



EDEN PRAIRIE SCHOOLS
Inspiring each student every day

ADOPTED BUDGET



2019-2020

EDEN PRAIRIE SCHOOLS ISD#272
8100 SCHOOL ROAD
EDEN PRAIRIE, MN 55344

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EDEN PRAIRIE SCHOOLS

Inspiring each student every day

June 24, 2019

To: Dr. Josh Swanson, Superintendent
From: The Business Office
Re: 2019-20 Adopted Budget

Attached you will find the 2019-20 Adopted Budget for your review. We appreciate the collaboration with you and the School Board which created the budget assumptions that were foundational to the development of this year's budget.

The Business Office incorporated an increase of \$893,559 in the General Education Aid revenue budget due to a 2% per Average Pupil Unit (APU) increase in the basic funding formula, along with the projected enrollment. The staffing contingency stands at \$250,000 and can be used to address class size or other staffing concerns as this fall's enrollment numbers become known.

The major changes in this budget include known increases for settled contracts as well as assumptions for open contracts according to the budget assumptions. Lunch prices were not increased in the food service fund. Finally, the Eagle Zone before/after school care program is incorporated in the Community Education budget and is projected to grow fund balance.

Below are some pages to focus on in the document:

- Page 2 – Projected fund balances in all funds
- Pages 3-18 – Provides an executive summary of the budget

We look forward to continued collaboration with you and the School Board in providing for the fiscal health of Eden Prairie Schools.

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PROJECTED FUND BALANCES THROUGH JUNE 30, 2019

FUND DESCRIPTION	6/30/2019 PROJECTED BALANCE	2019-20 PROJECTED REVENUES	TRANSFERS INTO FUNDS	2019-20 PROJECTED EXPENDITURES	TRANSFERS OUT OF FUNDS	6/30/2020 PROJECTED BALANCE
GENERAL FUND						
A. UNASSIGNED	17,746,392	110,593,649	-	110,708,380	150,000	17,481,661
B. ASSIGNED						
Site Carryover	374,988	-	-	-	-	374,988
Construction	697,417	-	-	-	-	697,417
Curriculum Adoption	150,000	-	-	-	-	150,000
Student Activities/Fundraising	463,047	1,800,000	-	1,800,000	-	463,047
C. RESTRICTED/RESERVED - Medical Assistance	272,911	300,000	-	464,931	-	107,980
TOTAL GENERAL FUND	19,704,755	112,693,649	-	112,973,311	150,000	19,275,093
				<small>Total exp including transfers</small>	<small>113,123,311</small>	
CAPITAL						
Operating Capital	368,902	3,613,836	-	3,683,650	-	299,088
Assigned - Cell Tower	30,556	66,000	-	66,000	-	30,556
LTFM	109,673	2,555,185	-	2,664,857	-	-
Capital Projects Levy	500,746	7,207,966	-	7,024,360	-	684,352
TOTAL CAPITAL OUTLAY	1,009,876	13,442,987	-	13,438,867	-	1,013,995
FOOD SERVICE	765,642	4,998,258	-	5,061,640	-	702,261
COMMUNITY SERVICE						
Regular Community Education	361,354	5,307,095	150,000	5,415,805	-	402,644
LCTS	-	210,000	-	210,000	-	-
Early Child Family Education	409,518	796,953	-	685,089	-	521,382
School Readiness	(126,700)	1,503,008	-	1,488,926	-	(112,618)
Non Public/Preschool Screening	5,350	45,000	-	41,650	-	8,700
TOTAL COMMUNITY SERVICE	649,522	7,862,056	150,000	7,841,470	-	820,108
		<small>Total rev including transfers</small>	<small>8,012,056</small>			
LONG TERM FACILITIES MAINTENANCE (LTFM)	9,640,217	100,000	-	3,532,943	-	6,207,274
DEBT SERVICE						
Principal & Interest	488,123	7,979,429	-	8,058,938	-	408,614
Post-Employment Benefits	836,154	-	-	-	-	836,154
TOTAL DEBT SERVICE	1,324,277	7,979,429	-	8,058,938	-	1,244,768
INTERNAL SERVICE FUND						
Self Funded Medical	3,334,158	13,000,000	-	12,400,000	-	3,934,158
Self Funded Dental	311,296	1,260,000	-	1,250,000	-	321,296
TOTAL INTERNAL SERVICE FUND	3,645,454	14,260,000	-	13,650,000	-	4,255,454
TRUST & AGENCY						
Post-Employment Benefits Irrevocable Trust	15,630,453	500,000	-	700,000	-	15,430,453
Flexible Benefits	46,990	650,000	-	650,000	-	46,990
Trust & Agency	51,149	8,640	-	8,000	-	51,789
TOTAL TRUST & AGENCY	15,728,591	1,158,640	-	1,358,000	-	15,529,231
TOTAL	43,705,965	162,495,019	150,000	165,915,169	150,000	49,048,184
		<small>Total rev including transfers</small>	<small>162,645,019</small>	<small>Total exp including transfers</small>	<small>166,065,169</small>	
General Fund (Unassigned)	17,746,392	110,593,649	-	110,708,380	150,000	17,481,661
General Fund Balance %	16.4%					15.8%

Budget Executive Summary

This budget of Independent School District No. 272, Eden Prairie Schools, is for the fiscal year beginning July 1, 2019 and ending June 30, 2020 (FY20). Prior year data is included for comparative purposes including budgeted amounts for 2018-19 and final audited amounts for fiscal years 2017-18.

The District anticipates ending the 2019-20 fiscal year with a 15.8% unassigned General Fund balance. This fund balance is in keeping with the School Board’s Executive Limitation 2.5.3 which states that *“There will be no financial plan that allows the year-end unassigned general fund balance to fall below 8% of expenditures.”*

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model current and has made adjustments in the proposed 2019-20 budget.

