

July 1, 2025 – June 30, 2026 Budget
November 2025

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



EASTERN CARVER
COUNTY SCHOOLS

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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EXECUTIVE SUMMARY

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



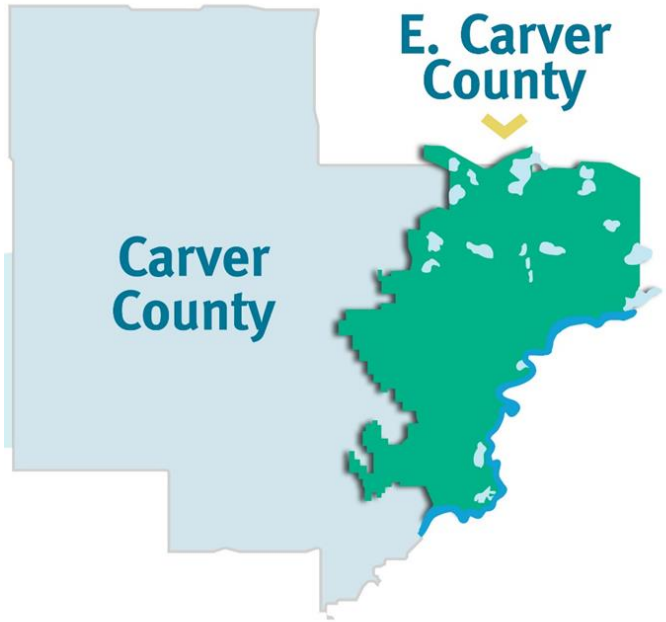
EXECUTIVE SUMMARY

Organizational Section



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

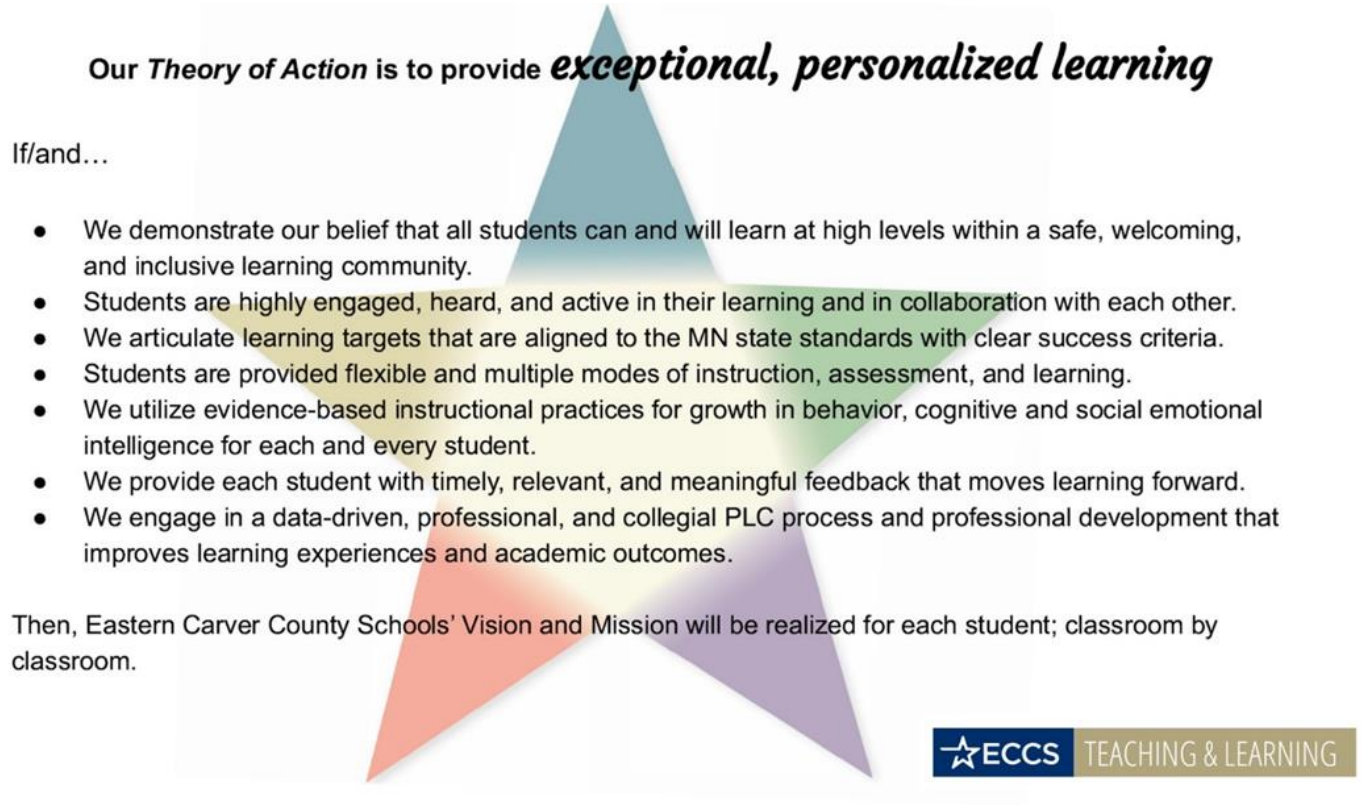
Carver County is located southwest of the Twin Cities of Minneapolis and St. Paul. It is the least populated of the seven metropolitan counties that comprise the Twin Cities. It is one of the state's fastest growing counties, 11th largest in the state and is expected to grow by 47% by 2050. The county 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 eighty-seven 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 schools became part of ISD 112, and others joined districts to the west is why the district's western boundary looks the way it does. In 2008, the school district transitioned to the name Eastern Carver County Schools.

Eastern Carver County Schools: 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.



See more at: www.district112.org

Board of Education & Administration

SCHOOL BOARD

Sean Olson, Chairperson
Angela Erickson, Vice Chairperson/Clerk
Tim Klein, Treasurer
Rachel Berg Scherer, Director
Ellie Krug, Director
Joseph Scott, Director
Jenny Stone, Director

ADMINISTRATION

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

BUSINESS OFFICE

Jason Stegeman, Director of Finance
Christy Lofgren, Senior Accountant
Erin Dubbels, Staff Accountant

Board of Education & Administration (cont.)

BUILDING PRINCIPALS

Name	School Site
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)
Jim Bach	Chaska High School (CHS)
Angela Charboneau-Folch	Integrated Arts Academy (IAA)

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Mission, Vision, & Values

MISSION:

We prepare every student to achieve their personal best, engage in lifelong learning, and be a thoughtful and responsible citizen.

VISION:

We are committed to providing educational excellence for all by:

- Offering personalized, rigorous academic and extensive extracurricular programming delivered by highly trained staff
- Promoting a welcoming, inclusive, and equitable culture where everyone has the opportunities and supports needed to be successful
- Engaging with community partners to support student learning and career exploration
- Investing our resources wisely to best meet the needs of our learners and communities

CORE VALUES:

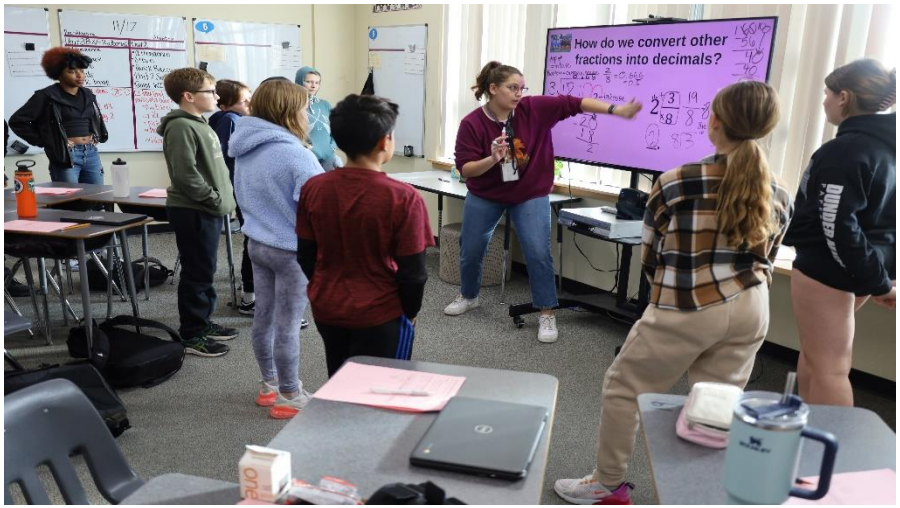
Student-Centered: Student needs and growth drive our words, actions, and choices

Excellence: Committed to high standards and striving for our best

Respect: Everyone is seen, heard, valued, and included

Collaboration: Engaging, listening, and partnering with others to learn, develop, and innovate

Accountability: Fostering a culture of integrity and responsibility



KEY RESULTS INCLUDING ASSOCIATED COSTS:

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 $2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers.
- The capital projects levy or safety and technology levy with $4.6 million is used for the devices, infrastructure, classroom instructional tools, and staff to assure each learner achieves their personal best.
- Next year, over $875,600 will be spent with operating capital funds for curriculum upgrades for all grades.

Safe, Nurturing Learning Environment: Climate conducive for learning and work.

- The district earmarks $996,088 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 $922,070 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software, and cyber security enhancements.
- Next year, over $9.1 million pay as you go and $18 million bond funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
- Operating capital funds of $188,816 are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort, and safety.
- The district levied $346,206 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.

Prudent Management of Public Resources: Superior educational value for appropriate and efficient cost.

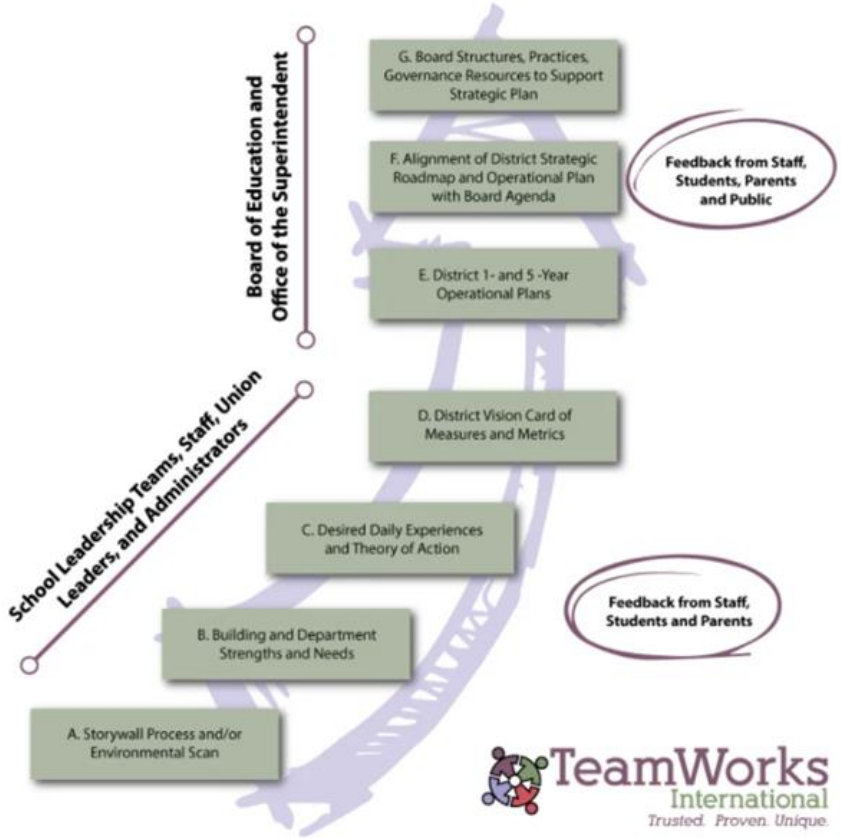
Culture of Communication: All staff recognize their role as communicators in the organization.


MISSION
We prepare every student to achieve their personal best, engage in lifelong learning, and be a thoughtful and responsible citizen.
VISION We are committed to providing educational excellence for all by:
Offering personalized, rigorous academic and extensive extracurricular programming delivered by highly-trained staff
Promoting a welcoming, inclusive, and equitable culture where everyone has the opportunities and supports needed to be successful
Engaging with community partners to support student learning and career exploration
Investing our resources wisely to best meet the needs of our learners and communities
CORE VALUES
STUDENT-CENTERED: Student needs and growth drive our words, actions, and choices
EXCELLENCE: Committed to high standards and striving for our best
RESPECT: Everyone is seen, heard, valued, and included
COLLABORATION: Engaging, listening, and partnering with others to learn, develop, and innovate
ACCOUNTABILITY: Fostering a culture of integrity and responsibility
STRATEGIC DIRECTION
Improving TEACHING AND PERSONALIZED LEARNING for the development of each learner
Fostering a SAFE, WELCOMING, AND INCLUSIVE environment
Developing STRONG PARTNERSHIPS within the communities we serve
Optimizing our management of RESOURCES to support student learning
Eastern Carver County Schools
Exceptional, personalized learning

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 collaborated successfully with 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 wanted to have a wide arrange of 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.

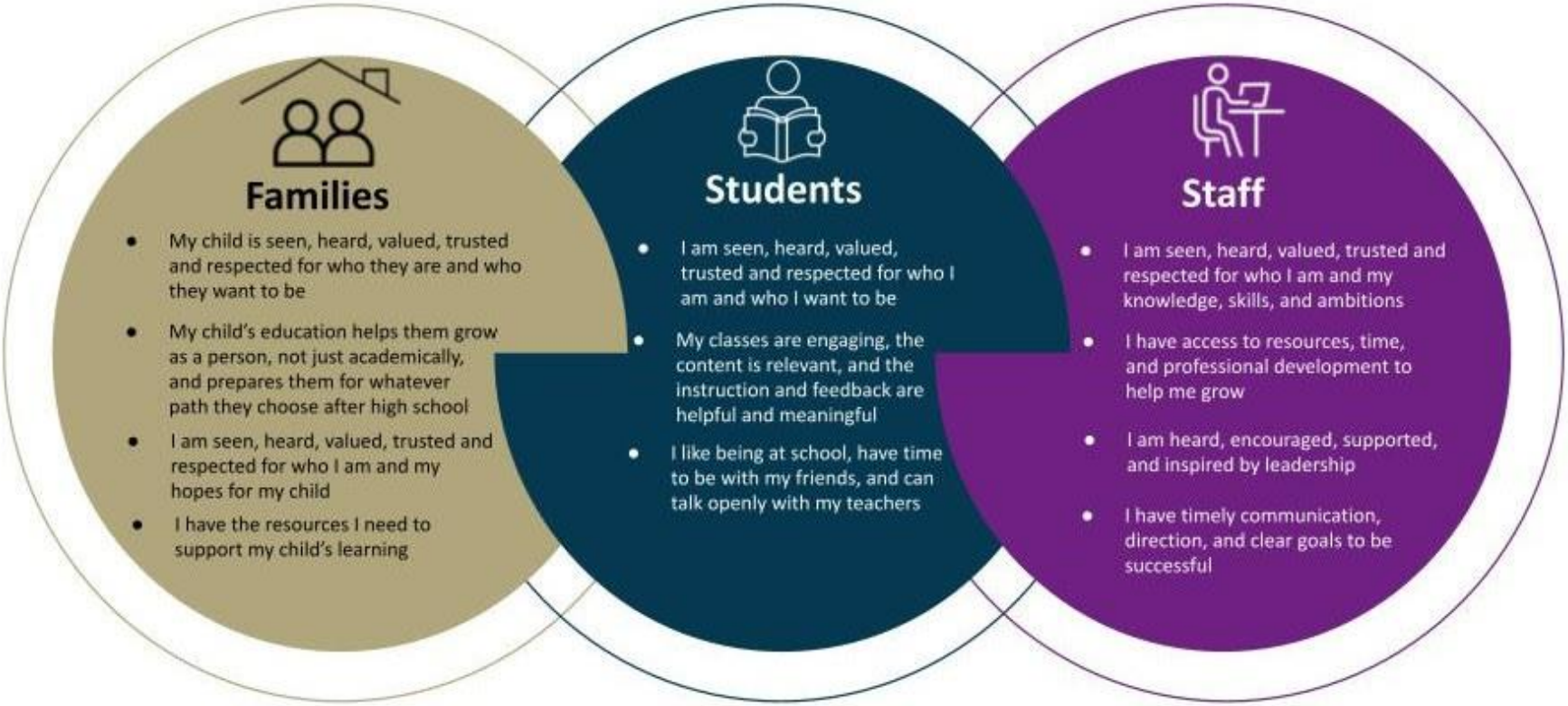


The growth within the Eastern Carver County Schools system was really captured during this process, as well as the impacts of changing leadership, technology, and demographics.

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 are seeing within their schools and identify where change is necessary.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Desired Daily Experience: The Desired Daily Experience (DDE) asks stakeholders - students, family, and staff - to describe what their experience would be like daily once the strategic plan is implemented. It is 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 distinct areas, chief among them the importance of being seen, heard, valued, and trusted as a member of our district community.



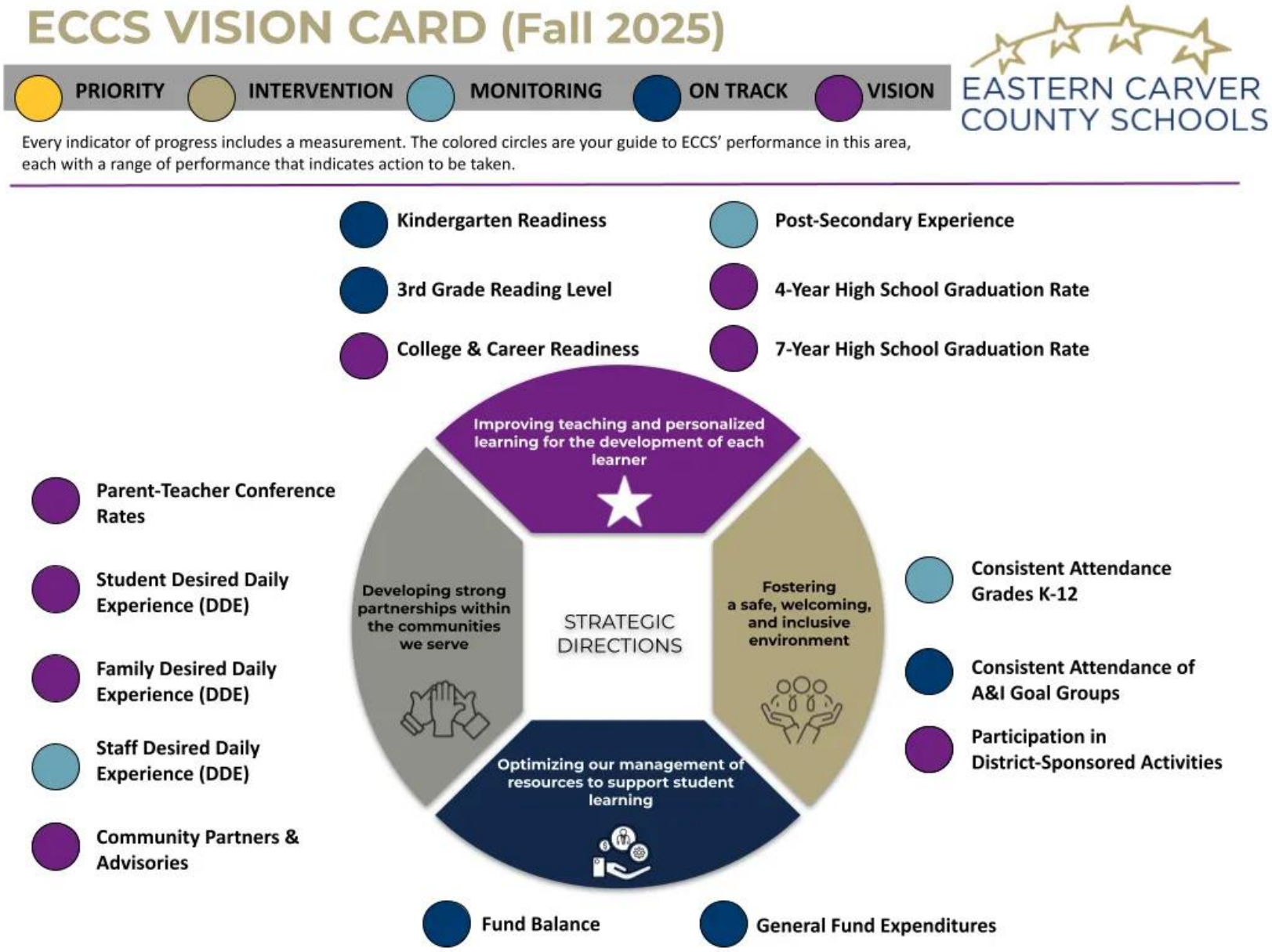
Theory of Action: The Theory of Action represents what the district believes should be consistent, observable components in every classroom, in every school, districtwide. These series of statements are actions the district believes, if implemented across all schools, will be fundamental in realizing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

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. The vision card shows district-wide results and connects each department and school improvement plan efforts to our overall goals. It displays key measures and metrics from our strategic plan. Each metric is tied to one of our four strategic directions and shows progress we are making on the strategic plan.

In spring 2025, after three years of tracking, the vision card was redesigned to include trend data and expanded information about student achievement, engagement, community partnerships, and finances.




ECCS VISION CARD (Fall 2025)
PRIORITY
INTERVENTION
MONITORING
ON TRACK
VISION
EASTERN CARVER COUNTY SCHOOLS
Every indicator of progress includes a measurement. The colored circles are your guide to ECCS' performance in this area, each with a range of performance that indicates action to be taken.
Kindergarten Readiness
3rd Grade Reading Level
College & Career Readiness
Post-Secondary Experience
4-Year High School Graduation Rate
7-Year High School Graduation Rate
Improving teaching and personalized learning for the development of each learner
Developing strong partnerships within the communities we serve
STRATEGIC DIRECTIONS
Fostering a safe, welcoming, and inclusive environment
Optimizing our management of resources to support student learning
Parent-Teacher Conference Rates
Student Desired Daily Experience (DDE)
Family Desired Daily Experience (DDE)
Staff Desired Daily Experience (DDE)
Community Partners & Advisories
Consistent Attendance Grades K-12
Consistent Attendance of A&I Goal Groups
Participation in District-Sponsored Activities
Fund Balance
General Fund Expenditures

VISION CARD: Improving teaching and personalized learning for the development of each learner

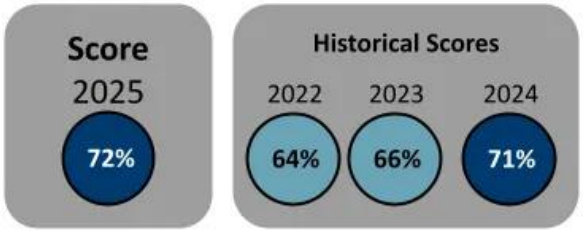
EASTERN CARVER COUNTY SCHOOLS

PRIORITY	INTERVENTION	MONITORING	ON TRACK	VISION
Requires immediate, focused attention and resources	Targeted interventions are actively underway	Performance approaching desired levels, closely observing	Current strategies are effective and should be sustained	Achieving the district's highest aspirations

1 Kindergarten Readiness

Measured by: Fastbridge assessment for on track reading at the end of kindergarten

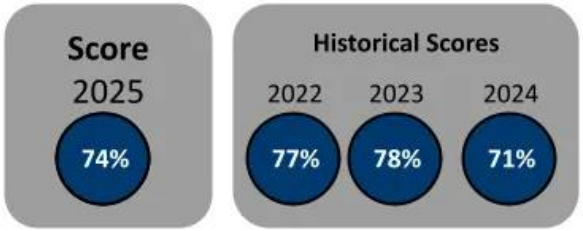




2 3rd Grade Reading Level

Measured by: Fastbridge assessment for on track reading at the end of 3rd grade





	ECCS all	Hispanic/ Latino	Asian	Black	Two or more	Total SoC	White
2023	78%	51%	84%	59%	83%	65%	82%
2024	71%	37%	83%	39%	78%	52%	78%
2025	74%	61%	77%	55%	77%	64%	77%

VISION CARD: **Improving teaching and personalized learning for the development of each learner**

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

3 College & Career Readiness

Measured by: Percent of high school graduates starting and persisting in 2- or 4- year institutions as of their second academic year







4 Post-Secondary Experience

Measured by: Percent of HS graduates who participated in a post-secondary opportunity to explore what is after high school, including Advanced Placement, concurrent enrollment, Post-Secondary Enrollment Option, internships, Career & Tech Ed, and work placement







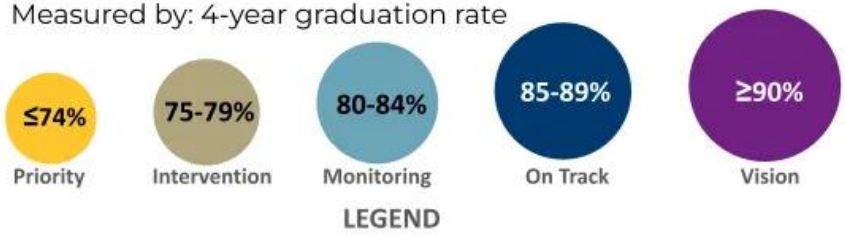
VISION CARD: **Improving teaching and personalized learning for the development of each learner**

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

5 High School Graduation in 4 Years

Measured by: 4-year graduation rate





	ECCS all	Hispanic/ Latino	Asian	American Indian	Black	Two or more	Total SoC	White
2021	91.9%	77.8%	95.0%	66.7%	80.6%	68.4%	69.1%	95.2%
2022	94.6%	81.3%	92.9%	—	94.3%	94.6%	78.2%	96.5%
2023	93.0%	90.4%	96.6%	80.0%	72.2%	75.0%	76.5%	95.6%
2024	93.7%	88.6%	100%	—	88.1%	86.7%	89.1%	95.3%

6 High School Graduation in 7 Years

Measured by: 7-year graduation rate





VISION CARD: Fostering a safe, welcoming, and inclusive environment

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

7 Consistent Attendance Grades K-12: All

Measured by: Percent of students who attended more than 90% of the time



8 Consistent Attendance Grades K-12: Achievement & Integration Goal Groups

Measured by: The percentage of economically disadvantaged students or students of color in grades kindergarten through 5, grade 6 and grade 9 with a consistent attendance rate of more than 90% will increase from 75% at the end of school year 2023 to 80% at the end of 2025.



VISION CARD: Fostering a safe, welcoming, and inclusive environment

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

9 Participation in School Activities

Measured by: Percent of high school students who engaged in a district-sponsored or student-led activity



High School District-Sponsored Arts/Activities/Athletics (fee-based) Participation

	ECCS all	Hispanic/ Latino	Asian	American Indian	Black	Two or more	Total SoC	White
2025	67%	43%	86%	22%	40%	61%	53%	72%

Table shows percentage of students from each group who participated.

Middle School Activities Participation

	ECCS all (%)	ECCS all (# of students)	# of activities
2025 School Year	77%	1576	84
2024 Summer	55%	1137	61

VISION CARD: Developing strong partnerships within the communities we serve

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

10 Participation in Parent-Teacher Conferences

Measured by: Percent of elementary families attending parent-teacher conferences







11 Community Partnerships & Advisories

Measured by: Community partner and advisory survey questions





VISION CARD: Developing strong partnerships within the communities we serve

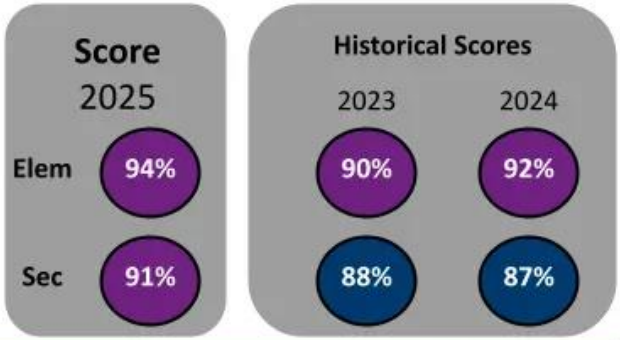
EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

12 Student Desired Daily Experience

Measured by: Percent of students in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and who I want to be.

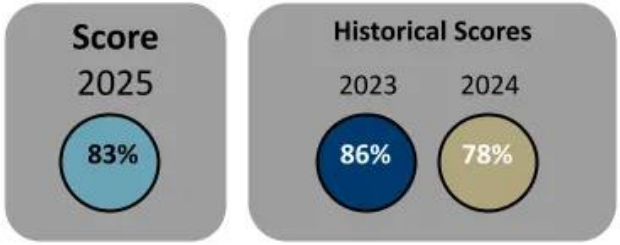




13 Staff Desired Daily Experience

Measured by: Percent of staff in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and my knowledge, skills, and ambitions.





VISION CARD: **Developing strong partnerships within the communities we serve**

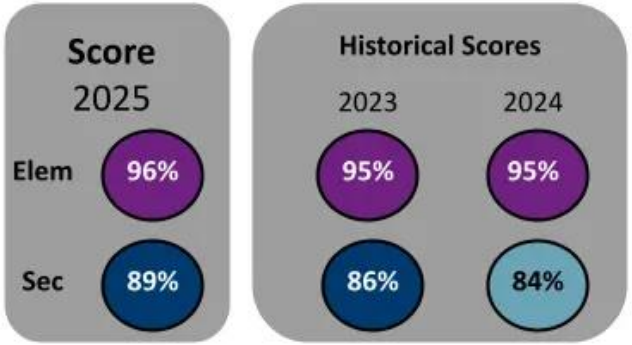
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PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

14 Family Desired Daily Experience

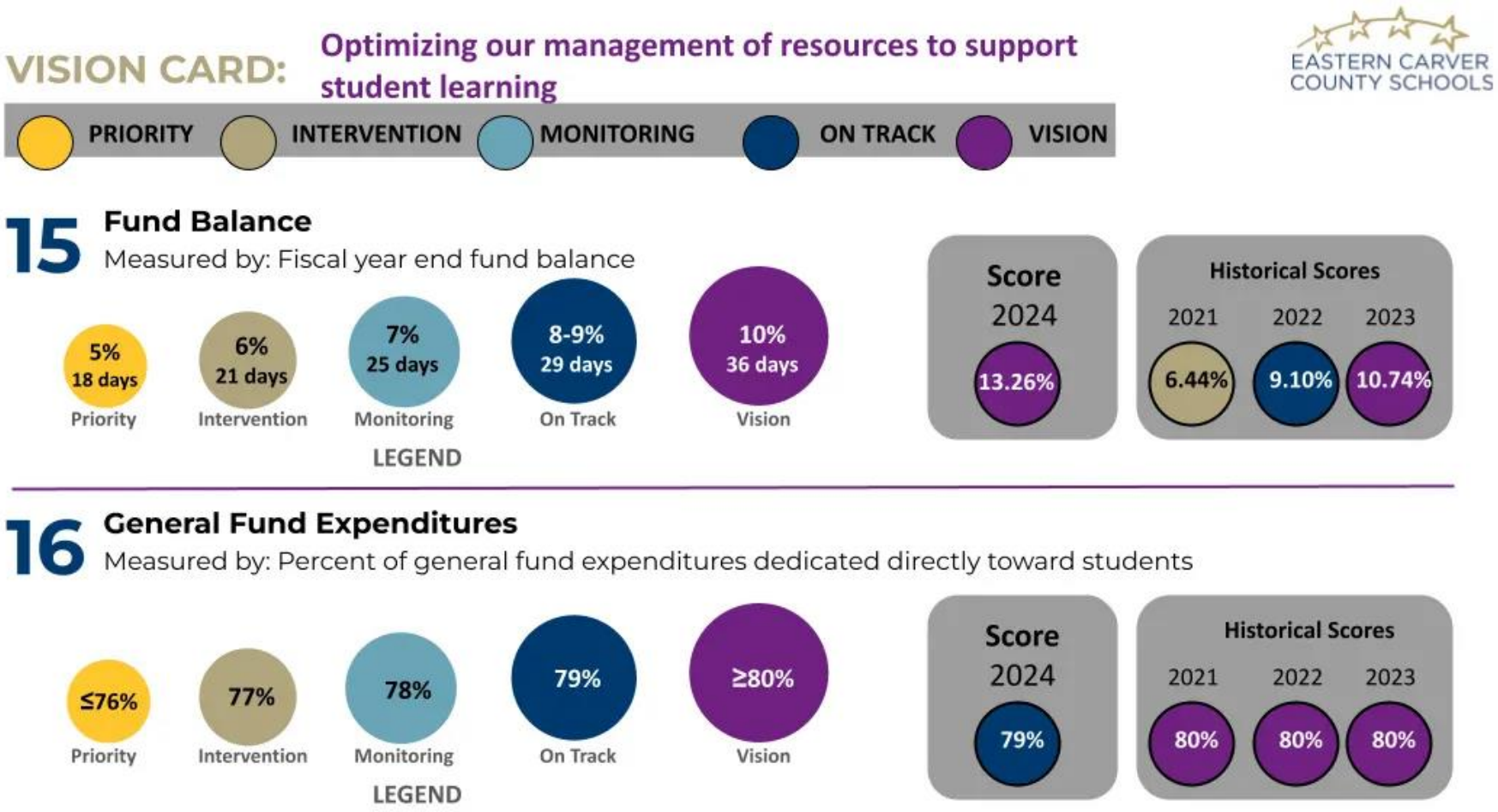


Measured by: Percent of parents in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and my hopes for my child.



Measured by: Percent of parents in agreement on annual survey question: My child is seen, heard, valued, trusted, and respected for who they are and who they want to be.




VISION CARD:
Optimizing our management of resources to support student learning
EASTERN CARVER COUNTY SCHOOLS
PRIORITY
INTERVENTION
MONITORING
ON TRACK
VISION
15
Fund Balance
Measured by: Fiscal year end fund balance
5%
18 days
Priority
6%
21 days
Intervention
7%
25 days
Monitoring
8-9%
29 days
On Track
10%
36 days
Vision
LEGEND
Score
2024
13.26%
Historical Scores
2021
2022
2023
6.44%
9.10%
10.74%
16
General Fund Expenditures
Measured by: Percent of general fund expenditures dedicated directly toward students
≤76%
Priority
77%
Intervention
78%
Monitoring
79%
On Track
≥80%
Vision
LEGEND
Score
2024
79%
Historical Scores
2021
2022
2023
80%
80%
80%

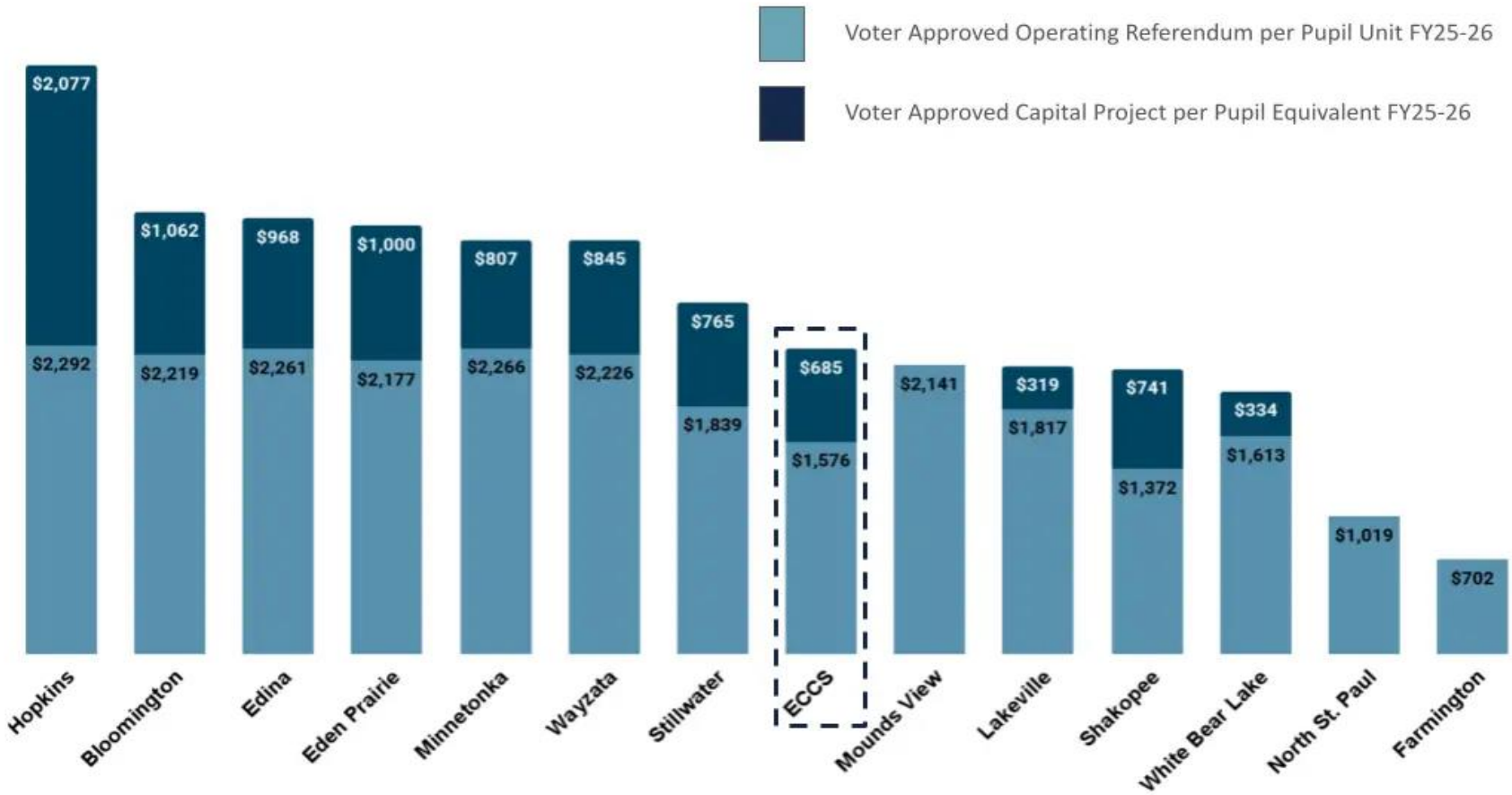
VISION CARD: **Optimizing our management of resources to support student learning**

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

17 Voter Approved Funding

Measured by: Voter approved operating referendum and capital project per pupil



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.

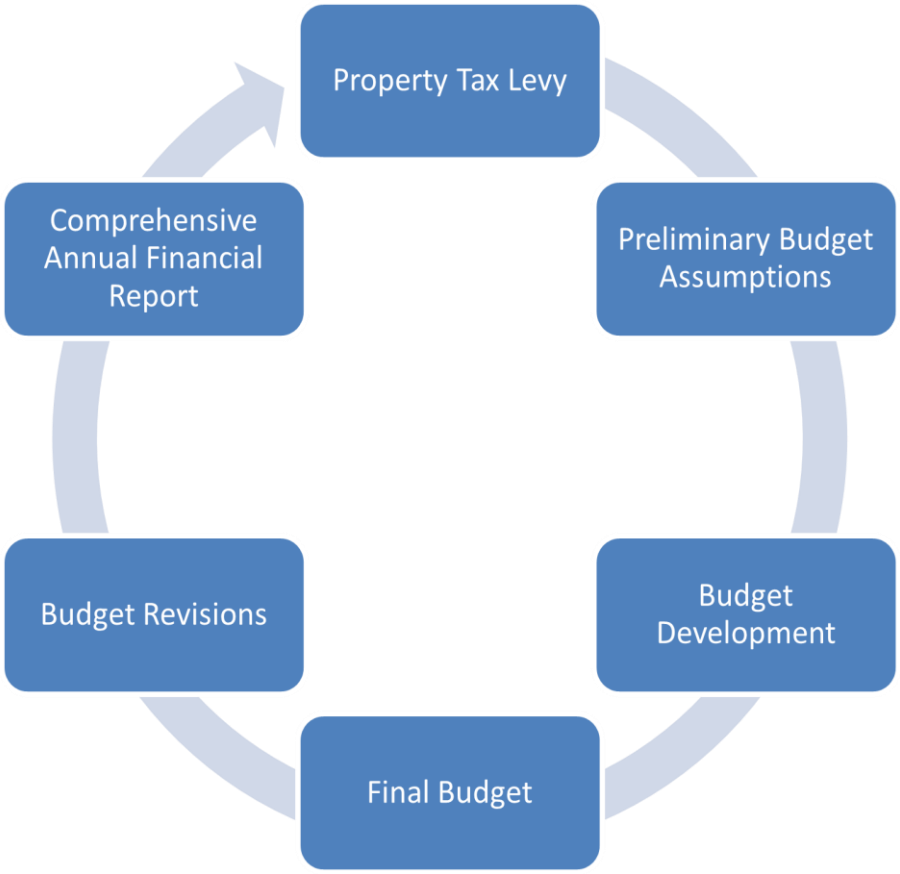
SIGNIFICANT STATE STATUTE REQUIREMENTS:

- 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.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

BUDGET TIMELINE:

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



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.

Preliminary Budget Assumptions: The February before the budget year, the School Board approves the preliminary assumptions.

Budget Development: From February 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.

Final Budget: Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

Budget Revisions: Each fall/winter 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.

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

EXECUTIVE SUMMARY

Financial Section

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



Budget Assumptions, Trends, & Initiatives

On February 24, 2025, the School Board approved preliminary 2025-26 budget assumptions for the General Fund.

The following budget assumptions were used to build the 2025-2026 budget:

REVENUE:

- General Education Aid at $7,456 adjusted per pupil unit (APU)– includes $175 increase (2.4%).
- Adjusted Pupil Unit weightings have not been changed by the state since 2014-15:

Pupil Unit	2025-26
Pre-Kindergarten	1.00
Handicap Kindergarten	1.00
Kindergarten-All Day	1.00
Grades 1-3	1.00
Grades 4-6	1.00
Grades 7-12	1.20

- Student Support Personnel Aid increase of $312,500.
- Capital Projects Referenda increase of $340,611 which is based on Net Tax Capacity, with $4,766,611 budgeted in the general fund and $2,000,000 budgeted in the construction fund.
- Integration & Achievement Aid and Levy at $996,088.
- Lease levy for Transportation of $1,000,000.
- Long Term Facility Maintenance increase of $1,952,195.
- TRA Pension Adjustment Allowance increase of $489,756.
- Decrease in State Compensatory Formula of $182,500.

Budget Assumptions, Trends, & Initiatives (cont.)

- Other federal title and special education program entitlements are expected to remain flat
- PK-12 enrollment projection estimated at 9,057 and is based on:
    - Impact of COVID-19 and trend in flat to declining public school enrollment
    - Historical data trends
    - Eastern Carver County birth rates
    - School year 2024-25 enrollment in grades K-11, advancing a grade
    - Demographic Study
    - Housing Market Methodology

EXPENSES:

- Salary/benefit increases based on employee bargaining unit agreements, contracts, and expected market conditions
- Property and liability insurance increase of 10%; is caused by 15% percent increase in property values, loss ratio, claim history, and inflation
- Non-salary, non-benefit costs and supplies are flat unless otherwise noted
- Teacher's Retirement Association (TRA) rate increases from 8.75% to 9.81%
- Utilities are estimated to increase 5%
- Continue to utilize 'super' substitutes in the schools
- Increase of 3.5% for transportation contracts with continued insourcing transportation
- Paid Family Medical Leave Act (PFMLA) District expense is .44% of Salaries.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 51,352,075	$ 56,619,612	$ 60,358,117	$ 61,262,677	$ 62,570,726	$ 66,963,121	$ 67,279,272	$ 62,538,741
Sales of Bonds	9,157,337	37,997,604	-	50,799,631	-	19,320,000	-	11,995,000
State Sources	94,401,714	94,073,323	107,833,643	110,645,515	114,866,096	116,494,919	119,780,176	122,619,483
Federal Sources	13,591,699	6,938,751	6,414,933	5,666,089	5,591,628	6,008,147	6,034,932	6,061,984
Other	30,131,627	29,541,248	31,387,660	27,586,435	30,295,131	30,665,407	31,057,990	31,440,236
Total	**$ 198,634,453**	**$ 225,170,538**	**$ 205,994,353**	**$ 255,960,347**	**$ 213,323,581**	**$ 239,451,593**	**$ 224,152,369**	**$ 234,655,443**

ALL FUNDS - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 89,753,213	$ 93,668,607	$ 98,317,480	$ 105,402,848	$ 107,351,596	$ 108,659,488	$ 111,463,233	$ 114,105,592
Employee Benefits	22,356,773	23,672,419	25,100,095	27,288,717	30,250,667	30,837,954	31,283,395	31,687,779
Purchased Services	29,377,186	32,208,851	34,353,872	36,414,387	37,358,444	39,018,403	40,041,731	41,061,059
Supplies & Materials	8,640,934	8,611,389	10,211,682	11,101,220	10,058,606	9,810,550	9,862,323	10,059,228
Capital Purchases	18,036,799	20,972,230	28,788,139	38,165,608	28,904,889	26,212,244	22,296,989	20,548,880
Principal & Interest	32,669,776	49,245,718	18,320,941	18,436,182	18,412,133	19,710,025	19,473,184	14,593,005
Other Expenditures	851,782	788,173	905,530	956,370	404,779	845,474	856,376	867,490
Total	**$ 201,686,463**	**$ 229,167,387**	**$ 215,997,739**	**$ 237,765,332**	**$ 232,741,114**	**$ 235,094,138**	**$ 235,277,231**	**$ 232,923,032**

ALL FUNDS - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ 12,367,832	$ 14,195,135	$ 17,950,757	$ 15,766,035	$ 14,397,412	$ 13,731,898	$ 14,395,072	$ 14,673,556
Non-Spendable	421,837	250,366	483,740	483,740	483,739	483,739	483,739	483,739
Restricted	61,261,437	56,462,351	40,350,257	65,990,121	48,191,212	50,622,203	38,834,167	40,288,094
Assigned	11,023,128	10,169,534	12,289,245	7,029,118	6,779,118	9,371,097	9,371,097	9,371,097
Total	**$ 85,074,234**	**$ 81,077,385**	**$ 71,073,999**	**$ 89,269,014**	**$ 69,851,481**	**$ 74,208,936**	**$ 63,084,075**	**$ 64,816,485**

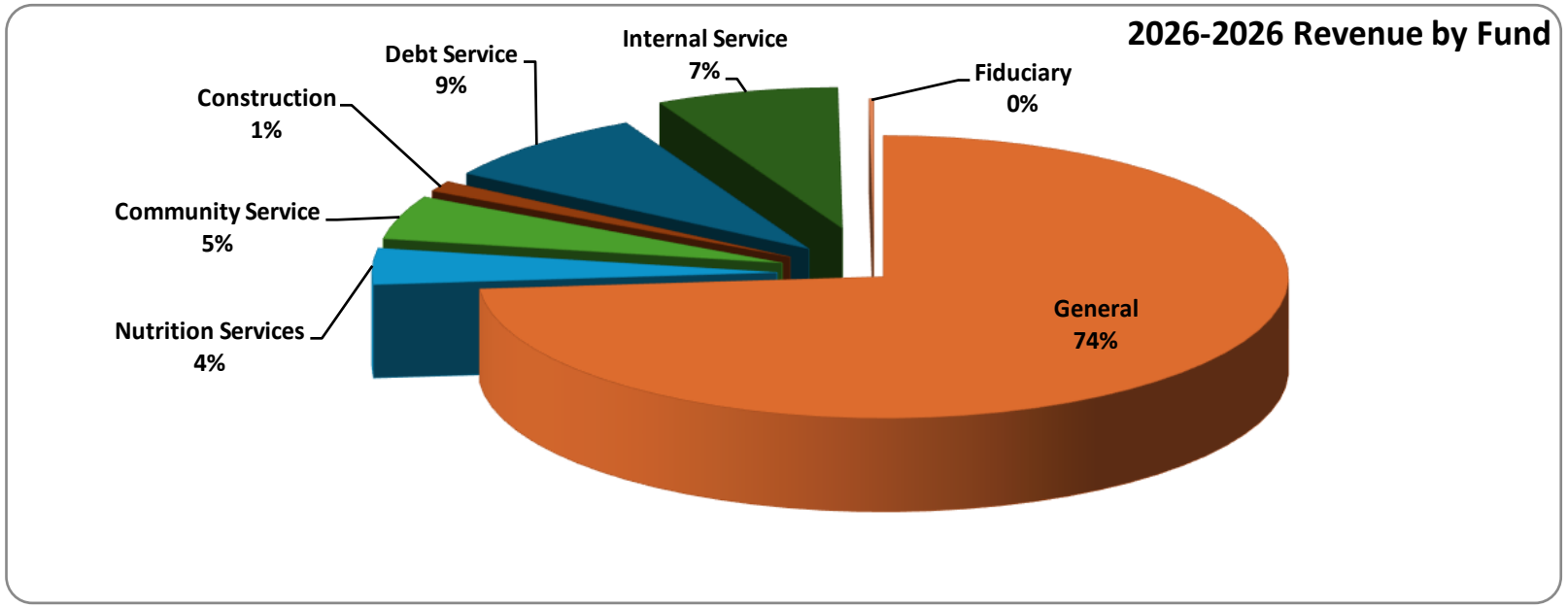
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - REVENUE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 142,557,121	$ 138,106,568	$ 151,881,789	$ 150,735,354	**$ 157,007,325**	$ 160,593,560	$ 164,299,370	$ 167,375,505
Nutrition Services	8,823,807	6,687,420	8,843,313	8,281,976	**8,797,366**	8,988,877	8,971,353	9,088,488
Community Service	8,669,951	9,822,229	10,502,608	10,427,145	**10,640,437**	10,995,390	11,105,946	11,171,949
Construction	11,971,110	41,085,234	2,906,278	53,669,463	**2,600,000**	22,246,760	3,050,828	15,134,181
Debt Service	17,067,963	17,971,923	18,953,448	19,593,220	**18,299,253**	19,999,526	19,754,923	14,634,897
Internal Service	10,386,893	11,006,388	12,161,407	12,789,089	**15,515,200**	16,097,480	16,469,949	16,775,423
Fiduciary	(842,392)	490,776	745,511	400,000	**400,000**	530,000	500,000	475,000
Total	**198,634,453**	**225,170,538**	**205,994,353**	**255,896,247**	**213,259,581**	**239,451,593**	**224,152,369**	**234,655,443**

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

The 2024-25 Construction fund includes over $47M in the sale of Long-Term Facility Maintenance Bonds.



