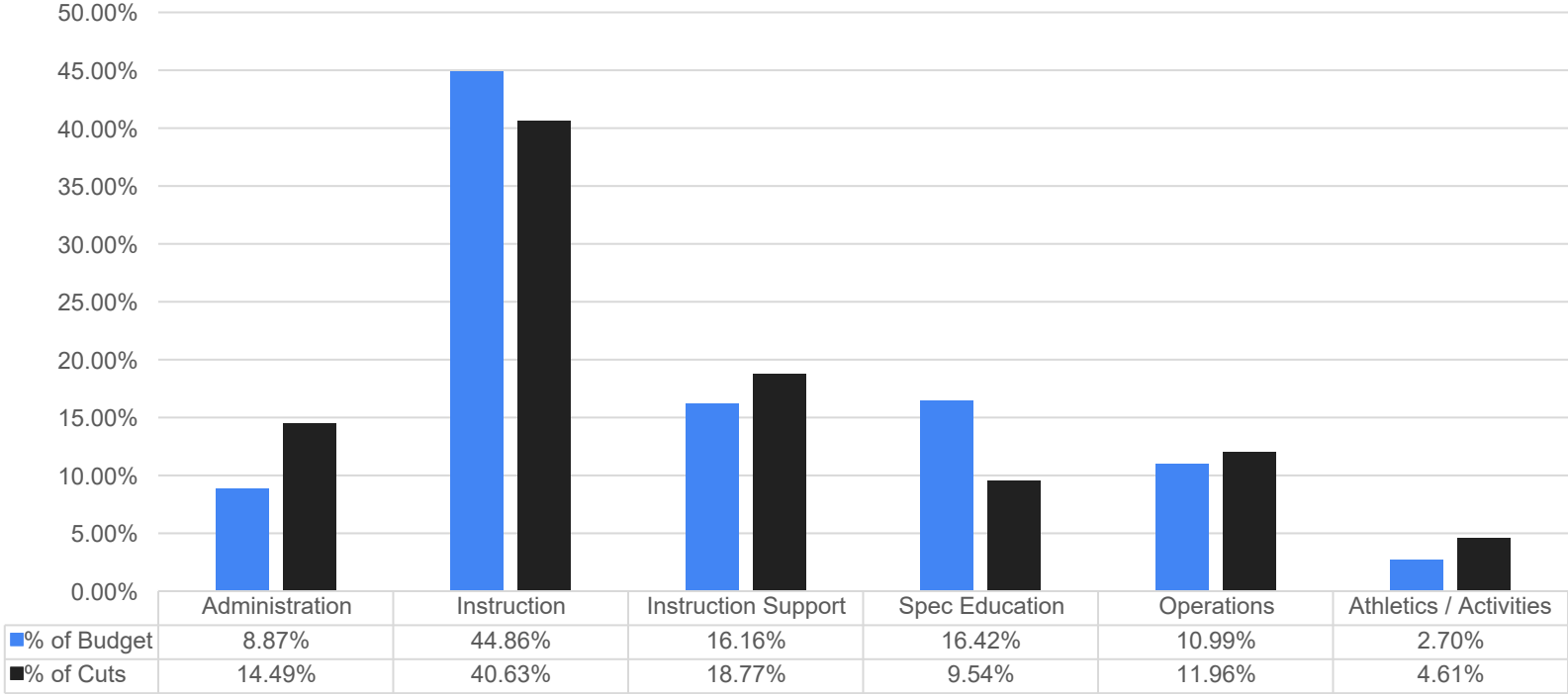
Historical Categories

- Administration
- Instruction
- Instructional Support
- Special Education
- Operations
- Student Activities



Cost Containment History

Cost Containment FY 2008-09 Through FY 2021-22



■ % of Budget ■ % of Cuts

2024-25 Target \$5,000,000

Administration

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
District Office - Department Restructures	Increase workload of remaining staff, Reduces support of buildings and programs	DEC	\$376,506
Salary and Benefits	Staff recruitment and retention	DEC	\$133,687

2024-25 Target \$5,000,000

Instruction

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
Increase Elem Class size .5 (gr 1 and 2)	Impacts student experience	Elementary	\$127,822
Increase Elem Class size 1 (gr 3-5)	Impacts student experience	Elementary	\$324,935
Increase Middle Class size 1 (gr 6-8)	Impacts student experience	Middle	\$268,807
Increase High Class size 1 (gr 9-12)	Impacts student experience	High	\$361,742
Reduce band and orchestra lessons at the middle schools	Impacts student experience	Middle	\$211,937
Restructure Student Supports (K paras)	Increase workload of remaining staff, impact student experience	Elementary	\$233,900
Salary and Benefits	Staff recruitment and retention	District Wide	\$611,781

2024-25 Target \$5,000,000

Instructional Support

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
Tech Subscriptions	Impact access for staff, teachers and students, impact student experience	District-wide	\$50,000
Reduce Supply Budget 10%	Impact access for staff, teachers and students, limit capacity to support classrooms, programs.	District-wide	\$391,600
District Office - Department Restructures	Increase workload of remaining staff, Reduces support of buildings and programs	DEC	\$402,994
Salary and Benefits	Staff recruitment and retention	District Wide	\$129,760