Assumptions and Timeline

The School Board’s Executive Limitation 2.5.2 reads *“There will be no financial plan that neglects to present, no later than the third quarter of the current fiscal year, the assumptions, any material reinvestment of unbudgeted revenues as savings, and a timeline for the next annual budget.”*

For the budget being presented, the **2019-20 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. Estimated Enrollment

- a. Oct. 1, 2019 Kindergarten-12th grade estimated enrollment of 8,749 (includes 635 kindergarten students), which is a decrease of 48 students overall using a two year weighted average model. We tend to see student enrollment decline throughout the year, this projection shows an increase over the prior year end of year pupil units.

2. Classroom Teacher Staffing

- a. Based on estimated enrollment and class size targets across district and by grade:

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	27.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

- b. These class size targets are consistent with FY19, except Grade 4 changed from 29.0 to 27.0.

3. District Fees

- a. No increase for 2019-20:

Description	Amount
High School Parking	Lot A&B - \$350/year Lot C - \$200/year
2-Mile Transportation	Kindergarten: Free Grades 1 st – 12 th : \$175/year per student \$295/year family cap
Student Activities	See EPHS Fee Schedule

4. State General Funding

- a. Formula increase of 2.0% for FY20.

5. Fund Balance

- a. Minimum General Fund balance maintained above 8% as directed by the School Board.

Organization Overview

Independent School District No. 272, Eden Prairie Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade. The elected school board is responsible for legislative and fiscal control of Eden Prairie Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

School Board of Directors



Elaine Larabee
Chair
Term Expires
January 2021



Lauren Crandall
Vice Chair
Term Expires
January 2020



Holly Link
Treasurer
Term Expires
January 2021



Adam Seidel
Clerk
Term Expires
January 2020



Karla Bratrud
Director
Term Expires
January 2020



Dave Espe
Director
Term Expires
January 2020



Terri Swartout
Director
Term Expires
January 2021

Superintendent's Cabinet

The make-up of the administrative team (Superintendent's Cabinet) at Eden Prairie Schools is outlined as follows:

Position	Name
Superintendent	Dr. Joshua Swanson
Assistant Superintendent of Academics & Innovation	Dr. Stacie Stanley
Executive Director of Business Services	Jason Mutzenberger
Executive Director of Human Resources	Thomas May
Senior Director of Student Support Services	Dr. Christina Bemboom
Senior Director of Personalized Learning	Michelle Ament
Senior Director of Community Education	Dr. Shawn Hoffman-Bram
Senior Director of Communications & Community Relations	Brett Johnson

FACILITIES

Students who attend Eden Prairie Schools are served in the following grade level configuration:

- **Elementary School:** Kindergarten through Grade 6
- **Middle School:** Grades 7 and 8
- **High School:** Grades 9 through 12

Name of School	Number of Available Classrooms*	School Type
Cedar Ridge Elementary	35	Boundary
Eden Lake Elementary	35	Boundary
Forest Hills Elementary	30	Boundary
Oak Point Elementary	34	Boundary
Prairie View Elementary	32	Boundary
Eagle Heights Elementary	34	District-Wide Spanish Immersion School
Central Middle School		District-Wide
Eden Prairie High School		District-Wide

***Number of Available Classrooms** is not a fixed number. It will vary based upon, among other things, targeted classroom sizes, grade level of students served in the building and program offerings. Estimates are presented here to provide the reader with an understanding of the relative size of the elementary facilities in comparison to one another. These estimates do not include spaces for music, band/orchestra, art, gym, library/media, and for serving the needs of special student populations (gifted, English learners, special education).

The Community Education, Family Education, and Tassel programs are administered from the **Education Center** which the school district leases from the City of Eden Prairie. Early Childhood classes are held at the Administrative Services Center **Lower Campus** as well as Cedar Ridge Elementary School. Adult Community Education classes are held at the Education Center, in district school facilities, and in locations throughout the City of Eden Prairie.

Eden Prairie Schools also owns and operates its transportation program. The program is operated from a district-owned **Transportation Center** which houses 118 vehicles for student transportation, over 100 employees, a mechanics shop and grounds equipment that is utilized district-wide.