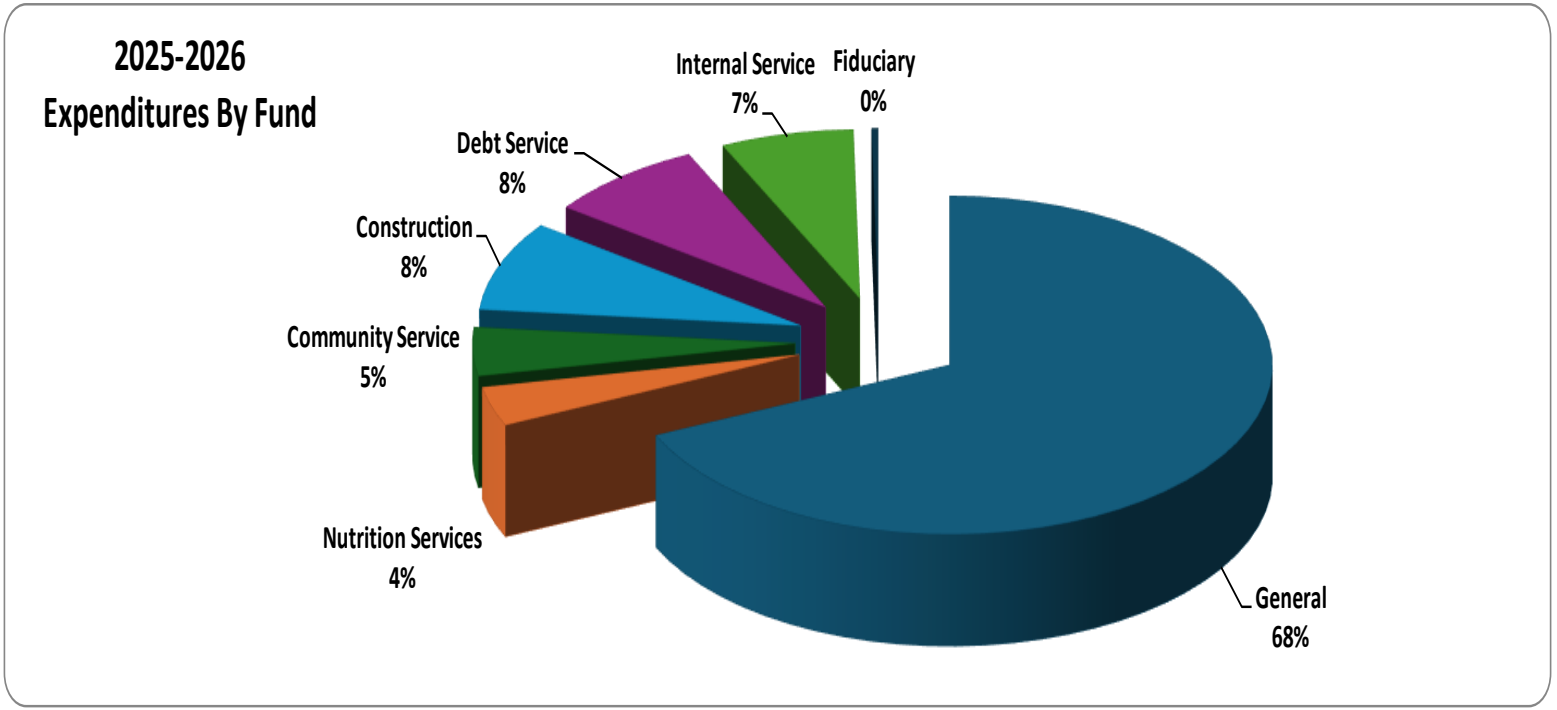
EASTERN CARVER COUNTY SCHOOLS

2025-2026 BUDGET

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 135,850,073	$ 137,792,240	$ 145,036,446	$ 158,500,805	$ 158,657,982	$ 160,058,232	$ 163,636,196	$ 167,097,021
Nutrition Services	6,682,218	6,552,405	7,853,353	8,606,141	8,690,823	8,707,420	8,896,870	9,090,490
Community Service	7,902,572	8,965,723	9,399,650	10,126,680	10,758,415	11,022,041	11,057,996	11,203,567
Construction	6,758,965	14,777,446	22,152,556	28,599,867	19,940,649	18,850,987	15,012,136	13,354,814
Debt Service	32,714,215	49,251,116	18,326,961	18,445,182	18,421,133	19,719,160	19,482,456	14,602,416
Internal Service	11,092,691	11,322,701	12,698,830	12,740,892	15,519,100	15,968,831	16,416,364	16,795,234
Fiduciary	685,729	505,757	529,942	745,765	753,012	767,467	775,213	779,490
Total	**$ 201,686,463**	**$ 229,167,387**	**$ 215,997,739**	**$ 237,765,332**	**$ 232,741,114**	**$ 235,094,138**	**$ 235,277,231**	**$ 232,923,032**

The 2021-22 and 2022-23 Debt Service budgets include refunding payments coming from an escrow account in conjunction with the refunding in prior years.

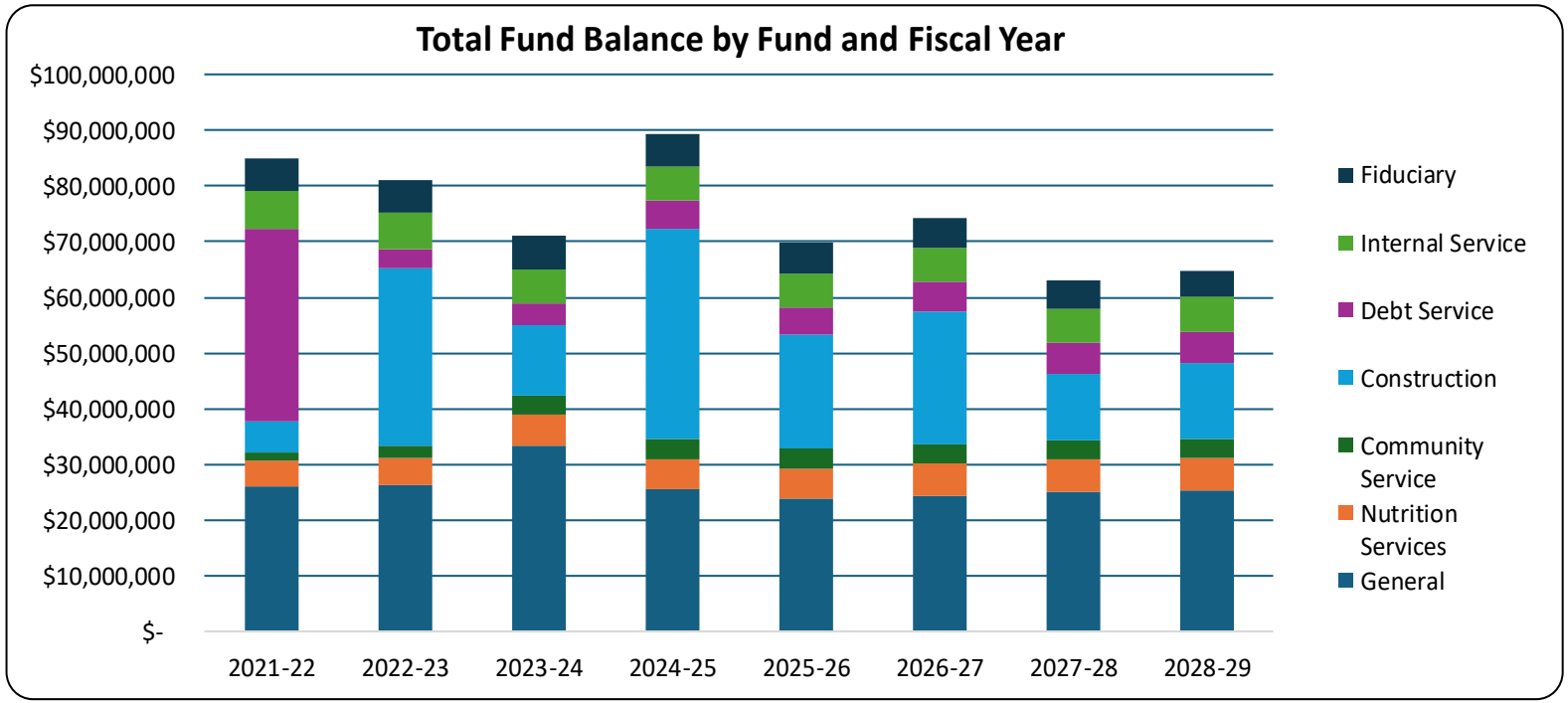


EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - FUND BALANCE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 26,126,507	$ 26,440,836	$ 33,286,179	$ 25,520,728	$ 23,870,071	$ 24,405,399	$ 25,068,573	$ 25,347,057
Nutrition Services	4,574,995	4,710,010	5,699,970	5,375,805	5,482,348	5,763,805	5,838,288	5,836,286
Community Service	1,352,905	2,209,411	3,312,368	3,612,833	3,494,855	3,468,204	3,516,154	3,484,536
Construction	5,600,138	31,907,926	12,661,648	37,731,244	20,390,595	23,786,368	11,825,060	13,604,427
Debt Service	34,631,322	3,352,129	3,978,616	5,126,654	5,004,774	5,285,140	5,557,607	5,590,088
Internal Service	6,858,292	6,541,979	6,004,556	6,052,753	6,048,853	6,177,502	6,231,087	6,211,276
Fiduciary	5,930,075	5,915,094	6,130,662	5,848,997	5,559,985	5,322,518	5,047,305	4,742,815
Total	$ 85,074,234	$ 81,077,385	$ 71,073,999	$ 89,269,014	$ 69,851,481	$ 74,208,936	$ 63,084,075	$ 64,816,485

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



Five-Year Plan & Projected Trends

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



Eastern Carver County Schools
Five-Year Plan - General Fund - June 2025

Revenue Assumptions:

General Education Formula 2.74% Increase FY26, 2% FY27-FY29
Other State Revenue 0-2% - FY26 - FY29
Continuation of $829.19 Operating Referenda in FY27 (no inflation)
All other Categories - 0-2.5% Increase - FY26 - FY29
Updated Enrollment Projections as of July 2024

Expenditure Assumptions:

Salaries and Benefits per Contract/Parameters - FY26 - FY29
Utilities - 5% Increase FY26 - FY29
Property/Liability Insurance - 10% Increase FY26 - FY29
Transportation Contracts 3.5% Increase FY26 - FY29
All other expenses 0-5% Increase FY26 - FY29

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Revised Budget 2024-25	**Budget 2025-26**	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
E-12 Enrollment (ADM's)	9,243	9,167	9,100	9,099	**9,057**	9,044	9174	9237
Revenue	$ 142,557,121	$ 138,106,568	$ 151,881,789	$ 150,735,354	**$ 157,007,325**	$ 160,593,560	$ 164,299,370	$ 167,375,505
Future Referendum (See Notes)								
Total Revenue	**$ 142,557,121**	**$ 138,106,568**	**$ 151,881,789**	**$ 150,735,354**	**$ 157,007,325**	**$ 160,593,560**	**$ 164,299,370**	**$ 167,375,505**
% Increase over prior year	4.52%	-3.12%	9.97%	-0.75%	**4.16%**	2.28%	2.31%	1.87%
Expenses	$ 135,850,073	$ 137,792,240	$ 145,036,446	$ 158,500,805	**$ 158,657,982**	$ 163,058,232	$ 167,696,196	$ 172,488,221
Cost Containment - Year 1						$ (3,000,000)	$ (3,060,000)	$ (3,121,200)
Cost Containment - Year 2							$ (1,000,000)	$ (1,020,000)
Cost Containment - Year 3								$ (1,250,000)
Total Expenditures	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 160,058,232**	**$ 163,636,196**	**$ 167,097,021**
% Increase over prior year	4.20%	1.43%	5.26%	9.28%	**0.10%**	0.88%	2.24%	2.11%
Variance (Revenue - Expenditures)	$ 6,707,048	$ 314,329	$ 6,845,343	$ (7,765,451)	**$ (1,650,657)**	$ 535,328	$ 663,174	$ 278,484
Unassigned Fund Balance	$ 12,367,832	$ 14,195,135	$ 17,950,757	$ 15,766,035	**$ 14,397,412**	$ 13,731,898	$ 14,395,072	$ 14,673,556
Unassigned as % of Expenditures	**9.10%**	**10.30%**	**12.38%**	**9.95%**	**9.07%**	**8.58%**	**8.80%**	**8.78%**
NonSpendable, Restricted and Assigned Fund Balances	$ 13,758,675	$ 12,245,701	$ 15,335,422	$ 9,754,693	**$ 9,472,659**	$ 10,673,501	$ 10,673,501	$ 10,673,501
Total Fund Balance	26,126,507	26,440,836	33,286,179	25,520,728	**23,870,071**	24,405,399	25,068,573	25,347,057
Total as % of Expenditures	19.23%	19.19%	22.95%	16.10%	**15.04%**	15.25%	15.32%	15.17%
Enrollment Change	-112	-76	-66	-1	**-42**	-13	130	193

NOTES: Budget projections are prepared annually and updated periodically to provide the School Board and district leadership with information about the financial future of the district. Assumptions are made about future enrollment, revenue, and expenses. The projections provide insight into implications for the unassigned fund balance and help the district consider financial moves that may need to be made in the future. This model shows that the district would need to engage in cost containment in future years to pursue a nearly balanced budget and maintain an unassigned fund balance of around 8%.

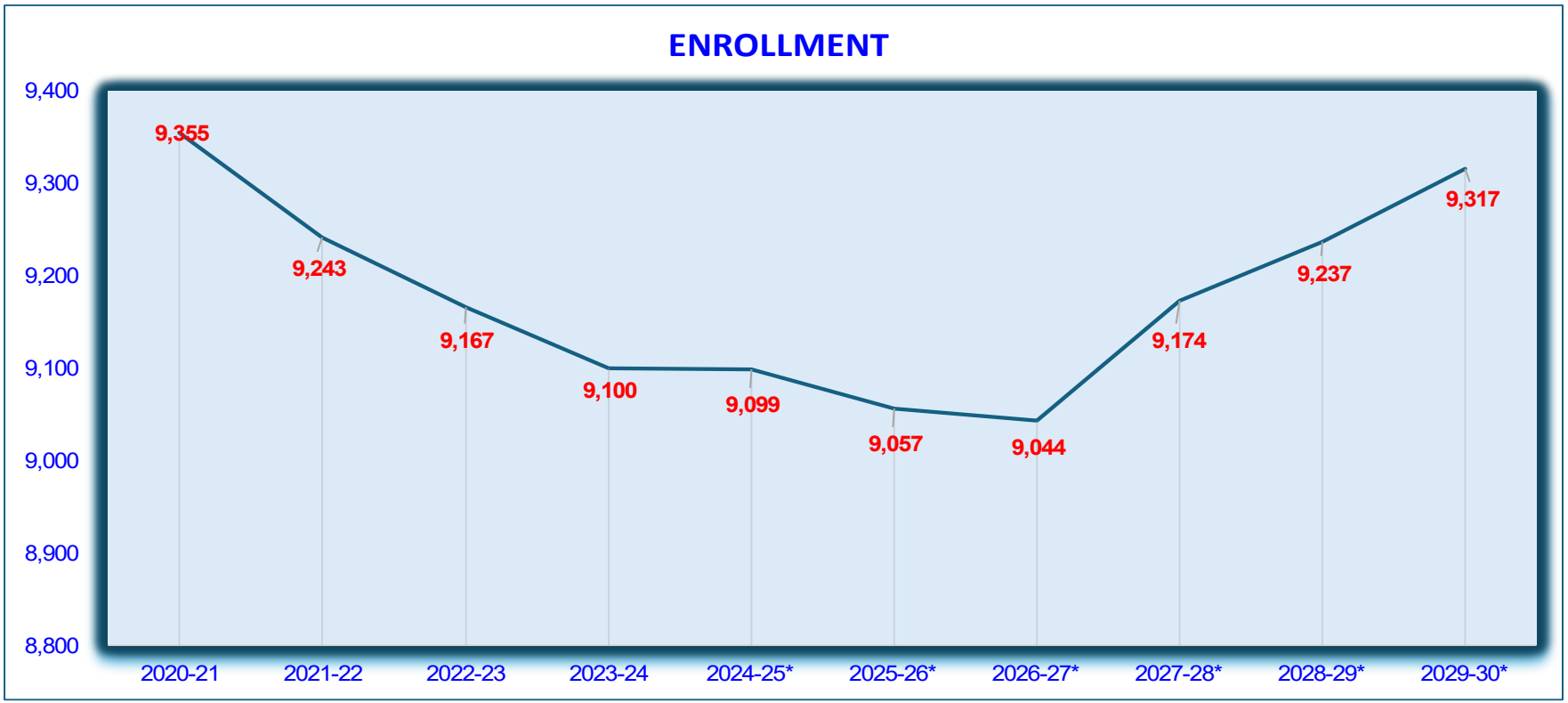
EXECUTIVE SUMMARY

Informational Section



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Student enrollment records are carefully maintained within the district through enrollment records and MARSS reporting. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections. Final enrollment numbers are calculated by the Minnesota Department of Education in January following the fiscal year. Enrollment in public schools was significantly impacted by COVID and new trends are emerging since then. Birth rates are lower than in the past. The district is anticipating flat enrollment the next two years followed by increases beginning in 2027-28. The flat enrollment is impacted by large graduating classes and smaller kindergarten classes. Enrollment numbers (ADMs served) from fiscal year 2021 through 2029 are as follows:



*Indicates estimated enrollment

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

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

Employee by Program Series	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget
District & School Admin	29.9	28.4	28.6	27.8
Support Services	23.8	26.7	27.1	27.7
Student Instruction and Support	569.7	570.1	566.9	571.1
Special Education	273.6	287.3	292.6	355.8
Pupil Support	150.1	152.9	154.9	182.0
Operations & Maintenance	70.7	73.0	76.0	70.4
Total	1,117.7	1,138.4	1,146.2	1,234.8

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

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

TAXABLE MARKET VALUE OF PROPERTIES

Fiscal Year	Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
2020	2019	$ 6,938,084,633	$ 986,227,467	$ 7,924,312,100	33.631%
2021	2020	7,620,043,800	1,052,289,700	8,672,333,500	33.006%
2022	2021	7,932,830,100	1,113,929,900	9,046,760,000	32.327%
2023	2022	8,398,991,200	1,142,577,800	9,541,569,000	31.220%
2024	2023	10,378,400,500	1,253,572,800	11,631,973,300	27.747%
2025	2024	11,353,771,900	1,465,403,000	12,819,174,900	27.552%
2026	2025	11,921,460,495	1,487,970,206	13,409,430,701	27.888%
2027 (3)	2026	12,105,050,987	1,502,849,908	13,607,900,895	28.118%
2028 (3)	2027	12,226,101,497	1,517,878,407	13,743,979,904	28.128%
2029 (3)	2028	12,348,362,512	1,533,057,191	13,881,419,703	25.588%

Notes:

(1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.

(2) Commercial property above includes both commercial and industrial property.

(3) Forecast based on historical trends.

Source: Carver County Department of Property Tax and Public Records

General Obligation Bond Debt Payments

With steady growth prior to the COVID-19 pandemic, the school district has built seven new schools since 1995. Due to construction and deferred maintenance, the district has $151,240,000 in outstanding general obligation bond debt. Yearly payments of principal and interest will be approximately $18.5 million per year, with debt falling off in 2028, 2029, 2036, 2038, and 2039. In 2029, the principal and interest payments will be $13.6 million to $15.4 million through 2036. In 2037 and 2038 payments will amount to $9.9 million. Final payment in 2039 is approximately $5.8 million. The 2025A LTFM Bonds were issued in January of 2025, which increased the debt balance. The repayment schedule will begin in 2027 with the final payment in 2039. The chart below displays the principal and interest payments through 2039.

Year	Principal	Interest	P+I	Debt Oustanding	Percent Outstanding
			June 30, 2025	$ 151,240,000	
2026	11,455,000	6,028,179	17,483,179	139,785,000	92.4%
2027	13,085,000	5,696,788	18,781,788	126,700,000	83.8%
2028	13,250,000	5,294,838	18,544,838	113,450,000	75.0%
2029	8,775,000	4,889,738	13,664,738	104,675,000	69.2%
2030	10,420,000	4,450,988	14,870,988	94,255,000	62.3%
2031	9,790,000	3,929,988	13,719,988	84,465,000	55.8%
2032	11,040,000	3,440,488	14,480,488	73,425,000	48.5%
2033	11,080,000	2,974,588	14,054,588	62,345,000	41.2%
2034	12,870,000	2,549,288	15,419,288	49,475,000	32.7%
2035	13,445,000	2,002,163	15,447,163	36,030,000	23.8%
2036	12,680,000	1,429,238	14,109,238	23,350,000	15.4%
2037	9,040,000	898,188	9,938,188	14,310,000	9.5%
2038	8,820,000	572,400	9,392,400	5,490,000	3.6%
2039	5,490,000	219,600	5,709,600	-	-
	$ 151,240,000	**$ 44,376,467**	**$ 195,616,467**		

ORGANIZATIONAL SECTION

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



School District Demographic & Geographic Information

LEGAL AUTONOMY:

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

Eastern Carver County Schools serves the cities of Carver, Chaska, Chanhassen, and Victoria. This suburban school district ranks among the best in Minnesota by independent analyses. Its students consistently perform above state averages on state tests. In 2024, the district's graduation rate reached 94 percent while the state average reached 84 percent. About 90% of graduating seniors go on to 2-year, 4-year, and elite colleges. Over 40% of the graduating class of 2024 participated in Advanced Placement courses or Post-Secondary Enrollment Options courses through colleges or universities in MN and achievement in those rigorous courses is strong. District elementary and middle schools have been recognized by state organizations for excellence in educational leadership. Since 2006, district teachers and administration have been in a cycle of continuous curriculum improvement to prepare students to be "world ready" and to recommit the district to higher levels of student academic achievement and success. That work laid the foundation for the district's new student-centered strategic plan with a mission to "prepare every student to achieve their personal best" which started in 2022-23. Student-centered learning places the student at the center of the learning process. Differentiated experiences, resources, digital tools, and learning engagements are based on student need and readiness. Eastern Carver County Schools is committed to creating a school environment where everyone feels welcomed, safe, and included and where every child has access to the tools and opportunities they need to succeed.

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

School District Demographic & Geographic Information (cont.)

The district is organized by grade level with elementary schools serving students in kindergarten through grade 5, middle schools serving grades 6-8, and the high school serving grades 9-12. During 2022-23, the district operated 15 school buildings: 2 traditional high schools, an alternative arts-focused high school, 3 middle schools, 6 elementary schools, a Spanish immersion elementary school, an early childhood center and a transition center for young adult special education students. In 2022-23, East Union elementary closed. The district owns a bus garage and the District Education Center. District buildings have an average age of about 27.75 years and comprise of over 2.1 million square feet in size.

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

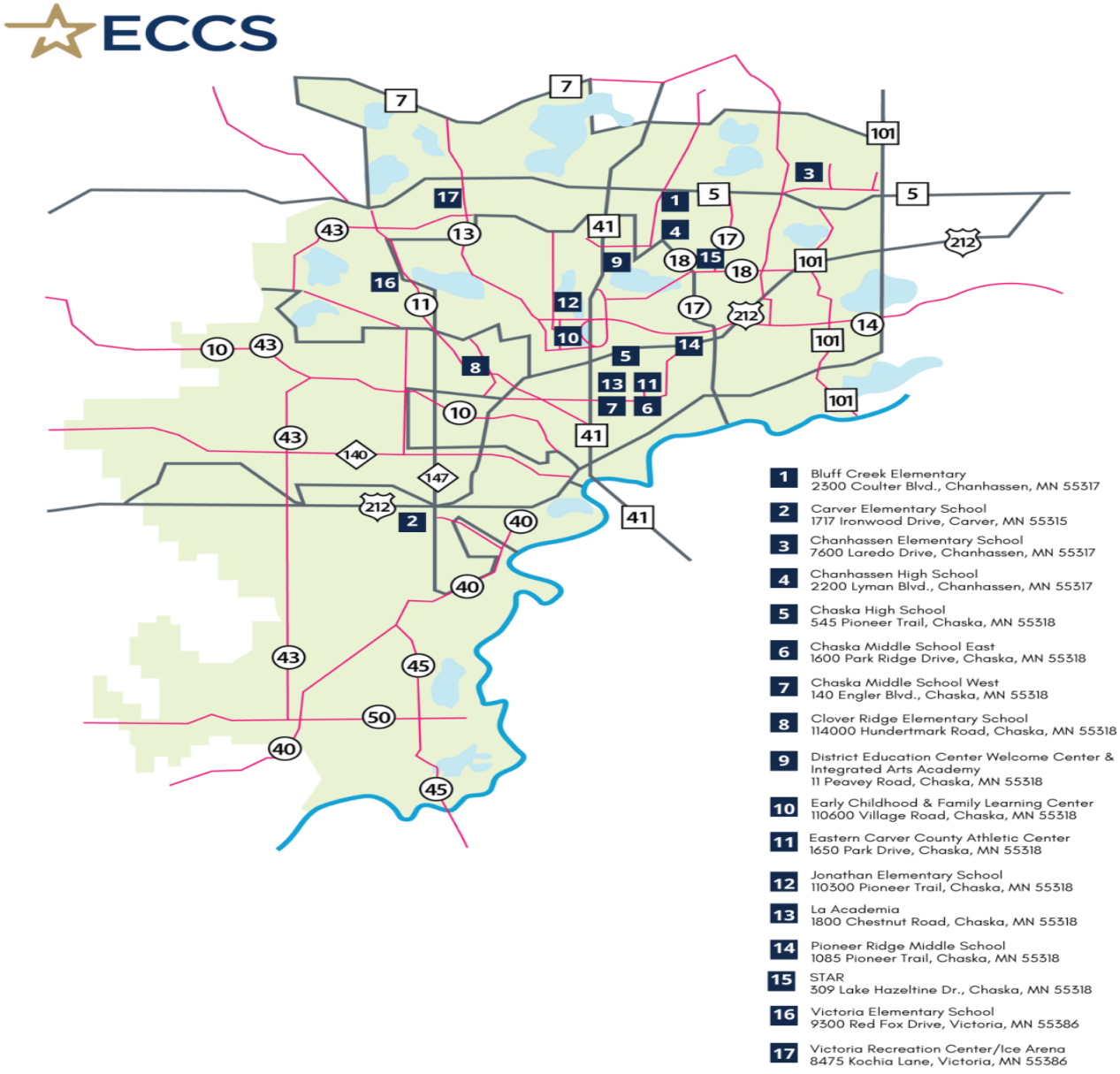
Over the last ten years, the landscape of Eastern Carver County Schools has changed from rural to suburban. In July 2024, the U.S. Census Bureau estimates Carver County's population at 112,628 residents which make it the 11th largest county in Minnesota.

Most of the residential population is in the eastern part of the county, including the cities of Chaska and Chanhassen. Residential development is strong and appears like it will continue in Carver, Chanhassen, Chaska, and Victoria. Combined, these four cities saw a 19.3% increase in population growth from 2010 to 2020.

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

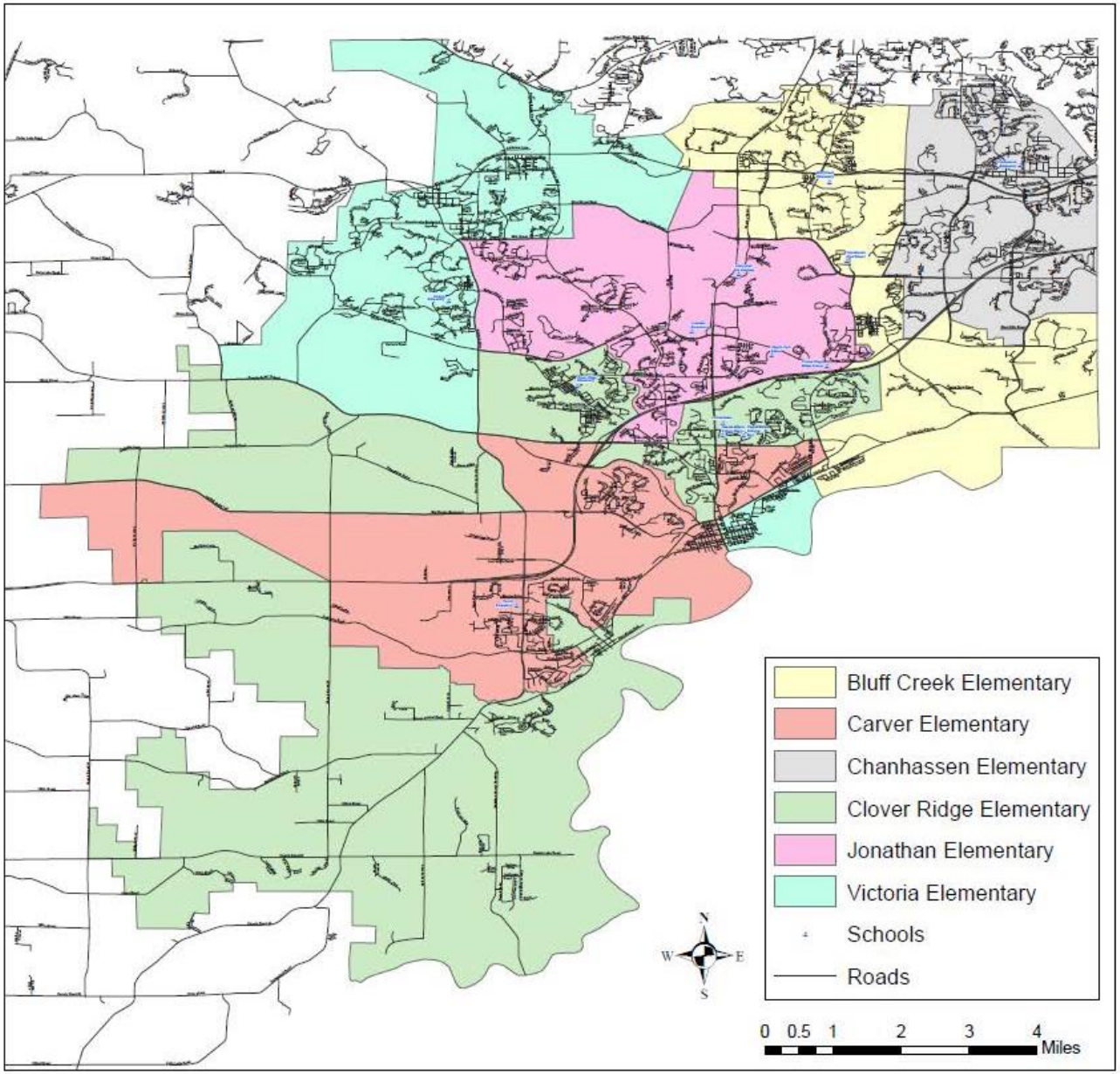
Residential housing construction continued to be strong. Cities issued about 479 new housing permits within the district boundaries in the 2024 calendar year. The 2025 calendar year was also off to a good start with 195 new housing permits issued. Time will tell what impact higher interest rates and changes in the economy will have on housing development.

District Boundaries



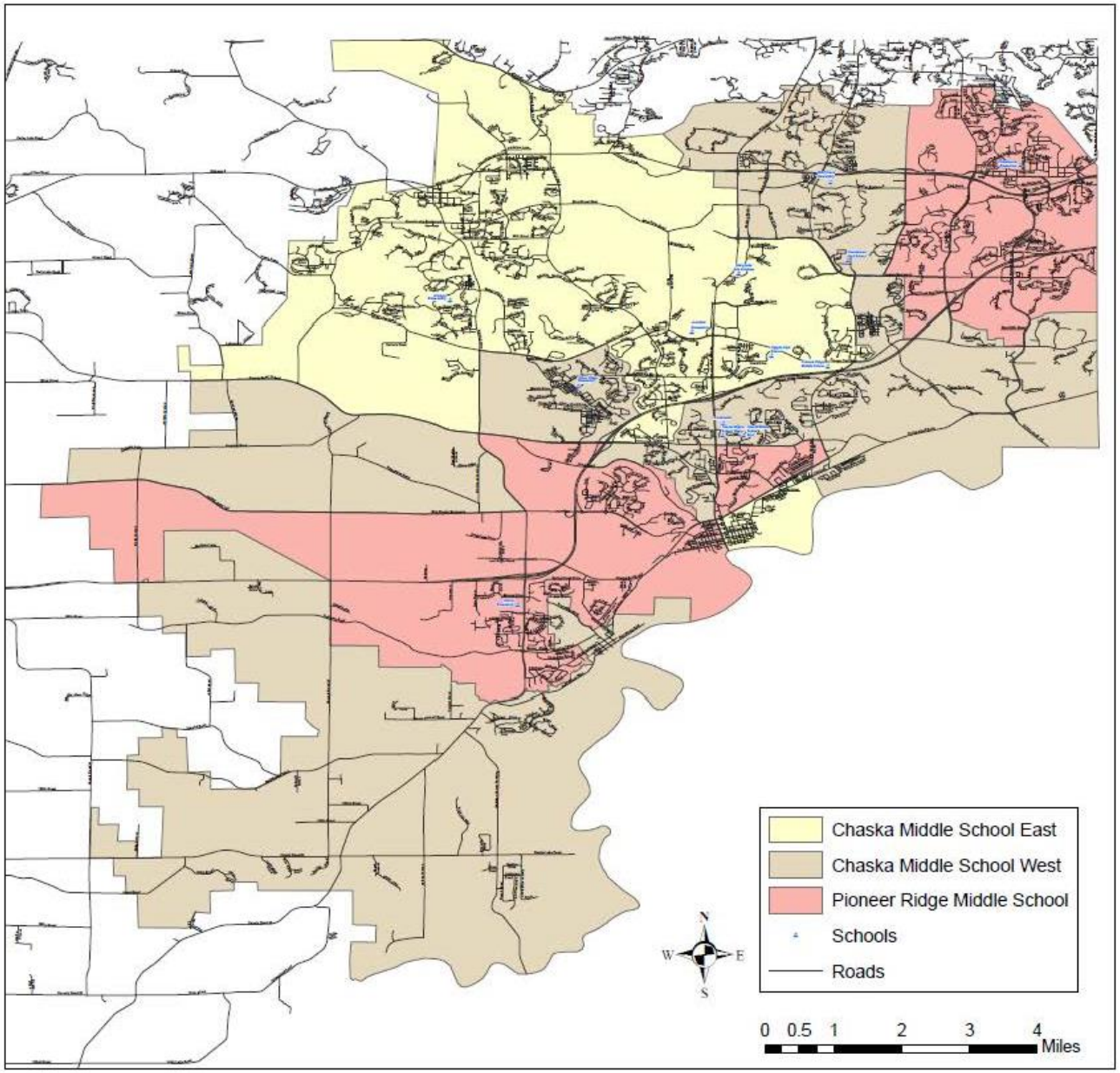
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Eastern Carver County Schools Elementary School Boundaries 2025-26



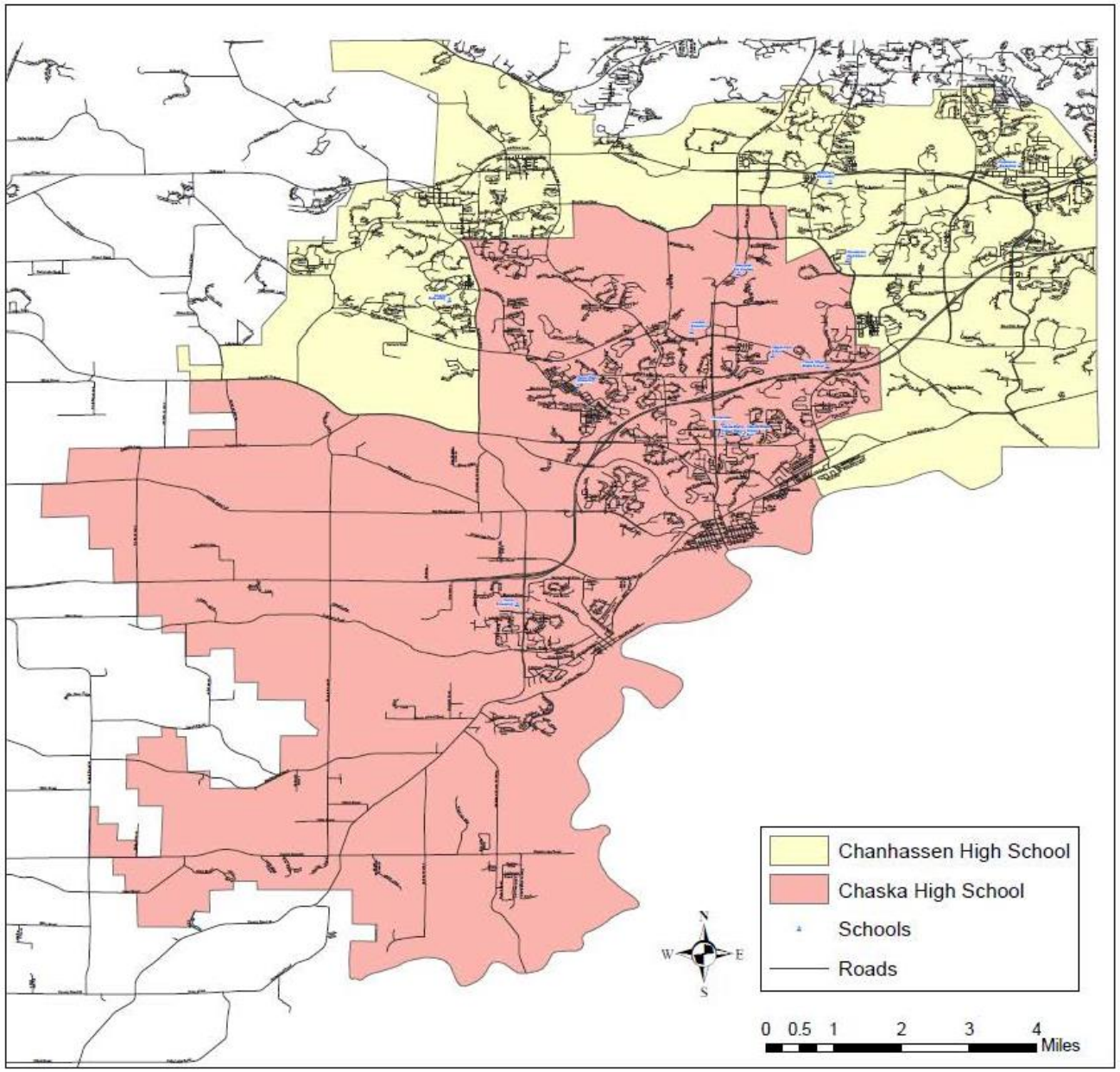
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Eastern Carver County Schools Middle School Boundaries 2025-26



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Eastern Carver County Schools High School Boundaries 2025-26



School District Financial Structure

FINANCIAL REPORTING ENTITY:

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

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

Budgetary control is maintained through an annual budget adopted by the School Board for all funds as required by state statutes (MN Statute 123B.77) and School Board policy. Although the School Board approves all checks issued monthly, the adopted budget serves as the authorizing document for all expenditures. The Superintendent and Executive Director of Finance & Operations are authorized to make financial commitments within budgetary guidelines up to $175,000. The district has a School Board policy requiring a minimum of 5% unassigned fund balance. (See appendix, Policy 714) The budget is published annually at the district's website to inform residents of the district's financial position and operating plan for the fiscal year.

The budget is adopted by the School Board by June 30th of each year for the following fiscal year beginning July 1. If needed, the budget is revised at least once per year based upon enrollment changes, effects of negotiated employee contracts, or other new information impacting revenues or expenditures. The revised budget is presented to the School Board for approval. To accurately track and report financial activities with a focus on site-based accounting, over 27,500 active accounts have been defined in the district's chart of accounts.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Board of Education


Sean Olson - Chair


Angela Erickson - Vice Chair/Clerk


Tim Klein - Treasurer

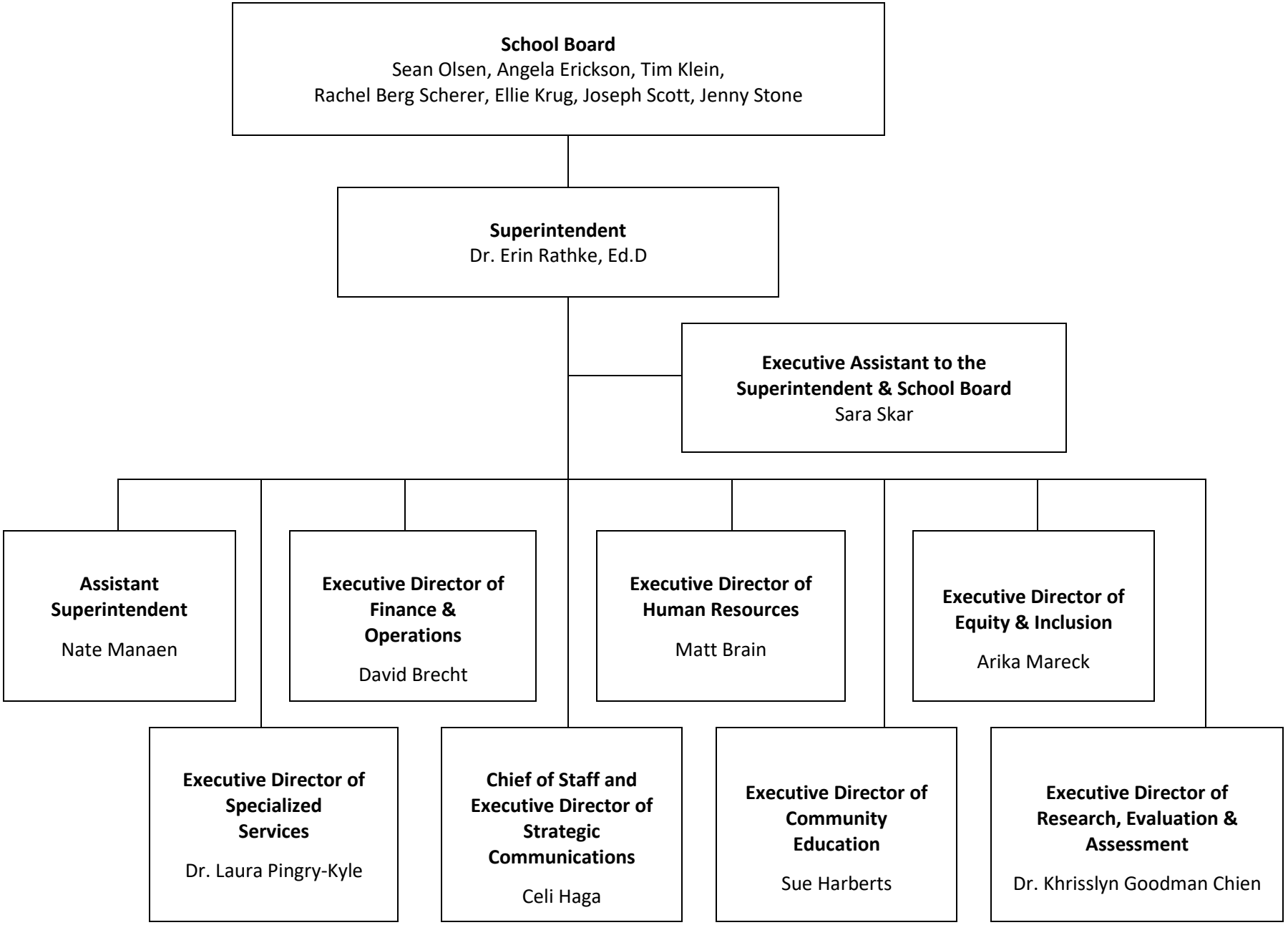

Rachel Berg Scherer - Director


Ellie Krug - Director


Joseph Scott - Director


Jenny Stone - Director

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET



Administration

SUPERINTENDENT'S CABINET

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

BUILDING PRINCIPALS

Name	School Site
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)
Jim Bach	Chaska High School (CHS)
Angela Charboneau-Folch	Integrated Arts Academy (IAA)

Mission, Vision, & Values

MISSION:

We prepare every student to achieve their personal best, engage in lifelong learning, and be a thoughtful and responsible citizen.

VISION:

We are committed to providing educational excellence for all by:

- Offering personalized, rigorous academic and extensive extracurricular programming delivered by highly trained staff
- Promoting a welcoming, inclusive, and equitable culture where everyone has the opportunities and supports needed to be successful
- Engaging with community partners to support student learning and career exploration
- Investing our resources wisely to best meet the needs of our learners and communities

CORE VALUES:

Student-Centered: Student needs and growth drive our words, actions, and choices
Excellence: Committed to high standards and striving for our best
Respect: Everyone is seen, heard, valued, and included
Collaboration: Engaging, listening, and partnering with others to learn, develop, and innovate
Accountability: Fostering a culture of integrity and responsibility



KEY RESULTS INCLUDING ASSOCIATED COSTS:

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 $2 million for personalized learning and digital coaches to provide ongoing professional development and educational technology support for our teachers.
- The capital projects levy or safety and technology levy with $4.6 million is used for the devices, infrastructure, classroom instructional tools, and staff to assure each learner achieves their personal best.
- Next year, over $875,600 will be spent with operating capital funds for curriculum upgrades for all grades.

Safe, Nurturing Learning Environment: Climate conducive for learning and work.

- The district earmarks $996,088 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 $922,070 for security improvements including visitor management software upgrades, additional and/or replacement cameras, building access control software, and cyber security enhancements.
- Next year, over $9.1 million pay as you go and $18 million bond funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.
- Operating capital funds of $188,816 are used to purchase furniture and equipment to redefine learning spaces that facilitate collaboration, creativity, comfort, and safety.
- The district levied $346,206 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.

Prudent Management of Public Resources: Superior educational value for appropriate and efficient cost.

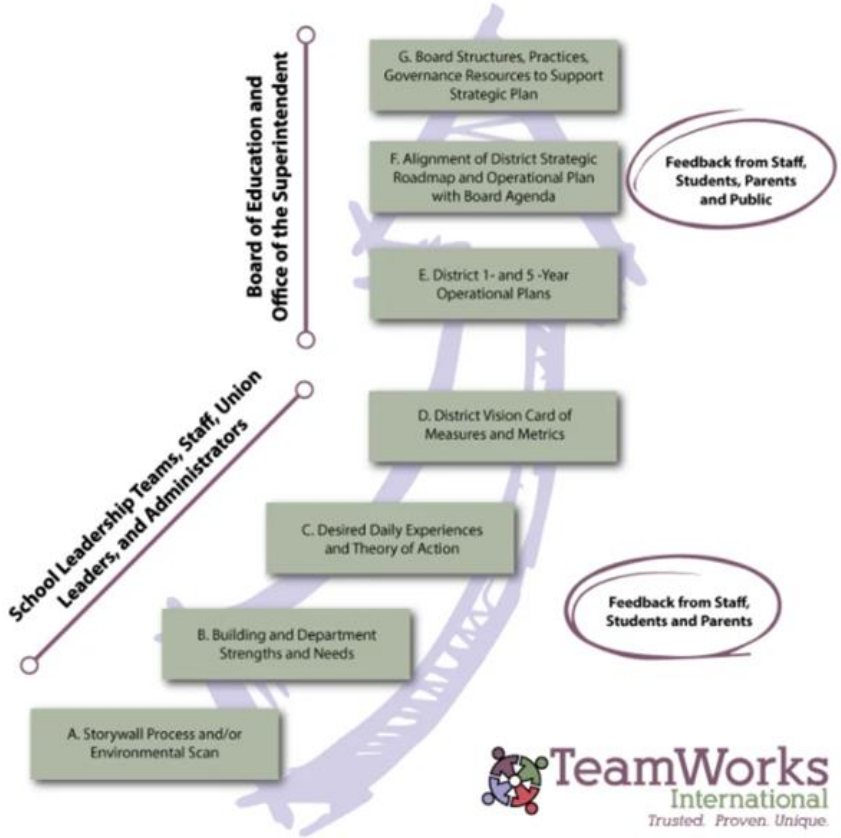
Culture of Communication: All staff recognize their role as communicators in the organization.


MISSION
We prepare every student to achieve their personal best, engage in lifelong learning, and be a thoughtful and responsible citizen.
VISION We are committed to providing educational excellence for all by:
Offering personalized, rigorous academic and extensive extracurricular programming delivered by highly-trained staff
Promoting a welcoming, inclusive, and equitable culture where everyone has the opportunities and supports needed to be successful
Engaging with community partners to support student learning and career exploration
Investing our resources wisely to best meet the needs of our learners and communities
CORE VALUES
STUDENT-CENTERED: Student needs and growth drive our words, actions, and choices
EXCELLENCE: Committed to high standards and striving for our best
RESPECT: Everyone is seen, heard, valued, and included
COLLABORATION: Engaging, listening, and partnering with others to learn, develop, and innovate
ACCOUNTABILITY: Fostering a culture of integrity and responsibility
STRATEGIC DIRECTION
Improving TEACHING AND PERSONALIZED LEARNING for the development of each learner
Fostering a SAFE, WELCOMING, AND INCLUSIVE environment
Developing STRONG PARTNERSHIPS within the communities we serve
Optimizing our management of RESOURCES to support student learning
Eastern Carver County Schools
Exceptional, personalized learning

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 collaborated successfully with 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 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.



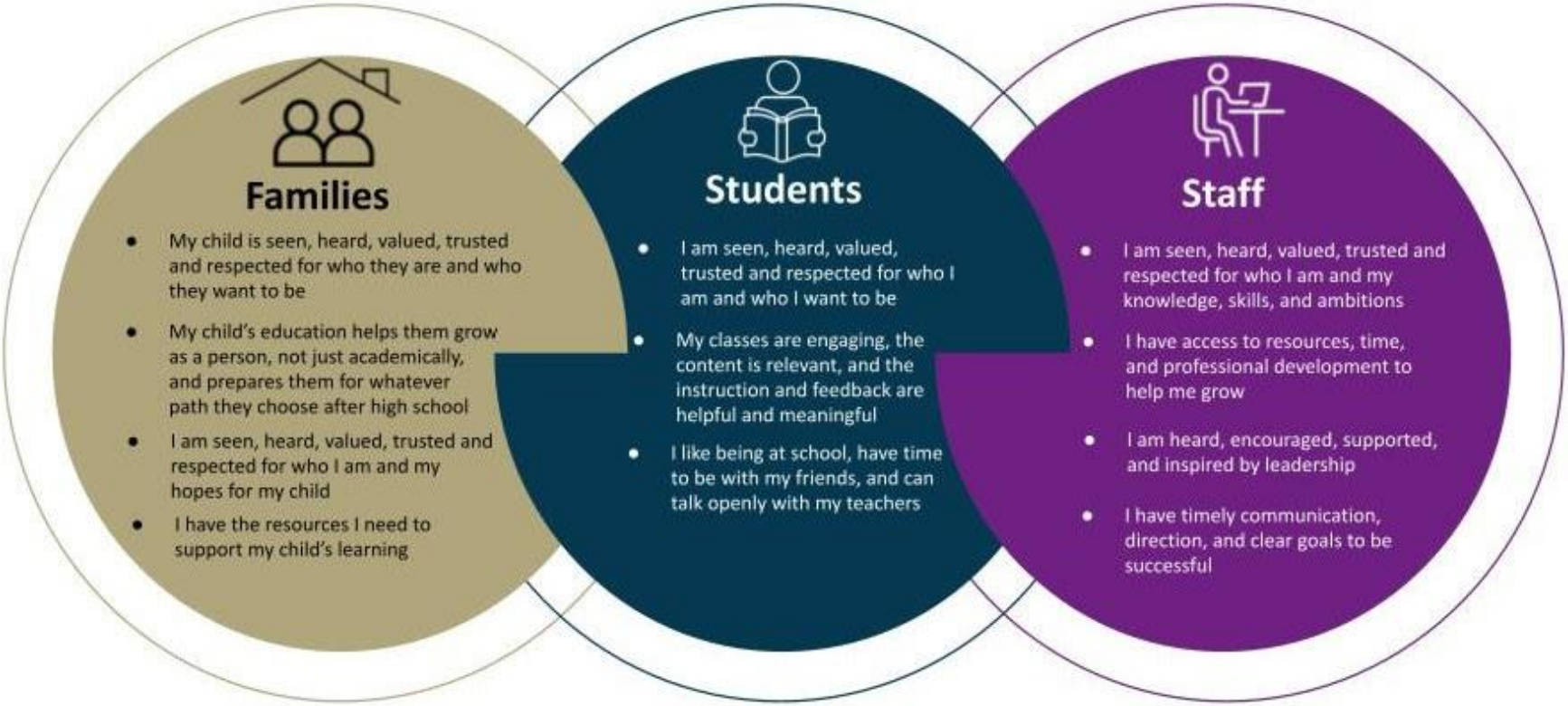
Story Wall: The first step taken by the district strategic planning team was the Story Wall process. This work reflects on the district's history, its work in the present, and uses that information to set a foundation for the path moving forward. What was learned through the work is that this is a district 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 are 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 daily once the strategic plan is implemented. It is not about what is but imagining what will be. The district began the process with focus groups from every level. The district worked hard to hear from as diverse a range of voices as possible. The data from these groups was narrowed down to key themes. Staff, parents, and high schoolers were surveyed to provide feedback on these themes and develop the draft Desired Daily Experience. The DDE graphic shows commonality in several areas, chief among them the importance of being seen, heard, valued, and trusted as a member of our district community.