2024-25 Target \$5,000,000

Special Education

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
Department Restructure	Increase workload of remaining staff, Reduces support of buildings and programs	DEC	\$100,000
Salary and Benefits	Staff Recruitment and retention	District Wide	\$271,146

2024-25 Target \$5,000,000

Operations

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
Increase Facilities Rental	Reduce needed cost containment	District wide	\$80,000
Nutrition Service Chargeback	Reduce needed cost containment	District wide	\$300,000
Reduce 1 instructional day	Reduce needed cost containment	District Wide	\$164,002
Community Education Chargeback	Reduce needed cost containment	Community Education	\$67,000
Adjust qualified LTFM expenses out of General Fund	Reduce needed cost containment	Buildings and Grounds	\$70,000
Salary and Benefits	Staff Recruitment and retention	District Wide	\$316,213

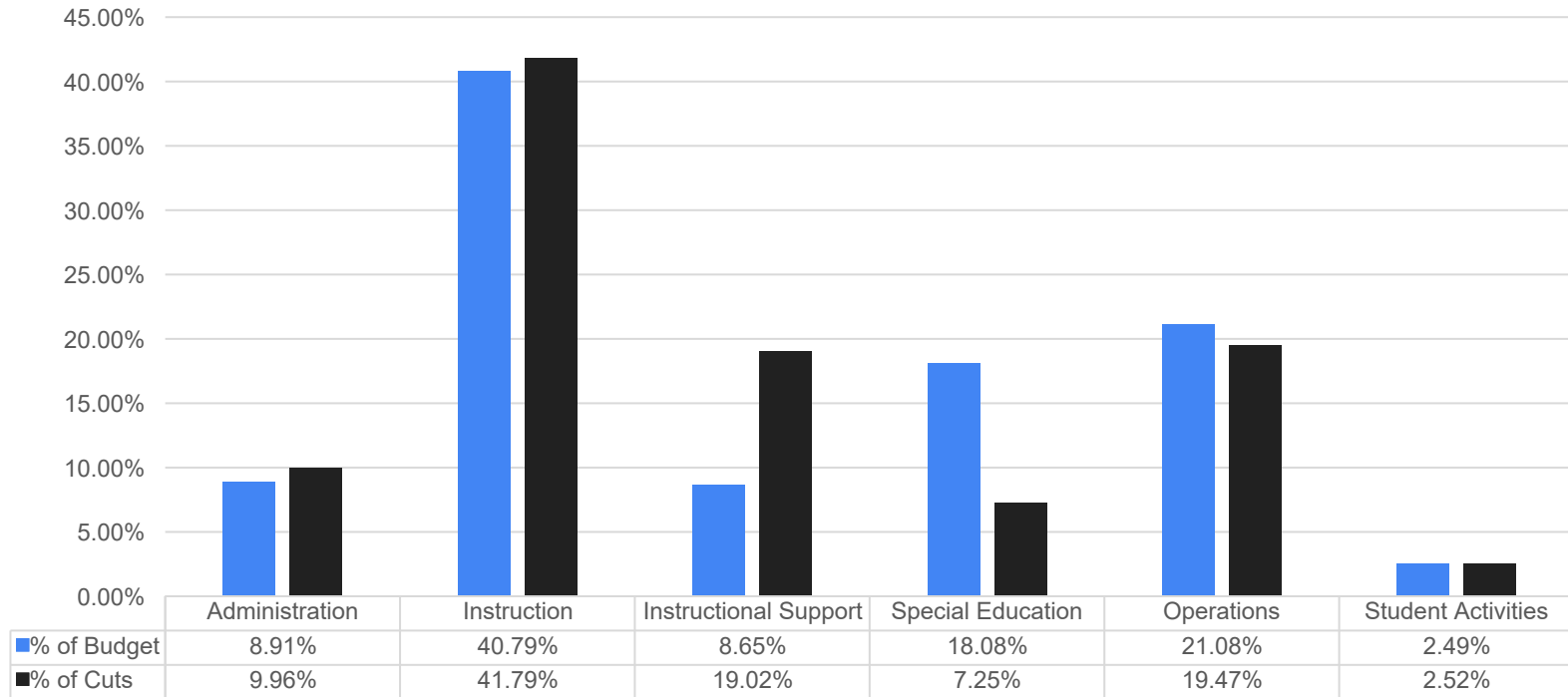
2024-25 Target \$5,000,000

Student Activities

Category	Effects/Impact	Building/ Program	Proposed Increase/ Reduction
Increased Parking Fees	Impacts to families and students, may negatively impact student participation	CHS/CNS	\$18,000
Increase Student Participation Fees	Impacts to families and students, may negatively impact student participation	District Wide	\$73,454
Salary and Benefits	Staff recruitment and retention	District Wide	\$37,413

2024-25 Target \$5,000,000

Cost Containment FY 2025-26



■ % of Budget ■ % of Cuts



Questions?