Financial Overview

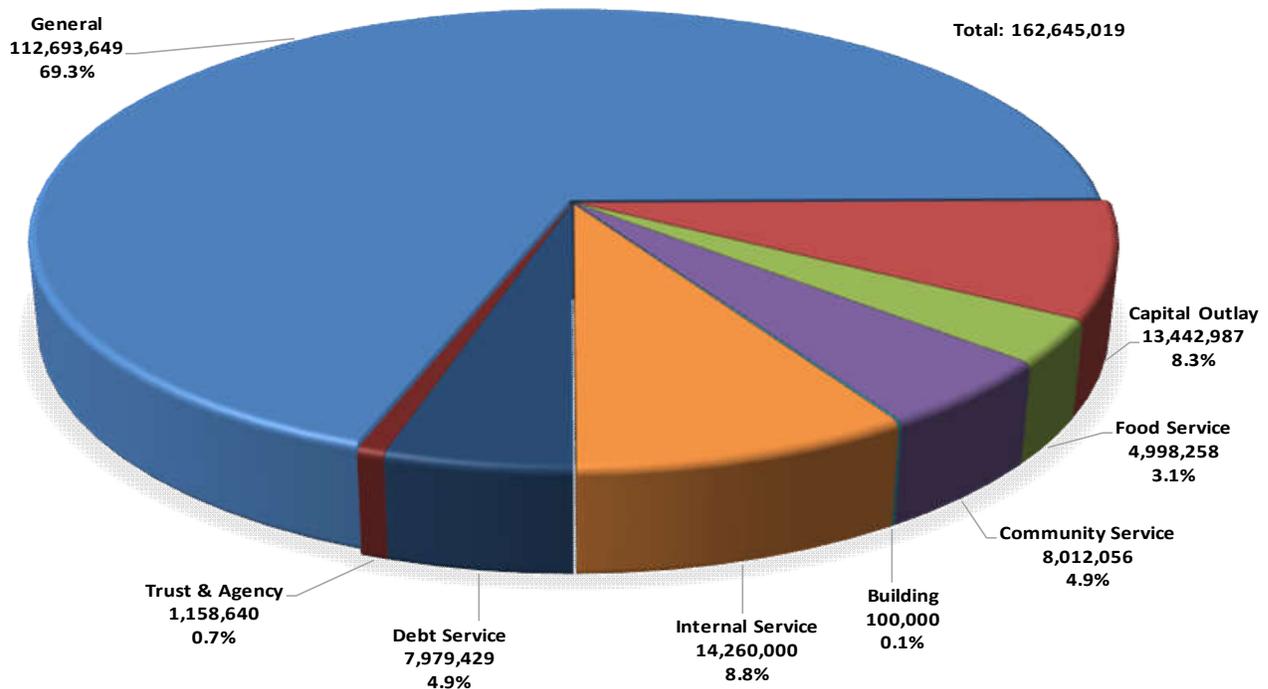
OVERVIEW OF FUNDS

According to State Law, Eden Prairie Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Eden Prairie Schools. The majority of this Executive Summary will focus on the General Fund’s fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

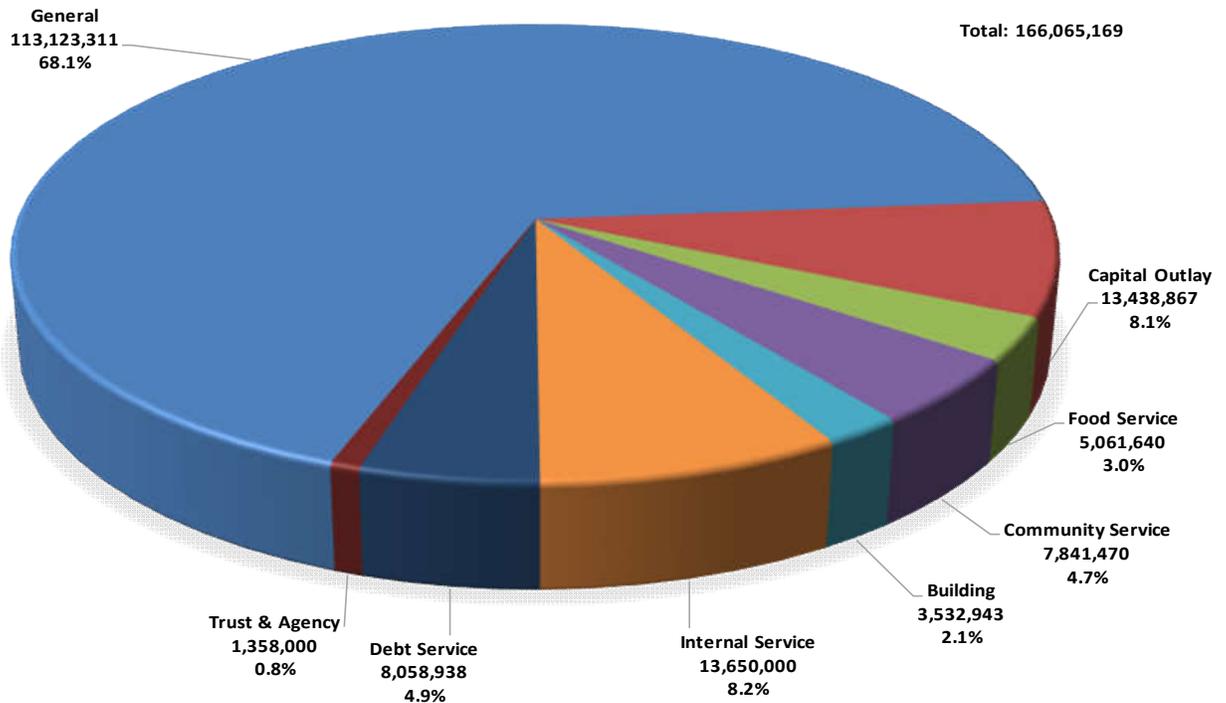
- **Food Service Fund** – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- **Community Service Fund** – Revenue and expenditure activity related to the District’s Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- **Capital Fund** – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but “rolled up” as part of the General Fund for state reporting purposes
- **Building Fund** – 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 Long-Term Facilities Maintenance program (including levies)
- **Debt Service Fund** – Revenue and expenditure activity related to the District’s long-term debt payments
- **Internal Service Fund** – Revenue and expenditure activity related to the district’s self-funded dental and health insurance plans
- **Trust & Agency Fund** – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits and scholarships)

The following graphs give an illustration of the proportional revenues and expenditures budgeted for each fund in the 2019-20 fiscal year:

2019-20 REVENUE BUDGET - ALL FUNDS



2019-20 EXPENDITURE BUDGET - ALL FUNDS



REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to increase by \$866,741 or 0.78% from 2018-19.

1. **State Basic General Education Aid** serves as the district’s primary funding source, comprising 57.5% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$893,559 or 1.40% versus 2018-19. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2019-20 include 2.0% increase to the per pupil unit funding formula. This increase is contrasted with a declining enrollment projection, as outlined in the Informational Overview section of this summary. The components of Basic General Education Aid are (1) the Funding Formula multiplied by (2) Pupil Units, as described below.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,438 for 2019-20. The funding formula was recalibrated in 2014-15 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2011-12	\$5,174	0.98% (\$50) increase in funding formula
2012-13	\$5,224	0.97% (\$50) increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15	\$5,831	1.5% increase in funding formula + \$25
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula
2019-20	\$6,438	2.0% increase in funding formula
2020-21	\$6,567	2.0% increase in funding formula

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2019-20 budget year to be 8,749 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 8,749 is 48 students lower than the October 1st enrollment count for the 2018-19 school year. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately 6 months after the end of a fiscal year (January 2021 for the 2019-20 fiscal year) through a complex set of data and reporting which includes the following:

- Pupil Units calculate actual “membership time” in Eden Prairie Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.
- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Eden Prairie Schools to or from other Minnesota School districts.
- Pupil Units also include students who leave the district through **tuition agreements** with another district and exclude students who enter the district through these tuition agreements. The state aid is passed along to the enrolling District through tuition payments.
- Eden Prairie Schools has approximately 600 resident students who attend **public charter schools**. Unlike the tuition options noted above, public charter schools receive state aid directly, so are not reported by Eden Prairie Schools. There are also approximately 850 resident students who attend **private or religious schools**, which are not reported by Eden Prairie Schools. Neither of these sets of students is included in the Pupil Unit calculations for the district.