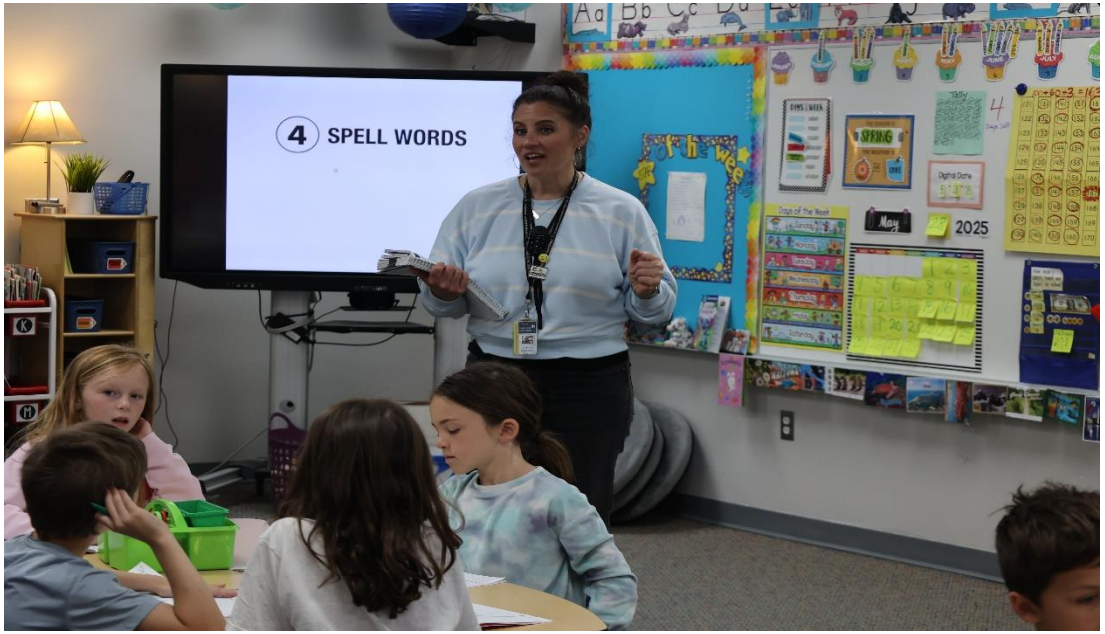
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

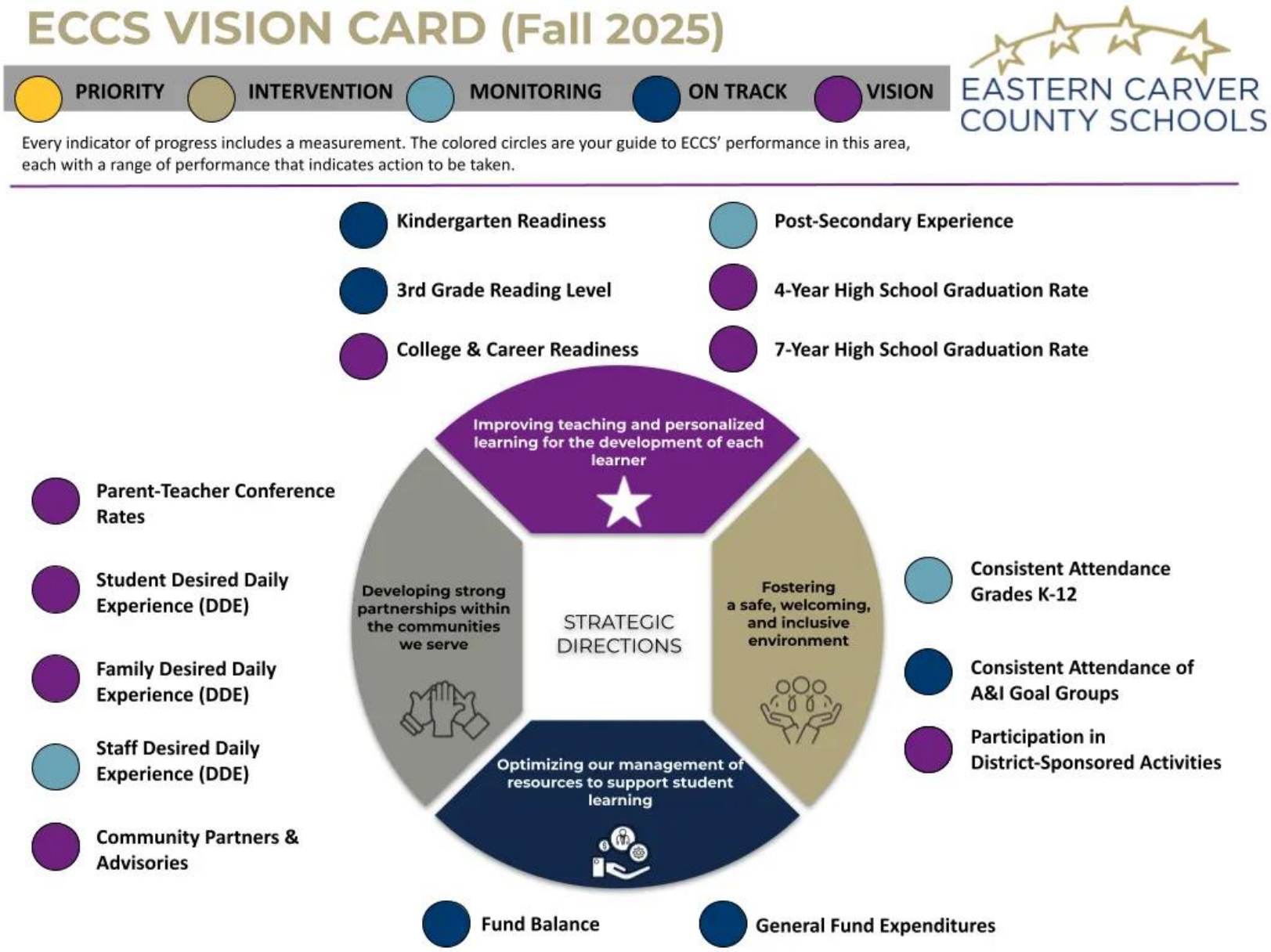
Theory of Action: The Theory of Action represents what the district believes should be consistent, observable components in every classroom, in every school, districtwide. These series of statements are actions the district believes, if implemented across all schools, will be fundamental in realizing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

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

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. The vision card shows district-wide results and connects each department and school improvement plan efforts to our overall goals. It displays key measures and metrics from our strategic plan. Each metric is tied to one of our four strategic directions and shows progress we are making on the strategic plan.

In spring 2025, after three years of tracking, the vision card was redesigned to include trend data and expanded information about student achievement, engagement, community partnerships, and finances.




ECCS VISION CARD (Fall 2025)
PRIORITY
INTERVENTION
MONITORING
ON TRACK
VISION
EASTERN CARVER COUNTY SCHOOLS
Every indicator of progress includes a measurement. The colored circles are your guide to ECCS' performance in this area, each with a range of performance that indicates action to be taken.
Kindergarten Readiness
3rd Grade Reading Level
College & Career Readiness
Post-Secondary Experience
4-Year High School Graduation Rate
7-Year High School Graduation Rate
Improving teaching and personalized learning for the development of each learner
Developing strong partnerships within the communities we serve
STRATEGIC DIRECTIONS
Fostering a safe, welcoming, and inclusive environment
Optimizing our management of resources to support student learning
Parent-Teacher Conference Rates
Student Desired Daily Experience (DDE)
Family Desired Daily Experience (DDE)
Staff Desired Daily Experience (DDE)
Community Partners & Advisories
Consistent Attendance Grades K-12
Consistent Attendance of A&I Goal Groups
Participation in District-Sponsored Activities
Fund Balance
General Fund Expenditures

VISION CARD: Improving teaching and personalized learning for the development of each learner

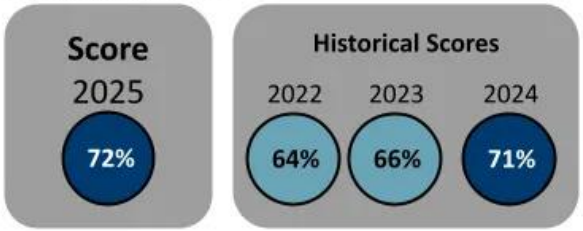
EASTERN CARVER COUNTY SCHOOLS

PRIORITY	INTERVENTION	MONITORING	ON TRACK	VISION
Requires immediate, focused attention and resources	Targeted interventions are actively underway	Performance approaching desired levels, closely observing	Current strategies are effective and should be sustained	Achieving the district's highest aspirations

1 Kindergarten Readiness

Measured by: Fastbridge assessment for on track reading at the end of kindergarten

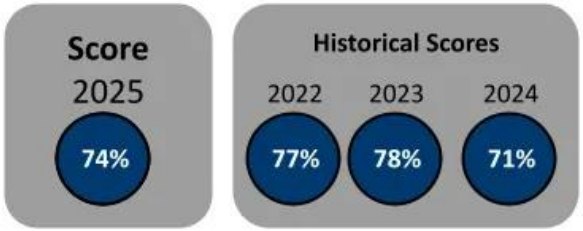




2 3rd Grade Reading Level

Measured by: Fastbridge assessment for on track reading at the end of 3rd grade





	ECCS all	Hispanic/ Latino	Asian	Black	Two or more	Total SoC	White
2023	78%	51%	84%	59%	83%	65%	82%
2024	71%	37%	83%	39%	78%	52%	78%
2025	74%	61%	77%	55%	77%	64%	77%

VISION CARD: Improving teaching and personalized learning for the development of each learner

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

3 College & Career Readiness

Measured by: Percent of high school graduates starting and persisting in 2- or 4- year institutions as of their second academic year







4 Post-Secondary Experience

Measured by: Percent of HS graduates who participated in a post-secondary opportunity to explore what is after high school, including Advanced Placement, concurrent enrollment, Post-Secondary Enrollment Option, internships, Career & Tech Ed, and work placement







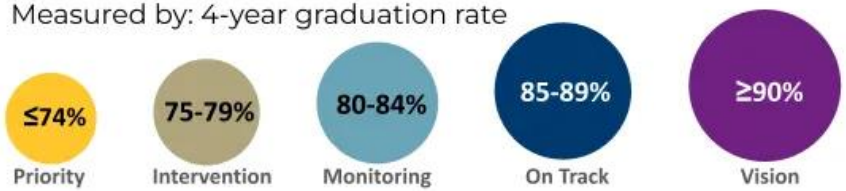
VISION CARD: Improving teaching and personalized learning for the development of each learner

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

5 High School Graduation in 4 Years

Measured by: 4-year graduation rate





	ECCS all	Hispanic/ Latino	Asian	American Indian	Black	Two or more	Total SoC	White
2021	91.9%	77.8%	95.0%	66.7%	80.6%	68.4%	69.1%	95.2%
2022	94.6%	81.3%	92.9%	—	94.3%	94.6%	78.2%	96.5%
2023	93.0%	90.4%	96.6%	80.0%	72.2%	75.0%	76.5%	95.6%
2024	93.7%	88.6%	100%	—	88.1%	86.7%	89.1%	95.3%

6 High School Graduation in 7 Years

Measured by: 7-year graduation rate





VISION CARD: Fostering a safe, welcoming, and inclusive environment

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

7 Consistent Attendance Grades K-12: All

Measured by: Percent of students who attended more than 90% of the time



8 Consistent Attendance Grades K-12: Achievement & Integration Goal Groups

Measured by: The percentage of economically disadvantaged students or students of color in grades kindergarten through 5, grade 6 and grade 9 with a consistent attendance rate of more than 90% will increase from 75% at the end of school year 2023 to 80% at the end of 2025.



VISION CARD: Fostering a safe, welcoming, and inclusive environment

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

9 Participation in School Activities

Measured by: Percent of high school students who engaged in a district-sponsored or student-led activity



High School District-Sponsored Arts/Activities/Athletics (fee-based) Participation

	ECCS all	Hispanic/ Latino	Asian	American Indian	Black	Two or more	Total SoC	White
2025	67%	43%	86%	22%	40%	61%	53%	72%

Table shows percentage of students from each group who participated.

Middle School Activities Participation

	ECCS all (%)	ECCS all (# of students)	# of activities
2025 School Year	77%	1576	84
2024 Summer	55%	1137	61

VISION CARD: **Developing strong partnerships within the communities we serve**

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

10 Participation in Parent-Teacher Conferences

Measured by: Percent of elementary families attending parent-teacher conferences







11 Community Partnerships & Advisories

Measured by: Community partner and advisory survey questions





VISION CARD: Developing strong partnerships within the communities we serve

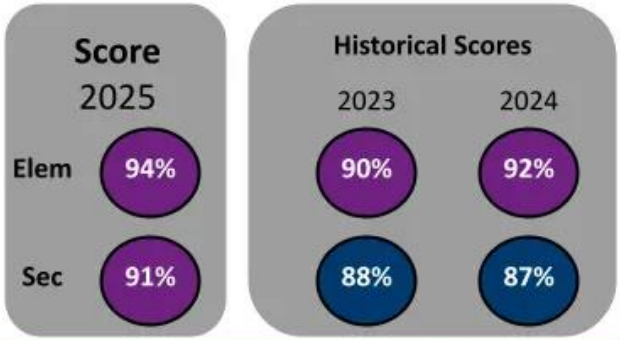
EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

12 Student Desired Daily Experience

Measured by: Percent of students in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and who I want to be.

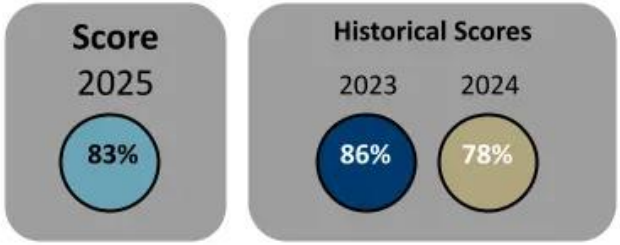




13 Staff Desired Daily Experience

Measured by: Percent of staff in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and my knowledge, skills, and ambitions.





VISION CARD: **Developing strong partnerships within the communities we serve**

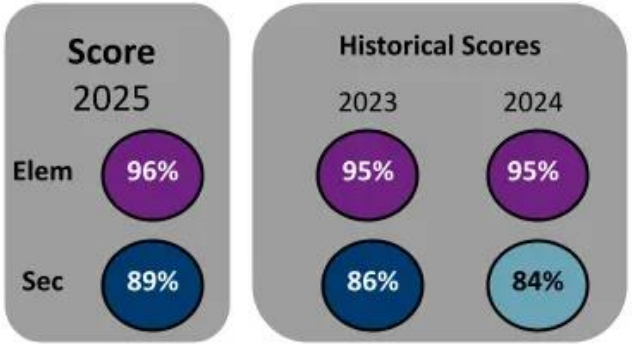
EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

14 Family Desired Daily Experience

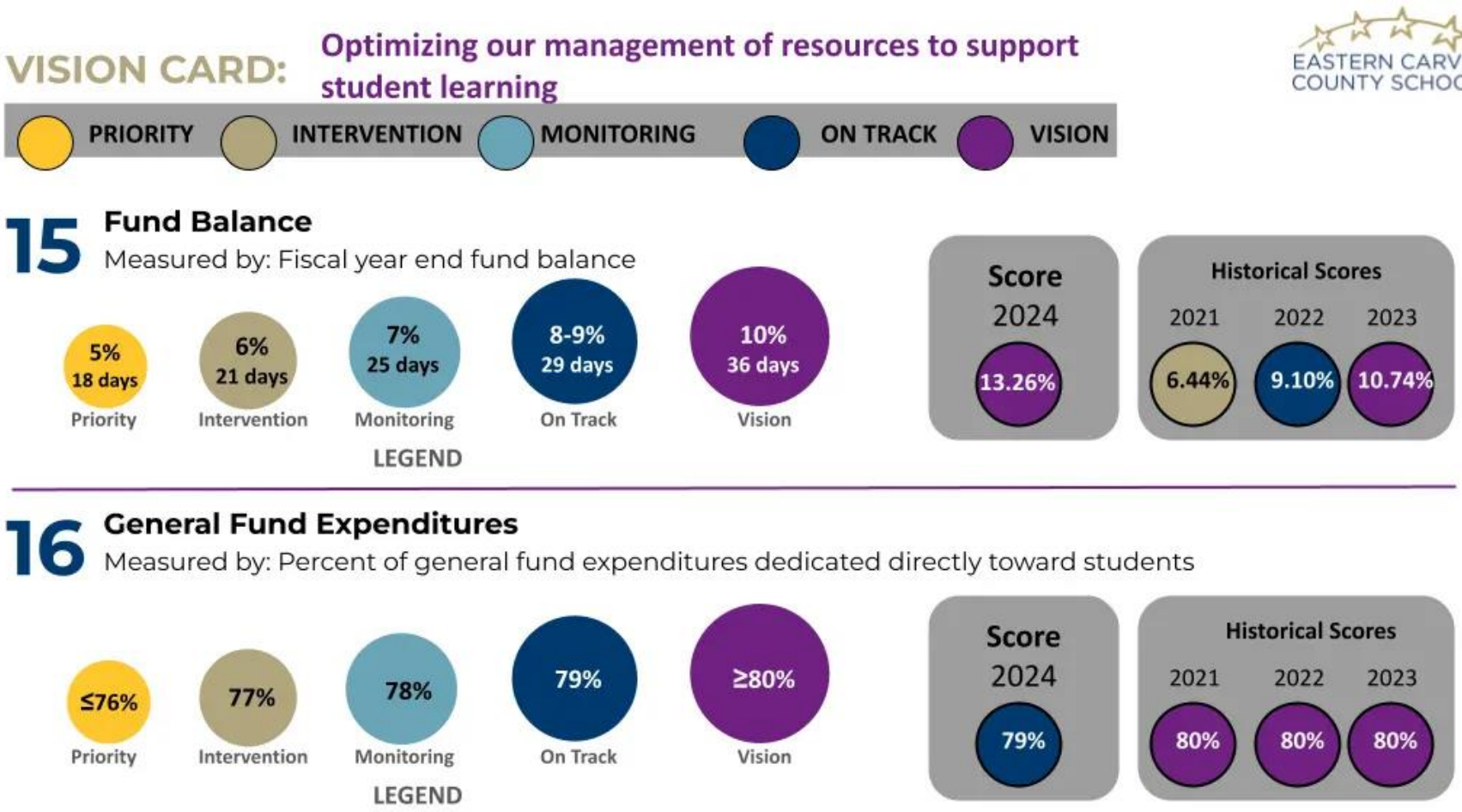


Measured by: Percent of parents in agreement on annual survey question: I am seen, heard, valued, trusted and respected for who I am and my hopes for my child.



Measured by: Percent of parents in agreement on annual survey question: My child is seen, heard, valued, trusted, and respected for who they are and who they want to be.




VISION CARD:
Optimizing our management of resources to support student learning
EASTERN CARVER COUNTY SCHOOLS
PRIORITY
INTERVENTION
MONITORING
ON TRACK
VISION
15
Fund Balance
Measured by: Fiscal year end fund balance
5%
18 days
Priority
6%
21 days
Intervention
7%
25 days
Monitoring
8-9%
29 days
On Track
10%
36 days
Vision
LEGEND
Score
2024
13.26%
Historical Scores
2021
2022
2023
6.44%
9.10%
10.74%
16
General Fund Expenditures
Measured by: Percent of general fund expenditures dedicated directly toward students
≤76%
Priority
77%
Intervention
78%
Monitoring
79%
On Track
≥80%
Vision
LEGEND
Score
2024
79%
Historical Scores
2021
2022
2023
80%
80%
80%

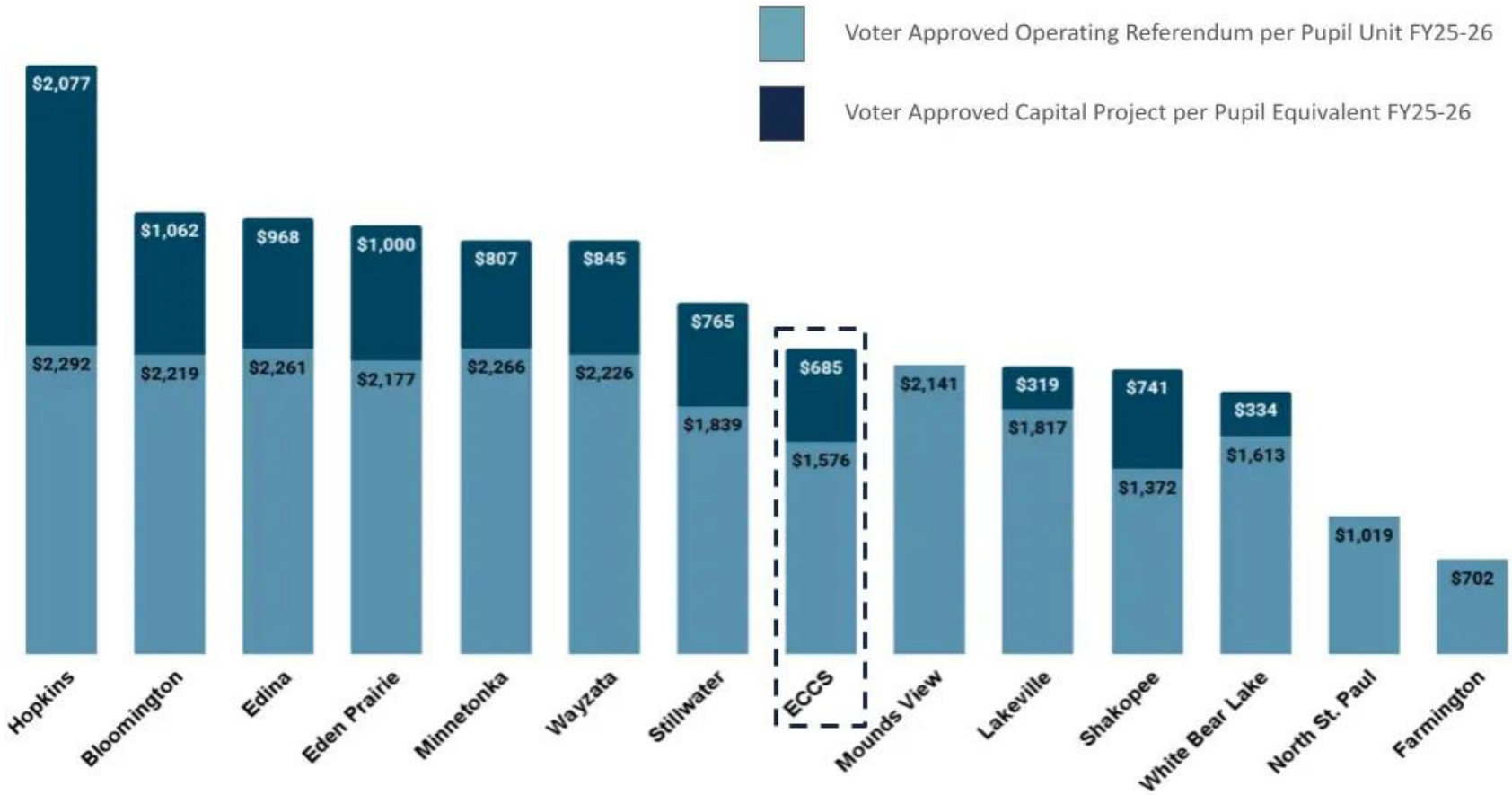
VISION CARD: **Optimizing our management of resources to support student learning**

EASTERN CARVER COUNTY SCHOOLS

PRIORITY | INTERVENTION | MONITORING | ON TRACK | VISION

17 Voter Approved Funding

Measured by: Voter approved operating referendum and capital project per pupil



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.

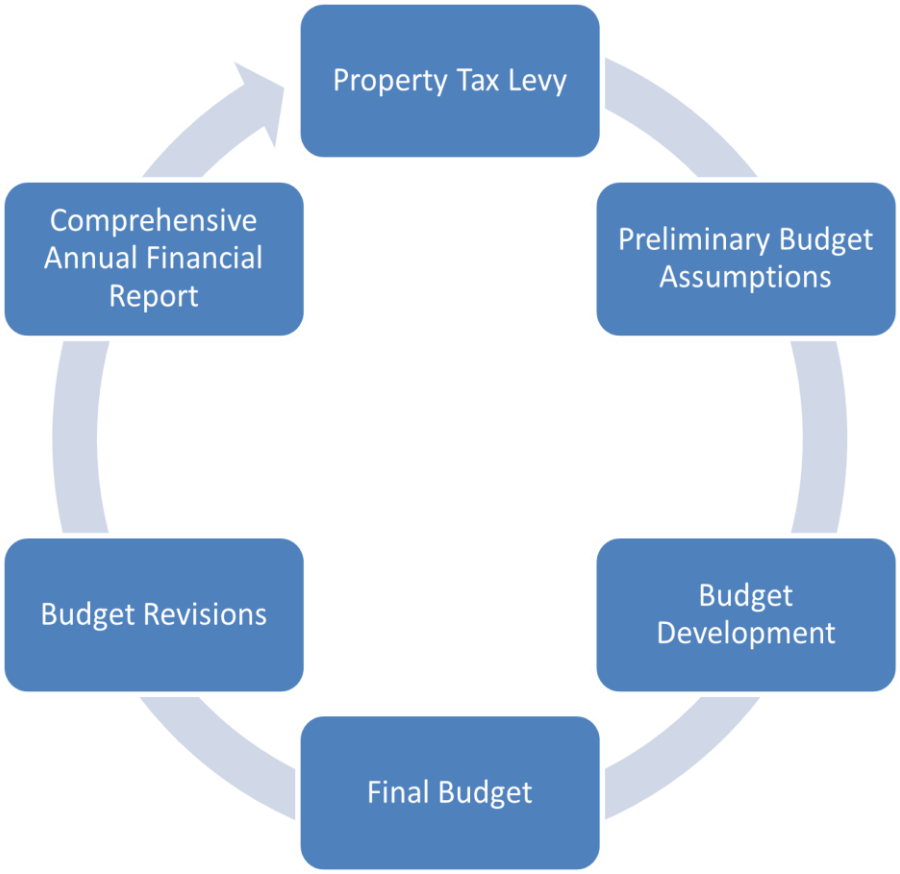
SIGNIFICANT STATE STATUTE REQUIREMENTS:

- 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.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

BUDGET TIMELINE:

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



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.

Preliminary Budget Assumptions: The February before the budget year, the School Board approves the preliminary assumptions.

Budget Development: From February 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.

Final Budget: Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

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.

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 Guidelines

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



Budget Assumptions, Trends, & Initiatives

On February 24, 2025, the School Board approved preliminary 2025-26 budget assumptions for the General Fund.

The following budget assumptions were used to build the 2025-2026 budget:

REVENUE:

- General Education Aid at $7,456 adjusted per pupil unit (APU)– includes $175 increase (2.4%).
- Adjusted Pupil Unit weightings have not been changed by the state since 2014-15:

Pupil Unit	2025-26
Pre-Kindergarten	1.00
Handicap Kindergarten	1.00
Kindergarten-All Day	1.00
Grades 1-3	1.00
Grades 4-6	1.00
Grades 7-12	1.20

- Student Support Personnel Aid increase of $312,500.
- Capital Projects Referenda increase of $340,611 which is based on Net Tax Capacity, with $4,766,611 budgeted in the general fund and $2,000,000 budgeted in the construction fund.
- Integration & Achievement Aid and Levy at $996,088.
- Lease levy for Transportation of $1,000,000.
- Long Term Facility Maintenance increase of $1,952,195.
- TRA Pension Adjustment Allowance increase of $489,756.
- Decrease in State Compensatory Formula of $182,500.



Budget Assumptions, Trends, & Initiatives (cont.)

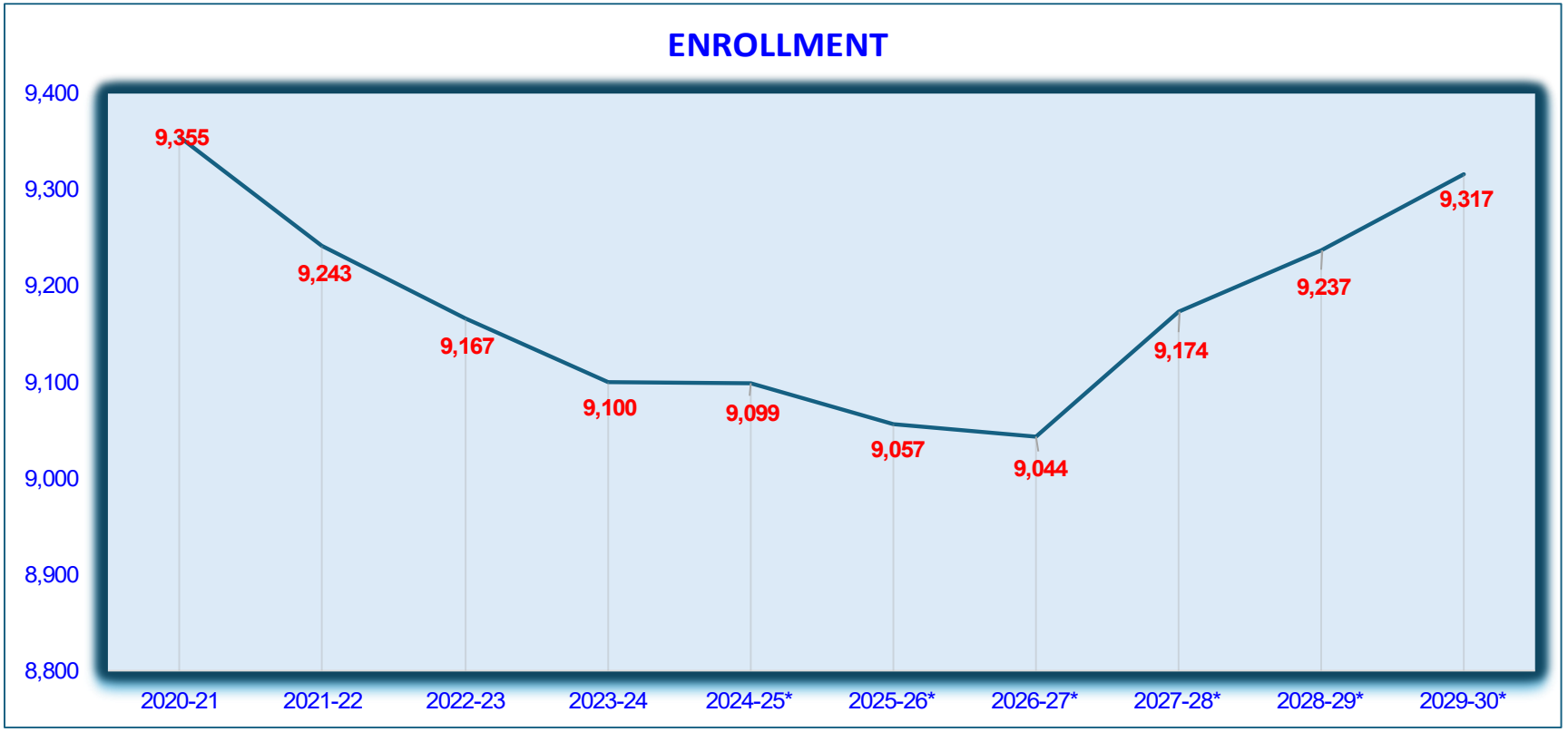
- Other federal title and special education program entitlements are expected to remain flat
- PK-12 enrollment projection estimated at 9,057 and is based on:
    - Impact of COVID-19 and trend in flat to declining public school enrollment
    - Historical data trends
    - Eastern Carver County birth rates
    - School year 2024-25 enrollment in grades K-11, advancing a grade
    - Demographic Study
    - Housing Market Methodology

EXPENSES:

- Salary/benefit increases based on employee bargaining unit agreements, contracts, and expected market conditions
- Property and liability insurance increase of 10%; is caused by 15% percent increase in property values, loss ratio, claim history, and inflation
- Non-salary, non-benefit costs and supplies are flat unless otherwise noted
- Teacher's Retirement Association (TRA) rate increases from 8.75% to 9.81%
- Utilities are estimated to increase 5%
- Continue to utilize 'super' substitutes in the schools
- Increase of 3.5% for transportation contracts with continued insourcing transportation
- Paid Family Medical Leave Act (PFMLA) District expense is .44% of Salaries.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Student enrollment records are carefully maintained within the district through enrollment records and MARSS reporting. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections. Final enrollment numbers are calculated by the Minnesota Department of Education in January following the fiscal year. Enrollment in public schools was significantly impacted by COVID and new trends are emerging since then. Birth rates are lower than in the past. The district is anticipating flat enrollment the next two years followed by increases beginning in 2027-28. The flat enrollment is impacted by large graduating classes and smaller kindergarten classes. Enrollment numbers (ADMs served) from fiscal year 2021 through 2029 are as follows:



*Indicates estimated enrollment

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

PROJECTED ADM's BY SCHOOL BUILDING

	Kinder Academy	La Academia	Bluff Creek Elem	Chan Elem	Clover Ridge Elem	Carver Elem	Jonathan Elem	Victoria Elem	Chaska Middle East	Chaska Middle West	Pioneer Ridge Middle	Chan HS	Chaska HS	Integrated Arts Acad	Preschool STAR	
Grade	KA	LA	BCE	CHN	CRE	CVR	JES	VES	CMSE	CMSW	PRMS	CNS	CHS	IAA	STAR EC	**Total**
ECSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75	**75**
K	55	78	58	58	82	127	76	101	-	-	-	-	-	-	-	**635**
1	-	73	74	73	90	134	76	116	-	-	-	-	-	-	-	**636**
2	-	78	66	66	103	118	85	105	-	-	-	-	-	-	-	**621**
3	-	82	72	74	101	137	97	123	-	-	-	-	-	-	-	**686**
4	-	65	81	78	107	131	100	106	-	-	-	-	-	-	-	**668**
5	-	72	87	81	95	138	101	95	-	-	-	-	-	-	-	**669**
6	-	-	-	-	-	-	-	-	217	292	216	-	-	-	-	**725**
7	-	-	-	-	-	-	-	-	223	263	194	-	-	-	-	**680**
8	-	-	-	-	-	-	-	-	238	270	187	-	-	-	-	**695**
9	-	-	-	-	-	-	-	-	-	-	-	375	372	-	-	**747**
10	-	-	-	-	-	-	-	-	-	-	-	346	370	7	-	**723**
11	-	-	-	-	-	-	-	-	-	-	-	323	336	16	-	**675**
12	-	-	-	-	-	-	-	-	-	-	-	366	387	24	-	**777**
12+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	**45**
Total	**55**	**448**	**438**	**430**	**578**	**785**	**535**	**646**	**678**	**825**	**597**	**1,410**	**1,465**	**47**	**120**	**9,057**

FINANCIAL PRESENTATION, MEASUREMENT FOCUS, & BASIS OF ACCOUNTING:

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

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

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

CLASSIFICATION OF REVENUES AND EXPENDITURES:

Uniform Financial Accounting and Reporting Standards (UFARS) as developed by the Minnesota Department of Education (MDE) mandates, that each financial transaction be identified with a specific accounting code for administrative and reporting purposes. As defined by Minnesota Statute 123B.77, each school district must adopt the uniform financial and reporting standards as provided by MDE.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

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

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

DESCRIPTION OF DIMENSIONS:

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

Major Governmental Funds:

- **General Fund:** The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the district, as well as the capital related activities such as maintenance of facilities equipment purchases, health and safety projects, and disabled accessibility projects.
- **Nutrition Services Special Revenue Fund:** The Nutrition Services Fund is used to account for nutrition services revenues and expenditures.
- **Community Service Special Revenue Fund:** The Community Service Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.
- **Capital Projects Fund – Building Construction Fund:** The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.
- **Debt Service Fund:** The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.

Proprietary Funds:

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

Fiduciary Funds:

- **Trust Fund:** The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. Per GASB Statement No. 84, Fiduciary Activities, a trust is defined as a trust agreement or equivalent arrangement. The property in the trust agreement typically comes to the district by gift.
- **Custodial Fund:** Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund. Custodial funds represent a flow through mechanism in which the district receives funds and distributes these funds to an organization, with no financial benefit to the district.
- **Post-Employment Benefits Irrevocable Trust Fund:** This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

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

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

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

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

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

- District-wide (000)
- State Supported Programs (300)
- Federal Programs (400, 500, 600, 800 and 900)
- Child Nutrition (701-710)
- Transportation (711-739)
- Special Education (740-760)
- State Placement (761-770)
- Levy Supported Programs (771-799)
- Secondary Vocational (830 and 835)

Source Dimension (SRC): The source dimension identifies the origin of revenues. The codes in this dimension are divided into the following series:

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

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

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

- **Employee Benefits:** Amounts paid by the district on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees. *(Object Series 200-299)*
- **Purchased Services:** Amounts paid for services rendered by personnel who are not on the district's payroll and for other services that the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided to obtain the desired result. *(Object Series 300-399)*
- **Supplies and Materials:** Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the nutrition services program. *(Object Series 400-499)*
- **Capital Outlay:** Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay. It is important to differentiate between expenditure objects. *(Object Series 500-599)*
- **Other Expenditures:** Expenditures not classified in any other object series. *(Object Series 600-899)*



Budget Policies

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

Policy 701 – Budget: The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

Policy 701.1 – Budget Revision:
The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

Policy 702 – Accounting:
The school district shall maintain its books and records and do its accounting in compliance with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

Policy 714 – Fund Balance – GASB 54:
The policy of this school district is to comply with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

Policy 721 – Grant Guidance:
The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

FINANCIAL SECTION

Budgets are financial planning and decision-making documents. The Financial Section is the heart of the school budget document. The budget financial schedules present the proposed and adopted budget for the district compared with the results of the past budget plans. All historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- $2.



ALL DISTRICT FUNDS



All District Funds

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 51,352,075	$ 56,619,612	$ 60,358,117	$ 61,262,677	$ 62,570,726	$ 66,963,121	$ 67,279,272	$ 62,538,741
Sales of Bonds	9,157,337	37,997,604	-	50,799,631	-	19,320,000	-	11,995,000
State Sources	94,401,714	94,073,323	107,833,643	110,645,515	114,866,096	116,494,919	119,780,176	122,619,483
Federal Sources	13,591,699	6,938,751	6,414,933	5,666,089	5,591,628	6,008,147	6,034,932	6,061,984
Other	30,131,627	29,541,248	31,387,660	27,586,435	30,295,131	30,665,407	31,057,990	31,440,236
Total	**$ 198,634,453**	**$ 225,170,538**	**$ 205,994,353**	**$ 255,960,347**	**$ 213,323,581**	**$ 239,451,593**	**$ 224,152,369**	**$ 234,655,443**

ALL FUNDS - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 89,753,213	$ 93,668,607	$ 98,317,480	$ 105,402,848	$ 107,351,596	$ 108,659,488	$ 111,463,233	$ 114,105,592
Employee Benefits	22,356,773	23,672,419	25,100,095	27,288,717	30,250,667	30,837,954	31,283,395	31,687,779
Purchased Services	29,377,186	32,208,851	34,353,872	36,414,387	37,358,444	39,018,403	40,041,731	41,061,059
Supplies & Materials	8,640,934	8,611,389	10,211,682	11,101,220	10,058,606	9,810,550	9,862,323	10,059,228
Capital Purchases	18,036,799	20,972,230	28,788,139	38,165,608	28,904,889	26,212,244	22,296,989	20,548,880
Principal & Interest	32,669,776	49,245,718	18,320,941	18,436,182	18,412,133	19,710,025	19,473,184	14,593,005
Other Expenditures	851,782	788,173	905,530	956,370	404,779	845,474	856,376	867,490
Total	**$ 201,686,463**	**$ 229,167,387**	**$ 215,997,739**	**$ 237,765,332**	**$ 232,741,114**	**$ 235,094,138**	**$ 235,277,231**	**$ 232,923,032**

ALL FUNDS - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ 12,367,832	$ 14,195,135	$ 17,950,757	$ 15,766,035	$ 14,397,412	$ 13,731,898	$ 14,395,072	$ 14,673,556
Non-Spendable	421,837	250,366	483,740	483,740	483,739	483,739	483,739	483,739
Restricted	61,261,437	56,462,351	40,350,257	65,990,121	48,191,212	50,622,203	38,834,167	40,288,094
Assigned	11,023,128	10,169,534	12,289,245	7,029,118	6,779,118	9,371,097	9,371,097	9,371,097
Total	**$ 85,074,234**	**$ 81,077,385**	**$ 71,073,999**	**$ 89,269,014**	**$ 69,851,481**	**$ 74,208,936**	**$ 63,084,075**	**$ 64,816,485**

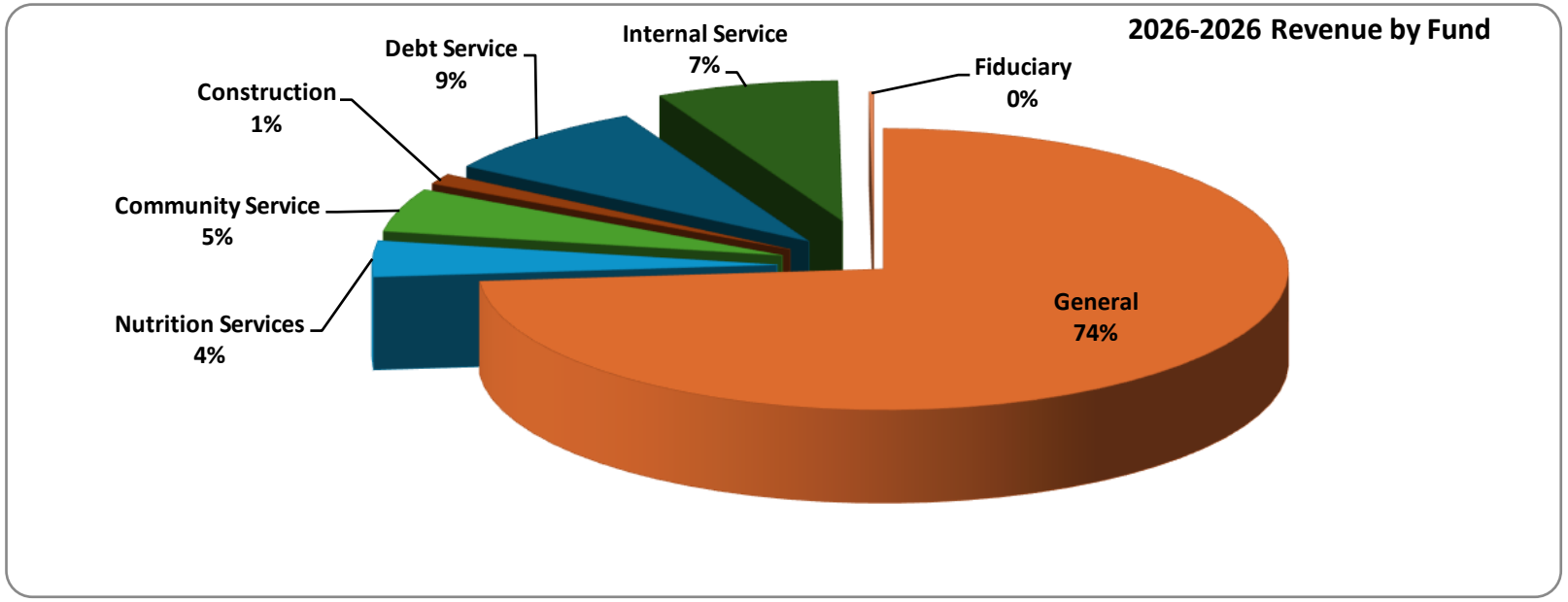
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - REVENUE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 142,557,121	$ 138,106,568	$ 151,881,789	$ 150,735,354	**$ 157,007,325**	$ 160,593,560	$ 164,299,370	$ 167,375,505
Nutrition Services	8,823,807	6,687,420	8,843,313	8,281,976	**8,797,366**	8,988,877	8,971,353	9,088,488
Community Service	8,669,951	9,822,229	10,502,608	10,427,145	**10,640,437**	10,995,390	11,105,946	11,171,949
Construction	11,971,110	41,085,234	2,906,278	53,669,463	**2,600,000**	22,246,760	3,050,828	15,134,181
Debt Service	17,067,963	17,971,923	18,953,448	19,593,220	**18,299,253**	19,999,526	19,754,923	14,634,897
Internal Service	10,386,893	11,006,388	12,161,407	12,789,089	**15,515,200**	16,097,480	16,469,949	16,775,423
Fiduciary	(842,392)	490,776	745,511	400,000	**400,000**	530,000	500,000	475,000
Total	**198,634,453**	**225,170,538**	**205,994,353**	**255,896,247**	**213,259,581**	**239,451,593**	**224,152,369**	**234,655,443**

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

The 2024-25 Construction fund includes over $47M in the sale of Long-Term Facility Maintenance Bonds.



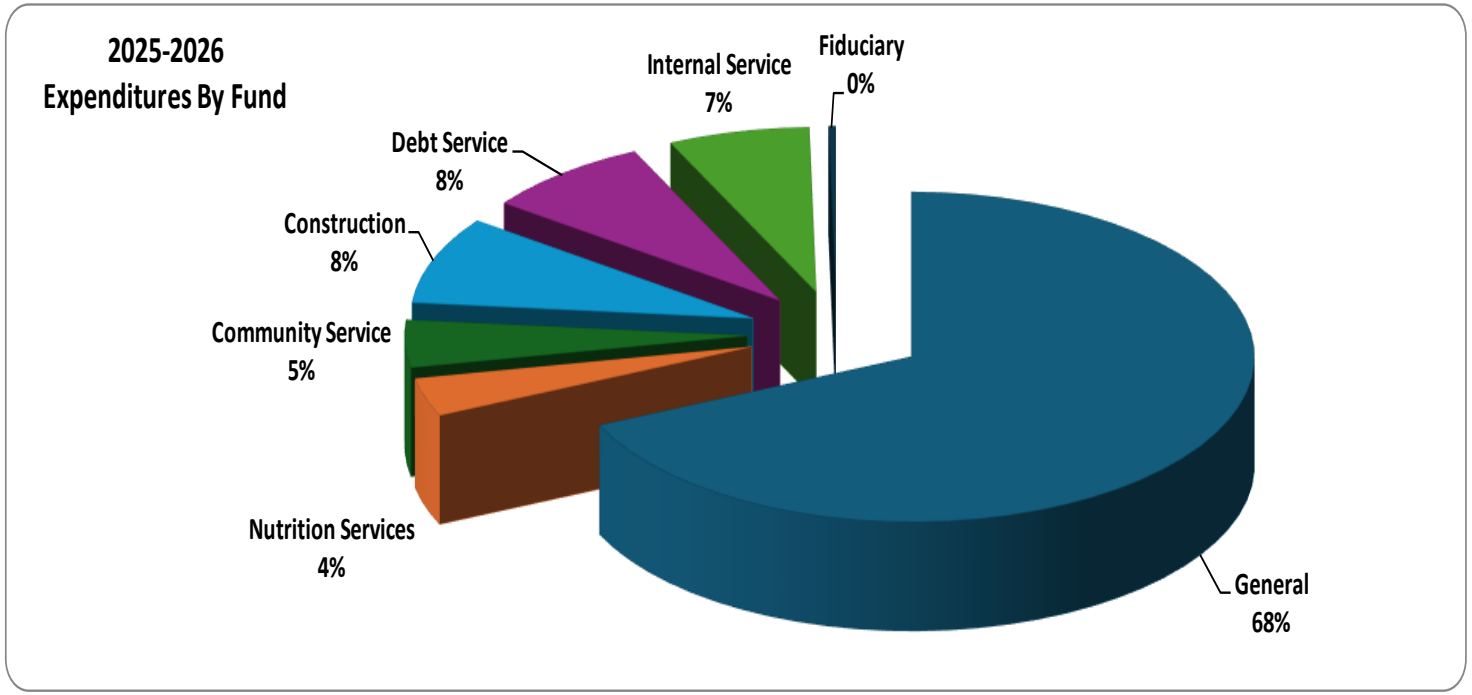
EASTERN CARVER COUNTY SCHOOLS

2025-2026 BUDGET

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 135,850,073	$ 137,792,240	$ 145,036,446	$ 158,500,805	$ 158,657,982	$ 160,058,232	$ 163,636,196	$ 167,097,021
Nutrition Services	6,682,218	6,552,405	7,853,353	8,606,141	8,690,823	8,707,420	8,896,870	9,090,490
Community Service	7,902,572	8,965,723	9,399,650	10,126,680	10,758,415	11,022,041	11,057,996	11,203,567
Construction	6,758,965	14,777,446	22,152,556	28,599,867	19,940,649	18,850,987	15,012,136	13,354,814
Debt Service	32,714,215	49,251,116	18,326,961	18,445,182	18,421,133	19,719,160	19,482,456	14,602,416
Internal Service	11,092,691	11,322,701	12,698,830	12,740,892	15,519,100	15,968,831	16,416,364	16,795,234
Fiduciary	685,729	505,757	529,942	745,765	753,012	767,467	775,213	779,490
Total	**$ 201,686,463**	**$ 229,167,387**	**$ 215,997,739**	**$ 237,765,332**	**$ 232,741,114**	**$ 235,094,138**	**$ 235,277,231**	**$ 232,923,032**

The 2021-22 and 2022-23 Debt Service budgets include refunding payments coming from an escrow account in conjunction with the refunding in prior years.

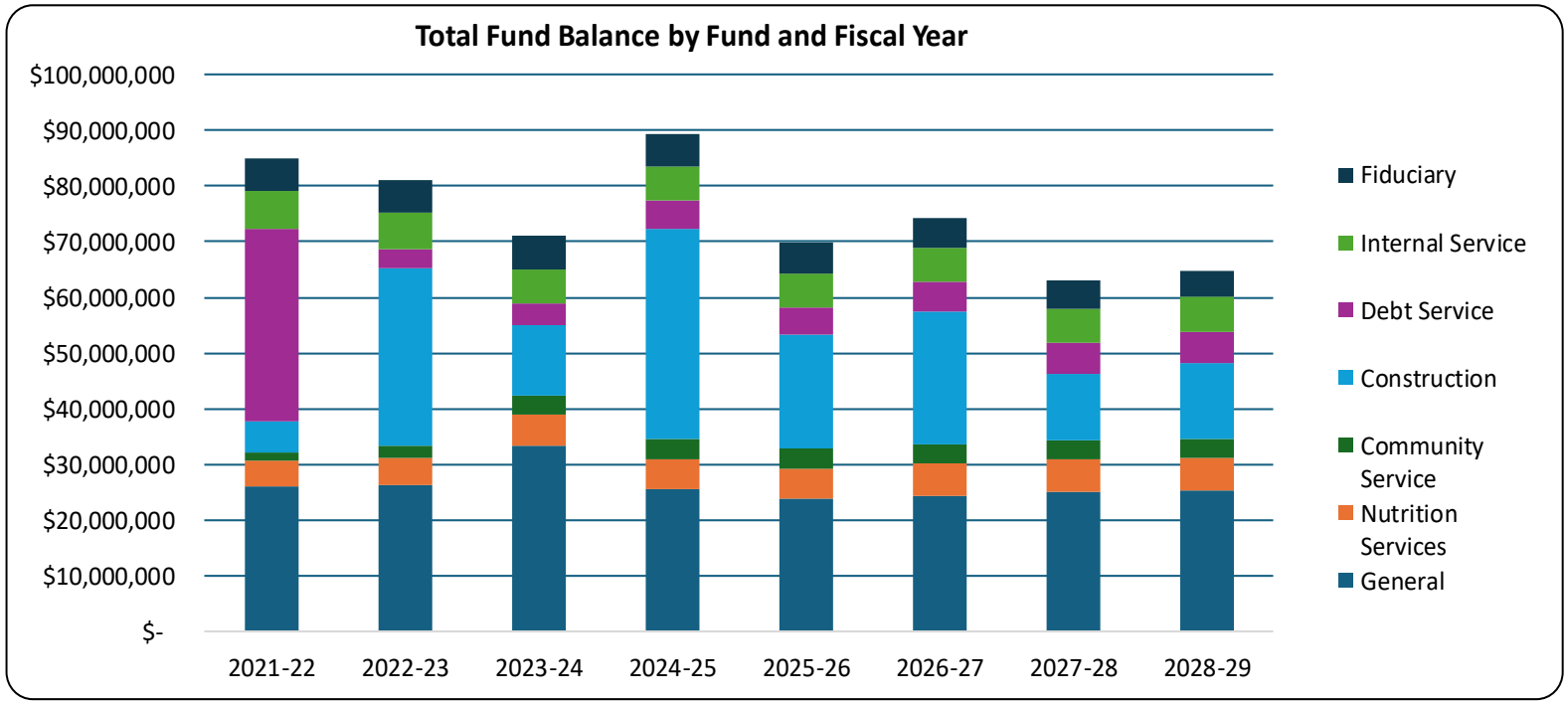


EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ALL FUNDS - FUND BALANCE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 26,126,507	$ 26,440,836	$ 33,286,179	$ 25,520,728	$ 23,870,071	$ 24,405,399	$ 25,068,573	$ 25,347,057
Nutrition Services	4,574,995	4,710,010	5,699,970	5,375,805	5,482,348	5,763,805	5,838,288	5,836,286
Community Service	1,352,905	2,209,411	3,312,368	3,612,833	3,494,855	3,468,204	3,516,154	3,484,536
Construction	5,600,138	31,907,926	12,661,648	37,731,244	20,390,595	23,786,368	11,825,060	13,604,427
Debt Service	34,631,322	3,352,129	3,978,616	5,126,654	5,004,774	5,285,140	5,557,607	5,590,088
Internal Service	6,858,292	6,541,979	6,004,556	6,052,753	6,048,853	6,177,502	6,231,087	6,211,276
Fiduciary	5,930,075	5,915,094	6,130,662	5,848,997	5,559,985	5,322,518	5,047,305	4,742,815
Total	$ 85,074,234	$ 81,077,385	$ 71,073,999	$ 89,269,014	$ 69,851,481	$ 74,208,936	$ 63,084,075	$ 64,816,485

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 30,523,562	$ 36,247,065	$ 38,618,569	$ 38,621,799	**$ 41,856,751**	$ 44,092,619	$ 44,581,724	$ 44,887,831
State Sources	92,390,034	91,862,955	101,281,621	104,244,351	**107,461,889**	109,003,393	112,220,098	114,990,125
Federal Sources	5,717,834	4,061,304	3,571,839	2,991,013	**2,939,712**	3,329,712	3,329,712	3,329,712
Other	13,925,691	5,935,245	8,409,760	4,878,191	**4,748,973**	4,167,836	4,167,836	4,167,837
Total	**$ 142,557,121**	**$ 138,106,568**	**$ 151,881,789**	**$ 150,735,354**	**$ 157,007,325**	**$ 160,593,560**	**$ 164,299,370**	**$ 167,375,505**

GENERAL FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 81,410,464	$ 85,136,017	$ 89,324,186	$ 95,871,821	**$ 98,413,135**	$ 99,528,777	$102,201,241	$104,742,898
Employee Benefits	20,402,505	21,676,138	23,006,642	25,094,840	**27,866,807**	28,460,856	28,872,221	29,250,676
Purchased Services	15,054,008	15,537,658	15,723,063	18,254,816	**18,902,945**	18,957,141	19,469,241	20,048,279
Supplies & Materials	4,926,904	4,833,214	5,872,435	6,034,360	**5,071,578**	4,887,822	4,922,857	4,951,093
Capital Purchases	13,346,485	9,901,481	10,790,312	12,851,405	**8,565,481**	7,955,600	7,902,600	7,836,040
Other Expenditures	709,707	707,732	319,808	393,563	**(161,964)**	268,036	268,036	268,036
Total	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 160,058,232**	**$ 163,636,196**	**$ 167,097,021**

GENERAL FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ 12,367,832	$ 14,195,135	$ 17,950,757	$ 15,766,035	**$ 14,397,412**	$ 13,731,898	$ 14,395,072	$ 14,673,556
NonSpendable	260,905	96,263	302,404	302,404	**302,404**	302,404	302,404	302,404
Restricted	2,474,642	1,979,904	2,743,773	2,423,171	**2,391,137**	1,000,000	1,000,000	1,000,000
Assigned	11,023,128	10,169,534	12,289,245	7,029,118	**6,779,118**	9,371,097	9,371,097	9,371,097
Total	**$ 26,126,507**	**$ 26,440,836**	**$ 33,286,179**	**$ 25,520,728**	**$ 23,870,071**	**$ 24,405,399**	**$ 25,068,573**	**$ 25,347,057**

Notes: General Fund forecasts include cost containment as noted in Five-Year Plan on p. 36 and p. 165. Additional details starting on page 99.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NUTRITION SERVICES - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
State Sources	$ 222,539	$ 313,714	$ 4,396,195	$ 4,220,000	$ 4,897,500	$ 4,946,475	$ 4,995,940	$ 5,045,899
Federal Sources	7,428,382	2,674,859	2,783,171	2,675,076	2,651,916	2,678,435	2,705,220	2,732,272
Pupil Sales - Breakfast	-	165,163	5	-	-	-	-	-
Pupil Sales - Lunch	-	2,012,702	38,436	-	-	-	-	-
Pupil Sales - Ala Carte	955,007	1,153,305	1,216,936	1,092,850	1,055,450	1,121,075	1,053,925	1,087,500
Adult Sales	69,635	84,998	85,251	67,550	75,500	81,919	80,380	78,713
Catering & Other Local	148,244	282,680	323,319	226,500	117,000	160,973	135,888	144,104
Total	**$ 8,823,807**	**$ 6,687,420**	**$ 8,843,313**	**$ 8,281,976**	**$ 8,797,366**	**$ 8,988,877**	**$ 8,971,353**	**$ 9,088,488**

NUTRITION SERVICES - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 2,053,203	$ 2,185,837	$ 2,342,372	$ 2,488,532	$ 2,404,442	$ 2,464,553	$ 2,526,167	$ 2,589,321
Employee Benefits	456,126	499,303	523,312	581,033	638,115	595,559	610,448	625,709
Purchased Services	591,988	372,806	246,831	436,550	233,250	445,281	454,187	463,271
Food & Supplies	3,289,733	3,278,947	3,818,374	4,178,776	4,406,766	4,262,352	4,347,599	4,434,551
Capital Outlay	290,716	214,940	474,270	472,000	559,000	481,440	491,069	500,890
Other Expenditures	453	571	448,193	449,250	449,250	458,235	467,400	476,748
Total	**$ 6,682,218**	**$ 6,552,405**	**$ 7,853,353**	**$ 8,606,141**	**$ 8,690,823**	**$ 8,707,420**	**$ 8,896,870**	**$ 9,090,490**

NUTRITION SERVICES - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	151,353	145,643	154,960	154,960	154,959	154,959	154,959	154,959
Restricted	4,423,642	4,564,368	5,545,010	5,220,845	5,327,389	5,608,846	5,683,329	5,681,327
Assigned	-	-	-	-	-	-	-	-
Total	**$ 4,574,995**	**$ 4,710,010**	**$ 5,699,970**	**$ 5,375,805**	**$ 5,482,348**	**$ 5,763,805**	**$ 5,838,288**	**$ 5,836,286**

Note: Additional details available starting on page 178.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 1,004,057	$ 1,045,617	$ 1,142,559	$ 1,077,941	$ 1,163,250	$ 1,186,515	$ 1,210,245	$ 1,234,450
State Sources	1,511,344	1,762,025	1,816,379	1,925,881	1,958,179	1,987,552	1,997,489	2,007,477
Federal Sources	445,483	202,589	59,924	-	-	-	-	-
Tuition & Fees	5,674,762	5,835,988	6,248,967	6,472,325	6,512,963	6,739,996	6,807,396	6,841,433
Other Local Revenue	34,304	976,011	1,234,779	950,998	1,006,045	1,081,327	1,090,816	1,088,589
Total	**$ 8,669,951**	**$ 9,822,229**	**$ 10,502,608**	**$ 10,427,145**	**$ 10,640,437**	**$ 10,995,390**	**$ 11,105,946**	**$ 11,171,949**

COMMUNITY SERVICE - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 5,061,992	$ 5,563,231	$ 5,803,018	$ 6,145,360	$ 6,388,137	$ 6,515,900	$ 6,581,059	$ 6,613,964
Employee Benefits	1,145,581	1,264,090	1,314,696	1,362,289	1,701,786	1,735,822	1,753,180	1,761,946
Purchased Services	1,178,387	1,620,842	1,726,137	1,886,241	2,005,137	2,025,188	2,045,440	2,065,894
Supplies & Materials	424,298	478,956	507,155	647,427	580,262	660,376	591,867	673,584
Equipment	24,245	26,494	23,841	37,306	29,600	30,192	30,796	31,412
Other Expenditures	68,070	12,110	24,805	48,057	53,493	54,563	55,654	56,767
Total	**$ 7,902,572**	**$ 8,965,723**	**$ 9,399,650**	**$ 10,126,680**	**$ 10,758,415**	**$ 11,022,041**	**$ 11,057,996**	**$ 11,203,567**

COMMUNITY SERVICE - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	9,579	8,460	26,376	26,376	26,376	26,376	26,376	26,376
Restricted	1,343,326	2,200,951	3,285,992	3,586,457	3,468,479	3,441,828	3,489,778	3,458,160
Assigned	-	-	-	-	-	-	-	-
Total	**$ 1,352,905**	**$ 2,209,411**	**$ 3,312,368**	**$ 3,612,833**	**$ 3,494,855**	**$ 3,468,204**	**$ 3,516,154**	**$ 3,484,536**

Note: Additional details available starting on page 182.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CONSTRUCTION FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 2,801,805	$ 2,226,071	$ 2,386,301	$ 2,500,000	$ 2,000,000	$ 2,445,959	$ 2,507,108	$ 2,569,786
State Sources	4,114	2,695	1,564	-	-	-	-	-
Sale of Bonds/COPS	9,157,337	37,997,604	-	50,799,631	-	19,320,000	-	11,995,000
Other Revenue	7,854	858,863	518,413	369,832	600,000	480,801	543,720	569,395
Total	**$ 11,971,110**	**$ 41,085,234**	**$ 2,906,278**	**$ 53,669,463**	**$ 2,600,000**	**$ 22,246,760**	**$ 3,050,828**	**$ 15,134,181**

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 1,227,554	$ 783,522	$ 847,905	$ 897,135	$ 145,882	$ 150,258	$ 154,766	$ 159,409
Employee Benefits	352,561	232,889	255,444	250,555	43,959	45,717	47,546	49,448
Purchased Services	799,384	2,908,753	3,534,210	2,406,623	-	910,000	937,300	965,419
Supplies and Material	-	20,272	13,718	240,657	-	-	-	-
Capital Expenditures	4,375,352	10,829,315	17,499,716	24,804,897	19,750,808	17,745,012	13,872,524	12,180,538
Other Expenditures	4,114	2,695	1,564	-	-	-	-	-
Total	**$ 6,758,965**	**$ 14,777,446**	**$ 22,152,556**	**$ 28,599,867**	**$ 19,940,649**	**$ 18,850,987**	**$ 15,012,136**	**$ 13,354,814**

CONSTRUCTION FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	-	-	-	-	-	-	-	-
Restricted	5,600,138	31,907,926	12,661,648	37,731,244	20,390,595	23,786,368	11,825,060	13,604,427
Assigned	-	-	-	-	-	-	-	-
Total	**$ 5,600,138**	**$ 31,907,926**	**$ 12,661,648**	**$ 37,731,244**	**$ 20,390,595**	**$ 23,786,368**	**$ 11,825,060**	**$ 13,604,427**

Note: Additional details available starting on page 191.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

DEBT SERVICE - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Property Taxes	$ 17,022,651	$ 17,100,859	$ 18,210,688	$ 19,062,937	$17,550,725	$ 19,238,028	$ 18,980,195	$ 13,846,674
Long-Term Facility Aid	148,623	251	207,552	155,283	448,528	457,499	466,649	475,982
Other State Revenues	125,060	131,683	130,332	100,000	100,000	100,000	100,000	100,000
Sale of Bonds Proceeds	-	-	-	-	-	-	-	-
Interest Income	(228,371)	739,130	404,877	275,000	200,000	204,000	208,080	212,242
Total	**$17,067,963**	**$17,971,923**	**$18,953,448**	**$19,593,220**	**$18,299,253**	**$19,999,526**	**$19,754,923**	**$14,634,897**

DEBT SERVICE - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Principal Payments	$ 13,445,000	$ 13,275,000	$ 13,627,000	$ 14,149,000	$12,332,000	$ 13,974,000	$ 14,152,000	$ 9,690,000
Interest Payments	5,924,776	4,580,718	4,693,941	4,287,182	6,080,133	5,736,025	5,321,184	4,903,005
Service Fees	44,439	5,398	6,020	9,000	9,000	9,135	9,272	9,411
Bond Refunding Payment	13,300,000	31,390,000	-	-	-	-	-	-
Total	**$32,714,215**	**$49,251,116**	**$18,326,961**	**$18,445,182**	**$18,421,133**	**$19,719,160**	**$19,482,456**	**$14,602,416**

DEBT SERVICE - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	-	-	-	-	-	-	-	-
Restricted	34,631,322	3,352,129	3,978,616	5,126,654	5,004,774	5,285,140	5,557,607	5,590,088
Assigned	-	-	-	-	-	-	-	-
Total	**$34,631,322**	**$ 3,352,129**	**$ 3,978,616**	**$ 5,126,654**	**$ 5,004,774**	**$ 5,285,140**	**$ 5,557,607**	**$ 5,590,088**

Note: Additional details available starting on page 191.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Revenue	$ 10,386,893	$ 11,006,388	$ 12,161,407	$ 12,789,089	$ 15,515,200	$ 16,097,480	$ 16,469,949	$ 16,775,423
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	**$ 10,386,893**	**$ 11,006,388**	**$ 12,161,407**	**$ 12,789,089**	**$ 15,515,200**	**$ 16,097,480**	**$ 16,469,949**	**$ 16,775,423**

INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Claims & Admin Service	$ 11,092,691	$ 11,322,701	$ 12,698,830	$ 12,740,892	$ 15,519,100	$ 15,968,831	$ 16,416,364	$ 16,795,234
Total	**$ 11,092,691**	**$ 11,322,701**	**$ 12,698,830**	**$ 12,740,892**	**$ 15,519,100**	**$ 15,968,831**	**$ 16,416,364**	**$ 16,795,234**

INTERNAL SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	-	-	-	-	-	-	-	-
Restricted	6,858,292	6,541,979	6,004,556	6,052,753	6,048,853	6,177,502	6,231,087	6,211,276
Assigned	-	-	-	-	-	-	-	-
Total	**$ 6,858,292**	**$ 6,541,979**	**$ 6,004,556**	**$ 6,052,753**	**$ 6,048,853**	**$ 6,177,502**	**$ 6,231,087**	**$ 6,211,276**

Note: Additional details available starting on page 191.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

FIDUCIARY FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Revenue	$ (842,392)	$ 490,776	$ 745,511	$ 464,100	$ 464,000	$ 530,000	$ 500,000	$ 475,000
State Sources	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	**$ (842,392)**	**$ 490,776**	**$ 745,511**	**$ 464,100**	**$ 464,000**	**$ 530,000**	**$ 500,000**	**$ 475,000**

FIDUCIARY FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Claims & Admin Services	$ 616,289	$ 440,692	$ 418,782	$ 680,265	$ 689,012	$ 702,827	$ 709,927	$ 713,551
Scholarships	69,439	65,065	111,161	65,500	64,000	64,640	65,286	65,939
Total	**$ 685,729**	**$ 505,757**	**$ 529,942**	**$ 745,765**	**$ 753,012**	**$ 767,467**	**$ 775,213**	**$ 779,490**

FIDUCIARY FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NonSpendable	-	-	-	-	-	-	-	-
Restricted	5,930,075	5,915,094	6,130,662	5,848,997	5,559,985	5,322,518	5,047,305	4,742,815
Assigned	-	-	-	-	-	-	-	-
Total	**$ 5,930,075**	**$ 5,915,094**	**$ 6,130,662**	**$ 5,848,997**	**$ 5,559,985**	**$ 5,322,518**	**$ 5,047,305**	**$ 4,742,815**

Note: Additional details available starting on page 191.

GENERAL FUND



General Fund

GENERAL FUND (01):

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

In January 2025, the board approved a bond sale in the amount of $47.005M to support the 10-year Long Term Facility Maintenance plan that had been developed over the last 4 years. LTFM funding assists the district in maintaining the physical assets of a district. Voters renewed a Capital Projects Referenda in November 2019 for ten years which provides funding for security, technology, and teaching and learning. This revenue stream is recognized in both the General and Construction Fund.

In 2025-26, the General Fund portion of the Capital Projects expense is $4.6M. Plans for 2025-26 include $1,608,045 in technology devices for students and staff, $968,050 for classroom instructional tools and $2,047,320 for further implementation of the personalized learning management system. The construction fund expense is $2M Capital Projects Referenda for infrastructure improvements & support and security which includes cameras, visitor management software, building access control and cyber security.

LTFM funds are used for health & safety, general repairs and deferred maintenance projects. The district has $760,385 budgeted for health & safety projects in the following areas: physical hazards, hazardous substances, environmental health & safety, asbestos, fire & life safety and indoor air quality. Deferred maintenance projects total over $26.3 million and include $4,950,000 for interior surface projects along with $10,492,896 for mechanical system replacements and repairs. Site projects include $450,000 for bituminous and/or concrete repair and replacement districtwide. Other projects include $10,430,064 for roof replacements, plumbing and electrical repairs at various locations.

The district continues to qualify to receive American Indian Education Aid of $71,000 in 2025-26. This program is designed to enhance the American Indian cultural education programs according to Minnesota Statutes, section 124D.74.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

The district will be in its tenth year of qualifying for Achievement & Integration funds. Revenue is generated from 30% levy and 70% state aid. The budget for 2025-26 is $996,088 and will be used to support initiatives in the district's integration plan. These initiatives include increasing the attendance rate for our students of color and students on education benefits, achievement, and inclusion team members time in schools and with the community, summer school programs, community engagement events, professional development, academic achievement monitoring, and collaboration with a neighboring school district.

La Academia, the district Spanish dual immersion program that serves Kindergarten through 5th grade has a projected enrollment of 448 in 2025-26. Middle school programming began in 2017-18, with 6-8th grade offered at Chaska Middle School West. The High School program started with ninth grade added in 2020-21 and is offered at Chanhassen High School.

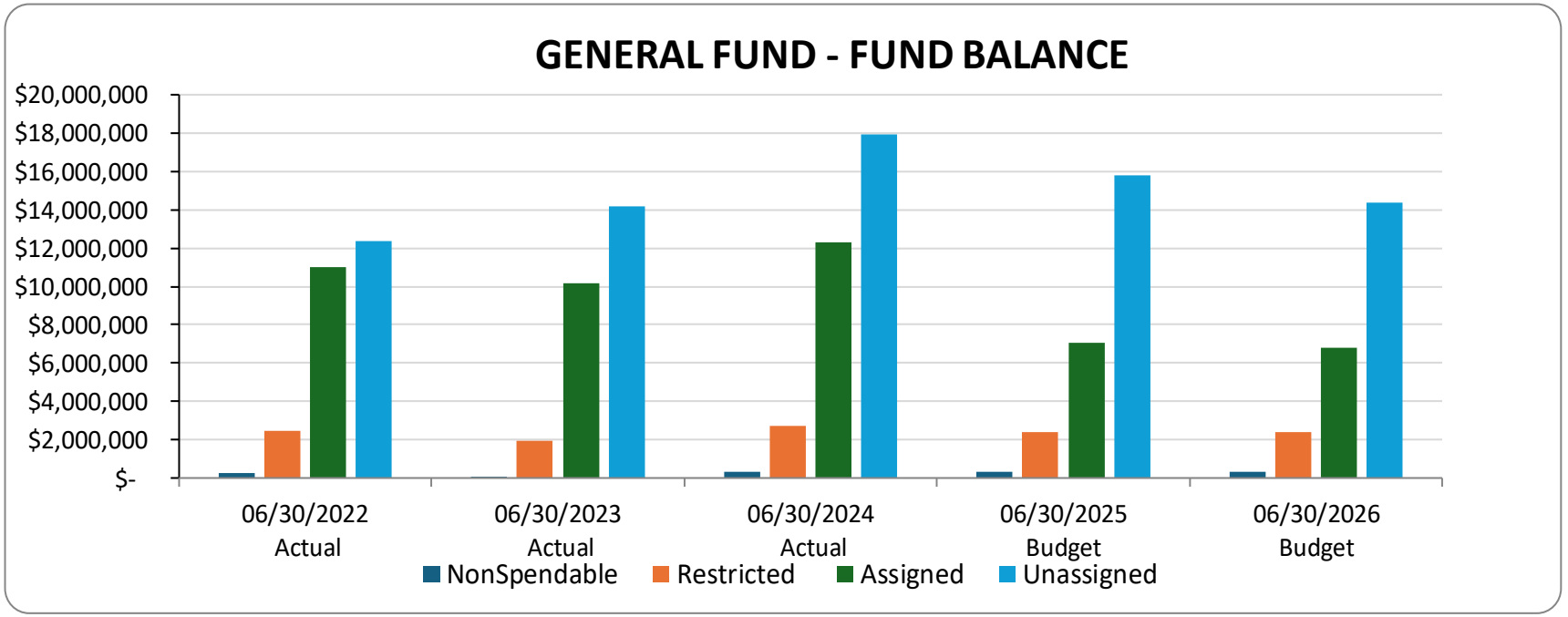
The district continues to qualify for the Alternative Delivery of Specialized Services (ADSIS) for the 2025-26 school year. The ADSIS program runs through the Minnesota Department of Education with the purpose of providing instruction and services to K-12 pupils that need additional academic and behavioral supports to succeed in the general education environment. These pupils may eventually qualify for special education if the prevention services were not available. Actual revenue from the program is generated in the year following in which the expenditure incurred. Each year the district submits a budget to the Minnesota Department of Education (MDE) for review and approval. The district was approved for an expenditure budget of $991,155 for the 2025-26 ADSIS program.



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Actual	06/30/2025 Budget	06/30/2026 Budget
Fund Balance					
NonSpendable	$ 260,905	$ 96,263	$ 302,404	$ 302,404	$ 302,404
Restricted	2,474,642	1,979,904	2,743,773	2,423,171	2,391,137
Assigned	11,023,128	10,169,534	12,289,245	7,029,118	6,779,118
Unassigned	12,367,832	14,195,135	17,950,757	15,766,035	14,397,412
Total Fund Balance	**$ 26,126,507**	**$ 26,440,836**	**$ 33,286,179**	**$ 25,520,728**	**$ 23,870,071**
Total General Fund Expenditures	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**
Unassigned Fund Balance as a % of Total Expenditures	**9.10%**	**10.30%**	**12.38%**	**9.95%**	**9.07%**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

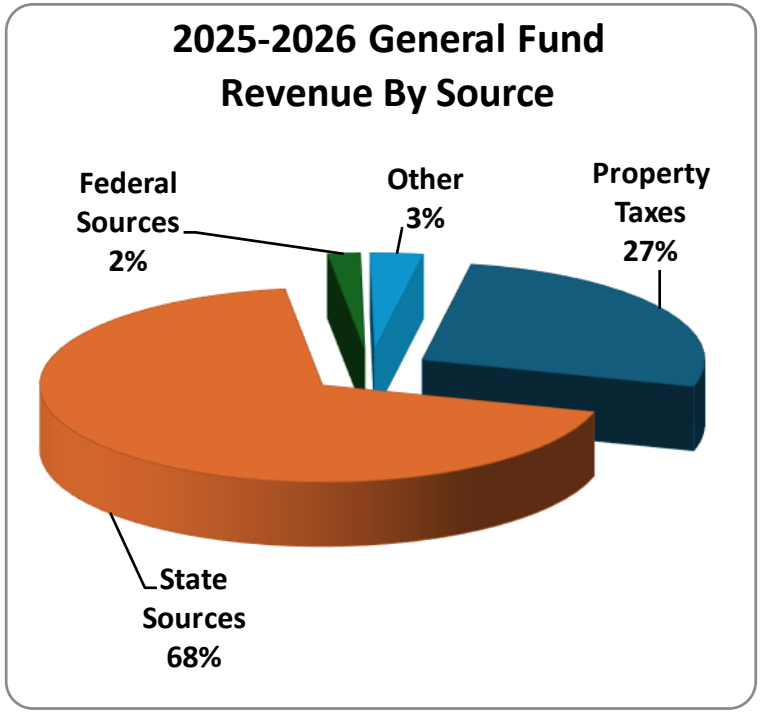
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

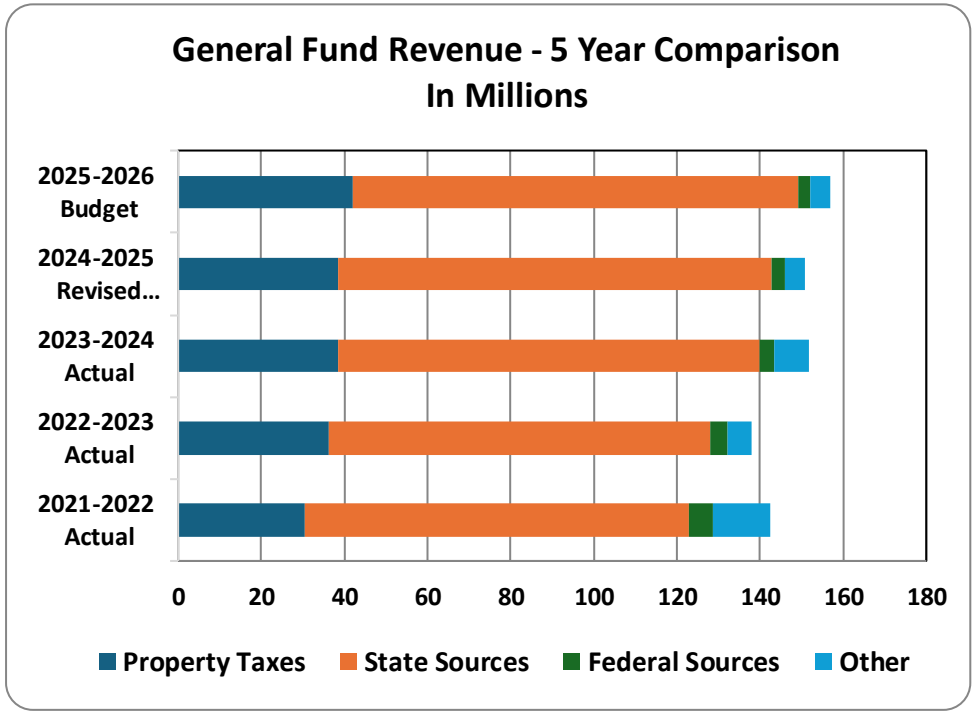
General Fund Balance Description	6/30/2024 Audited Fund Balance	6/30/2025 Budgeted Fund Balance	2025-2026 Revenue Budget	2025-2026 Expense Budget	6/30/2026 Budgeted Fund Balance
Unassigned Fund Balance	**$ 17,950,757**	**$ 15,766,035**	**$ 127,384,120**	**$ 128,752,743**	**$ 14,397,412**
As a Percentage of Expenditures	**12.38%**	**9.95%**			**9.07%**
NonSpendable	**$ 302,404**	**$ 302,404**	**$ -**	**$ -**	**$ 302,404**
Restricted for					
Student Activities	$ 217,683	$ 177,397	$ 200,300	$ 200,300	**$ 177,397**
Achievement & Integration	-	-	996,088	996,088	**-**
Alternative Learning Center (ALC)	124,635	16,821	1,967,960	1,967,960	**16,821**
Basic Skills	582,430	833,224	2,593,704	2,565,524	**861,404**
Capital Projects	908,310	858,310	4,766,611	4,623,415	**1,001,506**
Gifted & Talented	-	-	129,049	129,049	**-**
Learning & Development	-	-	2,028,160	2,028,160	**-**
Literacy Incentive Aid	19,585	-	500,000	500,000	**-**
Long-Term Facility Maintenance (LTFM)	-	-	9,441,736	9,441,736	**-**
Third Party Medical Assistance	332,542	187,547	390,000	505,282	**72,265**
Operating Capital	140,076	69,581	2,199,807	2,337,780	**(68,392)**
Alternative Compensation - Q-Comp	300,074	173,052	2,383,037	2,383,037	**173,052**
Safe Schools	104,865	-	381,863	381,863	**-**
School Library Aid	13,573	68,841	159,921	110,076	**118,686**
Staff Development	-	-	1,484,969	1,484,969	**-**
Student Support	-	38,398	-	-	**38,398**
Total Restricted	**$ 2,743,773**	**$ 2,423,171**	**$ 29,623,205**	**$ 29,655,239**	**$ 2,391,137**
Assigned for					
Transportation Center	$ 8,011,662	$ 4,011,662	$ -	$ -	**4,011,662**
Construction	200,000	200,000	-	-	**200,000**
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**
Energy Efficiency	259,495	259,495	-	-	**259,495**
MTSS-ADSIS	879,961	777,961	-	-	**777,961**
Site Carryover	1,158,127	-	-	-	**-**
Total Assigned	**$ 12,289,245**	**$ 7,029,118**	**$ -**	**$ 250,000**	**$ 6,779,118**
Total General Fund Balance	**$ 33,286,179**	**$ 25,520,728**			**$ 23,870,071**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Property Taxes	$ 30,523,562	$ 36,247,065	$ 38,618,569	$ 38,621,799	$ 41,856,751	$ 3,234,952	8.38%
State Sources	92,390,034	91,862,955	101,281,621	104,244,351	107,461,889	3,217,538	3.09%
Federal Sources	5,717,834	4,061,304	3,571,839	2,991,013	2,939,712	(51,301)	-1.72%
Other	13,925,691	5,935,245	8,409,760	4,878,191	4,748,973	(129,218)	-2.65%
Total	**$ 142,557,121**	**$ 138,106,568**	**$ 151,881,789**	**$ 150,735,354**	**$ 157,007,325**	**$ 6,271,971**	**4.16%**





EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

Revenue Source	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
001 Property Taxes	$ 27,226,688	$ 33,082,367	$ 35,194,321	$ 35,229,108	$ 39,589,335
004 Excess TIF	182	-	-	-	-
009 Fiscal Disparities	2,718,607	2,811,211	3,076,785	2,881,066	2,242,416
010 County Apportionment	486,625	329,564	322,305	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	85,000
050 Fees from Patrons	1,131,854	1,174,890	1,119,745	1,006,694	1,106,535
060 Admission & Student Activity Revenue	259,449	307,820	285,278	271,742	277,000
071 Medical Assistance	344,526	429,226	378,129	300,000	390,000
092 Interest Earnings	113,418	1,261,315	2,171,285	1,103,500	950,000
093 Rent	1,605,787	673,119	663,244	600,000	600,000
096 Gifts & Donations	1,667,603	318,062	390,893	383,314	299,300
099 Miscellaneous Revenue	1,578,759	1,277,000	1,468,474	989,941	1,041,138
201 Endowment Fund Apportionment	388,658	421,869	571,474	612,945	586,699
211 General Education Aid	73,193,552	73,131,005	77,164,660	78,366,360	80,730,917
212 Literacy Incentive Aid (OLD)	564,495	556,392	-	-	-
213 Shared Time Aid	41,241	38,821	20,658	20,658	20,000
227 Abatement Aid	39,379	15,250	2,889	2,888	3,000
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	2,325,210	2,344,717	3,152,166	3,671,977	3,693,273
304 Non-Public Pupil Transprtation Aid	304,933	519,092	966,034	867,724	820,000
317 State Aid - LTFM	408,016	581,453	241,423	221,654	-
360 State Aid for Special Education	14,715,508	13,857,480	18,030,618	19,424,154	20,550,000

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Revenue Source						
369	Revenue from Other State Agencies	-	-	657,607	578,632	**580,000**
370	Other Revenue MN Dept of Education	2,272	29,620	68,052	77,359	**78,000**
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	2,967,513	**2,935,712**
405	Federal Aids Received through Other Agencies	29,996	14,487	13,502	19,500	**-**
500	Federal Direct Aid	105,707	4,322	67,926	4,000	**4,000**
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	148,000	**-**
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**	**$ 150,735,354**	**$ 157,007,325**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	$ 16,385,433	$ 20,025,474	$ 20,508,817	$ 19,734,975	$ 21,532,438
001	Property Taxes - Operating Capital	934,155	1,061,552	1,109,199	1,331,416	1,417,383
001	Property Taxes - Q-Comp	927,266	801,975	887,270	813,364	815,731
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	381,863
001	Property Taxes - Capital Projects	2,006,876	2,805,230	2,903,673	3,926,000	4,766,611
001	Property Taxes - Achievement & Integration	270,126	271,044	283,114	288,885	286,980
001	Property Taxes - LTFM-Health & Safety	708,220	708,220	708,720	708,720	672,333
001	Property Taxes - LTFM-Deferred Maintenance	5,281,244	6,088,720	7,422,625	7,136,135	8,769,403
001	Property Taxes-Lease Levy - SW Metro	-	-	68,859	-	-
003	Property Taxes-Lease Levy - COP	-	558,093	556,300	558,050	554,550
004	Taxes-Excess TIF	182	-	-	-	-
009	Fiscal Disparities	2,718,607	2,811,211	3,076,785	2,881,066	2,242,416
010	County Apportionment	486,625	329,564	322,305	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**	**$ 41,856,751**
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - MN Sch Districts	$ 273,052	$ 352,358	$ 166,579	$ 75,000	$ 85,000
050	Fees from Patrons	1,131,854	1,174,890	1,119,745	1,006,694	1,106,535
060	Admission & Student Activity Revenue	259,449	307,820	285,278	271,742	277,000
	Total Tuition, Fees & Admissions Revenue	**$ 1,664,355**	**$ 1,835,068**	**$ 1,571,602**	**$ 1,353,436**	**$ 1,468,535**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	$ 344,526	$ 429,226	$ 378,129	$ 300,000	$ 390,000
092	Interest Earnings	113,418	1,261,315	2,171,285	1,103,500	950,000
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	383,314	299,300
099	Miscellaneous Revenue	1,578,759	1,277,000	1,468,474	989,941	1,041,138
600	Revenue Producing Activity: Sales & Costs	95,715	27,233	42,917	-	-
623	Sale of Real Property	-	-	1,517,000	148,000	-
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**	**$ 3,524,755**	**$ 3,280,438**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
State Aid						
211	General Education Aid	$ 70,420,893	$ 70,781,904	$ 73,426,941	$ 74,725,879	$ 77,366,993
211	Operating Capital	1,241,945	1,185,418	1,107,402	888,607	782,424
211	Compensatory Aid & ELL	1,530,715	1,163,684	2,630,316	2,751,874	2,581,500
201	Endowment Fund Apportionment	388,658	421,869	571,474	612,945	586,699
212	Literacy Aid (OLD)	564,495	556,392	-	-	-
213	Shared Time Aid	41,241	38,821	20,658	20,658	20,000
227	Abatement Aid	39,379	15,250	2,889	2,888	3,000
229	Disparity Reduction Aid	233	238	240	-	-
234	Agriculutural Market Value Credit	9,665	9,106	8,889	-	-
258	Other State Credit	1,614	1,510	1,712	-	-
300	Student Support Personnel (COOP) Aid	-	-	40,000	40,000	40,000
300	Student Support Personnel Aid	-	-	118,958	171,511	483,734
300	ALC Transportation Aid	-	-	-	133,731	150,000
300	Literacy Incentive Aid (NEW)	-	-	487,940	501,367	500,000
300	Read Act Teacher Compensation Aid	-	-	-	333,699	-
300	School Library Aid	-	-	160,504	161,770	159,921
300	Achievement & Integration Aid	670,811	692,668	682,013	685,525	709,108
300	Q-Comp Aid	1,595,416	1,603,051	1,574,703	1,563,926	1,567,306
300	Nonpublic Pupil Transportion	304,933	519,092	966,034	867,724	820,000
300	EL Cross Subsidy	11,058	-	12,048	12,048	12,204
300	Indian Education	47,924	48,998	76,000	68,400	71,000
317	Long-Term Facility Maintenance Aid	408,016	581,453	241,423	221,654	-
360	Special Education Aid	14,715,508	13,857,480	18,030,618	19,424,154	20,550,000
369	Revenue from Other State Agency	-	-	657,607	578,632	580,000
370	Other Revenue from MN Dept of Education	2,272	29,620	68,052	77,359	78,000
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**	**$ 104,244,351**	**$ 107,461,889**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

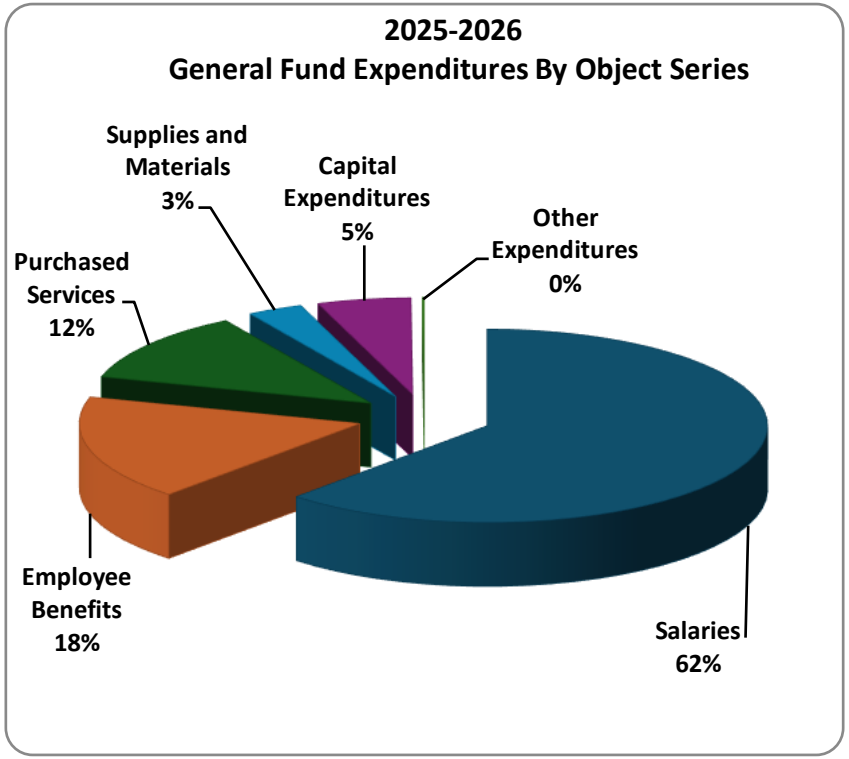
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

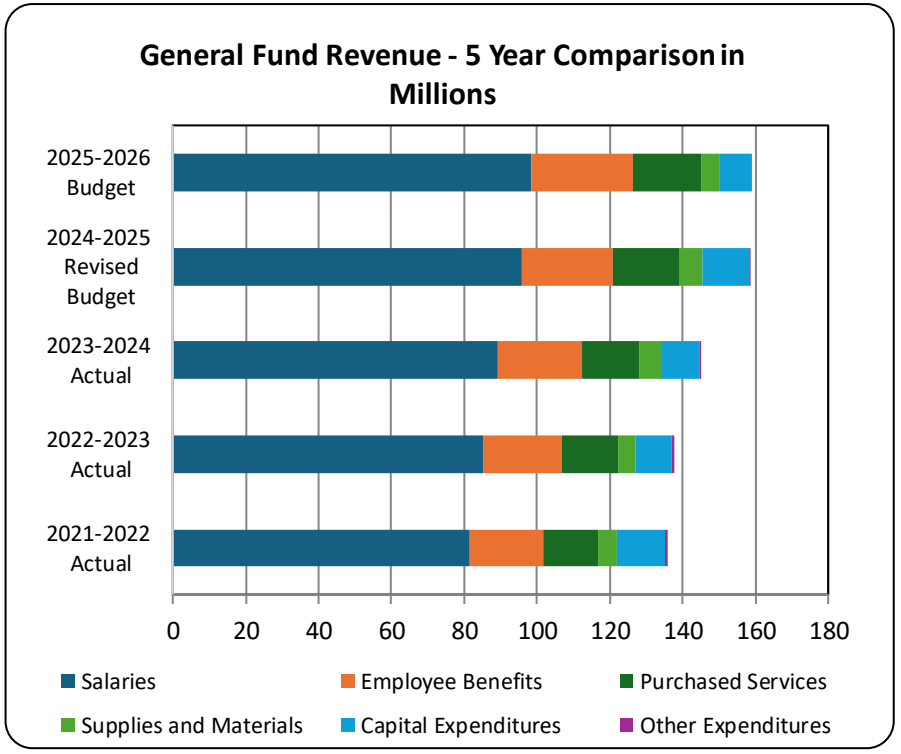
		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Federal Aid						
140	ARP-Individuals with Disabilities Part B	$ 44,048	$ 383,064	$ -	$ -	$ -
141	ARP-Individuals with Disabilities Preschool	44,186	-	-	-	-
144	ARP-Individuals with Disabilities-Early Intervention	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	1,873,732
420	Special Education - Preschool	36,224	40,221	41,731	41,731	40,829
422	Special Education - Infants & Toddlers	32,488	46,420	53,799	58,458	46,590
425	Special Education - Early Intervention	-	-	178,580	322,741	166,713
429	Special Education - Mandatory EIS	292,148	90,392	-	-	316,426
401	Title I	261,767	304,304	268,837	377,260	297,884
414	Title II Part A	175,170	101,161	179,813	141,218	123,525
417	Title III Part A LEP	68,596	66,213	58,628	96,171	70,013
405	Carl Perkins Vocational	29,996	14,487	13,502	19,500	-
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**	**$ 2,991,013**	**$ 2,939,712**
	Total General Fund Revenue	**$ 142,557,121**	**$ 138,106,568**	**$ 151,881,789**	**$ 150,735,354**	**$ 157,007,325**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 81,410,464	$ 85,136,017	$ 89,324,186	$ 95,871,821	$ 98,413,135	$ 2,541,314	2.65%
Employee Benefits	20,402,505	21,676,138	23,006,642	25,094,840	27,866,807	2,771,967	11.05%
Purchased Services	15,054,008	15,537,658	15,723,063	18,254,816	18,902,945	648,129	3.55%
Supplies and Materials	4,926,904	4,833,214	5,872,435	6,034,360	5,071,578	(962,782)	-15.95%
Capital Expenditures	13,346,485	9,901,481	10,790,312	12,851,405	8,565,481	(4,285,924)	-33.35%
Other Expenditures	709,707	707,732	319,808	393,563	(161,964)	(555,527)	-141.15%
Total	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 157,177**	**0.10%**





EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 6,713,229	$ 7,689,547	$ 7,947,447	$ 8,245,595	$ 8,501,331
140	Licensed Classroom Teacher	43,194,695	44,940,945	47,063,498	49,782,233	50,552,512
141	Non-Licensed Classroom Personnel	987,693	1,210,105	1,355,169	1,351,193	1,413,150
143	Licensed Instructional Support	3,873,304	4,014,907	4,189,571	5,566,510	5,068,937
144	Non-Licensed Instructional Support	119,102	88,333	90,428	83,775	85,158
145	Substitute Teacher Salaries	1,149,431	1,057,797	1,261,352	1,276,017	1,151,719
146	Substitute Non-Licensed /Instructional	124,015	105,720	119,971	233,506	118,131
150	Physical Therapist	147,378	161,909	170,460	205,403	211,565
151	Occupational Therapist	376,740	418,747	470,250	520,295	584,387
152	Speech/Language Pathologist	1,562,655	1,645,896	1,790,967	1,770,221	2,067,890
153	Audiologist	34,149	43,307	50,384	52,484	53,440
154	School Nurse	255,306	278,987	745,654	865,232	952,139
155	Licensed Nursing Services	574,728	581,021	236,290	256,775	269,138
156	School Social Worker	752,429	983,917	1,070,108	996,646	1,034,665
157	School Psychologist	605,751	627,266	685,753	788,094	824,850
161	Certified Paraprofessional	3,522,679	3,937,350	4,081,334	4,295,201	5,447,078
162	Certified One-to-One Paraprofessional	190,081	159,913	146,803	-	-
165	School Counselor	1,557,789	1,485,623	1,658,147	1,921,274	2,020,729
169	Alcohol Chemical/Chemical Dependency Counselor	94,800	31,404	46,153	104,752	109,718
170	Non-Instructional Support	11,312,675	11,657,557	12,183,342	12,935,250	14,769,936
174	Adapted Physical Education	178,100	184,684	209,451	228,729	235,591
175	Cultural Liaison	50,239	52,188	54,052	56,052	77,706
185	Other Licensed Salary Payments	2,180,093	2,122,464	1,994,392	2,741,029	1,315,590
186	Other Non-Licensed Salary Payments	1,095,081	1,124,495	1,249,857	1,171,683	1,054,165

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
191	Severance	379,614	216,770	224,674	230,334	**250,000**
195	Salary Chargeback	934	3,223	3,191	-	**-**
199	Cash in Lieu of Benefits	377,775	311,941	225,485	193,538	**243,610**
210	FICA (Social Security & Medicare)	5,915,352	6,207,614	6,464,791	7,044,563	**7,386,633**
214	Public Employees Retirement (PERA)	1,314,690	1,433,744	1,488,294	1,568,978	**1,852,331**
218	Teacher Retirement (TRA)	5,161,148	5,499,599	5,856,522	6,413,557	**7,099,165**
219	MN Paid Leave	-	-	-	-	**200,000**
220	Health Insurance	6,202,045	6,335,741	6,923,793	7,332,133	**8,451,143**
230	Life Insurance	78,610	84,042	79,479	72,220	**36,417**
235	Dental Insurance	222,862	220,151	207,382	191,732	**76,691**
240	Long-Term Disability	70,241	74,068	76,012	87,328	**122,141**
250	403(B) or 457 Match	581,857	687,067	684,767	1,043,436	**1,455,695**
251	Tax-Advantage Employer Health Arrangements	399,240	383,482	275,006	233,426	**95,831**
270	Workers' Compensation	385,080	522,545	452,980	543,756	**443,160**
280	Unemployment Compensation	-	61,706	22,040	33,342	**58,000**
281	Summer Unemployment	-	-	421,086	520,769	**580,000**
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	9,600	**9,600**
303	Federal Subawards and Subcontracts up to $25,000	154,810	106,956	101,713	73,680	**50,000**
304	Federal Contracts >$25,000	419,754	98,491	118,661	5,033	**10,000**
305	Consulting Fees/Fees for Services	3,315,114	4,338,406	3,525,283	3,262,665	**2,424,777**
310	School Resource Office (SRO)	144,138	167,471	213,944	182,488	**250,000**
311	Other Contracted Security Services	1,673	1,762	-	4,000	**-**
315	Technology Repairs & Maintenance	158	-	632	1,500	**5,000**
316	Services from Other Minnesota Joint-Powers Agencies	-	-	9,473	-	**-**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
320	Communications Services	191,872	208,442	197,230	255,425	**251,980**
329	Postage & Parcel Services	43,011	35,715	22,373	28,118	**33,610**
330	Utilities	3,958,014	3,876,490	3,862,293	3,981,861	**4,174,729**
335	Short-Term Leases or Rentals	200,298	309,134	314,397	144,148	**146,800**
340	Insurance	707,351	901,762	1,207,535	1,545,790	**1,867,603**
350	Repairs & Maintenance	1,336,907	1,399,902	1,925,989	4,182,209	**5,502,101**
358	Foreign Language Interpreter Services	4,799	4,767	6,766	8,070	**8,000**
360	Transportation Contracts with Private or Public Carriers	1,891,044	2,091,958	1,853,817	1,966,744	**2,037,874**
365	Interdepartmental Transportation	(32,206)	(74,110)	(107,175)	188,000	**249,806**
366	Travel, Conventions and Conferences	405,508	324,494	477,083	496,917	**474,133**
368	Out-of-State Travel, Federal Reimbursed	3,411	5,849	-	3,660	**3,000**
369	Entry Fees/Student Travel	435,672	481,778	448,750	121,530	**144,654**
379	Qualified Mental Health Professional Services	-	-	-	250	**-**
380	Short-Term Leases for Computer or other Technology	60,602	32,588	-	-	**-**
389	Staff Tuition and Other Reimbursements	20,071	7,934	4,973	2,700	**800**
390	Payments for Education Purposes to other MN Districts	1,376,326	838,741	1,071,576	853,469	**831,575**
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	20,243	**56,000**
394	Payments for Educ to Other Agencies	898,989	931,479	852,339	1,254,781	**936,320**
396	Salary Purchased from Another District	1,026	20,389	34,826	-	**38,000**
397	Benefits Purchased from Another District	234	5,341	9,446	-	**11,000**
398	Interdepartmental Services Chargeback	(531,177)	(601,276)	(450,117)	(335,465)	**(611,817)**
401	General Supplies	1,914,756	1,897,699	2,076,979	2,184,473	**1,621,000**
405	Software Non Instructional	228,544	307,710	371,382	351,889	**849,952**
406	Software Instructional	177,657	237,342	252,729	300,666	**536,149**
430	Instructional Supplies	675,363	681,434	780,786	1,209,802	**483,382**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
433	Individualized Instructional Supplies	97,017	98,290	157,456	153,031	**134,187**
440	Fuels	782,391	543,131	679,097	709,991	**645,555**
455	Technology Supplies Non-Instructional	5,325	1,765	1,647	4,000	**8,450**
456	Technology Supplies Instructional	1,488	524	2,397	46,712	**26,100**
460	Textbooks and Workbooks	708,378	713,977	807,888	784,405	**525,600**
461	Standardized Tests	177,093	169,667	216,942	203,156	**146,101**
465	Technology Devices Non-Instructional	69,110	73,487	313,748	16,000	**35,461**
466	Technology Devices Instructional	3,708	2,808	51,997	5,886	**-**
470	Media Resources	39,276	46,067	94,346	34,594	**34,338**
490	Food	46,797	59,313	65,041	29,755	**25,303**
505	Capitalized Software Non-Instructional	886,431	844,849	632,490	632,679	**510,696**
506	Capitalized Software Instructional	346,814	537,705	465,689	572,605	**482,696**
510	Site or Grounds Acquisition	1,284,005	287,729	1,176,556	700,000	**565,631**
520	Building Acquisition or Improvement	2,994,866	4,239,962	5,237,172	2,141,277	**3,120,909**
530	Equipment	449,190	1,009,856	503,168	4,501,810	**485,366**
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	488,715	**467,952**
556	Capitalized Technology Equipment Instructional	1,157,825	1,329,241	918,595	2,172,691	**1,454,176**
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	**609,127**
571	Interest on Lease - Building or Land	50,475	47,137	-	-	**-**
580	Principal on Capital Lease	203,585	436,435	539,325	552,256	**539,255**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