2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits.

Property tax revenue in the General Fund is budgeted to increase by \$383,729 or 1.49%, mainly due to an increase in the referendum revenue due to inflation. This revenue category includes levies for the general operating referendum, alternative teacher compensation (Q-comp), safe schools, integration, and reemployment.

3. Other State Sources

State supported programs are anticipated to increase by \$336,900 or 2.22%.

- Special education aid accounts for the majority of the revenues in this category, totaling \$11 million, based upon district expenditures and state appropriations. The district continues to take a conservative approach in budgeting these revenues as better understanding of the new funding formula is developed.
- The remainder of state supported programs includes other categorical programs such as achievement & integration, desegregation transportation, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

4. Federal Sources

Federal revenue is budgeted to decrease by \$229,447 or 7.98%. This decrease is attributable to expected reductions in Title funding for 2019-20, which is determined at the federal department of education. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 64.7% of federal revenue or \$1,713,753 in 2019-20.
- Title I, II, and III funding in 2019-20 totals \$893,800, which is 33.8% of the federal revenue budget.

- The remaining 1.5% consists of other grants including the Carl Perkins grant totaling \$40,000.

5. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to decrease by \$318,000 or 15.00% in the coming year. This decrease is due to using a conservative approach based on historical data. Items included in this category are student parking fees, the 2-mile bus fee (\$175/student & \$295 family cap), facility rentals and admission fees for activities at Eden Prairie High School (EPHS), miscellaneous grants and interest earnings.

6. Student Activities

The district will continue to budget for Student Activities in the 2019-20 fiscal year. Based on current data, the budget will decrease to \$1,800,000. There will be an equal expenditure budget to offset.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund will decrease slightly to \$4,998,258 in fiscal 2019-20. This is due to changes in how the district’s federal commodities cash rebate program is reimbursed. The following assumptions are included:

1. **Local Revenue** is increasing by \$28,280 for 2019-20. This increase reflects anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected decline in enrollment. Prices included in the budget are listed below with no change for the 2019-20 school year.

	Breakfast	Lunch
Elementary	\$ 1.80	\$ 3.00
CMS/EPHS	\$ 2.05	\$ 3.35
Adult	\$ 2.25	\$ 4.00
Milk	\$ 0.55	\$ 0.55

2. **Federal and State Revenue** sources are decreasing by \$150,000, due to a change in how the federal commodities cash rebate is reimbursed.
3. **Vending and Concession** sales are budgeted to increase \$5,000 for the 2019-20 school year.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to decrease by \$519,947 or 6.09% from 2018-19. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$218,046 or 26.29%.
2. **State revenue** is increasing in 2019-20 by \$88,207 or 13.38%.
3. **Local tuition and fees** will decrease by \$826,200 or 11.99%. This change is a conservative estimate based on a year of the Eagle Zone, before and after school program. This program was previously operated by the YMCA program, using district facilities. The budget decrease considers enrollment trend data and is conservative based on it being a new program.

4. **Other local revenue** will stay the same at \$150,000 for 2019-20.

CAPITAL & BUILDING FUNDS (Financial Section)

Total capital and building fund revenue is increasing by \$2,144,447 or 18.8% in 2019-20. This increase is primarily due to an increase in the LTFM pay as you go process, which is levied. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue which is based upon building age and square footage, which includes **Building Lease Levies**, will increase by \$320,837 or 9.55% in fiscal 2019-20.
2. **LTFM (Capital Outlay)** revenue will increase by \$1,437,704 or 128.66%. LTFM (Capital Outlay) funding is levy revenue based on the pupil units, average building age and the state designated formula allowance. The formula allowance was set to increase annually over 3 years.
3. The **Capital Projects Levy** is increasing in fiscal year 2019-20 by \$315,906 or 4.58%. Funds available for fiscal 2019-20 technology and capital related items are budgeted at \$7,207,966.
4. The District sold **Long Term Facilities Maintenance (LTFM)** bonds in February 2019 to fund expenditures in fiscal 2019-20 and 2020-21.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to decrease by \$828,147 or 9.40%. The budgeted revenue in **Property Tax Levies** will be used to cover the scheduled principal and interest payments per the debt service payment schedule. The Informational Tab contains details from property tax levy effective for the fiscal year 2019-20.

INTERNAL SERVICE FUND

The District established an Internal Service Fund to account for and finance its uninsured risk of loss for employee dental and health insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various dental and health costs as described in the plan. The Internal Service Fund revenue is budgeted to increase \$260,000, mainly due to an increase in health insurance premiums.

TRUST & AGENCY FUND (Financial Section)

Trust and Agency Fund revenues are budgeted to increase by \$450,640 or 63.6%, due to an increase in anticipated interest earnings.

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is increasing by \$2,145,280 or 1.9% over 2018-19, for the most part due to changes in employee salaries, wages and benefits.