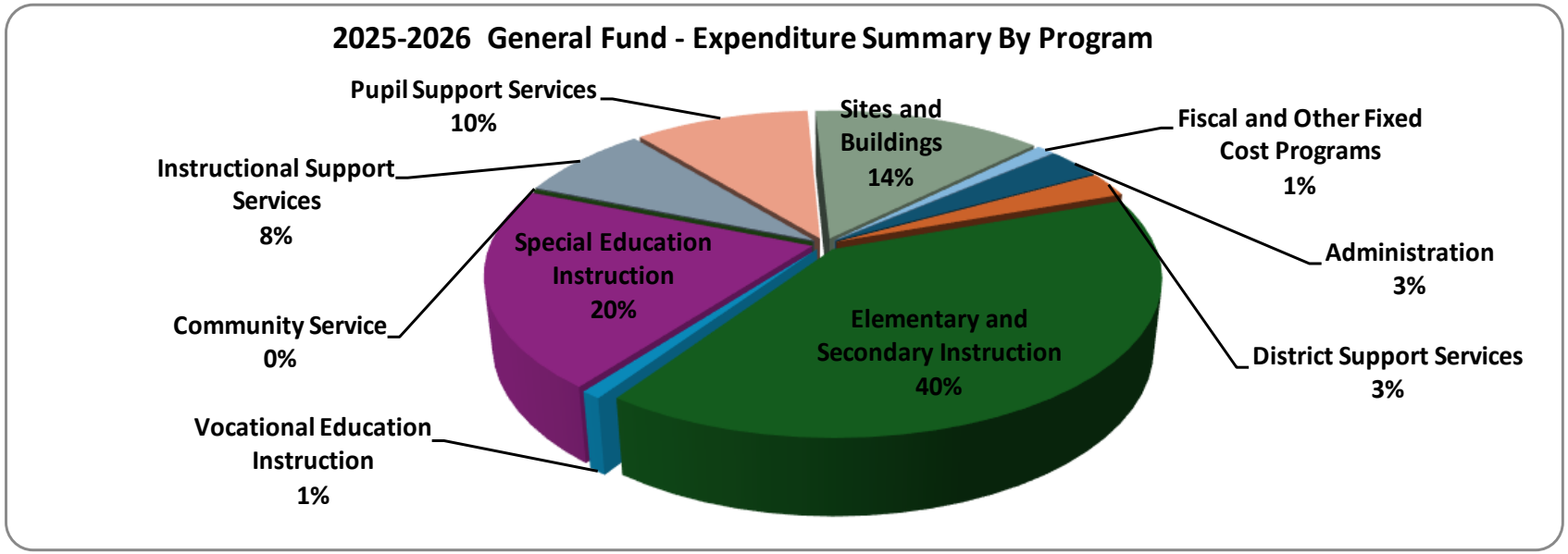
Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
581	Interest on Capital Lease	20,809	346,052	241,369	230,189	**239,690**
589	Long-Term Lease Transactions (Contra Expense)	(171,293)	(27,603)	-	-	**-**
820	Dues, Memberships, Licenses	201,589	168,261	156,873	159,434	**146,990**
891	TRA and PERA Special Pension Expense	395,260	356,403	395,199	-	**-**
895	Federal Indirect Costs	(34,175)	(0)	(450,606)	46,229	**(498,093)**
896	Taxes, Special Assessments	63	442	56,251	17,900	**19,139**
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**	**$ 158,500,805**	**$ 158,657,982**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Administration	$ 4,562,356	$ 4,488,649	$ 4,798,969	$ 5,015,553	$ 5,049,381	$ 33,828	0.67%
District Support Services	3,841,521	4,405,611	4,743,888	5,153,628	4,071,311	(1,082,317)	-21.00%
Elementary and Secondary Instruction	57,418,414	59,513,977	61,047,218	65,049,946	63,536,834	(1,513,112)	-2.33%
Vocational Education Instruction	1,431,877	1,123,200	1,291,588	1,406,075	1,343,472	(62,603)	-4.45%
Special Education Instruction	23,208,631	24,844,756	26,370,223	29,922,265	32,504,601	2,582,336	8.63%
Community Service	-	-	23,514	32,220	32,595	375	1.16%
Instructional Support Services	9,707,535	10,139,027	10,861,220	11,235,310	12,464,403	1,229,093	10.94%
Pupil Support Services	17,263,623	12,672,036	13,946,432	15,124,451	16,385,204	1,260,753	8.34%
Sites and Buildings	17,783,765	19,787,601	20,857,241	24,146,998	21,534,078	(2,612,920)	-10.82%
Fiscal and Other Fixed Cost Programs	632,351	817,382	1,096,153	1,414,359	1,736,103	321,744	22.75%
Total	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 157,177**	**0.10%**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Administration (000's)						
Salaries	$ 3,596,397	$ 3,494,455	$ 3,713,457	$ 3,820,254	$ 3,880,190	$ 59,936
Employee Benefits	819,169	849,530	922,593	1,004,910	1,038,069	33,159
Purchased Services	56,017	49,499	93,799	113,291	69,930	(43,361)
Supplies and Materials	11,290	4,415	10,293	15,698	4,192	(11,506)
Capital Expenditures	5,590	182	-	-	-	-
Other Expenditures	73,892	90,568	58,828	61,400	57,000	(4,400)
Total Expenditures	**$ 4,562,356**	**$ 4,488,649**	**$ 4,798,969**	**$ 5,015,553**	**$ 5,049,381**	**$ 33,828**
District Support Services (100's)						
Salaries	$ 2,381,717	$ 2,792,890	$ 2,883,784	$ 2,834,635	$ 2,518,947	$ (315,688)
Employee Benefits	541,939	644,758	649,002	672,588	678,811	6,223
Purchased Services	455,590	417,680	755,878	908,762	478,961	(429,801)
Supplies and Materials	120,323	146,915	187,072	185,721	282,593	96,872
Capital Expenditures	340,107	437,599	440,679	536,320	189,942	(346,378)
Other Expenditures	1,846	(34,232)	(172,527)	15,602	(77,943)	(93,545)
Total Expenditures	**$ 3,841,521**	**$ 4,405,611**	**$ 4,743,888**	**$ 5,153,628**	**$ 4,071,311**	**$ (1,082,317)**
Elementary and Secondary Regular Instruction (200's)						
Salaries	$ 40,180,441	$ 41,286,289	$ 42,561,013	$ 45,187,115	$ 44,359,050	$ (828,065)
Employee Benefits	10,067,590	10,357,213	10,619,348	11,606,656	12,535,175	928,519
Purchased Services	3,301,538	3,223,215	3,471,745	2,210,563	2,425,610	215,047
Supplies and Materials	2,164,900	2,218,058	2,626,215	3,190,542	1,775,150	(1,415,392)
Capital Expenditures	1,290,457	1,995,257	1,270,935	2,637,097	2,246,146	(390,951)
Other Expenditures	413,489	433,945	497,961	217,973	195,703	(22,270)
Total Expenditures	**$ 57,418,414**	**$ 59,513,977**	**$ 61,047,218**	**$ 65,049,946**	**$ 63,536,834**	**$ (1,513,112)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Vocational Education Instruction (300's)						
Salaries	$ 732,772	$ 693,668	$ 770,508	$ 807,355	$ 748,017	$ (59,338)
Employee Benefits	207,847	195,334	230,779	241,859	217,955	(23,904)
Purchased Services	474,163	220,292	277,188	343,003	370,500	27,497
Supplies and Materials	12,866	7,790	9,508	13,858	7,000	(6,858)
Capital Expenditures	-	2,067	-	-	-	-
Other Expenditures	4,230	4,048	3,604	-	-	-
Total Expenditures	**$ 1,431,877**	**$ 1,123,200**	**$ 1,291,588**	**$ 1,406,075**	**$ 1,343,472**	**$ (62,603)**
Special Education Instruction (400's)						
Salaries	$ 17,537,990	$ 18,825,163	$ 20,010,345	$ 22,836,068	$ 24,650,632	$ 1,814,564
Employee Benefits	4,661,921	4,974,236	5,440,145	5,909,805	6,994,005	1,084,200
Purchased Services	619,839	582,820	499,096	900,684	516,970	(383,714)
Supplies and Materials	173,147	161,445	252,335	206,650	271,987	65,337
Capital Expenditures	88,717	163,235	7,671	23,860	11,558	(12,302)
Other Expenditures	127,017	137,856	160,631	45,198	59,449	14,251
Total Expenditures	**$ 23,208,631**	**$ 24,844,756**	**$ 26,370,223**	**$ 29,922,265**	**$ 32,504,601**	**$ 2,582,336**
Community Service (500's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	23,514	32,220	32,595	375
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 23,514**	**$ 32,220**	**$ 32,595**	**$ 375**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Instructional Support Services (600's)						
Salaries	$ 6,158,880	$ 6,662,987	$ 7,256,860	$ 7,364,897	$ 8,303,210	$ 938,313
Employee Benefits	1,444,002	1,721,507	1,888,762	1,934,261	2,332,673	398,412
Purchased Services	417,543	356,981	337,725	489,933	286,808	(203,125)
Supplies and Materials	241,526	306,358	348,261	479,556	828,450	348,894
Capital Expenditures	1,392,065	1,037,222	969,487	941,133	687,562	(253,571)
Other Expenditures	53,519	53,972	60,126	25,530	25,700	170
Total Expenditures	**$ 9,707,535**	**$ 10,139,027**	**$ 10,861,220**	**$ 11,235,310**	**$ 12,464,403**	**$ 1,229,093**
Pupil Support Services (700's)						
Salaries	$ 6,875,049	$ 7,348,643	$ 7,993,495	$ 8,710,433	$ 9,603,039	$ 892,606
Employee Benefits	1,584,189	1,792,203	2,124,327	2,511,254	2,755,429	244,175
Purchased Services	2,388,407	2,182,731	1,978,565	2,347,885	2,508,715	160,830
Supplies and Materials	1,059,912	916,378	1,388,178	1,060,874	1,135,526	74,652
Capital Expenditures	5,332,028	414,709	433,204	488,845	377,395	(111,450)
Other Expenditures	24,038	17,372	28,662	5,160	5,100	(60)
Total Expenditures	**$ 17,263,623**	**$ 12,672,036**	**$ 13,946,432**	**$ 15,124,451**	**$ 16,385,204**	**$ 1,260,753**
Sites and Buildings - Operations & Maintenance (800's)						
Salaries	$ 3,947,219	$ 4,031,921	$ 4,134,723	$ 4,311,064	$ 4,350,050	$ 38,986
Employee Benefits	1,075,849	1,141,355	1,108,172	1,181,287	1,282,095	100,808
Purchased Services	6,708,559	7,687,057	7,212,914	9,526,336	10,509,348	983,012
Supplies and Materials	1,142,939	1,071,854	1,050,573	881,461	766,680	(114,781)
Capital Expenditures	4,897,522	5,851,210	7,668,335	8,224,150	5,052,878	(3,171,272)
Other Expenditures	11,677	4,204	(317,477)	22,700	(426,973)	(449,673)
Total Expenditures	**$ 17,783,765**	**$ 19,787,601**	**$ 20,857,241**	**$ 24,146,998**	**$ 21,534,078**	**$ (2,612,920)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Fiscal and Other Fixed Cost Programs (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	632,351	817,382	1,096,153	1,414,359	1,736,103	321,744
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 632,351**	**$ 817,382**	**$ 1,096,153**	**$ 1,414,359**	**$ 1,736,103**	**$ 321,744**
Total Expenditures						
Salaries	$ 81,410,464	$ 85,136,017	$ 89,324,186	$ 95,871,821	$ 98,413,135	$ 2,541,314
Employee Benefits	20,402,505	21,676,138	23,006,642	25,094,840	27,866,807	2,771,967
Purchased Services	15,054,008	15,537,658	15,723,063	18,254,816	18,902,945	648,129
Supplies and Materials	4,926,904	4,833,214	5,872,435	6,034,360	5,071,578	(962,782)
Capital Expenditures	13,346,485	9,901,481	10,790,312	12,851,405	8,565,481	(4,285,924)
Other Expenditures	709,707	707,732	319,808	393,563	(161,964)	(555,527)
Total Expenditures	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 157,177**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Administration (000's)						
Salaries	$ 677,859	$ 704,704	$ 666,893	$ 703,833	$ 721,892	$ 18,059
Employee Benefits	141,080	151,258	140,747	163,413	178,662	15,249
Purchased Services	14,592	21,804	55,144	63,341	7,750	(55,591)
Supplies and Materials	3,547	4,352	6,458	7,094	1,978	(5,116)
Capital Expenditures	5,125	133	-	-	-	-
Other Expenditures	62,481	77,178	45,879	48,400	45,000	(3,400)
Total Expenditures	**$ 904,685**	**$ 959,429**	**$ 915,120**	**$ 986,081**	**$ 955,282**	**$ (30,799)**
District Support Services (100's)						
Salaries	$ 2,381,717	$ 2,792,890	$ 2,883,784	$ 2,834,635	$ 2,518,947	$ (315,688)
Employee Benefits	541,939	644,758	649,002	672,588	678,811	6,223
Purchased Services	455,590	417,680	755,878	908,762	478,961	(429,801)
Supplies and Materials	120,323	146,915	187,072	185,721	282,593	96,872
Capital Expenditures	340,107	437,599	440,679	536,320	189,942	(346,378)
Other Expenditures	1,846	(34,232)	(172,527)	15,602	(77,943)	(93,545)
Total Expenditures	**$ 3,841,521**	**$ 4,405,611**	**$ 4,743,888**	**$ 5,153,628**	**$ 4,071,311**	**$ (1,082,317)**
Elementary and Secondary Regular Instruction (200's)						
Salaries	$ 1,262,480	$ 666,813	$ 674,798	$ 1,411,385	$ 1,345,324	$ (66,061)
Employee Benefits	344,231	304,548	226,926	491,659	420,889	(70,770)
Purchased Services	785,446	561,871	570,092	166,842	194,571	27,729
Supplies and Materials	1,100,880	1,041,485	1,214,781	1,285,666	1,140,766	(144,900)
Capital Expenditures	1,039,376	1,733,968	1,057,701	2,431,476	2,063,783	(367,693)
Other Expenditures	223,363	216,644	288,452	14,853	3,723	(11,130)
Total Expenditures	**$ 4,755,776**	**$ 4,525,329**	**$ 4,032,749**	**$ 5,801,881**	**$ 5,169,056**	**$ (632,825)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Vocational Education Instruction (300's)						
Salaries	$ 10,693	$ 7,099	$ -	$ 5,561	$ -	$ (5,561)
Employee Benefits	3,093	1,170	-	1,421	-	(1,421)
Purchased Services	16,110	9,723	10,197	11,502	-	(11,502)
Supplies and Materials	-	743	3,305	7,058	-	(7,058)
Capital Expenditures	-	2,067	-	-	-	-
Other Expenditures	4,230	4,048	3,604	-	-	-
Total Expenditures	**$ 34,126**	**$ 24,849**	**$ 17,106**	**$ 25,542**	**$ -**	**$ (25,542)**
Special Education Instruction (400's)						
Salaries	$ 4,292,725	$ 3,674,663	$ 3,665,843	$ 4,991,206	$ 5,016,645	$ 25,439
Employee Benefits	1,078,490	939,199	1,105,526	1,358,803	1,602,712	243,909
Purchased Services	586,654	327,558	371,406	393,588	349,200	(44,388)
Supplies and Materials	138,368	120,928	163,593	175,798	242,962	67,164
Capital Expenditures	4,719	-	-	-	11,558	11,558
Other Expenditures	124,914	135,279	157,670	42,143	57,653	15,510
Total Expenditures	**$ 6,225,870**	**$ 5,197,628**	**$ 5,464,037**	**$ 6,961,538**	**$ 7,280,730**	**$ 319,192**
Community Service (500's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	23,514	32,220	32,595	375
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 23,514**	**$ 32,220**	**$ 32,595**	**$ 375**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Instructional Support Services (600's)						
Salaries	$ 822,068	$ 1,381,056	$ 1,463,196	$ 1,866,444	$ 2,631,829	$ 765,385
Employee Benefits	165,934	320,994	347,132	424,960	618,662	193,702
Purchased Services	307,538	258,493	249,563	326,572	128,830	(197,742)
Supplies and Materials	109,266	159,434	150,515	290,343	717,529	427,186
Capital Expenditures	1,382,075	989,115	961,569	938,757	686,062	(252,695)
Other Expenditures	34,553	40,465	46,630	6,580	5,700	(880)
Total Expenditures	**$ 2,821,434**	**$ 3,149,557**	**$ 3,218,605**	**$ 3,853,656**	**$ 4,788,612**	**$ 934,956**
Pupil Support Services (700's)						
Salaries	$ 4,035,649	$ 4,248,435	$ 4,730,361	$ 5,238,150	$ 6,013,454	$ 775,304
Employee Benefits	872,036	1,010,040	1,303,330	1,646,598	1,761,575	114,977
Purchased Services	2,360,957	2,174,522	1,966,635	2,343,848	2,506,737	162,889
Supplies and Materials	1,052,277	900,675	1,364,642	1,040,793	1,118,032	77,239
Capital Expenditures	5,332,028	414,709	433,204	488,845	377,395	(111,450)
Other Expenditures	23,560	15,535	27,472	4,300	4,300	-
Total Expenditures	**$ 13,676,506**	**$ 8,763,916**	**$ 9,825,644**	**$ 10,762,534**	**$ 11,781,493**	**$ 1,018,959**
Sites and Buildings - Operations & Maintenance (800's)						
Salaries	$ 1,032,361	$ 1,055,634	$ 1,147,557	$ 1,253,094	$ 1,148,826	$ (104,268)
Employee Benefits	284,713	299,456	309,673	313,121	336,410	23,289
Purchased Services	786,760	549,754	1,009,032	2,749,451	3,851,538	1,102,087
Supplies and Materials	300,037	219,892	180,824	344,700	180,971	(163,729)
Capital Expenditures	1,110,346	430,646	1,465,968	4,863,002	1,589,577	(3,273,425)
Other Expenditures	8,880	1,178	(325,923)	19,200	(430,473)	(449,673)
Total Expenditures	**$ 3,523,097**	**$ 2,556,560**	**$ 3,787,132**	**$ 9,542,568**	**$ 6,676,849**	**$ (2,865,719)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Victoria Field House (808)						
Salaries	$ 137,336	$ 150,449	$ 176,345	$ 143,459	$ 152,220	$ 8,761
Employee Benefits	36,858	42,145	48,651	42,206	47,912	5,706
Purchased Services	270,129	315,876	402,148	333,528	342,521	8,993
Supplies and Materials	42,199	46,818	77,089	34,500	34,500	-
Capital Expenditures	512,370	522,617	533,070	543,731	543,731	-
Other Expenditures	1,015	595	2,280	1,000	1,000	-
Total Expenditures	**$ 999,908**	**$ 1,078,501**	**$ 1,239,583**	**$ 1,098,424**	**$ 1,121,884**	**$ 23,460**
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	309,200	8,200
Supplies and Materials	9,744	787	1,769	2,000	2,000	-
Capital Expenditures	-	52,788	-	-	-	-
Other Expenditures	-	-	4,410	-	-	-
Total Expenditures	**$ 358,589**	**$ 429,339**	**$ 324,254**	**$ 303,000**	**$ 311,200**	**$ 8,200**
Fiscal and Other Fixed Cost Programs (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	632,351	817,382	1,096,153	1,414,359	1,736,103	321,744
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 632,351**	**$ 817,382**	**$ 1,096,153**	**$ 1,414,359**	**$ 1,736,103**	**$ 321,744**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

GENERAL FUND - DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Total Expenditures						
Salaries	$ 14,664,468	$ 14,692,826	$ 15,414,930	$ 18,447,767	**$ 19,549,137**	$ 1,101,370
Employee Benefits	3,471,598	3,716,977	4,156,610	5,146,989	**5,678,228**	531,239
Purchased Services	6,550,170	5,815,936	6,796,059	9,012,793	**9,905,411**	892,618
Supplies and Materials	2,876,641	2,642,030	3,350,047	3,373,673	**3,721,331**	347,658
Capital Expenditures	9,726,145	4,583,642	4,892,192	9,802,131	**5,462,048**	(4,340,083)
Other Expenditures	484,841	456,690	77,947	152,078	**(391,040)**	(543,118)
Total Expenditures	**$ 37,773,863**	**$ 31,908,101**	**$ 34,687,784**	**$ 45,935,431**	**$ 43,925,115**	**$ (2,010,316)**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

TRANSPORTATION

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,275,850	$ 3,552,990	$ 3,957,290	$ 4,151,300	$ 4,833,816	$ 682,516
Employee Benefits	703,219	848,520	927,945	1,056,896	1,125,210	68,314
Purchased Services	1,846,158	1,973,192	1,723,740	2,138,109	2,236,276	98,167
Supplies and Materials	1,030,850	789,055	1,344,635	1,021,087	1,102,096	81,009
Capital Expenditures	4,923,575	78,377	126,447	213,000	103,000	(110,000)
Other Expenditures	445	188	2,931	3,000	3,000	-
Total Expenditures	**$ 11,780,096**	**$ 7,242,322**	**$ 8,082,988**	**$ 8,583,392**	**$ 9,403,398**	**$ 820,006**

Prior to 2021-2022, transportation services was outsourced to a variety of transportation companies. A transportation study was performed in 2018-2019 and in July of 2019, the school board voted to bring transportation in house. The primary reasons to bring the program in house was for better control of operations, direct contact with the drivers and staff, better control of safety programs and fleet maintenance. This detailed budget is provided to clarify and better communicate the uses of the Transporttion funds. The funds are included in the district wide budgets.



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

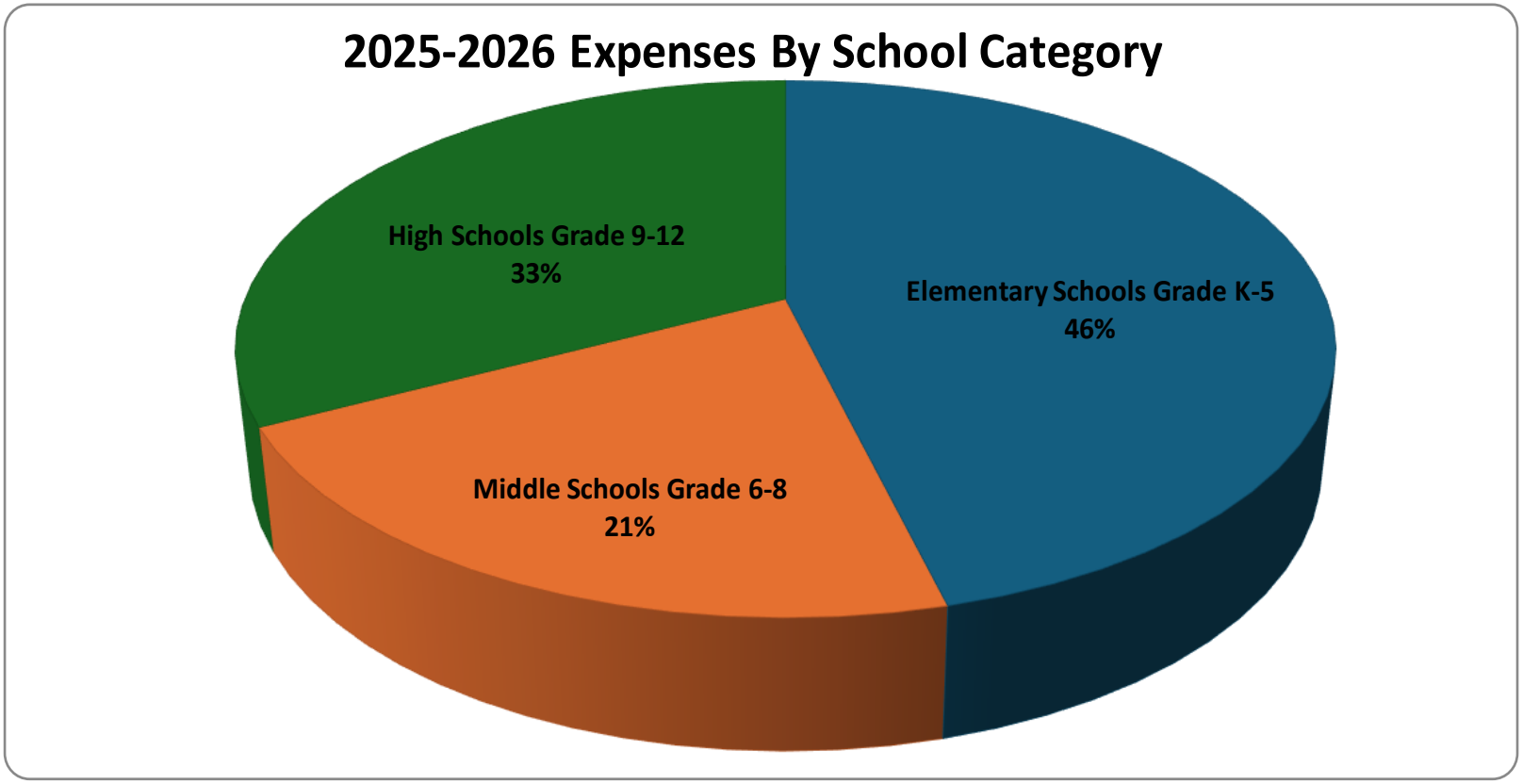
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Kinder Academy/Kindergarten Center	$ 655,875	$ 753,415	$ 848,394	$ 878,194	$ 952,026	$ 73,832
Bluff Creek Elementary	5,453,142	6,029,894	5,804,723	6,176,543	6,049,759	(126,784)
Carver Elementary	7,204,500	7,720,131	7,857,209	7,928,411	8,034,159	105,748
Chanhassen Elementary	4,698,301	6,015,162	6,023,385	6,464,140	6,822,512	358,372
Clover Ridge Elementary	5,816,016	6,687,866	6,850,121	6,965,076	7,539,147	574,071
Jonathan Elementary	5,105,476	5,619,743	6,192,403	6,661,331	6,795,111	133,780
La Academia	3,497,650	3,942,143	4,624,031	4,768,561	4,551,484	(217,077)
Victoria Elementary	5,596,987	5,983,400	6,242,914	7,023,096	6,794,658	(228,438)
Chaska Middle East	5,523,687	6,018,011	6,276,476	6,633,248	6,932,093	298,845
Chaska Middle West	7,253,441	7,394,483	8,084,654	8,490,364	8,775,944	285,580
Pioneer Ridge Middle	5,692,389	5,967,172	5,987,648	6,245,380	6,452,054	206,674
Chaska High	14,964,663	15,524,868	15,862,377	16,093,986	16,355,653	261,667
Chanhassen High	13,707,388	13,876,489	14,595,338	15,115,629	15,522,055	406,426
Integrated Arts Academy	1,328,968	1,348,029	1,640,213	1,651,345	1,668,223	16,878
Total	**$ 86,498,484**	**$ 92,880,805**	**$ 96,889,883**	**$ 101,095,304**	**$ 103,244,878**	**$ 2,149,574**

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Elementary Schools Grade K-5	$ 38,027,947	$ 42,751,753	$ 44,443,179	$ 46,865,352	$ 47,538,856
Middle Schools Grade 6-8	18,469,517	19,379,665	20,348,777	21,368,992	22,160,091
High Schools Grade 9-12	30,001,020	30,749,386	32,097,927	32,860,960	33,545,931
	$ 86,498,484	**$ 92,880,805**	**$ 96,889,883**	**$ 101,095,304**	**$ 103,244,878**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Kinder Academy/Kindergarten Center	$ -	$ -	$ -	$ -	$ -
Bluff Creek Elementary	201,011	641,129	59,166	-	4,534
Carver Elementary	20,449	71,965	23,939	4,275	4,416
Chanhassen Elementary	283,116	79,159	41,419	-	4,071
Clover Ridge Elementary	169,467	74,430	392,852	1,154,106	967,664
East Union Elementary	9,433	360	-	-	-
Jonathan Elementary	242,918	259,868	346,106	1,288	4,347
La Academia	226,709	315,730	522,868	254,311	4,497
Victoria Elementary	266,179	763,811	467,920	4,084	1,204,246
Chaska Middle East	505,937	2,272,420	1,650,134	8,166	8,521
Chaska Middle West	407,655	801,889	1,888,885	700,000	1,383,422
Pioneer Ridge Middle	537,969	624,752	1,102,746	9,044	9,364
Chaska High	1,378,876	847,846	849,944	2,883,544	1,250,476
Chanhassen High	832,444	622,833	191,925	73,613	76,402
Integrated Arts Academy	-	-	-	-	-
Total	**$ 5,082,162**	**$ 7,376,193**	**$ 7,537,904**	**$ 5,092,431**	**$ 4,921,960**

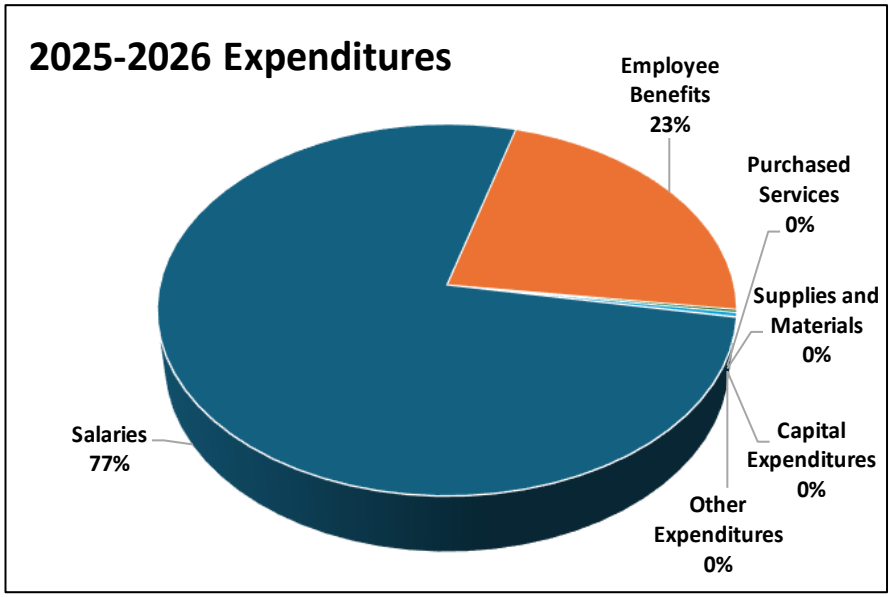
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Summary by Category of School					
Elementary Schools Grade K-5	$ 1,419,281	$ 2,206,453	$ 1,854,270	$ 1,418,064	$ 2,193,775
Middle Schools Grade 6-8	1,451,561	3,699,062	4,641,765	717,210	1,401,307
High Schools Grade 9-12	2,211,320	1,470,679	1,041,869	2,957,157	1,326,878
	$ 5,082,162	**$ 7,376,193**	**$ 7,537,904**	**$ 5,092,431**	**$ 4,921,960**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

KINDER ACADEMY (509)
Principal - Gretchen Kleinsasser

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 531,721	$ 603,080	$ 675,283	$ 695,161	$ 729,164	$ 34,003
Employee Benefits	115,455	142,011	167,385	173,643	216,536	42,893
Purchased Services	2,328	4,456	3,203	2,710	2,457	(253)
Supplies and Materials	6,184	3,536	2,522	6,280	3,469	(2,811)
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	187	332	-	400	400	-
Total Expenditures	**$ 655,875**	**$ 753,415**	**$ 848,394**	**$ 878,194**	**$ 952,026**	**$ 73,832**
Total Students	52	53	51	49	54	
Spending per Student	$ 12,613	$ 14,215	$ 16,635	$ 17,922	$ 17,630	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
K	52	53	51	49	54
1st					
2nd					
3rd					
4th					
5th					
Total	**52**	**53**	**51**	**49**	**54**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	4.8%	11.3%	13.7%	13.3%	na

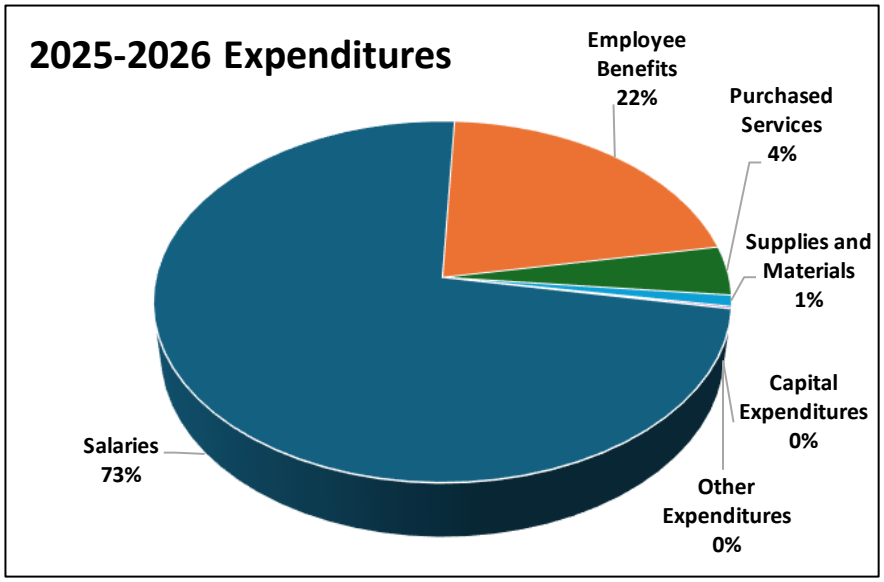
F/R - Percentage of free or reduced-price school meals

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

LA ACADEMIA (501)
Principal - Gretchen Kleinsasser

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 2,573,143	$ 2,927,678	$ 3,479,636	$ 3,470,064	$ 3,321,836	$ (148,228)
Employee Benefits	677,527	745,839	850,152	926,066	975,586	49,520
Purchased Services	164,844	179,272	199,018	214,335	199,163	(15,172)
Supplies and Materials	76,207	84,214	63,839	112,933	45,439	(67,494)
Capital Expenditures	4,015	3,742	29,537	44,263	7,760	(36,503)
Other Expenditures	1,914	1,398	1,848	900	1,700	800
Total Expenditures	**$ 3,497,650**	**$ 3,942,143**	**$ 4,624,031**	**$ 4,768,561**	**$ 4,551,484**	**$ (217,077)**
Total Students	419	449	459	443	426	
Spending per Student	$ 8,348	$ 8,780	$ 10,074	$ 10,764	$ 10,684	

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



Grade	Enrollment as of October 1				
	2021-22	2022-23	2023-24	2024-25	2025-26*
K	73	92	81	76	72
1st	81	73	90	78	74
2nd	77	78	71	83	75
3rd	81	74	75	67	75
4th	57	77	70	72	61
5th	50	55	72	67	69
Total	**419**	**449**	**459**	**443**	**426**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	16.6%	26.9%	23.3%	22.7%	na

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

LA ACADEMIA ELEMENTARY & KINDER ACADEMY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kinder Academy **	3.00
Kindergarten	4.00
Grade 1	3.00
Grade 2	3.00
Grade 3	3.00
Grade 4	2.00
Grade 5	3.00
Art	0.84
Music	0.84
Band	0.40
Phy Ed	2.00
District Allocations* **	**FTE***
Multilingual Learner (ML)	1.40
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.49
Literacy Aid	0.31
ADSIS	1.00

Other Assignments***	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	2.00
Nutrition Services	2.65
Nurse	1.00
Technology Support Specialist	-
Kindergarten Paraprofessionals	1.50
Lunchroom Paraprofessionals	1.25
Special Education Paraprofessional	5.00

Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

*Full Time Equivalent (FTE)

**Specific to Kinder Academy

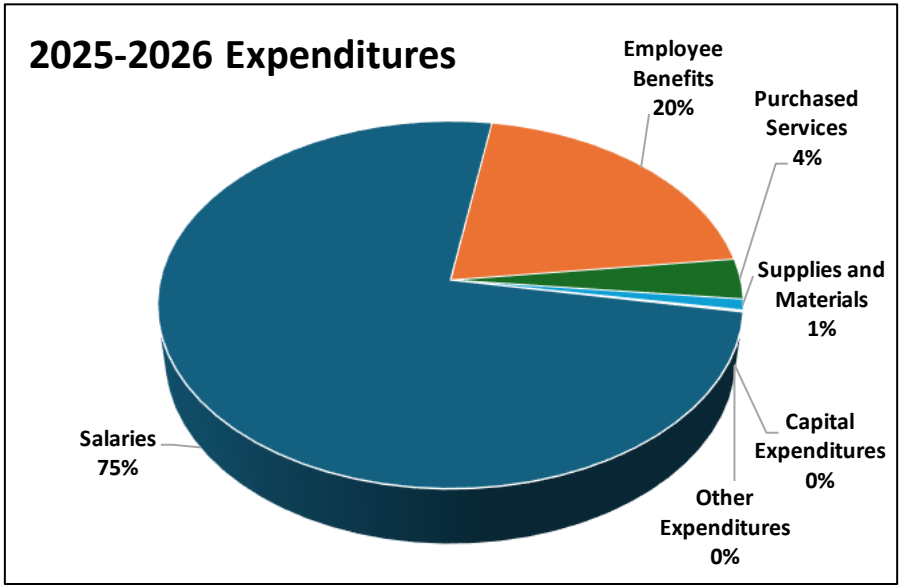
***Positions support Kinder Academy and La Academia

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

BLUFF CREEK ELEMENTARY (510)
Principal - Beth Holm

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,073,135	$ 4,454,504	$ 4,320,312	$ 4,580,534	$ 4,525,914	$ (54,620)
Employee Benefits	1,051,651	1,153,410	1,096,987	1,187,449	1,241,844	54,395
Purchased Services	227,665	268,260	212,473	227,473	214,363	(13,110)
Supplies and Materials	77,197	106,540	167,364	154,763	57,949	(96,814)
Capital Expenditures	22,525	46,165	6,535	24,124	7,489	(16,635)
Other Expenditures	969	1,015	1,052	2,200	2,200	-
Total Expenditures	**$ 5,453,142**	**$ 6,029,894**	**$ 5,804,723**	**$ 6,176,543**	**$ 6,049,759**	**$ (126,784)**
Total Students	525	507	476	462	422	
Spending per Student	$ 10,387	$ 11,893	$ 12,195	$ 13,369	$ 14,336	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
K	72	63	70	76	48
1st	83	78	61	66	72
2nd	86	86	80	71	63
3rd	91	91	84	79	74
4th	96	92	87	80	78
5th	97	97	94	90	87
Total	**525**	**507**	**476**	**462**	**422**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	11.4%	17.8%	19.4%	19.3%	na

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

BLUFF CREEK ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	3.00
Grade 1	3.00
Grade 2	3.00
Grade 3	3.00
Grade 4	3.00
Grade 5	3.00
Art	0.72
Music	0.72
Band	0.40
Phy Ed	1.80
District Allocations	**FTE***
Multilingual Learners (ML)	2.00
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.28
Literacy Aid	0.26
ADSIS	0.90

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	5.00
Nutrition Services	2.00
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	0.88
Lunchroom Paraprofessionals	0.65
Special Education Paraprofessional	13.00

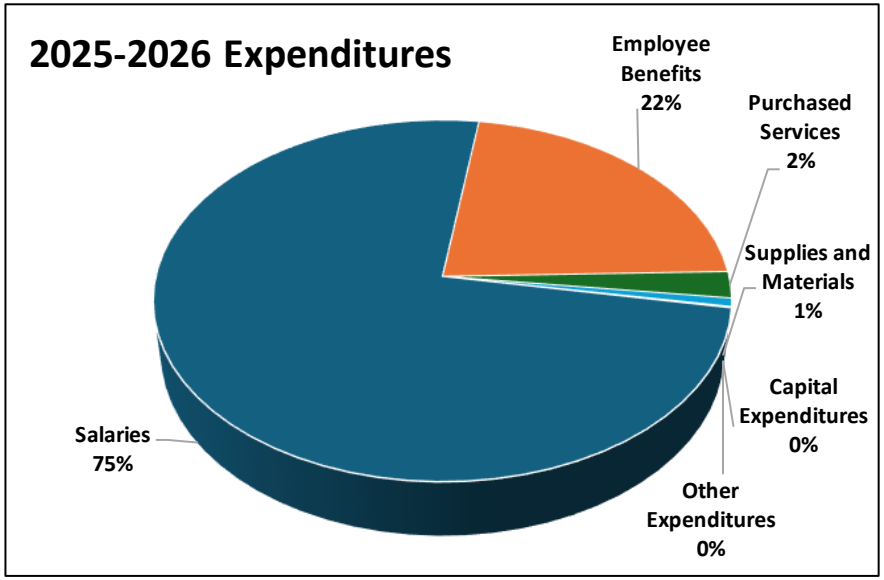
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CARVER ELEMENTARY (504)
Principal - Sam Blank

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 5,167,515	$ 5,668,730	$ 5,919,842	$ 5,976,264	$ 5,987,929	$ 11,665
Employee Benefits	1,370,954	1,508,104	1,604,944	1,612,923	1,787,519	174,596
Purchased Services	566,455	196,870	210,355	200,461	189,428	(11,033)
Supplies and Materials	90,523	104,698	107,705	128,250	59,882	(68,368)
Capital Expenditures	8,600	240,344	12,836	8,253	7,201	(1,052)
Other Expenditures	453	1,384	1,527	2,260	2,200	(60)
Total Expenditures	**$ 7,204,500**	**$ 7,720,131**	**$ 7,857,209**	**$ 7,928,411**	**$ 8,034,159**	**$ 105,748**
Total Students	719	748	785	782	797	
Spending per Student	$ 10,020	$ 10,321	$ 10,009	$ 10,139	$ 10,081	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
K	136	142	138	130	123
1st	125	130	141	120	139
2nd	127	131	129	132	118
3rd	125	131	131	126	145
4th	103	121	129	140	140
5th	103	93	117	134	132
Total	**719**	**748**	**785**	**782**	**797**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	16.8%	23.0%	20.4%	21.7%	na

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

CARVER ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	6.00
Grade 1	6.00
Grade 2	5.00
Grade 3	5.00
Grade 4	5.00
Grade 5	5.00
Art	1.28
Music	1.32
Band	0.46
Phy Ed	3.20
District Allocations	**FTE***
Multilingual Learners (ML)	1.40
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.83
Literacy Aid	0.47
ADSIS	1.40
Remedial	0.50

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	4.00
Nutrition Services	3.94
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	2.69
Lunchroom Paraprofessionals	1.16
Special Education Paraprofessional	10.00

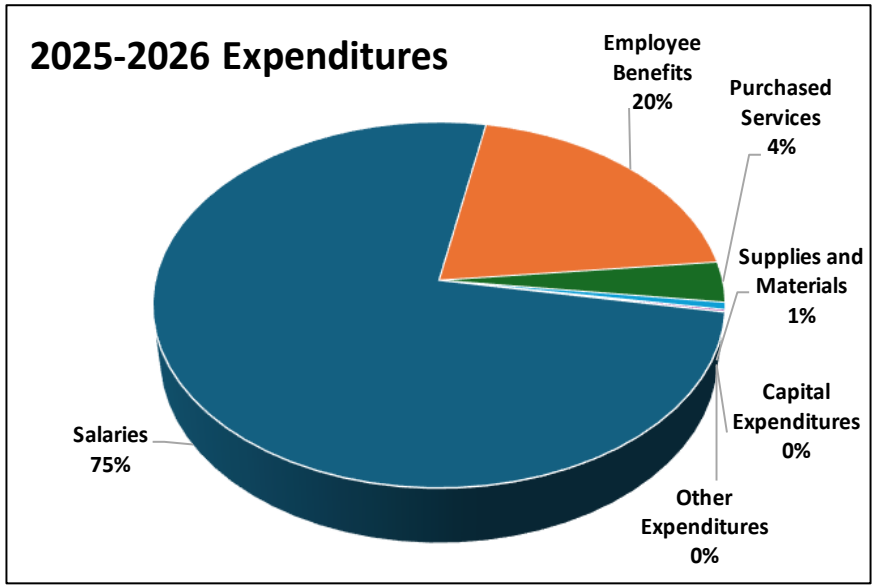
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CHANHASSEN ELEMENTARY (506)
Principal - Greg Lange

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,525,204	$ 4,373,279	$ 4,477,384	$ 4,855,141	$ 5,132,688	$ 277,547
Employee Benefits	905,857	1,114,006	1,152,835	1,242,754	1,387,935	145,181
Purchased Services	154,911	269,102	294,282	239,879	243,866	3,987
Supplies and Materials	78,573	79,466	90,844	117,313	43,129	(74,184)
Capital Expenditures	32,658	176,304	6,744	6,853	12,694	5,841
Other Expenditures	1,098	3,005	1,296	2,200	2,200	-
Total Expenditures	**$ 4,698,301**	**$ 6,015,162**	**$ 6,023,385**	**$ 6,464,140**	**$ 6,822,512**	**$ 358,372**
Total Students	422	445	433	446	433	
Spending per Student	$ 11,133	$ 13,517	$ 13,911	$ 14,494	$ 15,756	

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



Grade	Enrollment as of October 1 2021-22	2022-23	2023-24	2024-25	2025-26*
K	64	76	67	72	57
1st	73	82	77	64	73
2nd	78	75	80	73	69
3rd	53	81	76	79	73
4th	74	57	78	79	80
5th	80	74	55	79	81
Total	**422**	**445**	**433**	**446**	**433**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	8.6%	18.4%	20.2%	17.7%	na

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

CHANHASSEN ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	3.00
Grade 1	3.00
Grade 2	3.00
Grade 3	3.00
Grade 4	3.00
Grade 5	3.00
Art	0.72
Music	0.72
Band	0.30
Phy Ed	1.80
District Allocations	**FTE***
Multilingual Learners (ML)	0.80
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.26
Literacy Aid	0.26
ADSIS	0.30
Title 1	-

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	2.00
Nutrition Services	4.00
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	1.25
Lunchroom Paraprofessionals	0.50
Special Education Paraprofessional	25.00

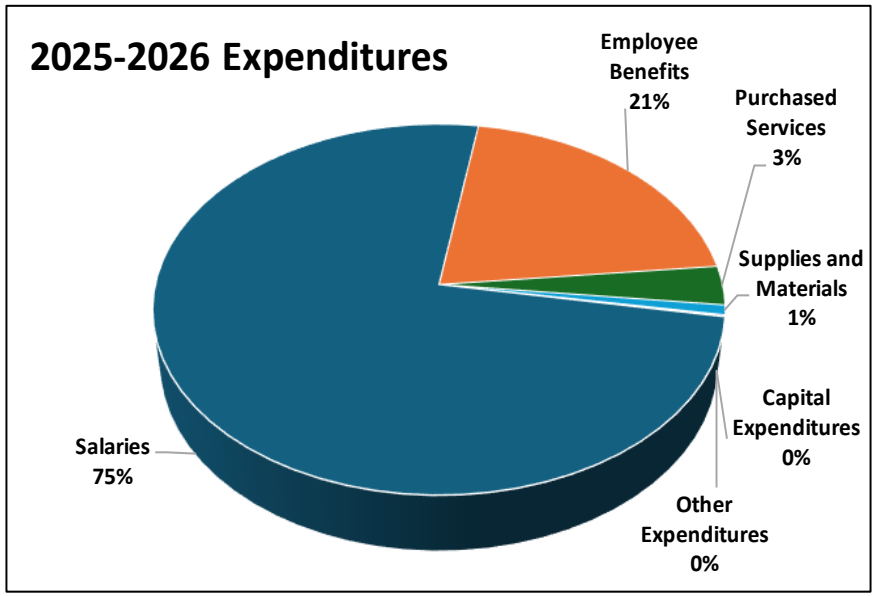
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CLOVER RIDGE ELEMENTARY (511)
Principal - Nathan Slinde

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,422,955	$ 5,039,423	$ 5,102,119	$ 5,177,417	$ 5,635,246	$ 457,829
Employee Benefits	1,105,728	1,286,976	1,322,448	1,318,640	1,571,914	253,274
Purchased Services	212,837	269,660	324,836	308,612	255,514	(53,098)
Supplies and Materials	65,833	84,142	91,938	150,788	64,246	(86,542)
Capital Expenditures	8,306	7,107	7,511	7,669	10,027	2,358
Other Expenditures	357	558	1,269	1,950	2,200	250
Total Expenditures	**$ 5,816,016**	**$ 6,687,866**	**$ 6,850,121**	**$ 6,965,076**	**$ 7,539,147**	**$ 574,071**
Total Students	578	657	646	632	609	
Spending per Student	$ 10,062	$ 10,179	$ 10,604	$ 11,021	$ 12,380	

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



Grade	Enrollment as of October 1				
	2021-22	2022-23	2023-24	2024-25	2025-26*
K	90	93	109	92	94
1st	84	110	103	98	95
2nd	108	99	110	99	112
3rd	95	129	97	112	102
4th	105	101	129	101	111
5th	96	125	98	130	95
Total	**578**	**657**	**646**	**632**	**609**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	16.3%	24.6%	23.1%	21.8%	na

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

CLOVER RIDGE ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	4.00
Grade 1	4.00
Grade 2	5.00
Grade 3	4.00
Grade 4	4.00
Grade 5	3.00
Art	1.00
Music	1.00
Band	0.30
Phy Ed	2.14
District Allocations	**FTE***
Multilingual Learners (ML)	1.70
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.54
Literacy Aid	0.35
ADSIS	1.00

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	3.00
Nutrition Services	3.00
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	3.81
Lunchroom Paraprofessionals	1.13
Special Education Paraprofessional	9.50

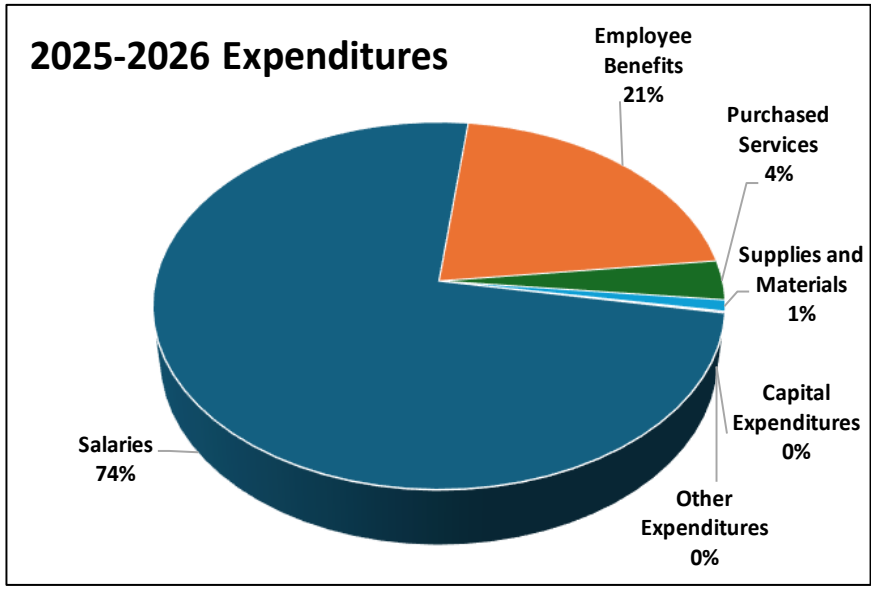
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

JONATHAN ELEMENTARY (513)
Principal - Peter Morse

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,826,023	$ 4,227,849	$ 4,699,184	$ 4,910,023	$ 5,034,381	$ 124,358
Employee Benefits	962,168	1,052,322	1,194,636	1,242,738	1,448,502	205,764
Purchased Services	205,752	192,309	194,497	331,421	235,310	(96,111)
Supplies and Materials	102,511	76,390	101,901	158,172	67,016	(91,156)
Capital Expenditures	6,947	68,785	-	16,777	8,702	(8,075)
Other Expenditures	2,075	2,087	2,186	2,200	1,200	(1,000)
Total Expenditures	**$ 5,105,476**	**$ 5,619,743**	**$ 6,192,403**	**$ 6,661,331**	**$ 6,795,111**	**$ 133,780**
Total Students	575	556	539	541	525	
Spending per Student	$ 8,879	$ 10,107	$ 11,489	$ 12,313	$ 12,943	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
K	96	86	93	76	84
1st	96	90	87	84	71
2nd	82	97	89	95	84
3rd	101	83	95	98	89
4th	96	101	81	101	96
5th	104	99	94	87	101
Total	**575**	**556**	**539**	**541**	**525**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	10.3%	16.1%	16.5%	17.7%	na

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

JONATHAN ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	4.00
Grade 1	3.00
Grade 2	4.00
Grade 3	4.00
Grade 4	3.00
Grade 5	4.00
Art	1.00
Music	1.00
Band	0.40
Phy Ed	2.00
District Allocations	**FTE***
Multilingual Learners (ML)	0.80
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.23
Literacy Aid	0.32
ADSIS	0.90
Title 1	-

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	2.50
Nutrition Services	2.50
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	1.50
Lunchroom Paraprofessionals	1.13
Special Education Paraprofessional	13.50

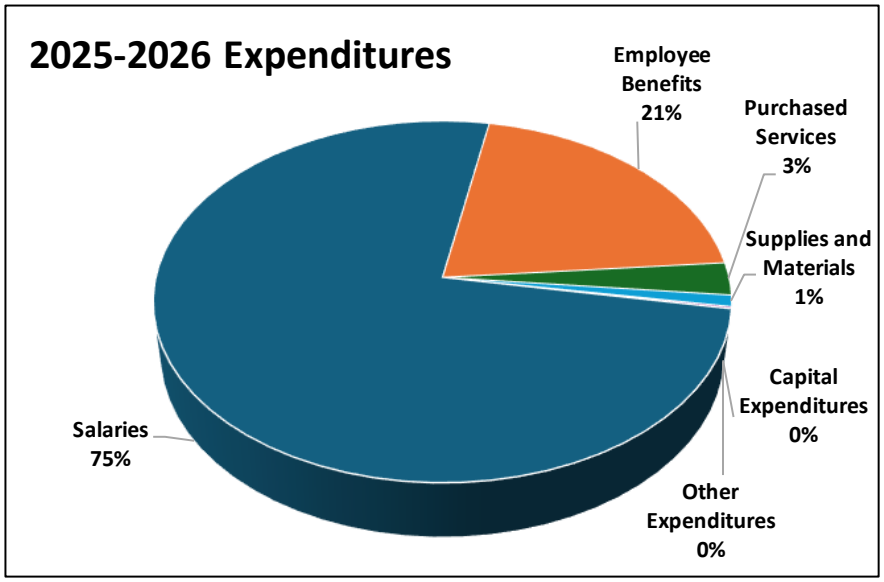
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

VICTORIA ELEMENTARY (512)
Principal - Jill Velure

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,238,156	$ 4,538,843	$ 4,701,863	$ 5,319,345	$ 5,108,487	$ (210,858)
Employee Benefits	1,065,088	1,117,518	1,189,789	1,340,233	1,407,010	66,777
Purchased Services	174,875	213,954	228,546	189,914	196,956	7,042
Supplies and Materials	92,569	109,316	117,855	146,475	68,720	(77,755)
Capital Expenditures	24,313	2,755	2,769	24,929	11,285	(13,644)
Other Expenditures	1,987	1,014	2,092	2,200	2,200	-
Total Expenditures	**$ 5,596,987**	**$ 5,983,400**	**$ 6,242,914**	**$ 7,023,096**	**$ 6,794,658**	**$ (228,438)**
Total Students	670	652	655	669	663	
Spending per Student	$ 8,354	$ 9,177	$ 9,531	$ 10,498	$ 10,248	

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



Grade	Enrollment as of October 1 2021-22	2022-23	2023-24	2024-25	2025-26*
K	104	112	116	113	112
1st	100	105	118	107	116
2nd	121	90	105	123	109
3rd	113	117	91	107	124
4th	124	108	117	94	108
5th	108	120	108	125	94
Total	**670**	**652**	**655**	**669**	**663**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	2.2%	5.8%	5.6%	5.8%	na

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

VICTORIA ELEMENTARY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Kindergarten	5.00
Grade 1	5.00
Grade 2	4.00
Grade 3	5.00
Grade 4	4.00
Grade 5	3.00
Art	1.04
Music	1.04
Band	0.40
Phy Ed	2.25
District Allocations	**FTE***
Multilingual Learners (ML)	0.30
Gifted Services	0.65
Media Specialist	1.00
Social Worker	1.00
Alternative Allocations	**FTE***
Comp Ed	0.04
Literacy Aid	0.39
ADSIS	0.30

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Custodians	4.00
Nutrition Services	2.50
Nurse	1.00
Technology Support Specialist	0.76
Kindergarten Paraprofessionals	1.00
Lunchroom Paraprofessionals	0.78
Special Education Paraprofessional	12.00

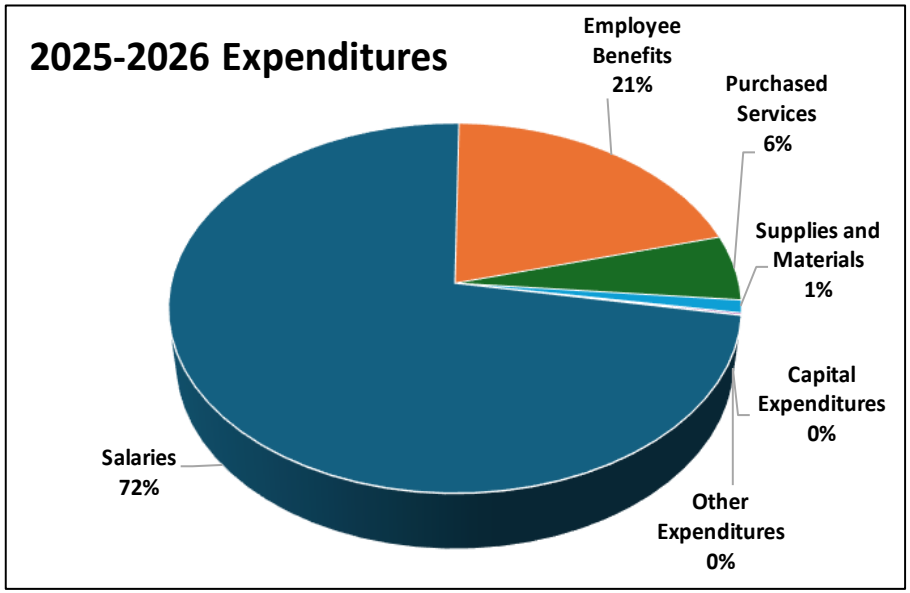
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,015,495	$ 4,365,058	$ 4,613,277	$ 4,851,435	$ 5,024,025	$ 172,590
Employee Benefits	1,055,051	1,152,149	1,198,899	1,268,012	1,421,848	153,836
Purchased Services	344,670	381,353	321,278	402,620	394,779	(7,841)
Supplies and Materials	83,583	91,235	122,609	94,352	77,155	(17,197)
Capital Expenditures	21,986	25,512	17,636	13,629	11,086	(2,543)
Other Expenditures	2,901	2,704	2,777	3,200	3,200	-
Total Expenditures	**$ 5,523,687**	**$ 6,018,011**	**$ 6,276,476**	**$ 6,633,248**	**$ 6,932,093**	**$ 298,845**
Total Students	553	519	654	660	686	
Spending per Student	$ 9,989	$ 11,595	$ 9,597	$ 10,050	$ 10,105	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	207	181	233	217	221
7th	162	191	207	235	222
8th	184	147	214	208	243
Total	**553**	**519**	**654**	**660**	**686**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	8.1%	12.7%	10.1%	9.8%	na

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

CHASKA MIDDLE SCHOOL EAST

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	23.20
Music - Band/Orchestra	1.17
Music - Vocal	0.30
Music - World Wide Music	0.15
Anomaly	0.20
Advanced Academics (Former X Classes)	0.20
A/I Math Strong	0.15
MS Online Health	0.25
District Allocations	**FTE***
Counselor	2.00
Social Worker - Gen Ed	0.50
Social Worker - SPED	0.50
Media Specialist	1.00
Multilingual Learners (ML)	0.40
Alternative Allocations	**FTE***
ALC	1.40
ADSIS	0.60
Comp Ed	0.40
Remedial	0.90

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	0.44
Atendance/Receptionist	1.00
Custodian/Maintenance	4.00
Nutrition Services	3.84
Nurse	1.00
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	1.00
Specialized Services Paraprofessionals	6.00
Athletics Paraprofessionals	-

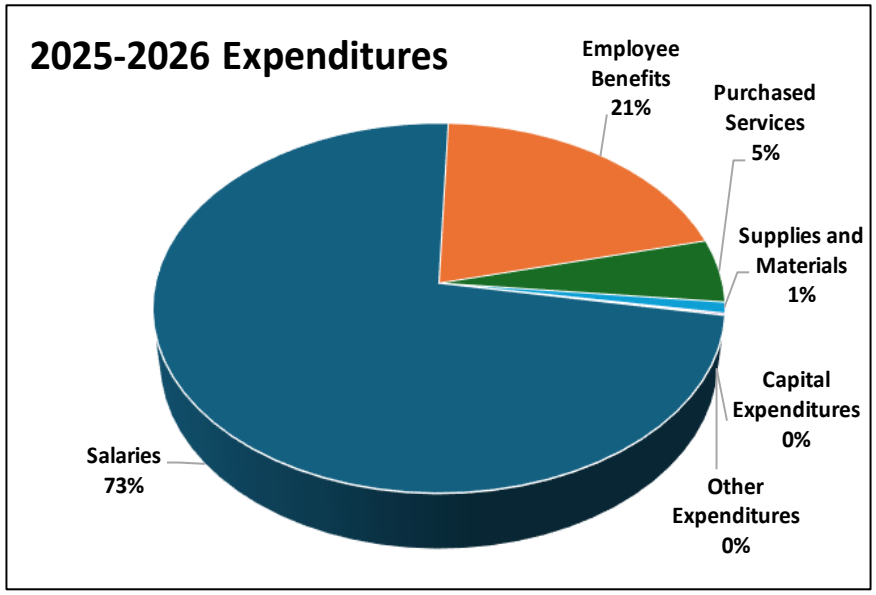
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 5,380,971	$ 5,359,805	$ 5,961,561	$ 6,274,538	$ 6,390,215	$ 115,677
Employee Benefits	1,394,944	1,399,785	1,516,577	1,631,240	1,802,285	171,045
Purchased Services	329,434	424,370	440,776	470,337	483,407	13,070
Supplies and Materials	102,187	143,600	130,435	102,332	84,259	(18,073)
Capital Expenditures	41,813	65,124	31,696	8,817	12,678	3,861
Other Expenditures	4,092	1,799	3,608	3,100	3,100	-
Total Expenditures	**$ 7,253,441**	**$ 7,394,483**	**$ 8,084,654**	**$ 8,490,364**	**$ 8,775,944**	**$ 285,580**
Total Students	803	599	785	800	804	
Spending per Student	$ 9,033	$ 12,345	$ 10,299	$ 10,613	$ 10,915	

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



Grade	Enrollment as of October 1 2021-22	2022-23	2023-24	2024-25	2025-26*
6th	253	219	275	259	282
7th	240	185	257	268	254
8th	310	195	253	273	268
Total	**803**	**599**	**785**	**800**	**804**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	15.8%	17.3%	11.0%	10.4%	na

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

CHASKA MIDDLE SCHOOL WEST

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	26.60
Music - Band/Orchestra	1.64
Music - Vocal	0.30
Music - World Wide Music	0.20
Anomaly	0.20
Advanced Academics (Former X Classes)	0.20
A/I Math Strong	0.15
Immersion	0.40
District Allocations	**FTE***
Counselor	2.00
Social Worker - Gen Ed	0.50
Social Worker - SPED	0.50
Media Specialist	1.00
Multilingual Learners (ML)	1.80
Alternative Allocations	**FTE***
ALC	2.80
ADSIS	1.00
Comp Ed	0.80
Remedial	2.00

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	0.43
Attendance/Receptionist	0.88
Custodian/Maintenance	5.00
Nutrition Services	5.36
Nurse	1.00
Technology Support Specialist	0.76
Student Supervisors Paraprofessionals	0.93
Special Education Paraprofessionals	13.00

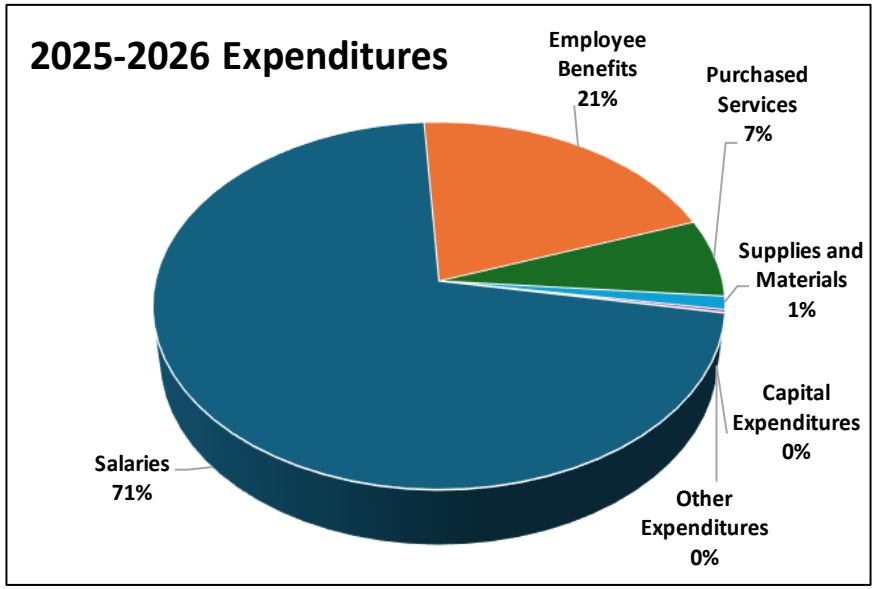
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

PIONEER RIDGE MIDDLE SCHOOL (063)
Principal - Amy Nelson

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,095,025	$ 4,287,432	$ 4,260,952	$ 4,342,901	$ 4,598,426	$ 255,525
Employee Benefits	1,046,877	1,102,640	1,103,499	1,150,275	1,315,995	165,720
Purchased Services	408,138	415,782	429,367	557,180	443,263	(113,917)
Supplies and Materials	128,787	149,129	188,792	181,799	75,246	(106,553)
Capital Expenditures	10,644	8,475	4,770	9,725	15,624	5,899
Other Expenditures	2,918	3,713	267	3,500	3,500	-
Total Expenditures	**$ 5,692,389**	**$ 5,967,172**	**$ 5,987,648**	**$ 6,245,380**	**$ 6,452,054**	**$ 206,674**
Total Students	539	496	584	589	597	
Spending per Student	$ 10,561	$ 12,031	$ 10,253	$ 10,603	$ 10,807	

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



Grade	Enrollment as of October 1 2021-22	2022-23	2023-24	2024-25	2025-26*
6th	182	178	166	191	219
7th	176	175	210	182	189
8th	181	143	208	216	189
Total	**539**	**496**	**584**	**589**	**597**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	9.7%	19.9%	13.7%	9.5%	na

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

PIONEER RIDGE MIDDLE SCHOOL WAST

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	20.00
Music - Band/Orchestra	1.15
Music - Vocal	0.30
Music - World Wide Music	0.10
Anomaly	0.20
Advanced Academics (Former X Classes)	0.20
A/I Math Strong	0.15
Tech Ed	0.10
District Allocations	**FTE***
Counselor	2.00
Social Worker - Gen Ed	0.50
Social Worker - SPED	0.50
Media Specialist	1.00
Multilingual Learners (ML)	0.60
Alternative Allocations	**FTE***
ALC	1.30
ADSIS	0.50
Comp Ed	0.83
Remedial	0.80

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Assistant Principal	1.00
Administrative Dean	1.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Scheduler/Registrar	1.00
Atendance/Receptionist	1.00
Custodian/Maintenance	4.00
Nutrition Services	3.72
Nurse	1.00
Technology Support Specialist	0.76
Student Supervisors Paraprofessionals	2.00
Specialized Services Paraprofessionals	5.00
Athletics Paraprofessionals	-

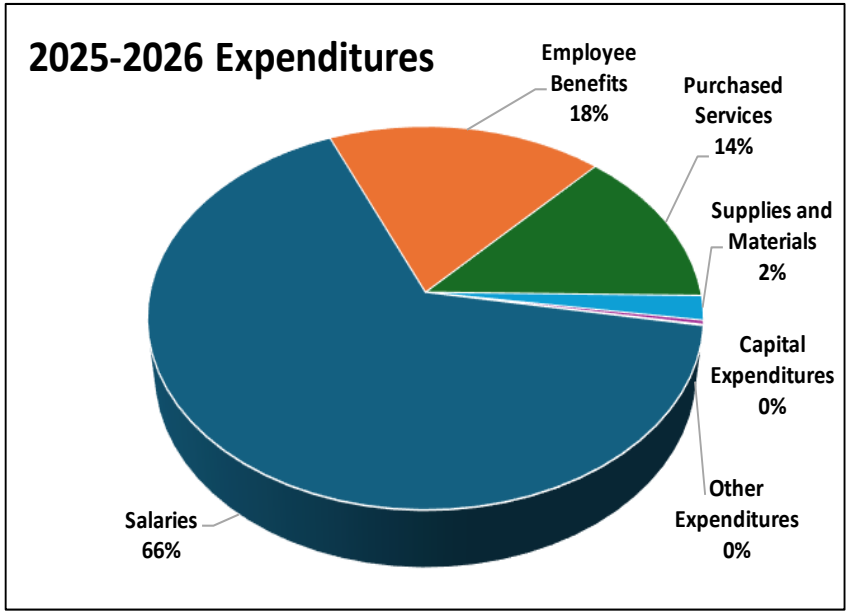
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CHASKA HIGH SCHOOL (060)
Principal - Jim Bach

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 9,894,142	$ 10,206,460	$ 10,441,110	$ 10,714,670	$ 10,770,286	$ 55,616
Employee Benefits	2,478,765	2,586,741	2,575,853	2,722,245	2,981,827	259,582
Purchased Services	2,103,880	2,189,718	2,169,689	2,021,383	2,194,147	172,764
Supplies and Materials	419,287	435,657	572,283	586,458	336,692	(249,766)
Capital Expenditures	40,755	81,949	86,105	26,260	56,671	30,411
Other Expenditures	27,834	24,344	17,336	22,970	16,030	(6,940)
Total Expenditures	**$ 14,964,663**	**$ 15,524,868**	**$ 15,862,377**	**$ 16,093,986**	**$ 16,355,653**	**$ 261,667**
Total Students	1,585	1,584	1,549	1,504	1,471	
Spending per Student	$ 9,441	$ 9,801	$ 10,240	$ 10,701	$ 11,119	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
9th	425	402	360	371	373
10th	386	417	395	338	376
11th	402	381	415	390	337
12th	372	384	379	405	385
Total	**1,585**	**1,584**	**1,549**	**1,504**	**1,471**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	15.4%	23.1%	21.6%	19.1%	na

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

CHASKA HIGH SCHOOL

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	46.20
Music	2.30
Anomaly	0.20
Advanced Academics	0.10
ML/STEM Support	0.40
World Language	0.20
District Allocations	**FTE***
Counselor/Social Worker	5.00
Multilingual Learners (ML)	2.00
Media Specialist	1.00
Alternative Allocations	**FTE***
ADSIS	1.10
Comp Ed	1.39
Remedial	1.30

Other Assignments	FTE*
Principal	1.00
Assistant Principal	1.00
Assistant Principal/Activities	0.50
Assistant Principal/Athletics	1.00
Administrative Dean	2.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Athletics Administrative Assistant	1.00
Scheduler/Registrar	1.00
Atendance/Receptionist	3.00
Custodian/Maintenance	11.00
Nutrition Services	11.45
Nurse	1.00
Health Associate	0.87
Technology Support Specialist	1.00
Student Supervisors Paraprofessionals	4.50

*Full Time Equivalent (FTE)

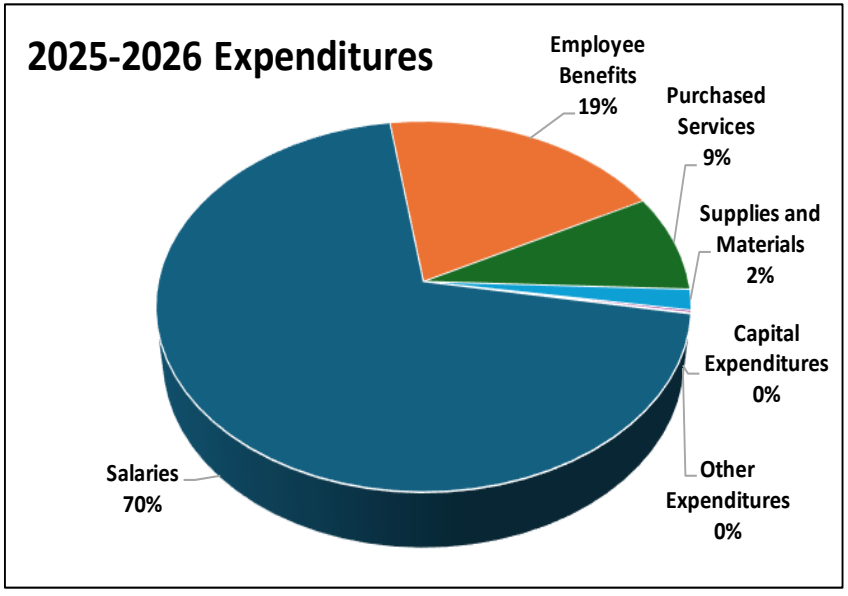
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CHANHASSEN HIGH SCHOOL (064)
Principal - Douglas Bullinger

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 9,500,439	$ 9,512,386	$ 10,152,067	$ 10,711,691	$ 10,854,276	$ 142,585
Employee Benefits	2,304,568	2,351,157	2,535,513	2,695,633	3,021,635	326,002
Purchased Services	1,369,561	1,444,000	1,326,825	1,184,401	1,318,505	134,104
Supplies and Materials	413,755	480,153	493,741	476,468	279,550	(196,918)
Capital Expenditures	91,870	67,192	71,110	27,086	31,939	4,853
Other Expenditures	27,196	21,601	16,083	20,350	16,150	(4,200)
Total Expenditures	**$ 13,707,388**	**$ 13,876,489**	**$ 14,595,338**	**$ 15,115,629**	**$ 15,522,055**	**$ 406,426**
Total Students	1,443	1,370	1,361	1,385	1,393	
Spending per Student	$ 9,499	$ 10,129	$ 10,724	$ 10,914	$ 11,143	

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



Grade	Enrollment as of October 1				
	2021-22	2022-23	2023-24	2024-25	2025-26*
9th	333	341	307	347	356
10th	348	344	353	321	349
11th	340	346	351	364	323
12th	422	339	350	353	365
Total	**1,443**	**1,370**	**1,361**	**1,385**	**1,393**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	7.3%	13.5%	14.3%	13.4%	na

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

CHANHASSEN HIGH SCHOOL

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	44.60
Music	2.35
Anomaly	0.20
Advanced Academics	0.10
ML/STEM Support	0.40
World Language	0.20
Immersion	0.20
District Allocations	**FTE***
Counselor/Social Worker	5.00
Multilingual Learners (ML)	1.60
Media Specialist	1.00
Alternative Allocations	**FTE***
ADSIS	1.00
Comp Ed	0.35
Remedial	0.70

Other Assignments	FTE*
Principal	1.00
Assistant Principal	1.00
Assistant Principal/Activities	0.50
Assistant Principal/Athletics	1.00
Administrative Dean	2.00
Principal Administrative Assistant	1.00
Building Administrative Assistant	1.00
Athletics Administrative Assistant	1.00
House Office Administrative Assistant	2.00
Scheduler/Registrar	1.00
Attendance/Receptionist	2.00
Custodian/Maintenance	10.00
Nutrition Services	10.00
Nurse	1.00
Health Associate	1.00
Technology Support Specialist	1.00

*Full Time Equivalent (FTE)

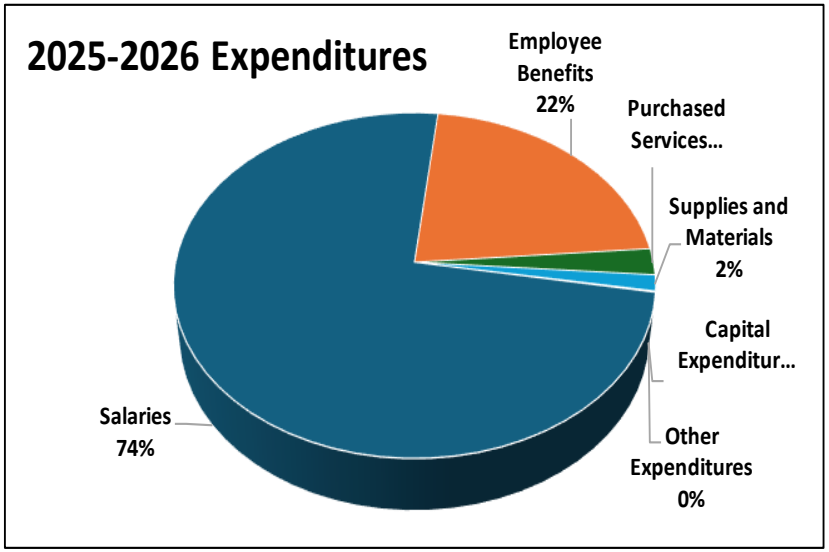
Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 986,011	$ 1,026,628	$ 1,202,414	$ 1,234,389	$ 1,234,495	$ 106
Employee Benefits	257,026	265,245	320,972	309,774	365,826	56,052
Purchased Services	53,793	28,967	37,690	38,353	41,070	2,717
Supplies and Materials	28,386	21,721	75,392	54,357	24,906	(29,451)
Capital Expenditures	2,687	4,601	2,758	13,472	926	(12,546)
Other Expenditures	1,065	865	987	1,000	1,000	-
Total Expenditures	**$ 1,328,968**	**$ 1,348,029**	**$ 1,640,213**	**$ 1,651,345**	**$ 1,668,223**	**$ 16,878**
Total Students	70	73	61	55	58	
Spending per Student	$ 18,985	$ 18,466	$ 26,889	$ 30,024	$ 28,762	

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



	Enrollment as of October 1				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
9th	2	12	4	3	7
10th	14	10	16	12	12
11th	18	24	13	22	19
12th	36	27	28	18	20
12+	-	-	-	-	-
Total	**70**	**73**	**61**	**55**	**58**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	29.3%	44.5%	35.2%	37.3%	na

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

INTEGRATED ARTS ACADEMY

Staffing

Teacher Assignments	
Staffing Allocations	**FTE***
Base Allocation	4.90
District Allocations	**FTE***
Counselor	0.20
Social Worker	1.00
Alternative Allocations	**FTE***
ADSIS	0.80
Remedial	0.30
Comp Ed	0.48

*Full Time Equivalent (FTE)

Other Assignments	FTE*
Principal	1.00
Principal Administrative Assistant	0.88

Staffing allocations are based on estimated student enrollment for Fall 2025. Staffing may be updated as enrollment changes.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

TARGETED SERVICES

Middle School ALC - School Within a School (066)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 381,243	$ 475,979	$ 482,653	$ 491,253	$ 441,195	$ (50,058)
Employee Benefits	106,485	129,778	136,008	140,220	127,808	(12,412)
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 487,728**	**$ 605,756**	**$ 618,662**	**$ 631,473**	**$ 569,003**	**$ (62,470)**

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 283,543	$ 324,089	$ 240,855	$ 210,450	$ 203,422	$ (7,028)
Employee Benefits	56,423	68,136	52,564	49,699	53,805	4,106
Purchased Services	52,434	37,369	51,026	37,285	38,285	1,000
Supplies and Materials	23,143	37,751	31,408	29,700	30,200	500
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 415,542**	**$ 467,346**	**$ 375,853**	**$ 327,134**	**$ 325,712**	**$ (1,422)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

TARGETED SERVICES

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 205,240	$ 213,329	$ 189,374	$ 156,000	$ 164,000	$ 8,000
Employee Benefits	32,024	34,211	30,049	25,694	28,336	2,642
Purchased Services	55,800	37,165	29,697	61,770	67,915	6,145
Supplies and Materials	2,525	7,544	1,530	3,800	3,900	100
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 295,589**	**$ 292,249**	**$ 250,650**	**$ 247,264**	**$ 264,151**	**$ 16,887**

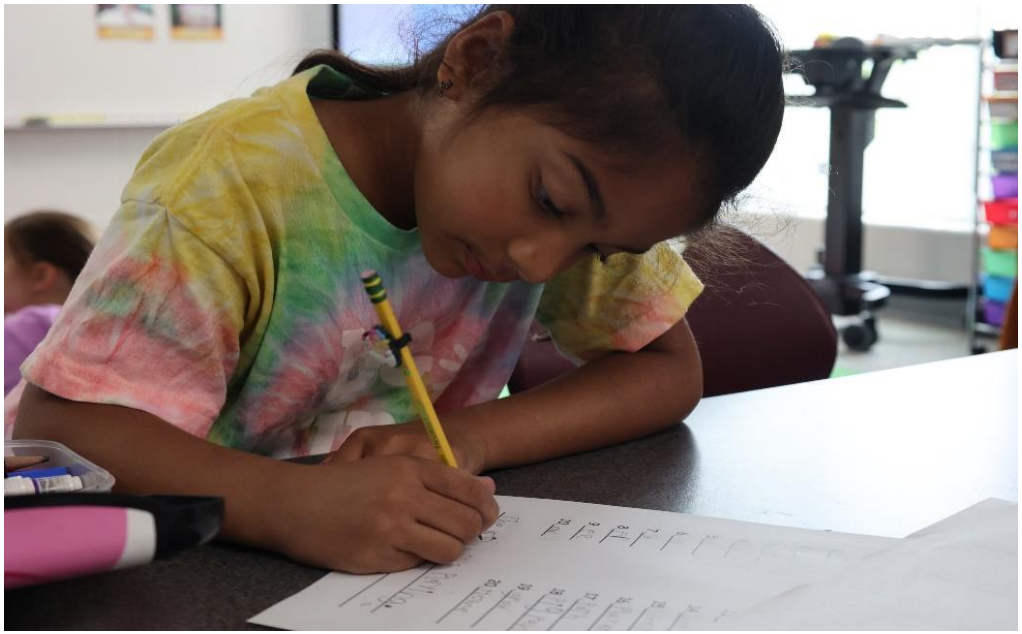
Alternative Learning - Seat Based (071)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	-	-	-	78,000	48,000	$ (30,000)
Employee Benefits	-	-	-	12,937	8,417	(4,520)
Purchased Services	-	68	-	55,327	55,682	355
Supplies and Materials	-	-	-	2,160	1,600	(560)
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ 68**	**$ -**	**$ 148,424**	**$ 113,699**	**$ (34,725)**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 870,027	$ 1,013,397	$ 912,882	$ 935,703	$ 856,617	$ (79,086)
Employee Benefits	194,932	232,125	218,622	228,550	218,366	(10,184)
Purchased Services	108,234	74,602	80,723	154,382	161,882	7,500
Supplies and Materials	25,668	45,295	32,938	35,660	35,700	40
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 1,198,860**	**$ 1,365,419**	**$ 1,245,165**	**$ 1,354,295**	**$ 1,272,565**	**$ (81,730)**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

SPECIALIZED SERVICES
Director - Dr. Laura Pingry-Kile

REGULAR YEAR EARLY CHILDHOOD SPECIAL EDUCATION (508)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 1,480,505	$ 1,607,733	$ 1,781,807	$ 2,046,184	$ 2,233,520	$ 187,336
Employee Benefits	405,618	447,620	491,664	568,071	644,582	76,511
Purchased Services	13,417	66,236	23,498	14,862	21,170	6,308
Supplies and Materials	3,394	5,746	34,254	56,815	12,800	(44,015)
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	149,073	185,204	165,053	173,055	171,796	(1,259)
Total Expenditures	**$ 2,052,008**	**$ 2,312,539**	**$ 2,496,276**	**$ 2,858,987**	**$ 3,083,868**	**$ 224,881**

SUMMER SCHOOL (299)

Salaries	$ 67,082	$ 89,438	$ 88,073	$ 124,897	$ 119,800	$ (5,097)
Employee Benefits	10,771	14,229	14,190	20,114	20,383	269
Purchased Services	3,389	4,745	2,325	6,206	1,000	(5,206)
Supplies and Materials	-	-	65	225	225	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 81,242**	**$ 108,412**	**$ 104,654**	**$ 151,442**	**$ 141,408**	**$ (10,034)**

STAR PROGRAM (069)

Salaries	$ 766,314	$ 904,215	$ 883,735	$ 963,581	$ 1,039,604	$ 76,023
Employee Benefits	194,335	220,682	228,847	242,494	282,117	39,623
Purchased Services	79,490	78,141	264,160	115,206	137,585	22,379
Supplies and Materials	24,020	13,569	35,356	96,521	13,138	(83,383)
Capital Expenditures	67,355	34,178	168,724	-	-	-
Other Expenditures	38	-	-	-	-	-
Total Expenditures	**$ 1,131,551**	**$ 1,250,785**	**$ 1,580,822**	**$ 1,417,802**	**$ 1,472,444**	**$ 54,642**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

TUITION BILLING - INCLUDING CARE & TREATMENT

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	426,424	434,154	515,043	437,000	437,000	$ -
Supplies and Materials	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	24,480	-	-	-
Total Expenditures	**$ 426,424**	**$ 434,154**	**$ 539,523**	**$ 437,000**	**$ 437,000**	**$ -**

ANNIKA PROGRAM

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 85,905	$ 92,096	$ 96,089	$ 98,330	$ 103,931	$ 5,601
Employee Benefits	23,892	25,135	26,103	27,210	29,197	1,987
Purchased Services	-	-	-	-	-	-
Supplies and Materials	-	-	-	726	726	-
Capital Expenditures	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	**$ 109,797**	**$ 117,231**	**$ 122,192**	**$ 126,266**	**$ 133,854**	**$ 7,588**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NON PUBLIC SCHOOLS
Title Programs

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Jonathan Montessori	$ 130	$ 80	$ -	$ 120	$ 150	$ 30
St Hubert's	10,259	8,330	8,654	10,858	6,500	(4,358)
St John's	7,544	5,251	3,677	4,879	2,250	(2,629)
Southwest Christian	10,379	2,036	6,036	5,525	5,525	-
Chapel Hill	3,879	1,398	5,201	4,500	4,500	-
Holy Family	5,649	5,818	7,183	5,965	5,965	-
Total Expenditures	**$ 37,840**	**$ 22,913**	**$ 30,751**	**$ 31,847**	**$ 24,890**	**$ (6,957)**

* Please note - at the time of the budget preparation, actual FY26 entitlements are not known and therefore allocations are preliminary at this time.



Five-Year Plan & Projected Trends

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



Eastern Carver County Schools
Five-Year Plan - General Fund - June 2025

Revenue Assumptions:
General Education Formula 2.74% Increase FY26, 2% FY27-FY29
Other State Revenue 0-2% - FY26 - FY29
Continuation of $829.19 Operating Referenda in FY27 (no inflation)
All other Categories - 0-2.5% Increase - FY26 - FY29
Updated Enrollment Projections as of July 2024

Expenditure Assumptions:
Salaries and Benefits per Contract/Parameters - FY26 - FY29
Utilities - 5% Increase FY26 - FY29
Property/Liability Insurance - 10% Increase FY26 - FY29
Transportation Contracts 3.5% Increase FY26 - FY29
All other expenses 0-5% Increase FY26 - FY29

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Revised Budget 2024-25	**Budget 2025-26**	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
E-12 Enrollment (ADM's)	9,243	9,167	9,100	9,099	**9,057**	9,044	9174	9237
Revenue	$ 142,557,121	$ 138,106,568	$ 151,881,789	$ 150,735,354	**$ 157,007,325**	$ 160,593,560	$ 164,299,370	$ 167,375,505
Future Referendum (See Notes)								
Total Revenue	**$ 142,557,121**	**$ 138,106,568**	**$ 151,881,789**	**$ 150,735,354**	**$ 157,007,325**	**$ 160,593,560**	**$ 164,299,370**	**$ 167,375,505**
% Increase over prior year	4.52%	-3.12%	9.97%	-0.75%	**4.16%**	2.28%	2.31%	1.87%
Expenses	$ 135,850,073	$ 137,792,240	$ 145,036,446	$ 158,500,805	**$ 158,657,982**	$ 163,058,232	$ 167,696,196	$ 172,488,221
Cost Containment - Year 1						$ (3,000,000)	$ (3,060,000)	$ (3,121,200)
Cost Containment - Year 2							$ (1,000,000)	$ (1,020,000)
Cost Containment - Year 3								$ (1,250,000)
Total Expenditures	**$ 135,850,073**	**$ 137,792,240**	**$ 145,036,446**	**$ 158,500,805**	**$ 158,657,982**	**$ 160,058,232**	**$ 163,636,196**	**$ 167,097,021**
% Increase over prior year	4.20%	1.43%	5.26%	9.28%	**0.10%**	0.88%	2.24%	2.11%
Variance (Revenue - Expenditures)	$ 6,707,048	$ 314,329	$ 6,845,343	$ (7,765,451)	**$ (1,650,657)**	$ 535,328	$ 663,174	$ 278,484
Unassigned Fund Balance	$ 12,367,832	$ 14,195,135	$ 17,950,757	$ 15,766,035	**$ 14,397,412**	$ 13,731,898	$ 14,395,072	$ 14,673,556
Unassigned as % of Expenditures	**9.10%**	**10.30%**	**12.38%**	**9.95%**	**9.07%**	**8.58%**	**8.80%**	**8.78%**
NonSpendable, Restricted and Assigned Fund Balances	$ 13,758,675	$ 12,245,701	$ 15,335,422	$ 9,754,693	**$ 9,472,659**	$ 10,673,501	$ 10,673,501	$ 10,673,501
Total Fund Balance	26,126,507	26,440,836	33,286,179	25,520,728	**23,870,071**	24,405,399	25,068,573	25,347,057
Total as % of Expenditures	19.23%	19.19%	22.95%	16.10%	**15.04%**	15.25%	15.32%	15.17%
Enrollment Change	-112	-76	-66	-1	**-42**	-13	130	193

NOTES: Budget projections are prepared annually and updated periodically to provide the School Board and district leadership with information about the financial future of the district. Assumptions are made about future enrollment, revenue, and expenses. The projections provide insight into implications for the unassigned fund balance and help the district consider financial moves that may need to be made in the future. This model shows that the district would need to engage in cost containment in future years to pursue a nearly balanced budget and maintain an unassigned fund balance of around 8%.

CAPITAL RELATED BUDGETS



Capital Related Budgets Overview

The Capital Related budgets are included in other sections of this budget document. This section has been added to display the complete list of projects planned for 2025-2026 as well as identify their funding source. A breakdown by site and/or department is included for added clarity. The district ten-year long-term facilities maintenance (LTFM) plan by project, year and building is also included.



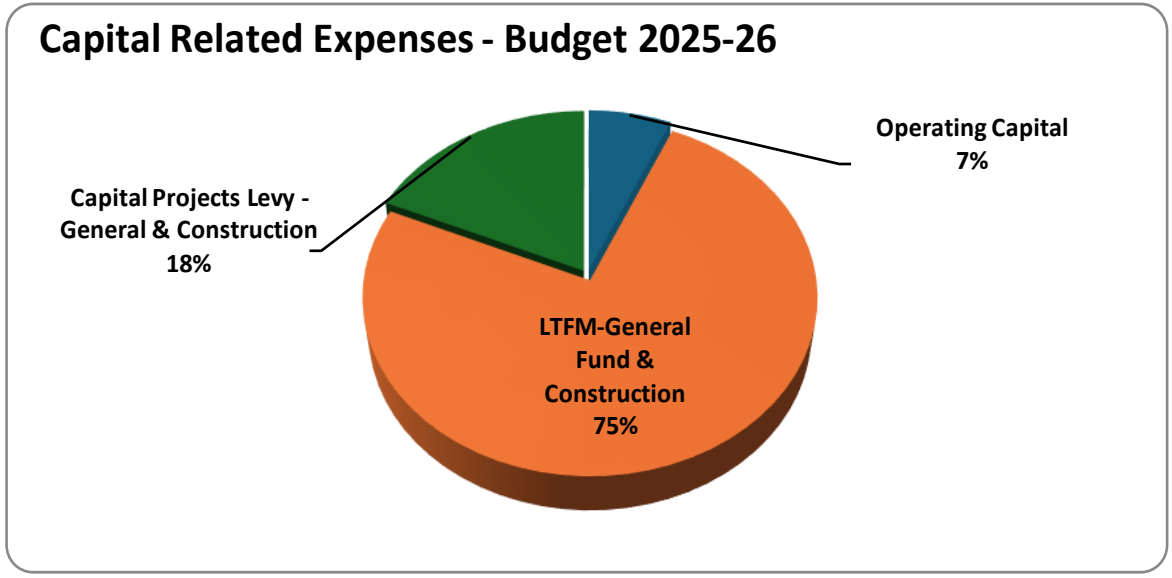
EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CAPITAL RELATED BUDGETS SUMMARY

General Fund Category	Actual FY 2024 Fund Balance	Revised FY 2025 Revenue	Resvised FY 2025 Expense	Budgeted FY 2025 Fund Balance	Adopted FY 2026 Revenue	Adoped FY 2026 Expense	Budgeted FY 2026 Fund Balance
Operating Capital	$ 140,076	$ 2,220,023	$ 2,290,518	$ 69,581	$ 2,199,807	$ 2,337,780	$ (68,392)
LTFM- PayGo	(1,275,918)	8,066,509	7,843,720	(1,053,129)	9,441,736	9,142,696	(754,089)
Capital Projects	908,310	3,926,000	3,976,000	858,310	4,766,611	4,623,415	1,001,506
Total	$ (227,532)	$ 14,212,532	$ 14,110,238	$ (125,238)	$ 16,408,154	$ 16,103,891	$ 179,025

Construction Fund Category	Actual FY 2024 Fund Balance	Revised FY 2025 Revenue	Resvised FY 2025 Expense	Estimated FY 2025 Fund Balance	Adopted FY 2026 Revenue	Adoped FY 2026 Expense	Estimated FY 2026 Fund Balance
Carver Addition	$ 595,612	$ 1,800	$ 597,312	$ 100	$ (100)	$ -	$ (0)
LTFM - Bond	11,742,555	51,167,663	25,552,555	37,357,663	600,000	17,940,649	20,017,014
Capital Projects	323,481	2,500,000	2,450,000	373,481	2,000,000	2,000,000	373,481
Total	$ 12,661,648	$ 53,669,463	$ 28,599,867	$ 37,731,244	$ 2,599,900	$ 19,940,649	$ 20,390,495

Total Capital Related Budgets	$ 12,434,117	$ 67,881,995	$ 42,710,105	$ 37,606,006	$ 19,008,054	$ 36,044,540	$ 20,569,521



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

OPERATING CAPITAL - GENERAL FUND

Teaching & Learning

Description	Building		Amount
K-5 Math Consuable Materials	Elementary	$	156,000
Being a Writer & Being a Reader Consumable Materials	Elementary		95,600
Social Studies K-5	Elementary		65,000
Grade 5 Science	Elementary		29,000
Mystery Science Subscription	Secondary		14,000
English (LA 8 advnaced, Eng 11-12)	Secondary		80,000
Intervention (Lexia PowerUp)	Secondary		20,000
MS Science supplies	Secondary		38,000
High School Math Textbooks	Secondary		22,000
Music	Secondary		15,000
Technology Subscriptions	Secondary		60,000
Social Studies (TCI)	Secondary		36,000
Tech Ed	Secondary		30,000
Whitebox and Project Lead the Way (PLTW)	Secondary		15,000
World Language License Renewal (Year 2 of 5)	Secondary		200,000
Total Teaching & Learning		$	875,600

Technology

Description	Building		Amount
Software Subscriptions	District wide	$	600,000
Classroom Software Subscriptions	District wide		50,000
Staff Devices	District wide		40,750
Cyber Security	District wide		120,000
Total Technology		$	810,750

Building Renovations/Site & Grounds Equipment

Description	Building		Amount
Custodial Equip, upright vacs, backpack vacs, extractors, floor scrubbers, fans	District wide	$	98,000
Low-floor trailer for lifts and mowers	Grounds		18,000
Vehicle Replacement with plow and trailer pkg	Grounds		67,000
Robotic Pool Cleaner/vac	PRMS		5,219
Total Building Renovations/Site & Grounds Equipment		$	188,219

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

OPERATING CAPITAL - GENERAL FUND

Transportation

Description	Building		Amount
Bus Lease (15 buses - Payment 5 of 8)	TRANS	$	224,395
Vehicle Purchase - replace 2014 Impala	TRANS		50,000
		$	274,395

Equipment -Schools & DEC

Description	Building		Amount
Equipment	BCE	$	7,489
Equipment	CVR		12,694
Equipment	CHN		7,201
Equipment	CRE		10,027
Equipment	KA/LAA		7,760
Equipment	JES		8,702
Equipment	VES		10,634
Equipment	CMSE		10,586
Equipment	CMSW		12,678
Equipment	PRMS		9,405
Equipment	CNS		21,939
Equipment	CHS		23,775
Equipment	IAA		926
Equipment	DEC		5,000
Equipment	FLC		5,000
Equipment	CNS-Auditorium		2,500
Equipment	CHS-Auditorium		2,500
Contingency	District wide		30,000
Total Equipment -Schools & DEC		$	188,816
Total Operating Capital		$	2,337,780

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

Capital Projects

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

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

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

- Infrastructure
- Devices
- Technology support & training
- Security

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

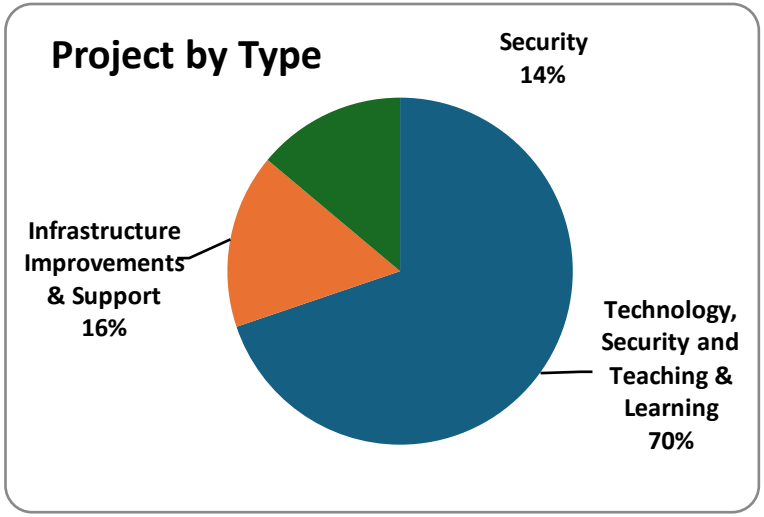
Eastern Carver County Schools also has increased both its cyber and physical security over the last six years which includes secured entrances, electronic visitor check-in systems, enhanced security camera systems and enhanced door access control systems. District schools have a variety of access control levels at their respective main entrances which has allowed a new way of responding to incidents in the schools. This includes viewing conditions in real time for law enforcement agencies and possibly resulting in reduced response times and advance knowledge of conditions upon arrival.

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

EASTERN CARVER COUNTY SCHOOLS
2025-2026 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	$ 156,012	$ -	$ 470,099	$ 626,111
Middle Schools	104,170	-	510,669	614,839
High Schools	127,920	-	561,913	689,833
District wide	579,948	2,047,320	65,364	2,692,632
Total	**$ 968,050**	**$ 2,047,320**	**$ 1,608,045**	**$ 4,623,415**



Construction Fund	Infrastructure Improvements & Support			Security				Total
Building	Wireless Infrastructure	Data Network, Services, Access & Storage	Technology Support	Cameras	Visitor Management Software	Building Access Control	Cyber Security	Construction Fund
Elementary Schools	$ 129,130	$ 175,953	$ -	$ -	$ -	$ -	$ -	$ 305,083
Middle Schools	79,677	153,245	-	-	-	-	-	232,922
High Schools	102,968	248,337	-	-	-	-	-	351,305
District wide	-	-	188,620	147,285	34,077	279,207	461,501	1,110,690
Total	**$ 311,775**	**$ 577,535**	**$ 188,620**	**$ 147,285**	**$ 34,077**	**$ 279,207**	**$ 461,501**	**$ 2,000,000**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CAPITAL PROJECT REFERENDA - SECURITY & TECHNOLOGY LEVY

Funding Needs	Example	Yr5 (24-25)	Yr6 (25-26)	Yr7 (26-27)	Yr8 (27-28)	Yr9 (28-29)	Comment
Infrastructure							
Classroom Technology	Hardware on a 6 year replacement cycle						
	High Schools	$ 128,353	$ 127,920	$ 130,478	$ 133,088	$ 135,750	Collaboration stations, sound reinforcement system, wireless projection
	Middle Schools	104,097	104,170	106,253	108,378	110,546	
	Elem Schools	155,652	156,012	159,132	162,315	165,561	
	All Schools Total	$ 388,103	$ 388,102	$ 395,864	$ 403,781	$ 411,857	
Classroom Subscriptions	Subscriptions supporting classrooms						
	Digital Subscriptions	$ 323,025	$ 399,548	$ 407,539	$ 415,690	$ 424,004	For all levels, digital subscriptions and support in classrooms
	Digital Data Management	159,948	180,400	184,008	187,688	191,442	
	Professional Learning	-	-	-			
	All Schools Total	$ 482,973	$ 579,948	$ 591,547	$ 603,378	$ 615,445	
Wireless infrastructure	Assumes 4 year life cycle						
	High Schools	$ 102,305	$ 102,968	$ 105,542	$ 108,181	$ 110,885	Maintenance and replacement for wireless infrastructure in schools
	Middle Schools	77,536	79,677	81,669	83,711	85,803	
	Elem Schools	125,996	129,130	132,358	135,667	139,059	
	All Schools Total	$ 305,837	$ 311,775	$ 319,569	$ 327,559	$ 335,748	
Internet Access, Data Network, Servers and Storage	Assumes 6 year replacement cycle						
	High Schools	$ 239,922	$ 248,337	$ 253,800	$ 259,384	$ 265,090	Internet bandwide services for schools and maintenance and replacement of network switches, servers and storage
	Middle Schools	152,889	153,245	156,310	159,436	162,625	
	Elem Schools	184,724	175,953	179,472	183,062	186,723	
	All Schools Total	577,535	577,535	589,582	601,882	614,438	
	Infrastructure Total:	$ 1,754,448	$ 1,857,360	$ 1,896,563	$ 1,936,599	$ 1,977,488	
Devices for Students and Staff							
Device replacement/additions	Replace and maintain devices (e.g. student, teacher, BYOD, media centers, computer labs)						
	High Schools	$ 546,907	$ 561,913	$ 575,961	$ 590,360	$ 605,119	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.
	Middle Schools	497,236	510,669	523,436	536,522	549,935	
	Elem Schools	476,185	470,099	481,851	493,898	506,245	
	Districtwide Staff	61,141	65,364	66,671	68,005	69,365	
	Devices for Students and Staff Total:	$ 1,581,469	$ 1,608,045	$ 1,647,919	$ 1,688,784	$ 1,730,664	
Technology Support & Training							
Support and training	Tech support and assistance for students and teachers						
	Support of teachers in classroom and Personalized Learning	$ 663,501	$ 272,574	$ 280,751	$ 289,174	$ 297,849	Digital Learning Coaches in schools
	Data Management	35,858	37,292	38,411	39,563	40,750	
	Security Implementation	142,470	148,169	152,614	157,192	161,908	Implementation of district security
	Technology support	1,385,343	1,777,905	1,830,684	1,885,037	1,941,012	Tech support staff in schools
	Technology Support and Training Total:	**$ 2,227,172**	$ 2,235,940	**$ 2,302,460**	**$ 2,370,966**	**$ 2,441,519**	
Security							
Cyber Security		$ 190,354	$ 461,501	$ 470,731	$ 480,146	$ 489,749	Cyber security systems
Security Cameras		143,263	147,285	150,231	153,235	156,300	Security cameras
Building Access Control		127,102	122,102	130,496	132,067	133,544	Card access, notification, door control
Access & Control Modernization		375,000	157,105	370,727	379,567	388,601	Upgrades to access control & phones
Visitor Management		27,193	34,077	34,759	35,454	36,163	Visitor control/management system
	Security Total:	**$ 862,912**	$ 922,070	**$ 1,156,943**	**$ 1,180,469**	**$ 1,204,356**	
	Total Budgeted:	**$ 6,426,000**	$ 6,623,415	**$ 7,003,886**	**$ 7,176,818**	**$ 7,354,027**	

Please note: Displaying 5 years of a 10 year plan

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CAPITAL RELATED BUDGET BY SITE

Building		Operating Capital	Operating Capital Technology	Operating Capital - B&G Renovations Transportation	LTFM Health & Safety	LTFM Deferred Maintenance	Capital Projects Technology	Capital Projects Construction	Total
Elementary Schools	ELE	$ 345,600	$ 120,000	$ -	$ -	$ -	$ 626,111	$ 305,083	$ 1,396,794
Bluff Creek Elem	BCE	7,489	-	-	-	-	-	-	7,489
Carver Elementary	CVR	12,694	-	-	-	850,000	-	-	862,694
Kindergarten Academy/La Academia	LAA	7,760	-	-	-	7,400,000	-	-	7,407,760
Chanhassen Elem	CHN	7,201	-	-	-	-	-	-	7,201
Clover Ridge Elem	CRE	10,027	-	-	-	963,390	-	-	973,417
Jonathan Elem	JES	8,702	-	-	-	-	-	-	8,702
Victoria Elem	VES	10,634	-	-	-	625,889	-	-	636,523
Middle Schools	MID	168,000	-	-	-	-	614,839	232,922	1,015,761
Chaska Middle East	CMSE	10,586	-	-	-	-	-	-	10,586
Chaska Middle West	CMSW	12,678	-	-	-	9,375,000	-	-	9,387,678
Pioneer Ridge Middle	PRMS	9,405	-	5,219	-	-	-	-	14,624
High Schools	HIGH	362,000	-	-	-	-	689,833	351,305	1,403,138
Chanhassen High	CNS	24,439	-	-	-	-	-	-	24,439
Chaska High	CHS	26,275	-	-	-	4,063,389	-	-	4,089,664
Integrated Arts Academy	IAA	926	-	-	-	-	-	-	926
Family Learning Center	FLC	5,000	-	-	-	-	-	-	5,000
STAR Program	STAR	-	-	-	-	-	-	-	-
Transportation	TRANS	-	-	274,395	-	-	-	-	274,395
Victoria Field House	VFH	-	-	-	-	-	-	-	-
District Wide	District wide	35,000	690,750	183,000	760,385	3,045,292	2,692,632	1,110,690	8,517,749
Total		**$ 1,064,416**	**$ 810,750**	**$ 462,614**	**$ 760,385**	**$ 26,322,960**	**$ 4,623,415**	**$ 2,000,000**	**$ 36,044,540**

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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 17 sites which include 13 district schools, Southwest Metro Intermediate District 288, St. John's Lutheran School, St. Huberts Catholic School, and Chapel Hill Academy.