1. The **salaries & wages and employee benefits** budget of \$100,411,626 include salaries and benefits for all employee groups. This budget represents 88.7% of the total General Fund budget. This budget includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2019-20 budget year.
 - A \$250,000 staffing contingency budget to address classroom needs that may arise in the fall
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
 - Any changes to staffing levels.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (EPEA)	June 30, 2019	In Negotiations
Bus Drivers	June 30, 2019	In Negotiations
Buildings & Grounds	June 30, 2019	In Negotiations
Superintendent	June 30, 2021	Settled
Superintendent's Cabinet	June 30, 2020	Settled
Principals	June 30, 2020	Settled
Administrators (AST/EPSS)	June 30, 2020	Settled
Clerical (CLASS)	June 30, 2020	Settled
Paraprofessionals (MSEA)	June 30, 2020	Settled
Confidential	June 30, 2020	Settled

Other budget assumptions included within salaries and benefits include class size targets as follows:

Grade	Target
Kindergarten	20.0
Grade 1	20.0
Grade 2	24.0
Grade 3	25.0
Grade 4	27.0
Grades 5 & 6	30.0
Grades 7 & 8	31.0
Grades 9-12	31.5

* High School staffing levels are also driven by course registrations

- The **purchased services** budget of \$7,405,064 represents an increase of \$212,215 or 2.95% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
- The **supplies & equipment** budget of \$3,100,336 represents a decrease of \$618,187 or 16.62% from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. The majority of administrators' allocation for departmental and site budgets are included in this category. Budget managers have the ability to flex their allocations between categories and mostly do so between supplies and purchased services. The reason for the majority of the variance for FY20 is related to purchases for the curriculum adoption and the use of medical assistance funding in the previous year to purchase special education buses.
- The **other expenditures** budget of \$406,285 includes replenished contingency budgets, fund transfers, and expenditures for dues & memberships.

Transfers from the General Fund to Community Service of \$150,000 are as follows:

- \$150,000 to Community Education Building Overhead – to cover overhead costs of the Education Center occupied by General Fund Early Childhood Special Education (ECSE) programs.

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$5,061,640 represents a decrease of \$52,618 or 1.03%. This budget includes the following assumptions:

- Salaries & wages and employee benefits** budget of \$2,689,940 include salary and benefits for Food Service employees. This budget represents 53.14% of the total Food Service Budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA, etc.)

The status of the Food Service Bargaining Agreement is as follows:

Bargaining Unit	Current Contract Expiration	Status
Food Service	June 30, 2019	In Negotiations

- The **purchased services** budget of \$261,300, an increase of \$28,800 or 12.39% includes payments for equipment repairs and maintenance, credit card fees, conferences, etc.
- The **supplies & equipment** budget of \$2,105,400 represents a 0.50% increase from prior year due to continued increasing food costs. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.
- The **other expenditures** budget of \$5,000, unchanged from the prior year, includes the costs of professional dues and memberships, and licenses for food service staff.

COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$7,841,470 reflects a decrease of 5.27% from prior year. The majority of the decrease was due to adjustments to the Eagle Zone program, where you will also see a corresponding decrease in revenues. Expenditure changes by category include the following:

- Salaries & wages and employee benefits** budget of \$6,217,965 or 79.3% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits\
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2019-20 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
- The **purchased services** budget of \$1,261,805 represents a decrease of \$636,600 or 33.53%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs, transportation and travel. The majority of the decrease is related to the reclassification of the new Eagle Zone budget and transferring cost into salaries and benefits.
- The **supplies & equipment** budget of \$334,500 decreased by \$252,903 of 43.05%. The majority of the decrease is related to the adjustment of the new Eagle Zone budget, based on the first year of data.
- The **other expenditures** budget of \$27,200 represents a decrease of \$146,961 from the prior year. This category is primarily dues and memberships. The majority of the decrease is related to the adjustment of the new Eagle Zone budget, based on the first year of data.

CAPITAL & BUILDING FUNDS (Financial Section)

The expenditures budget of \$16,971,810 represents an increase of \$463,100 or 2.80%. Capital and Building fund expenses are prioritized within funds available or by state approval, as is the case with Health & Safety and Alternative Facilities projects.

- Operating Capital** – Operating Capital projects totaling \$3,749,650 include instructional equipment purchases, textbooks/digital curriculum, school buses, and maintenance projects at each site. This budget also includes a \$75,000 contingency for capital expenses that may emerge throughout the year.
- LTFM (Capital Outlay)** – The expenditure budget of \$2,664,857 includes itemized state-approved Health & Safety projects, along with deferred maintenance projects. These expenditures aim to remove hazardous substances, repair and upgrade fire and life safety codes and improve the management of facilities' health, safety, environmental and air quality. Projects can also include window replacements and mechanical work, roof projects, and district-wide pavement projects. These projects are approved with the Capital Budget in April.

3. **Capital Projects Levy (also known as technology levy)** – Fiscal 2019-20 expenditures are budgeted at \$7,024,360. The anticipated expenditures continue the integration of technology into the classroom in early childhood through 12th grade.
4. The **Long Term Facility Maintenance (LTFM)** program was passed during the 2015 legislative session. It authorizes funds to enable the district to preserve the condition of facilities while allowing for modernizations that fit their current use. The district previously qualified for **Alternative Facilities** funds which was phased out with this new legislation. Projects can include window replacements and mechanical work, roof projects, and district-wide pavement projects. These projects are approved with the Capital Budget in April.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$8,058,938, representing a decrease of \$668,032 or 7.65%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved and other bonded projects.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$13,650,000 is increased by \$1,400,000 from the previous year. Expenses include the District's self-funded dental and medical plan. The increase is attributed to a conservative health claim number that is based on the FY19 fiscal year.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$1,358,000, representing a decrease of \$100,000 or 6.86%. Expenses include scholarships awarded, flexible benefits, severance and other post-employment benefits.