The adopted budget projected an increase in revenue of approximately 6%. The adopted budget for expenses expects an increase of approximately 1%.

The budget is projected to increase the fund balance by $106,543.

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.

Special Revenue Funds (cont.)

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 twenty-one or high school dropouts and includes all activities in the Adult
Basic Education, English Language Learner, and Adult High School Graduation programs.

The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education continues to partner with other departments in the district to provide outreach and early intervention services for families and students at risk. There has also been an expansion to the preschool programs to respond to community demand.

In 2025-26, revenue is projected to increase slightly over 2024-25 by 2% to $10,640,437. The majority of Community Services programs were negatively impacted by the COVID-19 pandemic but are continuing to see increased participation.

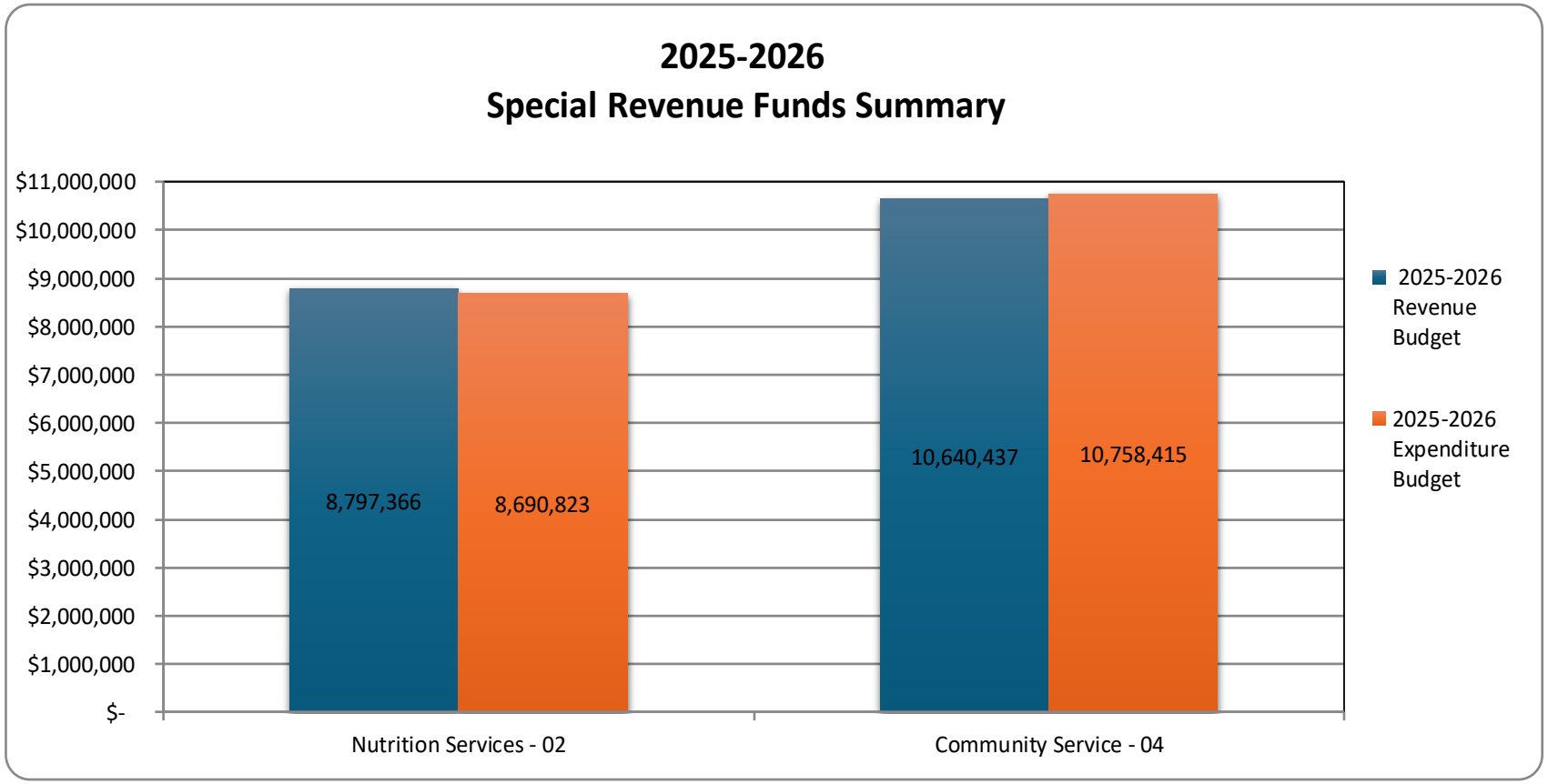
Expenditures in 2025-26 are expected to increase by 6% to $10,758,415, mostly due to salary and benefit increases per employee contract agreements.

This budget is projected to have a decrease to the overall Community Service fund balance by $117,978. This fund balance is well within the Community Service guidelines to maintain a minimum fund balance of 5% of expenditures.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

SPECIAL REVENUE FUNDS - SUMMARY

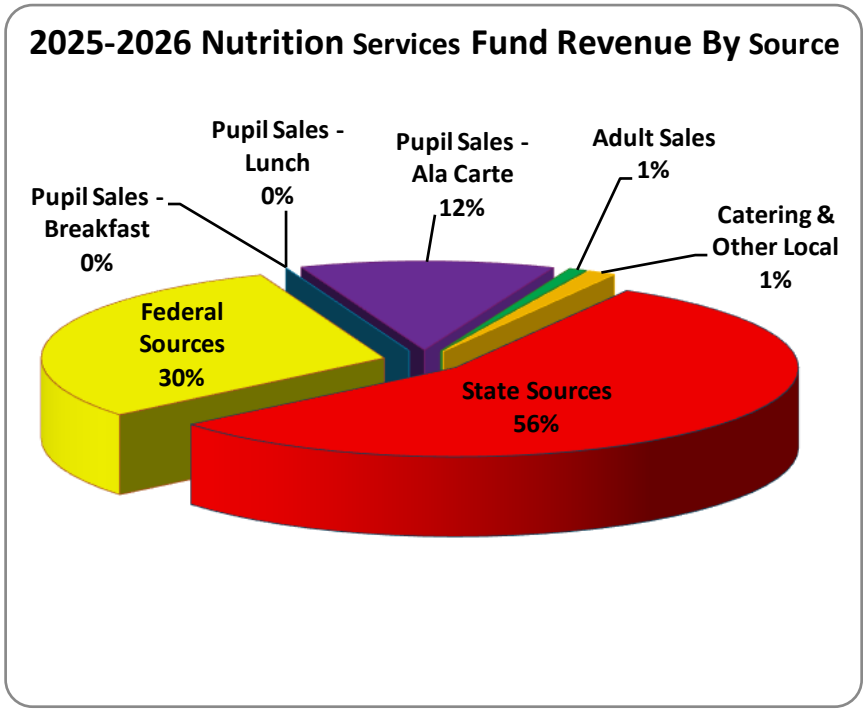
	Actual Fund Balance 6/30/2022	Actual Fund Balance 6/30/2023	Actual Fund Balance 6/30/2024	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/2025	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/2026
Nutrition Services	$ 4,574,995	$ 4,710,010	$ 5,699,970	$ 8,281,976	$ 8,606,141	$ 5,375,805	$ 8,797,366	$ 8,690,823	$ 5,482,348
Community Service	1,352,905	2,209,411	3,312,368	10,427,145	10,126,680	3,612,833	10,640,437	10,758,415	3,494,855
Total	**$ 5,927,900**	**$ 6,919,421**	**$ 9,012,338**	**$18,709,121**	**$18,732,821**	**$ 8,988,638**	**$19,437,803**	**$19,449,238**	**$ 8,977,203**

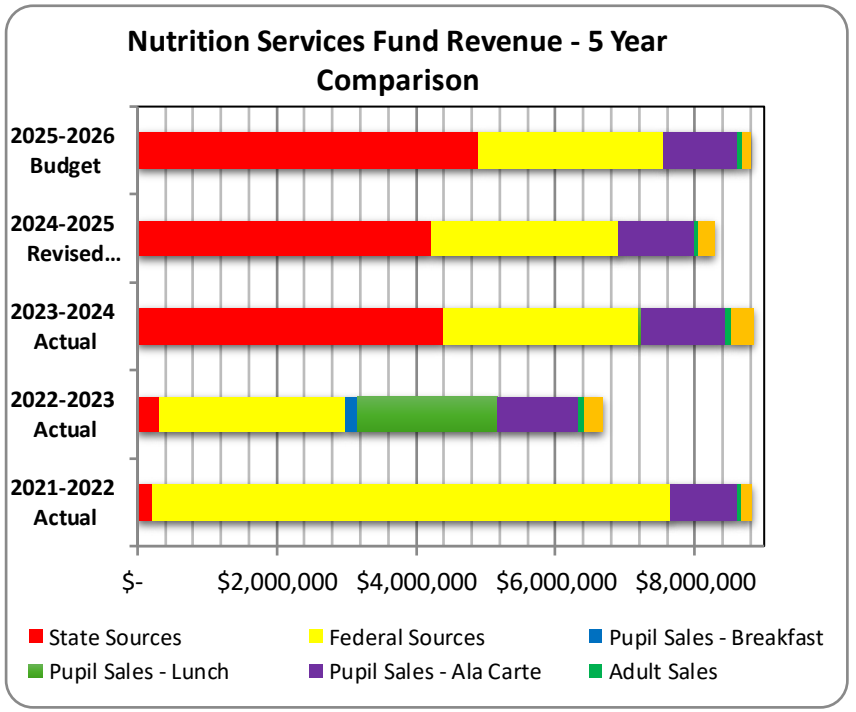


EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
State Sources	$ 222,539	$ 313,714	$ 4,396,195	$ 4,220,000	$ 4,897,500	$ 677,500	16.05%
Federal Sources	7,428,382	2,674,859	2,783,171	2,675,076	2,651,916	(23,160)	-0.87%
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	1,055,450	(37,400)	-3.42%
Adult Sales	69,635	84,998	85,251	67,550	75,500	7,950	11.77%
Catering & Other Local	148,244	282,680	323,319	226,500	117,000	(109,500)	-48.34%
Total	**$ 8,823,807**	**$ 6,687,420**	**$ 8,843,313**	**$ 8,281,976**	**$ 8,797,366**	**$ 515,390**	6.22%

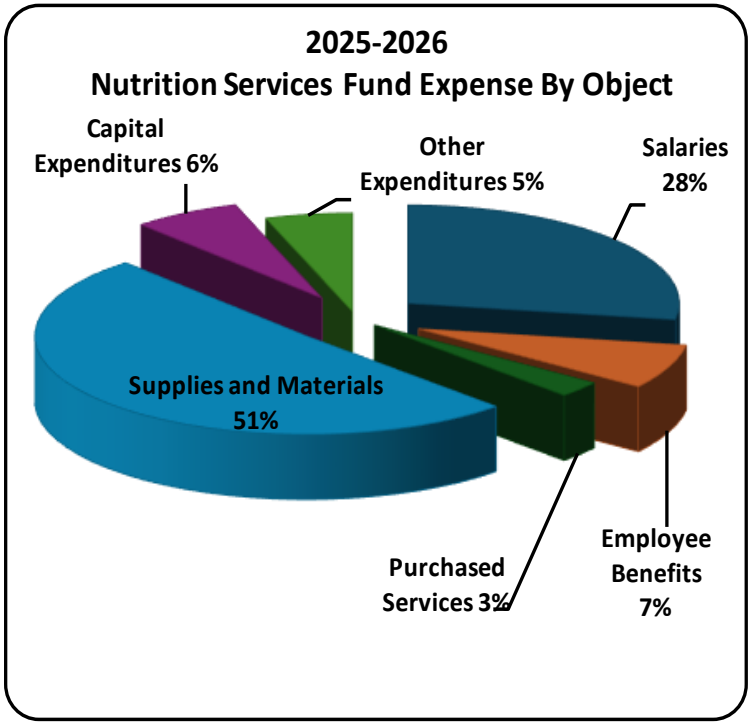


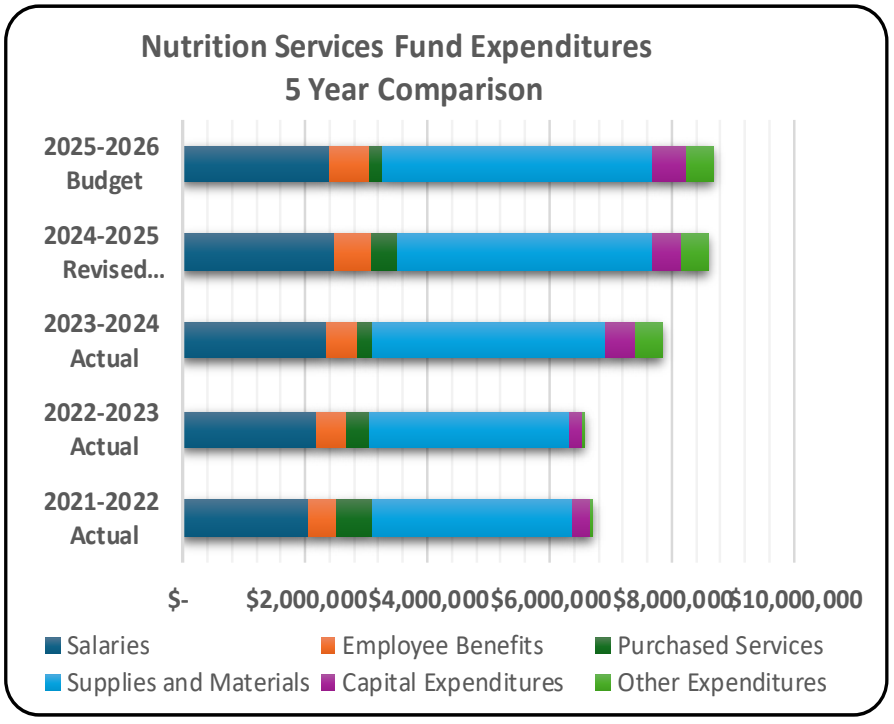


EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 2,053,203	$ 2,185,837	$ 2,342,372	$ 2,488,532	**$ 2,404,442**	$ (84,090)	-3.38%
Employee Benefits	456,126	499,303	523,312	581,033	**638,115**	57,082	9.82%
Purchased Services	591,988	372,806	246,831	436,550	**233,250**	(203,300)	-46.57%
Supplies and Materials	3,289,733	3,278,947	3,818,374	4,178,776	**4,406,766**	227,990	5.46%
Capital Expenditures	290,716	214,940	474,270	472,000	**559,000**	87,000	18.43%
Other Expenditures	453	571	448,193	449,250	**449,250**	-	0.00%
Total	**$ 6,682,218**	**$ 6,552,405**	**$ 7,853,353**	**$ 8,606,141**	**$ 8,690,823**	**$ 84,682**	0.98%





EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 130,783	$ 136,195	$ 139,959	$ 147,333	$ 152,391
170	Non-Instructional Support	1,910,843	2,039,853	2,193,690	2,330,481	2,252,051
186	Stipend - Licensed	1,500	500	-	1,500	-
195	Salary Chargeback	-	90	-	-	-
199	Cash in Lieu of Benefits	10,077	9,200	8,723	9,218	-
210	FICA (Social Security & Medicare)	152,097	160,199	171,103	184,143	181,616
214	Public Employees Retirement (PERA)	150,168	160,382	170,611	180,436	177,758
218	Teachers Retirement (TRA)	-	-	28	-	-
220	Health Insurance	69,048	85,105	87,572	97,764	211,538
230	Life Insurance	1,820	2,847	2,696	2,622	1,057
235	Dental Insurance	1,051	1,452	2,040	1,733	926
240	Long-Term Disability	1,605	1,785	1,916	1,872	1,909
250	403B Match	9,375	10,024	9,562	26,774	27,410
251	Tax-Advantage Employer Health	2,119	1,727	837	572	-
270	Workers' Compensation	51,026	53,171	56,654	59,600	10,961
280	Unemployment Compensation	-	5,230	2,070	-	-
295	Benefits Chargeback	-	14	-	-	-
299	Other Employee Benefits	17,817	17,367	18,223	25,517	24,940
305	Consulting Fees/Fees for Services	49,931	42,183	21,570	66,350	25,500
320	Communications Services	780	2,490	3,240	3,500	4,000
329	Postage & Parcel Services	3,738	2,797	4,240	4,000	6,000
335	Lease	-	700	1,100	1,200	1,200
350	Repairs & Maintenance Services	128,087	156,732	196,747	136,000	163,500

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

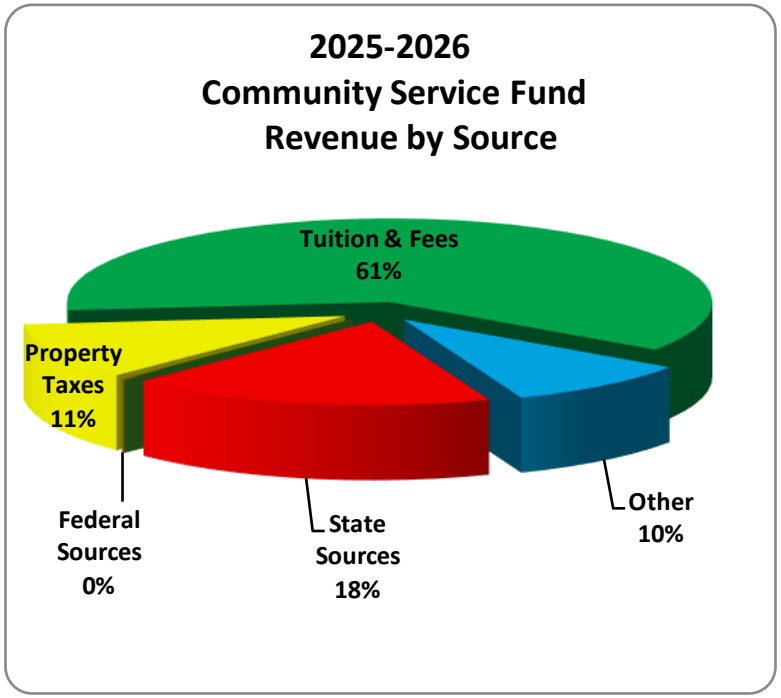
Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
365	Transportation Chargebacks	685	42	-	200	500
366	Travel, Conventions and Conferences	6,719	14,745	17,674	20,500	29,500
398	Interdepartmental Services Chargeback	402,047	153,118	2,262	204,800	3,050
401	General Supplies	258,911	189,236	253,095	281,000	276,400
405	Software-Non Instructional	17,810	-	23,250	23,000	30,000
455	Technology Supplies Non-Instructional	20	-	-	-	-
465	Technology Devices Non-Instructional	-	16	-	-	2,000
490	Food	2,395,032	2,521,455	2,819,005	3,242,250	3,379,000
491	Commodities	426,640	426,251	531,151	479,026	576,616
495	Milk	191,320	141,988	191,873	153,500	142,750
530	Equipment	265,785	139,288	384,097	457,000	552,000
550	Vehicle	5,619	54,810	44,772	-	-
555	Technology Equipment Non-Instructional	19,312	20,842	45,401	15,000	7,000
820	Dues, Memberships, Licenses	453	571	763	1,250	1,250
895	In-Direct Costs	-	-	447,430	448,000	448,000
	Total Nutrition Services Expenditures	**$ 6,682,218**	**$ 6,552,405**	**$ 7,853,353**	**$ 8,606,141**	**$ 8,690,823**

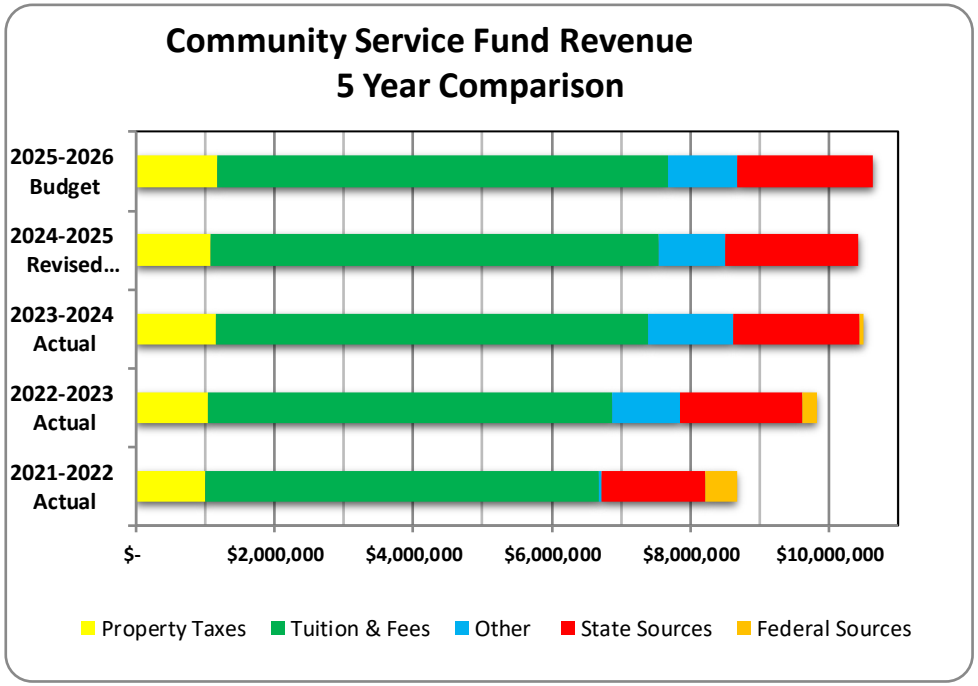


EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Property Taxes	$ 1,004,057	$ 1,045,617	$ 1,142,559	$ 1,077,941	$ 1,163,250	$ 85,309	7.91%
Tuition & Fees	5,674,762	5,835,988	6,248,967	6,472,325	6,512,963	40,638	0.63%
Other	34,304	976,011	1,234,779	950,998	1,006,045	55,047	5.79%
State Sources	1,511,344	1,762,025	1,816,379	1,925,881	1,958,179	32,298	1.68%
Federal Sources	445,483	202,589	59,924	-	-	-	0.00%
Total	**$ 8,669,951**	**$ 9,822,229**	**$ 10,502,608**	**$ 10,427,145**	**$ 10,640,437**	**$ 213,292**	2.05%





EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

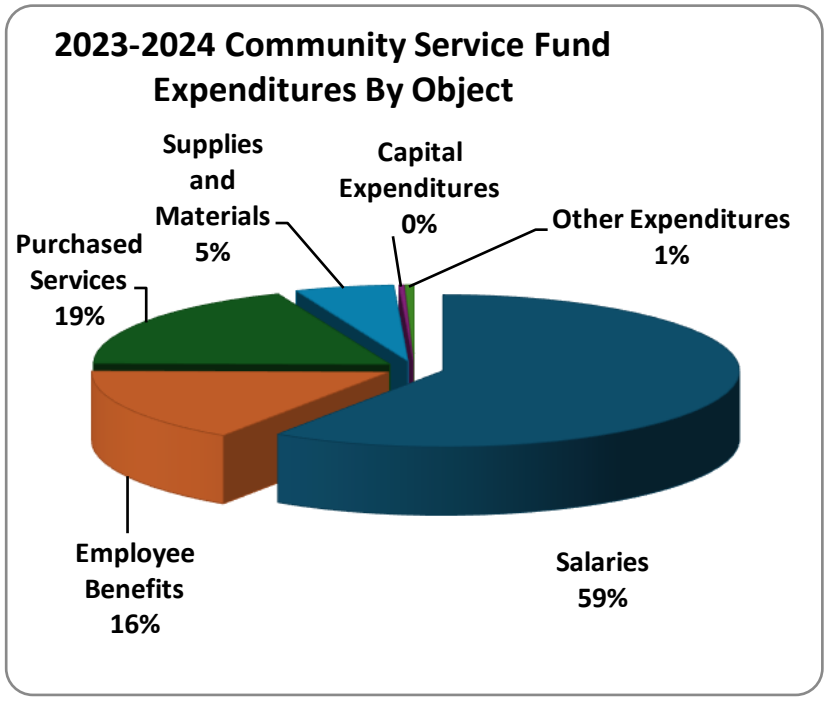
COMMUNITY SERVICE - FUND 04 - REVENUE BY PROGRAM

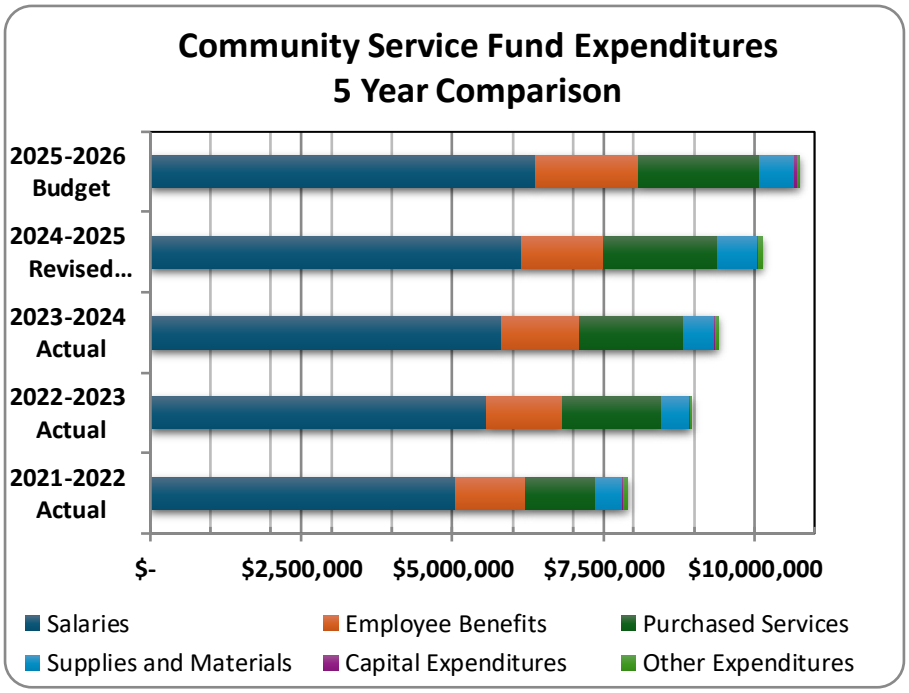
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Community Service Expenditures by Program					
505 General Comm Ed	$ 349,839	$ 437,256	$ 544,514	$ 413,312	**$ 374,175**
511 Hooked on Books	1,000	-	2,300	4,800	**6,000**
512 Facilities	-	867,396	1,020,721	899,000	**989,000**
560 Adult Enrichment	51,951	64,781	61,660	65,000	**65,000**
563 Elementary Enrichment	793,090	748,700	685,505	675,000	**700,000**
570 Child Care	3,085,764	2,998,674	3,253,677	3,058,628	**3,161,290**
571 Half Day Preschool	488,104	552,261	497,099	1,168,950	**1,160,000**
575 All Day Preschool	1,147,920	1,167,425	1,375,546	1,052,572	**1,010,520**
580 Early Childhood Family Education	774,285	891,474	865,909	849,959	**861,254**
581 Pathway I - Preschool	3,560	895	-	-	**-**
582 Pathways	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	295,696	**306,930**
586 High School Enrichment	399,991	430,508	426,666	445,577	**442,930**
592 School Readiness	321,108	325,343	319,676	311,922	**311,922**
593 Intervention Services	83,734	97,620	62,301	63,230	**70,275**
595 Adult Handicapped	63,378	37,921	114,957	81,400	**88,188**
720 Non Public Schools	588,931	746,199	825,419	951,007	**1,001,861**
Total Community Service Expenditures	**$ 8,669,951**	**$ 9,822,229**	**$ 10,502,608**	**$ 10,427,145**	**$ 10,640,437**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 5,061,992	$ 5,563,231	$ 5,803,018	$ 6,145,360	$ 6,388,137	$ 242,777	3.95%
Employee Benefits	1,145,581	1,264,090	1,314,696	1,362,289	1,701,786	339,497	24.92%
Purchased Services	1,178,387	1,620,842	1,726,137	1,886,241	2,005,137	118,896	6.30%
Supplies and Materials	424,298	478,956	507,155	647,427	580,262	(67,165)	-10.37%
Capital Expenditures	24,245	26,494	23,841	37,306	29,600	(7,706)	-20.66%
Other Expenditures	68,070	12,110	24,805	48,057	53,493	5,436	11.31%
Total	**$ 7,902,572**	**$ 8,965,723**	**$ 9,399,650**	**$ 10,126,680**	**$ 10,758,415**	**$ 631,735**	6.24%





EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 271,612	$ 461,773	$ 506,355	$ 524,402	$ 615,969
120	Early Childhood Administration/Supervision	69,300	66,022	72,383	74,629	52,254
140	Licensed Classroom Teacher	840,533	996,339	1,113,151	1,189,336	1,063,206
141	Non-Licensed Classroom Personnel	1,893,302	1,996,867	2,088,027	2,213,290	2,171,977
143	Licensed Instructional Support	28,445	-	-	-	-
145	Substitute Teacher Salaries	6,435	20,256	21,563	14,478	-
146	Substitute Non-Licensed	4,884	4,224	6,622	3,600	-
154	School Nurse	4,015	26,351	36,563	25,426	107,121
155	Licensed Nursing Services	120,643	161,457	145,884	166,604	122,775
156	School Social Worker	-	-	36,551	40,106	41,347
165	School Counselor	287,416	303,350	176,869	152,575	227,584
170	Non-Instructional Support	1,104,236	1,075,502	1,116,269	1,281,553	1,540,401
185	Other Licensed Salary Payments	162,503	197,373	219,361	208,435	202,803
186	Other Non-Licensed Salary Payments	242,755	237,573	253,031	246,265	246,000
191	Severance	1,471	-	-	-	-
195	Salary Chargeback	(934)	(3,313)	(3,191)	(3,237)	(3,300)
199	Cash in Lieu of Benefits	25,377	19,457	13,581	7,898	-
210	FICA (Social Security & Medicare)	375,363	412,200	422,727	464,619	457,993
214	Public Employees Retirement (PERA)	239,751	257,339	274,898	326,780	339,454
218	Teacher Retirement (TRA)	127,504	153,049	142,387	154,672	138,198
220	Health Insurance	315,016	345,424	375,762	318,637	644,903
230	Life Insurance	2,792	4,080	3,933	3,648	3,246
235	Dental Insurance	16,469	13,995	14,982	9,977	1,732
240	Long-Term Disability	4,367	4,704	4,814	5,313	6,323
250	403B Match	32,354	29,883	33,547	54,320	87,726

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
251	Employer Health Arrangements (HSA, FSA)	15,192	16,475	13,356	4,894	-
270	Workers' Compensation	16,920	19,108	19,223	19,429	22,211
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	1,058,983	1,050,338
320	Communications Services	10,117	18,474	18,165	17,620	18,350
329	Postage & Parcel Services	8,932	8,936	11,347	16,400	13,500
350	Repairs & Maintenance Services	674	-	756	4,500	500
360	Transportation Contracts	1,558	4,771	357	-	-
365	Transportation Chargebacks	31,521	74,068	107,175	111,864	96,600
366	Travel, Conventions and Conferences	13,857	19,571	14,599	31,790	25,600
369	Entry Fees/Student Travel	88,011	119,742	141,732	177,060	182,569
335	Operating Leases or Rentals	3,743	2,730	3,629	9,079	9,800
380	Short-Term Leases for Computer or other Technology	2,304	2,732	-	-	-
398	Interdepartmental Services Chargeback	129,129	448,158	447,856	458,945	607,880
401	General Supplies	46,436	41,413	40,355	42,760	40,280
405	Software-Non Instructional	2,356	2,617	1,030	4,960	9,820
430	Instructional Supplies	123,301	137,539	136,304	163,260	161,300
455	Technology Supplies Non-Instructional	1,090	-	16,314	500	5,000
456	Technology Supplies Instructional	-	-	-	500	500
460	Textbooks and Workbooks	131,778	168,934	200,824	296,441	270,062
465	Technology Devices Non-Instructional	1,775	2,109	30,392	56,974	11,500
466	Technology Devices Instructional	-	-	2,442	-	-

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
490	Food	117,563	126,344	79,494	82,032	**81,800**
530	Equipment	6,914	12,126	4,034	15,750	**10,800**
555	Technology Equipment Non-Instructional	17,331	14,368	19,807	21,556	**18,800**
820	Dues, Memberships, Licenses	2,425	3,307	4,807	5,008	**3,400**
895	Federal Indirect Costs	34,175	-	3,176	43,049	**50,093**
891	TRA and PERA Special Pension Expense	14,760	8,803	16,821	-	**-**
898	Scholarships	16,710	-	-	-	**-**
	Total Community Services Expenditures	**$ 7,902,572**	**$ 8,965,723**	**$ 9,399,650**	**$ 10,126,680**	**$ 10,758,415**



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - EXPENDITURES BY PROGRAM

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Community Service Expenditures by Program					
505 General Comm Ed	$ 317,477	$ 373,001	$ 387,838	$ 405,965	$ 519,615
511 Hooked on Books	1,200	-	1,218	5,044	5,800
512 Facilities	323,126	680,269	735,420	808,385	974,878
560 Adult Enrichment	49,378	64,509	62,168	63,901	59,965
563 Elementary Enrichment	630,488	683,806	676,532	667,720	686,548
570 Child Care	2,445,689	2,595,672	2,719,165	2,805,857	3,088,458
571 Half Day Preschool	339,675	457,594	528,668	1,138,569	1,156,475
575 All Day Preschool	1,194,309	1,204,114	1,273,115	946,799	997,803
580 Early Childhood Family Education	666,089	853,637	919,123	943,117	868,117
582 Pathways	60,228	44,507	56,072	48,811	51,102
583 Preschool Screening	51,600	57,785	68,434	95,506	76,750
584 School Readiness Plus	178,916	74,523	59,924	-	-
585 Middle School Enrichment	227,150	276,683	307,396	288,745	303,469
586 High School Enrichment	378,598	434,741	414,812	443,892	452,421
592 School Readiness	256,563	288,881	367,526	314,033	309,392
593 Intervention Services	77,985	54,790	41,011	114,020	122,677
595 Adult Handicapped	47,510	66,548	75,495	85,309	83,084
590 Non Public - Textbooks	131,778	174,688	166,363	296,441	320,155
710 Non Public - Guidance	363,653	383,576	349,416	420,678	483,702
720 Non Public - Health	161,161	196,399	189,954	233,888	198,004
Total Community Service Expenditures	**$ 7,902,572**	**$ 8,965,723**	**$ 9,399,650**	**$ 10,126,680**	**$ 10,758,415**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

COMMUNITY SERVICE - FUND 04 - PROGRAM SUMMARY

Summary by Program		2025-2026 Budgeted Revenue	2025-2026 Budgeted Expense	Variance
505	General Comm Ed	$ 374,175	$ 519,615	$ (145,440)
511	Hooked on Books	6,000	5,800	200
512	Facility Rental	989,000	974,878	14,122
560	Adult Enrichment	65,000	59,965	5,035
563	Elementary Enrichment	700,000	686,548	13,452
570	Child Care	3,161,290	3,088,458	72,832
571	Preschool	1,160,000	1,156,475	3,525
575	All Day Preschool	1,010,520	997,803	12,717
580	Early Childhood Family Education	861,254	868,117	(6,863)
582	Pathways	51,195	51,102	93
583	Preschool Screening	39,897	76,750	(36,853)
585	Middle School Enrichment	306,930	303,469	3,461
586	High School Enrichment	442,930	452,421	(9,491)
592	School Readiness	311,922	309,392	2,530
593	Intervention (Outreach)	70,275	122,677	(52,402)
595	Adult Handicapped	88,188	83,084	5,104
720	Non Public School	1,001,861	1,001,861	-
	Total Community Service	**$ 10,640,437**	**$ 10,758,415**	**$ (117,978)**



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.

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.

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
2025-2026 BUDGET

OTHER FUNDS - SUMMARY

	Actual Fund Balance 6/30/2022	Actual Fund Balance 6/30/2023	Actual Fund Balance 6/30/2024	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/2025	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/2026
Construction									
LTFM-Def Maint. (Bonds-63)	$ -	$ 30,476,898	$ 11,742,555	$ 51,167,663	$ 25,552,555	$ 37,357,663	$ 600,000	$ 17,940,649	$ 20,017,014
Capital Projects - (Levy-61)	713,237	387,994	323,481	2,500,000	2,450,000	373,481	2,000,000	2,000,000	373,481
Construction (COPS-62)	5,197,807	712,957	595,612	1,800	597,312	100	-	-	100
Total Construction	**$ 5,911,044**	**$ 31,577,849**	**$ 12,661,648**	**$ 53,669,463**	**$ 28,599,867**	**$ 37,731,244**	**$ 2,600,000**	**$ 19,940,649**	**$ 20,390,595**
Debt Service									
Debt Service - 07	$ 3,093,909	$ 3,352,129	$ 3,978,616	$ 19,593,220	$ 18,445,182	$ 5,126,654	$ 18,299,253	$ 18,421,133	$ 5,004,774
Refunding Debt - 07	31,537,413	-	-	-	-	-	-	-	-
Total Debt Service	**$ 34,631,322**	**$ 3,352,129**	**$ 3,978,616**	**$ 19,593,220**	**$ 18,445,182**	**$ 5,126,654**	**$ 18,299,253**	**$ 18,421,133**	**$ 5,004,774**
Proprietary									
Self Insured Dental Fund - 20	$ 440,713	$ 376,898	$ 334,378	$ 799,572	$ 862,150	$ 271,800	$ 963,904	$ 975,000	$ 260,704
Self Insured Health Fund - 21	6,358,215	6,070,964	5,548,208	11,949,367	11,838,592	5,658,983	14,511,196	14,504,000	5,666,179
Self Insured Chrome Book-22	59,364	94,117	121,970	40,150	40,150	121,970	40,100	40,100	121,970
Total Proprietary	**$ 6,858,292**	**$ 6,541,979**	**$ 6,004,556**	**$ 12,789,089**	**$ 12,740,892**	**$ 6,052,753**	**$ 15,515,200**	**$ 15,519,100**	**$ 6,048,853**
Fiduciary									
Custodial Trust - 18	$ 118,879	$ 158,010	$ 155,500	$ 64,100	$ 65,500	154,100	$ 64,000	$ 64,000	$ 154,100
OPEB Irrevocable Trust - 45	5,811,196	5,757,084	5,975,162	400,000	680,265	5,694,897	400,000	689,012	5,405,885
Total Fiduciary	**$ 5,930,075**	**$ 5,915,094**	**$ 6,130,662**	**$ 464,100**	**$ 745,765**	**$ 5,848,997**	**$ 464,000**	**$ 753,012**	**$ 5,559,985**
Total Other Funds	**$ 53,330,733**	**$ 47,387,051**	**$ 28,775,482**	**$ 86,515,872**	**$ 60,531,706**	**$ 54,759,648**	**$ 36,878,453**	**$ 54,633,894**	**$ 37,004,207**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

CAPITAL PROJECTS - FUND 61 (CONSTRUCTION)

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Capital Projects Revenue						
001	Property Tax	$ 2,801,805	$ 2,226,071	$ 2,386,301	$ 2,500,000	$ 2,000,000
Total Capital Projects Revenue		**$ 2,801,805**	**$ 2,226,071**	**$ 2,386,301**	**$ 2,500,000**	**$ 2,000,000**
Capital Projects Expense						
100	Salaries	$ 1,227,554	$ 783,522	$ 847,905	$ 897,135	$ 145,882
200	Employee Benefits	352,561	232,889	255,444	250,555	43,959
300	Purchased Services	-	13,378	6,500	-	-
400	Supplies and Materials	-	-	-	-	-
500	Capital Expenditures	1,207,353	880,542	1,671,042	1,302,310	1,810,159
800	Other Expenditures	-	-	-	-	-
Total Capital Projects Expenditure		**$ 2,787,468**	**$ 1,910,331**	**$ 2,780,891**	**$ 2,450,000**	**$ 2,000,000**

CAPITAL PROJECTS - FUND 01 (GENERAL)

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Capital Projects Revenue						
001	Property Tax	$ 2,006,876	$ 2,805,230	$ 2,903,673	$ 3,926,000	$ 4,766,611
Total Capital Projects Revenue		**$ 2,006,876**	**$ 2,805,230**	**$ 2,903,673**	**$ 3,926,000**	**$ 4,766,611**
Capital Projects Expense						
100	Salaries	$ 48,544	$ 631,607	$ 554,809	$ 500,793	$ 1,658,034
200	Employee Benefits	13,464	165,722	143,781	130,248	388,216
300	Purchased Services	104,504	125,479	93,089	181,633	-
400	Supplies and Materials	-	-	-	69,250	-
500	Capital Expenditures	1,785,974	1,895,544	1,501,466	3,094,076	2,576,095
800	Other Expenditures	-	-	-	-	-
Total Capital Projects Expenditure		**$ 1,952,486**	**$ 2,818,353**	**$ 2,293,146**	**$ 3,976,000**	**$ 4,622,345**

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
2025-2026 BUDGET

REFERENDUM 2015 - CONSTRUCTION & DEFERRED MAINTENANCE

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Referendum 2015 Revenue						
635	Sales of Bonds	$ 9,157,337	$ -	$ -	$ -	$ -
397	TRA & PERA Special Funding	4,114	-	-	-	-
092	Interest	7,851	-	-	-	-
099	Miscellaneous Revenue	3	-	-	-	-
	Total Referendum 2015 Revenue	**$ 9,169,305**	**$ -**	**$ -**	**$ -**	**$ -**
Referendum 2015 Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Employee Benefits	-	-	-	-	-
300	Purchased Services	799,384	-	-	-	-
400	Supplies and Materials	-	-	-	-	-
500	Capital Expenditures	3,167,999	-	-	-	-
800	Other Expenditures	4,114	-	-	-	-
	Total Referendum 2015 Expenditure	**$ 3,971,498**	**$ -**	**$ -**	**$ -**	**$ -**

CONSTRUCTION FUND - CARVER ELEMENTARY ADDITION

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
COP Revenue						
635	Sale of COPS	$ -	$ -	$ -	$ -	$ -
397	TRA/PERA State Pension	-	2,695	1,564	-	-
092	Interest	-	63,350	37,545	1,800	-
099	Miscellaneous Revenue	-	-	-	-	-
	Total LTFM Revenue	**$ -**	**$ 66,045**	**$ 39,109**	**$ 1,800**	**$ -**
COP Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Employee Benefits	-	-	-	-	-
300	Purchased Services	-	538,090	28,394	-	-
400	Supplies and Materials	-	-	-	-	-
500	Capital Expenditures	-	4,010,110	126,496	597,312	-
800	Other Expenditures	-	2,695	1,564	-	-
	Total LTFM Expenditure	**$ -**	**$ 4,550,895**	**$ 156,454**	**$ 597,312**	**$ -**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

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

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
LTFM Revenue						
631	Sale of Bonds	$ -	$ 37,997,604	$ -	$ -	$ -
92	Interest	-	795,513	480,868	325,000	-
	Total LTFM Revenue	**$ -**	**$ 38,793,118**	**$ 480,868**	**$ 325,000**	**$ -**
LTFM Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Employee Benefits	-	-	-	-	-
300	Purchased Services	-	2,357,285	3,499,316	671,244	-
400	Supplies and Materials	-	20,272	13,718	407	-
500	Capital Expenditures	-	5,938,663	15,702,177	11,395,904	-
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	**$ -**	**$ 8,316,220**	**$ 19,215,211**	**$ 12,067,555**	**$ -**

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

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
LTFM Revenue						
631	Sale of Bonds	$ -	$ -	$ -	$ 50,799,631	$ -
092	Interest	-	-	-	43,032	600,000
	Total LTFM Revenue	**$ -**	**$ -**	**$ -**	**$ 50,842,663**	**$ 600,000**
LTFM Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Employee Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	1,735,379	-
400	Supplies and Materials	-	-	-	240,250	-
500	Capital Expenditures	-	-	-	11,509,371	17,940,649
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	**$ -**	**$ -**	**$ -**	**$ 13,485,000**	**$ 17,940,649**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

DEBT SERVICE - FUND 07

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
LTFM Revenue						
001	Property Taxes	$ 17,022,651	$ 17,100,859	$ 18,210,688	$ 19,062,937	$ 17,550,725
317	Long-Term Facility Aid	148,623	251	207,552	155,283	448,528
200	Other State Revenues	125,060	131,683	130,332	100,000	100,000
631	Sale of Bonds Proceeds	-	-	-	-	-
092	Interest	(228,371)	739,130	404,877	275,000	200,000
	Total LTFM Revenue	**$ 17,067,963**	**$ 17,971,923**	**$ 18,953,448**	**$ 19,593,220**	**$ 18,299,253**
LTFM Expense						
710	Principal Payments on Bonds	$ 12,745,000	$ 12,435,000	$ 12,775,000	$ 13,285,000	$ 11,455,000
720	Interest on Bonds	5,876,020	4,491,702	4,617,106	4,222,700	6,028,179
730	Principal-Equip Certificates	700,000	840,000	852,000	864,000	877,000
740	Interest-Equip Certificates	48,756	89,016	76,836	64,482	51,954
790	Service Fees	44,439	5,398	6,020	9,000	9,000
920	Bond Refunding Payments	13,300,000	31,390,000	-	-	-
	Total LTFM Expenditure	**$ 32,714,215**	**$ 49,251,116**	**$ 18,326,961**	**$ 18,445,182**	**$ 18,421,133**

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
2025-2026 Budget

COMPONENTS OF GENERAL LONG-TERM DEBT

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2025 Projected Principal Outstanding	Due 2025-26
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	44,765,000	**3,210,000**
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	25,235,000	**8,245,000**
2023A GO Facility Maintenance Bonds	Bond	4.00%-5.00%	34,235,000	2038	34,235,000	**-**
2025A GO Facility Maintenance Bonds	Bond	3.25%-5.00%	47,005,000	2039	47,005,000	**-**
					151,240,000	**11,455,000**
Bond Premiums					11,057,498	
2021B GO Equipment Certificates	EC	1.45%	6,839,000	2029	3,583,000	**877,000**
Financed Purchases - Buses	Finance	1.40%	1,710,426	2030	654,764	**215,227**
2021A Certificates of Participation	COP	2.50%-4.00%	8,435,000	2042	7,535,000	**345,000**
Long-Term Leases	Lease	Various	-	2032	1,397,844	**203,174**
Total Long-Term Debt					$ 175,468,106	**$ 13,095,401**

Notes:
(1) GO = General Obligation
(2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the school district. The district is well below its legal debt limit of $1,988,448,168.

Unaudited data

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

SCHOLARSHIP FUND - FUND 18

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Custodial Revenue						
092	Interest	$ 218	$ 3,734	$ 5,782	$ 4,100	$ 4,000
096	Gifts/Bequests	111,222.3	100,163.4	102,869.3	60,000.0	60,000.0
619	Fundraising Costs (Contra Revenue)	(4,813.0)	(392.3)	(688.3)	-	-
620	Fund Raising Revenue	4,813.0	690.3	688.3	-	-
	Total Custodial Revenue	**$ 111,440**	**$ 104,195**	**$ 108,651**	**$ 64,100**	**$ 64,000**
Custodial Expenditures						
398	Printing	$ -	$ -	$ -	$ -	$ -
898	Scholarships	69,439	65,065	111,161	65,500	64,000
	Total Custodial Expenditures	**$ 69,439**	**$ 65,065**	**$ 111,161**	**$ 64,500**	**$ 64,000**

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Self Funded Insurance Revenue						
092	Interest Income	$ 446	$ 912	$ 836	$ 800	$ 700
099	Miscellaneous Revenue	746,649	759,478	825,892	798,772	963,204
	Total Self Funded Dental Revenue	**$ 747,095**	**$ 760,390**	**$ 826,728**	**$ 799,572**	**$ 963,904**
Self Funded Insurance Expenditures						
305	Claims & Administrative Services	$ 731,349	$ 824,205	$ 869,248	$ 862,150	$ 975,000
	Total Self Funded Dental Expenditures	**$ 731,349**	**$ 824,205**	**$ 869,248**	**$ 862,150**	**$ 975,000**

SELF FUNDED HEALTH INSURANCE TRUST - FUND 21

Self Funded Insurance Revenue						
092	Interest Income	$ 12,338	$ 243,982	$ 347,309	$ 250,000	$ 175,000
099	Miscellaneous Revenue	9,589,193	9,959,519	10,938,261	11,699,367	14,336,196
	Total Self Funded Dental Revenue	**$ 9,601,531**	**$ 10,203,501**	**$ 11,285,570**	**$ 11,949,367**	**$ 14,511,196**
Self Funded Insurance Expenditures						
220	Premiums - Stop Loss/Administration	$ 1,097,222	$ 1,056,845	$ 1,277,417	$ 1,333,908	$ 1,500,000
305	Claims Paid	9,229,723	9,433,907	10,530,909	10,500,684	13,000,000
401	General Supplies	30	-	-	-	-
896	ACA Fees	3,673	-	-	4,000	4,000
	Total Self Funded Dental Expenditures	**$ 10,330,648**	**$ 10,490,752**	**$ 11,808,326**	**$ 11,838,592**	**$ 14,504,000**

SELF FUNDED CHROMEBOOK INSURANCE - FUND 22

Self Funded Insurance Revenue						
092	Interest Income	$ 48	$ 165	$ 753	$ 150	$ 100
099	Miscellaneous Revenue	38,218	42,332	48,356	40,000	40,000
	Total Self Funded Dental Revenue	**$ 38,266**	**$ 42,497**	**$ 49,109**	**$ 40,150**	**$ 40,100**
Self Funded Insurance Expenditures						
456	Repair Parts	$ 30,694	$ 7,744	$ 21,255	$ 40,150	$ 40,100
	Total Self Funded Dental Expenditures	**$ 30,694**	**$ 7,744**	**$ 21,255**	**$ 40,150**	**$ 40,100**

EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

OPEB IRREVOCABLE TRUST - FUND 45

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
OPEB Trust Revenue						
092	Interest	$ (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	$ 260,433	$ 378,067	$ 343,408	$ 415,489	$ 410,512
251	Employer-Sponsor Health Arrgm	352,350	59,510	72,430	261,276	275,000
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**	**$ 689,012**

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 $5,975,162 which is 90% of the actuarially accrued OPEB liability.



INFORMATIONAL SECTION

The last section of the school budget document contains information on past and future budgets as well as factors that influence the proposed budget. The data in the Information Section helps reveal the impact of past and current decisions on future budgets and budget results. It is therefore designed to give both a historical as well as a future perspective to the proposed budget.



Student Enrollment

ENROLLMENT PROJECTION METHODOLOGY:

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

Projection methodology is based on two primary factors. The first factor is the number of students enrolling into kindergarten. The second factor is student mobility from grade to grade. Different than projecting enrollment in previous years, the COVID-19 pandemic had a significant impact on enrollment for several years. Previous trends were broken leaving projecting enrollment into the future more uncertain.

Projecting the number of kindergarten (K) students that will enroll for the upcoming school year is the first step in projecting district enrollment. Kindergarten enrollment is projected based on historical live birth data within ECCS. This is accomplished by obtaining monthly live birth data from the state of Minnesota for Carver County and counting only the children of families who lived in ECCS. Live births for an academic year were compared to the kindergarten enrollment on October 1 six years later to calculate a birth to K ratio. If 100 live births became 90 kindergarten students, the ratio was .9. If 100 live births became 110 kindergarten students, the ratio was 1.1. This process was repeated to find a ratio for each of the last six academic years. From those ratios, average ratios for a varying number of years were calculated. This provides a number of ratio options to consider within further district context.

Projecting the number of students in grades 1 – 12 that will enroll for the upcoming school year is the second step in projecting district enrollment. The enrollment for each grade is projected based on the migration of students from one grade to the next grade in ECCS. This was accomplished by compiling the October 1 enrollment data for each grade of students for the past six years. Students in a grade one academic year were compared to the students enrolled in the next grade the next academic year on October 1 to calculate a mobility ratio. If 100 first grade students became 95 second grade students, the mobility ratio was .95. If 100 first grade students became 105 second grade students, the mobility ratio was 1.05. This process was repeated to find a ratio for each of the last six academic years. From those ratios, average ratios for a varying number of years were calculated. This provides a number of ratio options to consider within further district context.

Student Enrollment (cont.)

Multiple estimates of projected five-year enrollment for grades K-12 were modeled. Different scenarios for the birth to kindergarten ratios were considered. And different scenarios for grade 1 – 12 ratios were considered.

Finally, enrollment projections are considered in context of other district, community, and broader factors. This is done because deriving projections with methodology that uses historical data is calculating trends and using those trends to project future enrollment. As indicated, COVID broke those trends, and new trends are still emerging. So before choosing an enrollment projection to use, other factors were assessed to consider if they might impact the trend positively (increasing enrollment) or negatively (decreasing enrollment). District factors could include program changes, boundary changes, budget cuts and class sizes. Community factors could include open enrollment to the district, open enrollment out of the district, housing development, and housing stock turnover. Broader factors could include strong economy, economic downturn, or pandemic related issues.

ECCS decided to project enrollment for 2025-26 based on a 4-year average kindergarten ratio and a 2-year average grades 1-12 ratio. Projecting enrollment locally in the context of historical enrollment and considering additional factors that might impact trends allows ECCS to be nimble. The district can monitor existing enrollment information, compare it to projections, and update data as needed. This provides an opportunity to be responsive to the budget issues and the budget cycle.



EASTERN CARVER COUNTY SCHOOLS
2025-2026 BUDGET

ENROLLMENT/ADMs BY GRADE BY YEAR (1)

Grade	2021-22	2022-23	2023-24	2024-25	2025-26 (3)	2026-27 (3)	2027-28 (3)	2028-29 (3)
ECSE	118	165	126	75	75	75	75	75
K	701	717	725	684	644	690	750	744
1	653	668	677	617	642	601	643	700
2	701	656	664	676	632	649	608	651
3	673	706	649	668	681	640	658	616
4	679	657	691	667	670	685	643	660
5	662	663	638	712	659	672	683	641
6	668	669	674	667	723	670	682	695
7	635	674	674	685	669	734	680	693
8	723	637	675	697	699	679	744	690
9	760	755	671	721	737	745	724	794
10	748	771	764	671	735	743	752	730
11	760	751	779	776	680	741	750	758
12	830	789	757	776	771	680	742	750
12+ (2)	37	35	42	38	40	40	40	40
Total	**9,348**	**9,313**	**9,206**	**9,130**	**9,057**	**9,044**	**9,174**	**9,237**

Note: Enrollment as of October 1.
(1) Prior years are actual headcount, projected years are ADMs
(2) Grade 12+ includes Transition program - Students Towards Adult Responsibility
(3) Projected

Source: MN Automated Reporting Student System (MARSS) Fall Reports

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

STANDARDIZED TESTING AND GRADUATION RATES
Assessment and Student Achievement

	2021	2022	2023	2024
State Standardized Tests				
MCA Reading (1)				
Grade 3	58.0%	58.3%	57.5%	56.9%
Grade 4	61.7%	61.9%	61.3%	60.7%
Grade 5	70.2%	71.4%	71.8%	72.5%
Grade 6	66.2%	66.6%	67.8%	67.9%
Grade 7	61.0%	56.6%	56.2%	58.6%
Grade 8	50.8%	52.3%	57.3%	59.7%
Grade 10	62.1%	56.7%	54.4%	60.5%
MCA Math (1)				
Grade 3	72.1%	72.0%	74.0%	70.5%
Grade 4	66.1%	69.1%	68.5%	67.8%
Grade 5	50.7%	54.8%	56.9%	58.1%
Grade 6	38.0%	53.4%	57.6%	56.8%
Grade 7	46.3%	45.9%	51.8%	59.9%
Grade 8	41.2%	48.1%	60.0%	64.2%
Grade 11	48.9%	42.6%	44.2%	45.0%
MCA Science (1)				
Grade 5	60.2%	62.9%	61.6%	57.5%
Grade 8	33.3%	37.8%	40.1%	41.8%
Grade HS	60.6%	63.8%	48.5%	46.3%
ACT				
ISD #112 Average Composite Score (2)	23.1	21.5	21.0	21.0
State Average Composite Score	21.6	21.0	20.8	20.7
Graduation Data				
District graduation rates	91.9%	94.6%	93.0%	93.7%
State graduation rates	83.3%	83.6%	83.3%	84.2%
Drop-out Data				
District drop-out rates	1.5%	0.5%	1.3%	1.6%
State drop-out rates	4.0%	4.5%	4.5%	4.4%

Notes:

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

(2) FY24 data includes Chanhassen High score of 21.2; Chaska High score of 20.8; and Intergrated Arts Academy score of 18.3

Source: Minnesota Comprehensive Assessments (MCA) reports from the Minnesota Department of Education, Minnesota School Report Card and The ACT College Readiness Letter

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

NUTRITION SERVICES DATA

Year Ended June 30,	Average Daily Attendance	Total Lunches Served Students	Average Daily Lunches Served	School Days	Partipation as a % of Average Daily Attendance	Regular Price Meals Number Served	Regular Price Meals Percent of Total	Free Lunch Number Served	Free Lunch Percent of Total	Reduced Lunch Number Served	Reduced Lunch Percent of Total	COVID-19 Meals (2) Number Served	COVID-19 Meals (2) Percent of Total
2021	9,356	749,959	4,335	173	46.3%	6,201	0.8%	461	0.1%	-	0.0%	743,297	99.1%
2022	9,244	1,195,056	6,908	173	74.7%	-	0.0%	-	0.0%	-	0.0%	1,195,056	100.0%
2023	9,167	972,751	5,860	170	63.9%	756,509	78.0%	164,448	16.0%	51,794	6.0%		
2024	9,100	1,166,365	6,781	170	74.5%	915,376	80.0%	203,936	16.0%	47,053	4.0%		
2025	9,099	1,171,872	6,893	170	75.8%	947,062	81.0%	181,952	15.0%	42,858	4.0%		

Year Ended June 30,	Student Regular Lunch Prices Elementary	Middle	High School	
2021	2.65	2.85	3.05	(1)
2022	2.65	2.85	3.05	
2023	2.65	2.85	3.05	
2024	n/a	n/a	n/a	(3)
2025	n/a	n/a	n/a	(3)



Note:

(1) Includes standard lunch menu and various lunch choices.

(2) The U.S. Department of Agriculture (USDA) Food and Nutition Services (FNS) division published nationwide waivers to allow school sites to operate under the Summer Food Service Program which provided access to free meals for all children 18 and under.

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

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

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

Employee by Program Series	Contract Group	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget
District & School Admin					
Superintendent	Superintendent	1.0	1.0	1.0	1.0
Assistant Superintendent	Director	1.0	1.0	1.0	1.0
Principal	Principals	13.5	12.8	13.0	13.0
Other Administration	Director, Manager	0.8	0.9	0.8	0.5
Other Support Staff	Clerical, Professional Technical	13.7	12.8	12.8	12.3
Support Services					
Other Administration	Director, Manager	6.9	10.1	10.0	9.4
Other Support Staff	Clerical, Professional Technical	16.9	16.6	17.1	18.3
Student Instruction and Support					
K-12 Teacher	Teacher	452.0	449.3	443.9	438.1
Coaches: Digital Learning, Personalized Learning and Instructional	Teacher	17.5	23.2	23.4	23.4
Media/Librarian	Teacher	13.1	12.0	12.0	12.0
Paraprofessionals	Paraprofessionals (Para)	36.0	34.3	36.4	44.4
Assistant Principal	Principals	5.8	6.0	6.0	6.0
Administrative Dean	Principals	14.5	14.0	14.0	13.6
Athletics Director	Principals	2.0	2.0	2.0	2.0
Other Administration	Director, Manager	3.2	3.2	3.2	3.2
Other Support Staff	Clerical, Professional Technical	25.5	26.1	26.1	28.4
Special Education					
Speech Language	Teacher	19.9	20.4	21.3	21.0
Teachers	Teacher	117.5	121.9	124.9	155.0
Paraprofessional	Paraprofessionals (Para)	116.0	123.8	125.5	156.2
Psychologist	Teacher	7.3	8.1	8.0	8.1
Other Administration	Director, Manager	4.7	4.7	4.7	5.6
Other Support Staff	Clerical, Professional Technical	8.2	8.4	8.4	9.9

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

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

Employee by Program Series	Contract Group	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget
Pupil Support					
Counselors/Social Worker	Teacher	29.2	31.3	31.8	32.7
Nurse	Nurses	14.9	14.7	15.1	14.0
Transportation - Other Support Staff	Clerical, Mgr, Prof. Technical, Trades	12.3	12.3	13.4	15.5
Transportation - Bus Drivers	Bus Drivers	79.1	80.6	80.6	104.6
Other Support Staff	Clerical, Para, Professional Technical	14.6	14.1	14.1	15.2
Operations & Maintenance					
Custodian	Custodian	65.3	67.0	70.0	66.4
Other Administration	Director, Manager	1.0	1.0	1.0	1.0
Other Support Staff	Clerical, Prof. Technical, Trades	4.4	5.0	5.0	3.0
Total		1,117.7	1,138.4	1146.2	1234.80



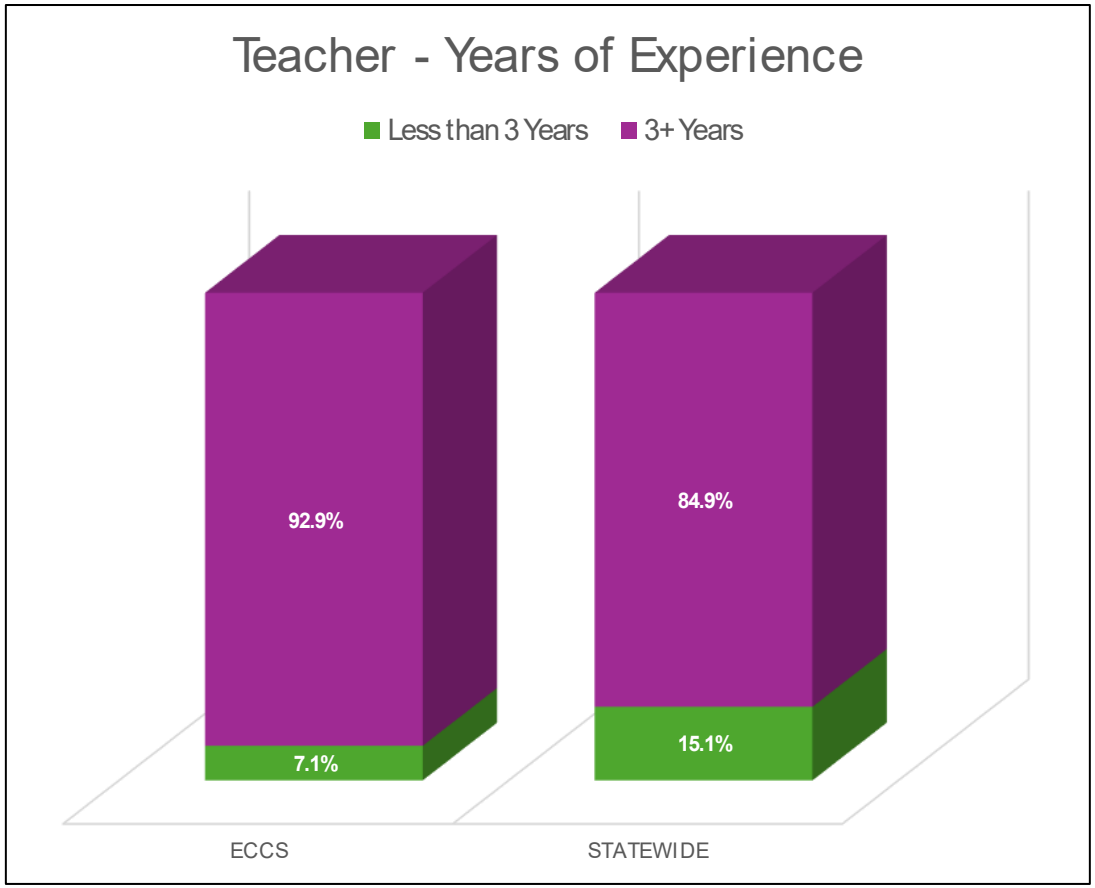
EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

PROFESSIONAL QUALIFICATIONS OF TEACHERS - YEARS OF EXPERIENCE

Eastern Carver County Schools offers opportunities and stability for its employees. The district has experienced some enrollment decline, as has public education in general, after the COVID-19 pandemic. We anticipate a flat to declining enrollment for the next several years and then returning to modest growth as our communities continue housing development. Staff surveys are conducted periodically to ensure the district is meeting the needs of our staff. Employee recognition, communication, professional development and mentoring programs are tools used to retain high performing staff members.

Experienced Educators	ECCS	Statewide
Less than 3 Years	7.1%	15.1%
3+ Years	92.9%	84.9%

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year	Payable Year	Governmental Activities: General Obligation Bonds	Equipment Certificates	Long-Term Leases Payable	Certificates of Participation	Financed Purchase Agreement	Total Primary Government	Estimated Population	Per Capita
2017	2016	189,148,404	-	-	1,845,000	-	190,993,404	56,000	3,411
2018	2017	175,618,459	-	-	1,255,000	-	176,873,459	56,000	3,158
2019	2018	161,967,768	-	-	640,000	-	162,607,768	56,000	2,904
2020	2019	147,913,130	-	-	-	-	147,913,130	58,871	2,512
2021	2020	180,065,093	-	1,841,549	-	1,486,365	183,393,007	58,871	3,115
2022	2021	148,862,257	6,139,000	1,866,311	8,435,000	1,282,780	166,585,348	58,871	2,830
2023	2022	140,463,494	5,299,000	1,708,230	8,205,000	1,076,345	156,752,069	62,206	2,520
2024	2023	125,892,370	4,447,000	1,511,902	7,875,000	867,020	140,593,292	63,230	2,224
2025*	2024	162,297,498	3,583,000	1,397,844	7,535,000	654,764	175,468,106	63,230	2,775
2026*	2025	149,187,656	2,706,000	1,194,670	7,190,000	439,536	160,717,862	63,230	2,542

Note: In the fall of 2020, the District refunded the 2012A and 2013A bonds. The proceeds of the bond sale were placed in an escrow account and the 2012A bonds were called for redemption on February 1, 2022. The 2013A call date is February 1, 2023 (2013A). This refunding provided a cash flow savings of $2,570,500. In 2025 the District sod $47,005,000 in GO Facility Maintenance bonds per the districts 10 year facilities maintenance plan.

*Unaudited data

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

COMPONENTS OF GENERAL LONG-TERM DEBT

Issue	Type	Net Interest Rate	Issue Amount	Final Maturity	6/30/2025 Projected Principal Outstanding	Due 2025-26
2016A GO Building Bonds	Bond	3.50%-5.00%	57,650,000	2036	44,765,000	**3,210,000**
2020A GO Refunding Bonds	Bond	2.00%	44,080,000	2028	25,235,000	**8,245,000**
2023A GO Facility Maintenance Bonds	Bond	4.00%-5.00%	34,235,000	2038	34,235,000	**-**
2025A GO Facility Maintenance Bonds	Bond	3.25%-5.00%	47,005,000	2039	47,005,000	**-**
					151,240,000	**11,455,000**
Bond Premiums					11,057,498	
2021B GO Equipment Certificates	EC	1.45%	6,839,000	2029	3,583,000	**877,000**
Financed Purchases - Buses	Finance	1.40%	1,710,426	2030	654,764	**215,227**
2021A Certificates of Participation	COP	2.50%-4.00%	8,435,000	2042	7,535,000	**345,000**
Long-Term Leases	Lease	Various	-	2032	1,397,844	**203,174**
Total Long-Term Debt					$ 175,468,106	**$ 13,095,401**

Notes:
(1) GO = General Obligation
(2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the school district. The district is well below its legal debt limit of $1,988,448,168.

Unaudited data

Descriptions of Long-Term Debt

GENERAL OBLIGATION BONDS PAYABLE:

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

In February 2016, the District issued $57,650,000 of General Obligation School Building Bonds, Series 2016A. The proceeds of this issue were used to finance the acquisition and betterment of school sites and facilities in the District including the purchase of land for and construction of a new elementary school; a multi-purpose athletic facility; a swimming pool and related improvements at Pioneer Ridge Middle School; the construction and equipping of additions to the Clover Ridge and Victoria Elementary School facilities; and the completion of deferred maintenance projects at various school sites and facilities. Maturity payments on these bonds occur annually through February 1, 2036, with installment amounts ranging from $210,000 to $4.9 million.

In November 2020, the District issued $44,080,000 of Taxable General Obligation Refunding Bonds, Series 2020A. A portion of the proceeds of this issuance were used in 2022 to advance refund the February 1, 2022 through 2025 maturities of the district's $47,830,000 General Obligation Alternative Facilities and Refunding Bonds, Series 2012 bonds. This resulted in a cash flow savings of $988,700 and a net present value savings of $973,696. The remaining portion was used in fiscal year 2023 to advance refund the February 1, 2025 through 2028 maturities of the district's $65,815,000 General Obligation School Building Refunding Bonds, Series 2013A Bonds.

In February 2023, the District issued $34,235,000 of General Obligation Facilities Maintenance Bonds, Series 2023A. The proceeds of this issue were used to provide funds for deferred capital maintenance projects at various District facilities as described in the district's 10-year facility plan. Maturity payments on these bonds occur annually from February 1, 2029 through February 1, 2038, with installments ranging from $2,315,000 to $3,340,000.

In January 2025, the District issued $47,005,000 of General Obligation Facilities Maintenance Bonds, Series 2025A. The proceeds of the bonds will be used, together with property tax levy funds, to finance deferred capital maintenance projects at various District facilities as described in the ten-year facility plan.

Descriptions of Long-Term Debt (cont.)

CERTIFICATES OF PARTICIPATION:

In August 2021, the Districted issued $8,435,00 in Certificates of Participation, Series 2021A. The proceeds of the Certificates will be used to finance the construction of an addition to Carver elementary School for additional classroom space.

FINANCE PURCHASES & EQUIPMENT CERTIFICATE:

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

In August 2021, the District issued $6,839,000 General Obligation Equipment Certificates, Series 2021. The proceeds of these certificates were used to finance the costs of acquiring new and used school buses. Principal payments on the certificates are due annually and extend through February 1, 2029.

LONG-TERM LEASES:

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



EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

MINIMUM DEBT PAYMENTS

Minimum annual principal and interest payments required to retire long-term debt, not including pension, severance, and health benefits payable are as follows:

Year Ending	General Obligation Bonds Payable		Equipment Certificates		Financed Purchases		Certificates of Participation		Long-Term Leases	
June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	11,455,000	6,028,179	877,000	51,954	215,227	9,167	345,000	209,550	203,174	42,295
2027	13,085,000	5,696,788	889,000	39,237	218,241	6,154	355,000	200,925	196,376	35,307
2028	13,250,000	5,294,838	902,000	26,347	221,296	3,098	365,000	192,050	174,906	29,155
2029	8,775,000	4,889,738	915,000	13,268	-	-	375,000	182,925	183,550	23,485
2030	10,420,000	4,450,988	-	-	-	-	380,000	173,550	175,970	17,824
2031	9,790,000	3,929,988	-	-	-	-	395,000	158,350	178,755	12,599
2032	11,040,000	3,440,488	-	-	-	-	415,000	142,550	188,013	7,168
2033	11,080,000	2,974,588	-	-	-	-	430,000	125,950	97,100	1,457
2034	12,870,000	2,549,288	-	-	-	-	445,000	113,050	-	-
2035	13,445,000	2,002,163	-	-	-	-	455,000	99,700	-	-
2036	12,680,000	1,429,238	-	-	-	-	470,000	86,050	-	-
2037	9,040,000	898,188	-	-	-	-	485,000	71,950	-	-
2038	8,820,000	572,400	-	-	-	-	500,000	57,400	-	-
2039	5,490,000	219,600	-	-	-	-	515,000	42,400	-	-
2040	-	-	-	-	-	-	525,000	32,100	-	-
2041	-	-	-	-	-	-	535,000	21,600	-	-
2042	-	-	-	-	-	-	545,000	10,900	-	-
	$ 151,240,000	$ 44,376,467	$ 3,583,000	$ 130,805	$ 654,764	$ 18,418	$ 7,535,000	$ 1,921,000	$ 1,397,844	$ 169,290

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

General Obligation Bond Debt Payments

With steady growth prior to the COVID-19 pandemic, the school district has built seven new schools since 1995. Due to construction and deferred maintenance, the district has $151,240,000 in outstanding general obligation bond debt. Yearly payments of principal and interest will be approximately $18.5 million per year, with debt falling off in 2028, 2029, 2036, 2038, and 2039. In 2029, the principal and interest payments will be $13.6 million to $15.4 million through 2036. In 2037 and 2038 payments will amount to $9.9 million. Final payment in 2039 is approximately $5.8 million. The 2025A LTFM Bonds were issued in January of 2025, which increased the debt balance. The repayment schedule will begin in 2027 with the final payment in 2039. The chart below displays the principal and interest payments through 2039.

Year	Principal	Interest	P+I	Debt Oustanding	Percent Outstanding
			June 30, 2025	$ 151,240,000	
2026	11,455,000	6,028,179	17,483,179	139,785,000	92.4%
2027	13,085,000	5,696,788	18,781,788	126,700,000	83.8%
2028	13,250,000	5,294,838	18,544,838	113,450,000	75.0%
2029	8,775,000	4,889,738	13,664,738	104,675,000	69.2%
2030	10,420,000	4,450,988	14,870,988	94,255,000	62.3%
2031	9,790,000	3,929,988	13,719,988	84,465,000	55.8%
2032	11,040,000	3,440,488	14,480,488	73,425,000	48.5%
2033	11,080,000	2,974,588	14,054,588	62,345,000	41.2%
2034	12,870,000	2,549,288	15,419,288	49,475,000	32.7%
2035	13,445,000	2,002,163	15,447,163	36,030,000	23.8%
2036	12,680,000	1,429,238	14,109,238	23,350,000	15.4%
2037	9,040,000	898,188	9,938,188	14,310,000	9.5%
2038	8,820,000	572,400	9,392,400	5,490,000	3.6%
2039	5,490,000	219,600	5,709,600	-	-
	$ 151,240,000	**$ 44,376,467**	**$ 195,616,467**		

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

TAXABLE MARKET VALUE OF PROPERTIES

Fiscal Year	Payable Year	(1) Residential Property	(2) Commercial Property	Total Assessed Value	Total Direct School Tax Rate
2022	2021	7,932,830,100	1,113,929,900	9,046,760,000	32.327%
2023	2022	8,398,991,200	1,142,577,800	9,541,569,000	31.220%
2024	2023	10,378,400,500	1,253,572,800	11,631,973,300	27.747%
2025	2024	10,929,966,000	1,371,900,000	12,301,866,000	27.552%
2026	2025	11,476,464,300	1,393,027,260	12,869,491,560	27.888%
2027 (3)	2026	11,653,201,850	1,406,957,533	13,060,159,383	28.118%
2028 (3)	2027	11,769,733,869	1,421,027,108	13,190,760,977	28.128%
2029 (3)	2028	11,887,431,208	1,435,237,379	13,322,668,587	25.588%

Notes:

(1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.

(2) Commercial property above includes both commercial and industrial property.

(3) Forecast based on historical trends.

Source: Carver County Department of Property Tax and Public Records

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

PROPERTY TAX RATES (1)

(rate per $1000 of assessed value)

		ISD No. 112 Direct Rate				
Fiscal Year	Payable Year	General Fund Basic Rate	Community Service	General Obligation Debt Service	OPEB	Total Direct School Tax Rate
2022	2021	14.515	0.986	16.825	-	32.327
2023	2022	14.273	0.970	15.976	-	31.220
2024	2023	12.854	0.874	14.018	-	27.747
2025	2024	14.528	0.810	12.214	-	27.552
2026	2025	14.528	0.810	12.550	-	27.888
2027 (2)	2026	14.528	0.810	12.780	-	28.118
2028 (2)	2027	14.528	0.810	12.790	-	28.128
2029 (2)	2028	14.528	0.810	10.250	-	25.588

Notes:

(1) The school district does not have any other alternative tax collections, such as income or sales tax. All taxes are property based.

(2) Forecast based on historical trends.

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

PROPERTY TAX LEVIES

		Taxes Levied for the Fiscal Year							
Fiscal Year	Payable Year	General Fund RMV Voter	General Fund RMV Other		General Fund Basic Levy	Community Service Levy	Debt Service Fund Levy	OPEB Levy	Total Tax Levy (1)
2022	2021	14,447,704	7,992,312	(4)	9,978,853	1,004,848	17,140,794	-	50,564,511 (2)
2023	2022	20,102,290	7,548,918	(4)	10,275,725	1,040,424	17,133,744	-	56,101,101 (2)
2024	2023	20,850,821	8,181,302	(4)	11,545,085	1,145,247	18,359,210	-	60,081,666 (2)
2025	2024	21,203,459	7,855,492	(4)	12,551,222	1,077,942	19,062,937	-	61,751,052 (2)
2026	2025	22,445,844	8,277,011	(4)	14,108,897	1,163,250	17,550,725	-	63,545,726 (2)

Notes:

(1) State credits are included in the operating levy.

(2) Original Gross Levy.

(3) 2013 Minnesota legislation allows for conversion of up to $424 of voter approved to non-voter approved referendum.

(4) Beginning in fiscal year 2021, the local optional revenue was increased from $424 to $724 of voter approved to non-voter approved referendum.

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

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

PROPERTY TAX COLLECTIONS

Fiscal Year	Payable Year	Total Tax Levy (1)	Collected within the Fiscal Year of Levy: Current Tax Collection	Collected within the Fiscal Year of Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Total Tax Collection	Total Collections to Date: Percentage of Levy	Outstanding Delinquent Taxes	Percentage of Levy Outstanding
2018	2017	$ 46,026,717 (2)	$ 45,789,558	99.48%	$ 237,159	$ 46,026,717	100.00%	$ -	0.00%
2019	2018	46,439,247 (2)	46,124,761	99.32%	314,486	46,439,247	100.00%	-	0.00%
2020	2019	49,146,732 (2)	48,766,961	99.23%	372,424	48,759,614	99.21%	7,347	0.02%
2021	2020	50,492,915 (2)	50,231,392	99.48%	257,845	50,227,714	99.48%	3,678	0.01%
2022	2021	50,564,511 (2)	50,445,607	99.76%	114,580	50,441,283	99.76%	4,324	0.01%
2023	2022	56,101,101 (2)	55,991,064	99.80%	96,924	55,977,951	99.80%	13,113	0.02%
2024	2023	60,081,666 (2)	59,748,525	99.45%	295,550	59,710,935	99.45%	37,590	0.06%
2025	2024	61,751,052 (2)	61,633,048	99.81%	30,000	61,545,044	99.81%	88,004	0.14%
2026	2025	63,545,726 (2)	30,524,836	48.04%	-	30,524,836 (3)	48.04%	-	NA

Notes:
(1) State credits are included in the operating levy.
(2) Original Gross Levy
(3) Collections are through 6/5/25

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

EASTERN CARVER COUNTY SCHOOLS
2025-2026 Budget

PROPERTY TAX INFORMATION/VALUATION DATA

	2020-21	2021-22	2022-23	2023-24	2024-25
Average Home Value	372,641	375,093	425,000	471,000	na
Average School District Property Tax Per Home	1,958	1,890	2,100	2,418	na
District Property Tax per 100K Home Value After Credits	525	504	494	513	na
Adjusted Net Tax Capacity (ANTC) Per APU (1)	11,316	13,643	14,684	15,507	na
Referendum Market Value (RMV) Per RPU (1)	812,139	987,419	1,046,398	1,096,183	na

Notes:
(1) Pupil Unit (PU) calculations are completed by the MN Department of Education in January following the fiscal year.

Source: MN Department of Education - Property Tax Information; Carver County Assessor's Office (Fiscal Year: 2023 only)



GLOSSARY OF TERMS

A

Account: An accounting record in which the results of transactions are accumulated; shows increases, decreases and a balance.

Accounting Procedure: The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether, or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adjusted Average Daily Membership: The aggregate membership of students in a school during a reporting period (normally a school year) plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district; divided by the number of days that school is in session during this period.

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing authorities of the state.

Adjusted Pupil Units (APU): The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Admissions: Money received for a school-sponsored activity such as a dance or football game.

Allotment: A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose.

Alternative Delivery of Specialized Instructional Services (ADSIS): This is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed in the general education environment. The goal is to reduce the number of referrals to special education by providing support early to struggling students.

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

Apportionment: (1) The act of apportioning; **(2)** An item of receipts resulting from the act of apportioning, such as state apportionment (see a*llotment*).

Appropriations: An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. The Minnesota Constitution prohibits payment of money out of the treasury unless authorized by an appropriation.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and **(2)** The valuation placed upon a given property because of this process.

> **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

Assets: Economic resources that are owned or controlled by an entity.

Assigned Fund Balance: Fund balance classification that reflects a school district's intended use of resources that are not restricted or committed, which intent has been established at either the highest level of decision making (school board), or by a body (e.g., budget or finance committee), or an official (e.g., finance director) delegated that authority.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Audit Report: A report issued by an independent certified public accountant that expresses an opinion about whether the financial statements fairly present an organization's financial position, operating results, and cash flows in accordance with generally accepted accounting principles.

Average Daily Attendance (ADA): The aggregate attendance of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

B

Balance Sheet: A formal statement of assets, liabilities, and equity as of a specific date.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future (the maturity date), together with periodic interest at a specified rate.

Bond Discount: The difference between the face value and the sales price when bonds are sold below their face value.

Bond Maturity Date: The date at which a bond principal or face amount becomes payable.

Bond Premium: The difference between the face value and the sales price when bonds are sold above their face value.

Bond Rating: Ratings for bonds to be issued that primarily reflect the ability of the issuer to repay the bonds. Better bond ratings result in lower interest rates for the bonds issued.

Bond Referendum: Funding for a proposed public building or major remodeling project submitted for local voter approval.

Budget: A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them (revenue estimates).

Budgeting: Pertains to budget planning, formulation, administration, analysis, and evaluation.

Budget Calendar: Schedule of key dates which the School Board and administrators follow in preparation, adoption, and administration of the budget.

C

Capital Lease: A leasing transaction that is recorded as a purchase by the lessee; ownership is transferred to the lessee at the conclusion of the leasing agreement.

Capital Outlay: An expenditure that is greater than $5,000 and results in ownership, control or possession of assets intended for continued use over extended periods of time.

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

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

Cash Basis: Gross income is recognized when cash is received.

Cash Basis Accounting: A system of accounting in which transactions are recorded and in which revenues and expenses are recognized only when cash is received or paid.

Chart of Accounts: A list of all accounts used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

Committed Fund Balance: Fund balance classification will be used to describe the portion of the fund balance designated for a particular use by formal action of the school board.

Community Service Fund: A fund used to account for all financial activities of the Community Education program.

Compensatory Revenue: A portion of general education revenue based on the number of students in a school district that qualify for free or reduced-price school meals

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expenses covered by the contract.

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

Credit: An entry on the right side of the account.

D

Debt: Money owed by one party (the debtor) to a second party (creditor), subject to contractual terms regarding the amount and timing of repayments of principal and interest.

Debt Service: Expenditures for the retirement of principal and payment of interest on debt.

Debt Limit: The maximum amount of bonded debt for which a governmental unit (school district) may legally obligate itself.

Debit: An entry on the left side of an account.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute.

E

Elementary and Secondary School Emergency Relief (ESSER) Fund: Federal government awarded grant to State educational agencies for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had on elementary and secondary schools across the nation.

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade eight. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

Employee Benefits: Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and Social Security.

Enrollment: The total number of students registered in each school unit at a given time, enrollment numbers are reported in the fall. (October 1 in Minnesota)

Entry: The record of a financial transaction in its appropriate book of accounts. Also, the act of recording a transaction in the books of accounts.

Equalization: The process of (1) reducing the tax rate or tax base disparities among different taxing authorities, or (2) reducing net tax disparities among different properties within the same class in each taxing authority.

Expenditures: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil: Charges incurred for a particular period divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

Expenses: Costs incurred in the normal course of operations.

F

Fiscal Year (FY): The twelve-month period to which the annual budget applies. All Minnesota school districts, by law, must observe a fiscal year that runs July 1 through June 30.

Free School Meals: The Minnesota Free School Meals Program is available in school districts, charter schools, and nonpublic schools across the state. Schools participating in the program must meet the requirements of the National School Lunch Program and School Breakfast Program.

Full-Time Equivalency (FTE): The result of a computation that divides the amount of time for a less than full-time activity by the amount of time normally required in a corresponding full-time activity.

Fund: A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance (equity): Mathematical excess of assets over liabilities.

Federal Sources: Revenues received from federal government appropriations.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations or other governmental units and/or funds.

Formula Allowance: Minnesota's basic general education formula allowance provided school districts with approximately 70% of their revenue.

G

General Fund: Typically, the largest fund in the budget. It is comprised of money not in other funds. Much of this fund is not earmarked for specific purposes.

Generally Accepted Accounting Principles (GAAP): Standard framework of guidelines for financial accounting used in any given jurisdiction; known as accounting standards or standard accounting practice. These include the standards, conventions, and rules that accountants follow in recording and summarizing financial transactions and in the preparation of financial statements.

General Obligation Bonds (GO Bonds): Bonds that the state stands behind with its taxing powers.

Governmental Accounting Standards Board (GASB): An organization that sets the Generally Accepted Accounting Principles (GAAP) for state and local governments in the United States.

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

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments (school districts) from state and federal governments and are usually made for specified purposes.

H

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades nine through twelve.

I

Individualized Education Program (IEP): A document that outlines the unique needs of the student and the specialized goals and objectives that will help the student make educational progress.

Interest: The payment (cost) for the use of money.

Internal Service Funds: Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

Instructional Expenditures: Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies and purchased instructional services.

K

Kindergarten (KG): This category of students includes transitional kindergarten, kindergarten, and pre-first-grade students, and is traditionally found in elementary schools.

Kindergarten Handicapped (or disabled) (HK): This is a special category within kindergarten that provides for increased weighting of these kindergarten students that provides more revenue to a district.

L

Lease: A contract that specifies the terms under which the owner of an asset (the lessor) agrees to transfer the right to use the asset to another party (the lessee).

Lessee: The party that is granted the right to use property under the terms of a lease.

Lessor: The owner of property that is rented (leased) to another party.

Levy: A tax imposed on property, which a school board may levy, and is limited by statute.

Liabilities: Obligations measurable in monetary terms that represent amounts owed to creditors, governments, employees, and other parties.

Local Education Agency (LEA): See *school district*.

Long Term Facilities Maintenance (LTFM): comprehensive revenue program passed by the Minnesota Legislature in 2015 to fund a facility ten-year plan developed by a school district, intermediate school district or cooperative.

Long-Term Liabilities: Debts or other obligations that will not be paid within one year.

M

Mandates: Requirements imposed by one level of government on another.

Marginal Cost Pupil Unit: Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

Market Value: The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property.

Middle School: A secondary school following elementary school and preceding high school, usually including grades 6-8.

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting which maintains essential data elements for each public-school student attending school in Minnesota and reported by school districts to the state.

Minnesota Comprehensive Assessments (MCA): State mandated, standards-based tests given in Minnesota schools in reading, math, and science.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

Modified Accrual Basis of Accounting: The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect property taxes levied and revenue earned.

Multilingual Learners (ML): Students who are learning to develop proficiency in more than one language.

N

Net Tax Capacity (NTC): This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

Net Tax Liability: The amount of tax computed by subtracting tax credits from the gross tax liability.

Non-Resident Student: A student whose legal residence is outside the geographical area served by the district.

Non-spendable Fund Balance: Fund balance classification that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

O

Operating Lease: A simple rental agreement where ownership is retained by the lessor at the conclusion of the leasing agreement.

OPEB (Other Post-Employment Benefits) Trust Fund: This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

P

Principal (face value or maturity value): The amount that will be paid on a bond at its maturity date.

Public Employees Retirement Association (PERA): This group administers pension plans that cover local, county and school district non-teaching employees.

Purchased Services: This expenditure category includes such items as conference fees, mileage paid, consultant fees, fieldtrips, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas.

R

Restricted Fund Balance: Fund balance classification when constraints are placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments) or (b) imposed by law through constitutional provisions or enabling legislation which authorizes a government to levy, charge or otherwise mandate payment of resources from external providers.

Referendum Market Value (RMV): The total market value excluding the value of agricultural and seasonal-recreational property which is the tax base used for operating referendum, local optional, transition and equity levies.

Refunding Bonds: Bonds issued to pay off bonds already outstanding.

Reserve: An amount set aside fora specified purpose.

Resident Pupil Units (RPU): The sum of pupil units served whose legal residence is within the geographic area served by the district.

Resident Student: A student whose legal residence is within the geographic area served by the district.

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

S

School Board: Elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in the school district.

School District: A unit for administration of a public-school system often comprising one or more cities within a state.

Secondary School: A school classified as secondary by state and local practice and composed of grades seven through twelve.

Social Security (FICA) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used to provide retirement benefits.

Special Education (SPED): Students in special education both have a disability and a need of specialized instruction. A comprehensive evaluation, conducted by a team from the school district, evaluates and identifies these students. For every student who needs special education services, the team develops a special document called an Individualized Education Program (IEP).

Special Revenue Funds: A grouping of revenues from certain sources from which certain expenditures are made. Revenues for these funds are usually resolute and expenditures from the special funds are usually restricted for certain purposes.

Staff Automated Reporting System (STAR): The system by which staff data elements are recorded and transmitted to the Minnesota Department of Education.

Stated Rate of Interest: The rate of interest printed on the bond.

Statute: A written law passed by a legislative body.

Statutory Operating Debt (SOD): According to Minnesota Statutes, section 123B.81, subdivision 2, statutory operating debt exists if the school district's operating debt is more than 2 ½ percent of the most recent fiscal year's expenditures. By January 31 of the following year, the school board is required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the MDE commissioner for approval.

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

T

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

Tax Base: The value of commercial, industrial, residential, agricultural, and other properties in a school district, city, municipality, and county.

Tax Capacity: The taxable value of property. Tax capacity of a property is determined by the type of property, taxable market value of the property and state-determined class rates for distinct types or property.

Tax Credit: A state-allowed reduction on local property taxes.

Teachers Retirement Association (TRA): A statewide public pension fund for public school teachers throughout Minnesota, except for teachers in the first-class cities, some teachers in community colleges, and state universities and technical colleges.

Transfer: The movement of money between funds; transfer must be consistent with legislative intent.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

U

Unassigned Fund Balance: Fund balance classification that represents funds not classified as non-spendable, restricted, committed, or assigned.

Uniform Financial Accounting and Reporting Standards (UFARS): Minnesota's legally prescribed set of accounting standards for all school districts.

Useful Life: The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

W

Weighted Pupil Units: A varied weighting of pupils by grade. For example, a student in grades 1-6 may be counted as a 1.06 pupil unit, whereas a student in grades 7-12 may be counted as a 1.3 pupil unit.

World's Best Workforce: Minnesota Legislative bill passed in 2013 to ensure every school district in the state is making strides to increase student performance.

APPENDIX A

The following is a summary of School Board policies related to the budget process. Full text of these policies can be found on the pages following.

Policy 701 – Budget: The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

Policy 701.1 – Budget Revision:
The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

Policy 702 – Accounting:
The school district shall maintain its books and records and do its accounting in compliance with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

Policy 714 – Fund Balance – GASB 54:
The policy of this school district is to comply with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

Policy 721 – Grant Guidance:
The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

Adopted: August 16, 2016 Policy Number: 701
Affirmed/Revised: November 9, 2020

EASTERN CARVER COUNTY SCHOOLS
INDEPENDENT SCHOOL DISTRICT 112 BUDGET

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

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

III. REQUIREMENT

A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minn. Stat. § 123B.76.

C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.

D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Commissioner of Education (Commissioner) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school

district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minn. Stat. § 123B.10.

E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials but maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)
Minn. Stat. § 126C.23 (Allocation of General Education Revenue)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting) MSBA
Service Manual, Chapter 7, Education Funding

EASTERN CARVER COUNTY SCHOOLS INDEPENDENT SCHOOL DISTRICT 112
MODIFICATION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

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

III. REQUIREMENT

A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.

B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion; however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.

D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: August 16, 2017 Policy Number: 702
Affirmed/Revised: November 9, 2020

EASTERN CARVER COUNTY SCHOOLS
INDEPENDENT SCHOOL DISTRICT 112 ACCOUNTING

I. PURPOSE

The purpose of this policy is to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

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

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minn. Stat. § 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minn. Stat. §123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to ensure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minn. Stat. §123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (School District Powers)
Minn. Stat. § 123B.09 (School Board Powers)
Minn. Stat. § 123B.10 (Publication of Financial Information) Minn. Stat. § 123B.14, Subd. 7 (Duties of School Board Clerk) Minn. Stat. § 123B.75 (Revenue)
Minn. Stat. § 123B.76 (Expenditures)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow, Revenues, Borrowing, Deficits) Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)
MSBA Service Manual, Chapter 7, Education Funding

Adopted: May 12, 2011 Policy Number: 714
Affirmed/Revised: November 12, 2015, November 9, 2020

EASTERN CARVER COUNTY SCHOOLS INDEPENDENT SCHOOL DISTRICT 112
FUND BALANCE – GASB 54

I. PURPOSE

The purpose of this policy is to create fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

III. DEFINITIONS

A. **"Fund balance"** means the arithmetic difference between the assets and liabilities reported in a school district fund.

B. **"Enabling legislation"** means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

C. **"Nonspendable"** fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

D. **"Restricted"** fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation. **"Unrestricted"** fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount is the sum of the committed, assigned, and unassigned fund balances.

E. **"Committed"** fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.

F. **"Assigned"** fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned

fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.

G. **"Unassigned"** fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

V. MINIMUM FUND BALANCE

The school district will strive to maintain a minimum unassigned general fund balance of 5 percent of this fund's annual operating budget.

VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

VII. COMMITTING FUND BALANCE

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

VIII. ASSIGNING FUND BALANCE

The board delegates the power to assign fund balances to the superintendent or director of finance & operations. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning individual(s). The school board may also assign fund balances to be used for specific purposes when appropriate.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

IX. REVIEW

The school board on a periodical time base will conduct a review of the sufficiency of the minimum unassigned general fund balance level.

Legal References: Statement No. 54 of the Governmental Accounting Standards Board

Cross References: MSBA Service Manual, Chapter 7, Education Funding measures (e.g., filtering/blocking device) on all computers with Internet access, as required by law.

Adopted: March 13, 2017 Policy Number: 721
Affirmed/Revised: March 18, 2019, November 9, 2020

EASTERN CARVER COUNTY SCHOOLS
INDEPENDENT SCHOOL DISTRICT 112 GRANT GUIDANCE

I. PURPOSE

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

II. DEFINITIONS

A. Grants:

1. "State-administered grants" are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).

2. "Direct grants" are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

[Note: All of the requirements outlined in this policy apply to both direct grants and state-administered grants.]

B. "Non-federal entity" means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. "Federal award" has the meaning, depending on the context, in either paragraph 1(a) or 1(b) of this definition:

1. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability); or

2. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 C.F.R. § 200.101 (Applicability)

3. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 C.F.R. § 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.

4. "Federal award" does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal- government-owned, contractor-operated facilities.

D. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used

in 2 C.F.R. Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.

E. Procurement Methods:

1. "Procurement by micro-purchase" is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally $10,000, except as otherwise discussed in 48 C.F.R. Subpart 2.1 or as periodically adjusted for inflation).

2. "Procurement by small purchase procedures" are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $250,000 or required by MN State Statutes.

3. "Procurement by sealed bids (formal advertising)" is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.

4. "Procurement by competitive proposals" is normally conducted with more than one source submitting an offer, and either a fixed-price or cost- reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.

5. "Procurement by noncompetitive proposals" is procurement through solicitation of a proposal from only one source.

F. "Equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or $5,000.

G. "Compensation for personal services" includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 C.F.R. § 200.431 (Compensation - Fringe Benefits).

H. "Post-retirement health plans" refer to costs of health insurance or health services not included in a pension plan covered by 2 C.F.R. § 200.431(g) for retirees and their spouses, dependents, and survivors.

I. "Severance pay" is a payment in addition to regular salaries and wages by the non- federal entities to workers whose employment is being terminated.

J. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

K. "Relocation costs" are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or

upon recruitment of a new employee.

L. "Travel costs" are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

A. Employee Conflict of Interest: No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

B. Organizational Conflicts of Interest: The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.

C. Disclosing Conflicts of Interest: The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

A. General Procurement Standards: The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.

B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.

D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

E. The school district must maintain sufficient records to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.

G. The school district must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

H. Methods of Procurement: The school district must use one of the following methods of procurement:

1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.

2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

3. Procurement by sealed bids (formal advertising).

4. Procurement by competitive proposals. If this method is used, the following requirements apply:

   a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

   b. Proposals must be solicited from an adequate number of qualified sources;

   c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

   d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

   e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.

5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

   a. The item is available only from a single source;

b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or

d. After solicitation of a number of sources, competition is determined inadequate.

I. Competition: The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.

K. Non-federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed $25,000.

L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 C.F.R. § 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

A. Property Standards: The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 C.F.R. §§ 200.311, 200.314, and 200.315.

B. Equipment:

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

VI. FINANCIAL MANAGEMENT REQUIREMENTS

A. Financial Management: The school district's financial management systems, including records documenting compliance with federal statues, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

B. Payment: The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

C. Internal Controls: The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms

and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with federal statutes, regulations, and the terms and conditions of the federal award.

The school district must also evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

The school district must also take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

A. Allowable Use of Funds: The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.

B. Definitions:

1. "Allowable cost" means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.

2. "Education Department General Administrative Regulations (EDGAR)" means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html.

3. "Omni Circular" or "2 C.F.R. Part 200s" or "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" means federal cost principles that provide standards for determining whether costs may be charged to federal grants.

4. "Advance payment" means a payment that a federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

C. Allowable Costs. The following items are costs that may be allowable under the 2 C.F.R. Part 200s under specific conditions:

1. Advisory councils;
2. Audit costs and related services;
3. Bonding costs;
4. Communication costs;
5. Compensation for personal services;
6. Depreciation and use allowances;
7. Employee morale, health, and welfare costs;
8. Equipment and other capital expenditures;
9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
10. Insurance and indemnification;
11. Maintenance, operations, and repairs;
12. Materials and supplies costs;
13. Meetings and conferences;
14. Memberships, subscriptions, and professional activity costs;
15. Security costs;
16. Professional service costs;
17. Proposal costs;
18. Publication and printing costs;
19. Rearrangement and alteration costs;
20. Rental costs of building and equipment;
21. Training costs; and
22. Travel costs.

D. Costs Forbidden by Federal Law: 2 CFR Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 CFR Part 200s; thus, the following list is not exhaustive:

1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
2. Alcoholic beverages;

3. Bad debts;

4. Contingency provisions (with limited exceptions);

5. Fundraising and investment management costs (with limited exceptions);

6. Donations;

7. Contributions;

8. Entertainment (amusement, diversion, and social activities and any associated costs);

9. Fines and penalties;

10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));

11. Goods or services for personal use;

12. Interest, except interest specifically stated in 2 C.F.R. § 200.441 as allowable;

13. Religious use;

14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare infederal education programs);

15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and

16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability:

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.

2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles:

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:

a. Necessary for the proper and efficient performance or administration of the program.

b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.

d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.

e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.

G. Program Specific Fiscal Rules: The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.

1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.

2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the "supplement, not supplant" provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).

3. Auditors generally presume supplanting has occurred in three situations:

a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.

b. School district uses federal funds to provide services that the school district provided with state or local funds in the prior year.

c. School district uses Title I, Part A, or Migrant Education Program funds to provide the same services to Title I or Migrant students that the school district provides with state or local funds to nonparticipating students.

4. These presumptions apply differently in different federal programs and also in school-wide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

H. Approved Plans, Budgets, and Special Conditions:

1. As required by the Omni Circular, all costs must be consistent with approved program plans and budgets.

2. Costs must also be consistent with all terms and conditions of federal awards, including any special conditions imposed on the school district's grants.

I. Training:

1. The school district will provide training on the allowable use of federal funds to all staff involved in federal programs.

2. The school district will promote coordination between all staff involved in federal programs through activities, such as routine staff meetings and training sessions.

J. Employee Sanctions: Any school district employee who violates this policy will be subject to discipline, as appropriate, up to and including the termination of employment.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING

A. Compensation – Personal Services:

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits:

1. During leave.

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

a. They are provided under established written leave policies;

b. The costs are equitably allocated to all related activities, including federal awards; and

c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 C.F.R. § 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.

6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.

C. Insurance and Indemnification: Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.

D. Recruiting Costs: Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:

1. Critical and necessary for the conduct of the project;

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;

3. Consistent with the school district's cost accounting practices and school district policy; and

4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.

E. Relocation Costs of Employees: Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.

F. Travel Costs: Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and

2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;

2. Consistent with the school district's documented travel policy for all school district travel; and

3. Only temporary during the travel period.

[Note: Noncompliance. If a school district fails to comply with federal statutes, regulations, or the terms and conditions of a federal award, the DOE or MDE may impose additional conditions, as described in 2 C.F.R. § 200.207 (Specific Conditions). If the DOE or MDE determines that noncompliance cannot be remedied by imposing additional conditions, the DOE or MDE may take one or more of the following actions, as appropriate under the circumstances: 1) Temporarily withhold cash payments pending correction of the deficiency by the school district or more severe enforcement action by the DOE or MDE; 2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance; 3) Wholly or partly suspend or terminate the federal award; 4) Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and DOE regulations (or, in the case of MDE, recommend such a proceeding be initiated by the DOE); 5) Withhold further federal awards for the project or program; and/or 6) Take other remedies that may be legally available.]

Legal References: 2 C.F.R. § 200.12 (Capital Assets)
2 C.F.R. § 200.112 (Conflict of Interest)
2 C.F.R. § 200.113 (Mandatory Disclosures)
2 C.F.R. § 200.205(d) (Federal Awarding Agency Review of Risk Posed by Applicants)
2 C.F.R. § 200.212 (Suspension and Debarment)
2 C.F.R. § 200.300(b) (Statutory and National Policy Requirements) 2 C.F.R. § 200.302 (Financial Management)
2 C.F.R. § 200.303 (Internal Controls) 2 C.F.R. § 200.305(b)(1) (Payment)
2 C.F.R. § 200.310 (Insurance Coverage)
2 C.F.R. § 200.311 (Real Property) 2 C.F.R. § 200.313(d) (Equipment) 2 C.F.R. § 200.314 (Supplies)
2 C.F.R. § 200.315 (Intangible Property)
2 C.F.R. § 200.318 (General Procurement Standards) 2 C.F.R. § 200.319(c) (Competition)
2 C.F.R. § 200.320 (Methods of Procurement to be Followed)
2 C.F.R. § 200.321 (Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms)
2 C.F.R. § 200.328 (Monitoring and Reporting Program Performance) 2 C.F.R. § 200.338 (Remedies for Noncompliance)
2 C.F.R. § 200.403(c) (Factors Affecting Allowability of Costs) 2 C.F.R. § 200.430 (Compensation – Personal Services)
2 C.F.R. § 200.431 (Compensation – Fringe Benefits) 2 C.F.R. § 200.447 (Insurance and Indemnification)
2 C.F.R. § 200.463 (Recruiting Costs)
2 C.F.R. § 200.464 (Relocation Costs of Employees)
2 C.F.R. § 200.473 (Transportation Costs)
2 C.F.R. § 200.474 (Travel Costs)

Cross References: MSBA/MASA Model Policy 208 (Development, Adoption, and Implementation of Policies)
MSBA/MASA Model Policy 210 (Conflict of Interest – School Board Members)
MSBA/MASA Model Policy 210.1 (Conflict of Interest – Charter School Board Members)
MSBA/MASA Model Policy 412 (Expense Reimbursement) MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)
MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting) MSBA/MASA Model Policy 703 (Annual Audit)