COLLECTING INPUT

School Board Executive Limitation 2.5.4 states *“There will be no financial plan that does not collect appropriate input from various sources.”* The process to build the proposed 2019-20 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2019 tax levy, which occurred on December 10, 2018. This levy includes 23.3% of General Fund revenue. The board also provided guidance and input to the budget development process as follows:
 - January 7, 2019 – Board workshop on 5-year financial model
 - January 28, 2019 – Mid-Year 2018-19 budget update, review budget timeline, discuss preliminary 2019-20 budget assumptions
 - March 25, 2019 – Review final 2019-20 budget assumptions, review proposed 2019-20 preliminary capital budget
 - April 22, 2019 – Review proposed 2019-20 School Board budget and approve 2019-20 capital budget
2. Citizen Finance Advisory Committee – This committee of community members and staff reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals and Department Directors – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Community – The district website, email list and publications contain continuous updates regarding the budget development process including timeline, assumptions, and proposed adjustments. Community feedback is an essential part of assessing the final budget recommendation.
5. Superintendent’s Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.

Budget Timeline

The following timeline highlights the steps taken to create the 2019-20 budget with stakeholder input.

Date	Budget Event	Group/Action
September 2018	Preliminary FY 2019-20 Levy Certification	Board - Required Action
	Preliminary FY 2018-19 Enrollment Update	Board - Sup't Incidental
	Preliminary FY 2017-18 Year-End Financial Report	Board - Sup't Incidental
October 2018	October 1 Enrollment	Board - Sup't Incidental
	October 1 Enrollment	Citizen Finance Advisory
	October 1 Enrollment	Leadership Team
	FY 2017-18 Audit Results	Leadership Team
	Preliminary FY 2019-20 Levy Certification	Citizen Finance Advisory
	FY 2017-18 Audit Results	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
November 2018	FY 2017-18 Audit Report	Board - Required Action
	Annual Budget Publication	Community
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
December 2018	Final Levy Certification (Payable 2019; FY 2019-20 Revenue)	Board - Required Action
	Truth in Taxation Presentation	Board - TNT Hearing
	Truth in Taxation Presentation	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Requests for FY 2019-20 Capital Funding due to Business Office	Leadership Team
January 2019	Preliminary FY 2019-20 Budget Assumptions/Drivers & Budget Timeline	Board - Decision Prep
	Mid-Year Budget Update	Board - Required Action
	FY 2019-20 Capital items which require advance ordering (i.e. school buses)	Board - Required Action
	5-Year Financial Forecast	Board - Workshop Discussion
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
February 2019	Budget Development	Leadership Team
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
March 2019	FY 2019-20 Capital Budget - 1st Reading	Board - Decision Prep
	Final FY 2019-20 Budget Assumptions/Drivers	Board - Required Action
	Review Capital Item Requests	Citizen Finance Advisory
	Finalize Budget Assumptions/Drivers	Citizen Finance Advisory
	Review Potential Legislative Impacts	Citizen Finance Advisory
	Review Final FY 2019-20 Budget	Citizen Finance Advisory
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
April 2019	FY 2019-20 Capital Budget Adoption	Board - Required Action
	Review FY 2019-20 Capital Budget	Leadership Team
	5 Year Financial Outlook	Leadership Team
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
May 2019	FY 2019-20 Budget Presentation - 1st Reading	Board - Decision Prep
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
June 2019	FY 2019-20 Budget Adoption	Board - Required Action
	Regular Detailed Budget Impact Discussions	Superintendent's Cabinet
	Fall Enrollment Projections	Leadership Team

Informational Overview

Budget Forecast

School Board Executive Limitation, Financial Planning and Budgeting, states that *“The Superintendent shall not cause or allow financial planning and budgeting for any fiscal year or the remaining part of any fiscal year to deviate materially from the Board’s Ends priorities, risk financial jeopardy, or fail to be derived from a multiyear plan.”*

In cooperation with the district’s Citizen’s Finance Advisory Committee, a financial projection model is used to project future years’ fiscal conditions by incorporating assumptions, including those stated above.

This model currently includes the following assumptions beginning for projection year 2019-20:

1. 1.0% annual increase to state basic funding in each year
2. Employee salary settlements for upcoming contract negotiations
3. Flat to slightly declining enrollment projections
4. Staffing adjustments in keeping with enrollment and class size ranges
5. Minor adjustments to costs of property and other business insurances along with the cost of fuel and utilities.
6. Teacher retirement savings.

The financial projection model, which is the source of the multiyear plan, currently produces the following financial projections:

	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Revenue	106,652,675	109,426,908	110,593,649	112,006,720	113,979,852	115,231,331	116,818,798
Expenditures	105,530,546	108,175,129	110,858,380	112,500,049	114,649,651	116,683,707	118,988,110
Surplus/Deficit	1,122,129	1,251,779	-264,731	-493,329	-669,799	-1,452,376	-2,169,312
Unassigned Fund Balance (\$)	16,494,613	17,746,392	17,481,661	16,988,332	16,318,533	14,866,157	12,696,845
Unassigned Fund Balance (%)	15.63%	16.41%	15.77%	15.10%	14.23%	12.74%	10.67%

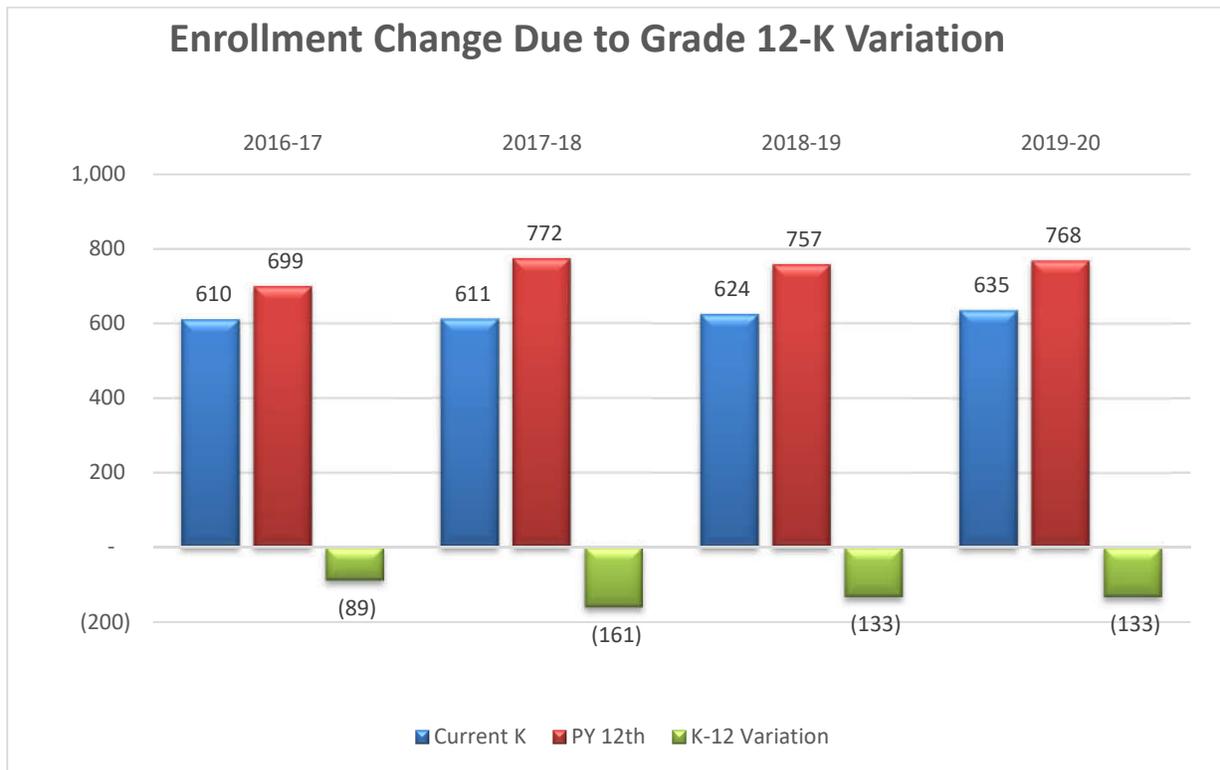
1. One of the District's commitments with the 2014 Referendum was to ensure the revenue received would last at least five years, ending with the 2019-2020 fiscal year. The District must maintain at least an 8.0% unassigned Fund balance during that time period.

Enrollment Trend/Forecast

	2016-17	2017-18	2018-19	2019-20
Kindergarten	610	611	624	635
1st Grade	614	630	630	634
2nd Grade	623	629	624	615
3rd Grade	619	652	630	634
4th Grade	651	610	656	625
5th Grade	633	639	635	652
6th Grade	653	623	643	617
7th Grade	699	645	668	662
8th Grade	672	696	671	681
9th Grade	767	725	781	735
10th Grade	771	755	705	800
11th Grade	751	754	762	696
12th Grade	772	757	768	763
K-12th Grade	8,835	8,726	8,797	8,749
% Change	-0.2%	-1.2%	0.8%	-0.5%

Past years show historical enrollment data. Current year is based on October 1 data.

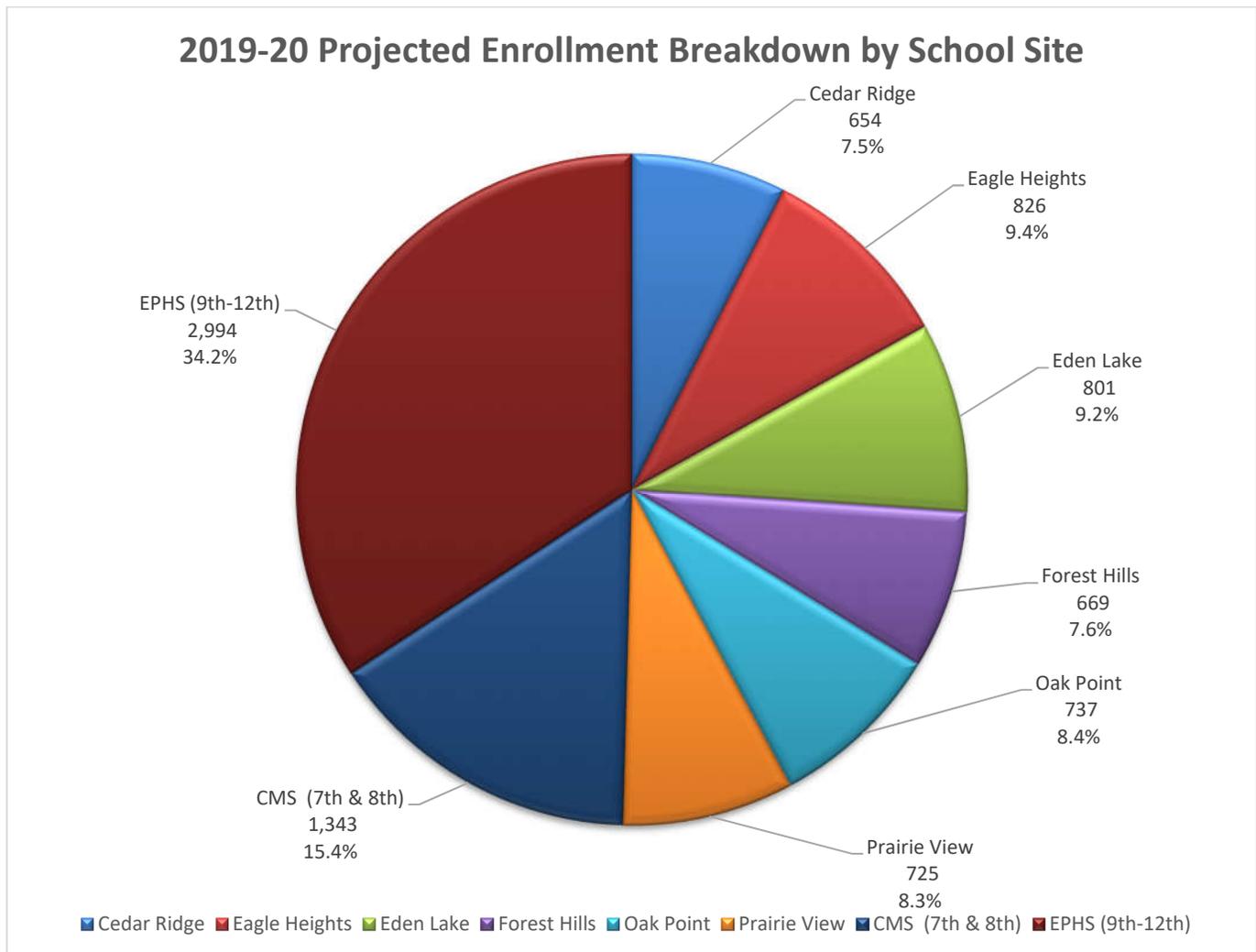
Eden Prairie Schools is largely "built out" for single family housing. As current residents "age in place", the number of school-aged children in the community overall will decline. The major contributor to enrollment decline is the decline in the size of incoming K classes vs. the previous year's graduating 12th grade class.

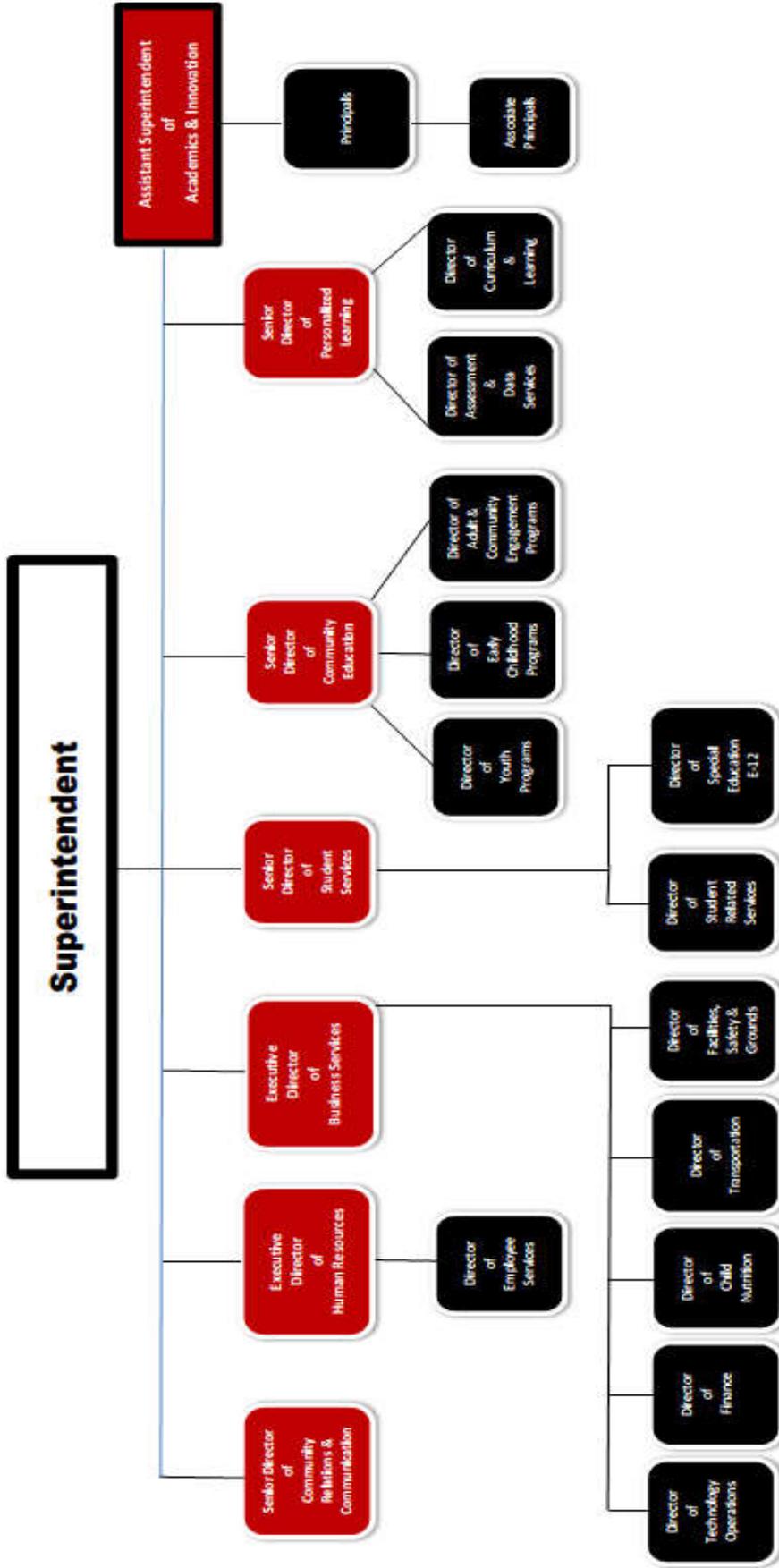


Enrollment History & Projections by School Site

	2016-17	2017-18	2018-19	2019-20
Cedar Ridge Elementary	675	628	654	654
Eagle Heights Spanish Immersion	828	831	830	826
Eden Lake Elementary	801	827	774	801
Forest Hills Elementary	648	657	704	669
Oak Point Elementary	742	722	745	737
Prairie View Elementary	709	729	735	725
Total Elementary (K - 6th Grade)	4,403	4,394	4,442	4,412
Central Middle School (7th & 8th)	1,371	1,341	1,339	1,343
Eden Prairie High School (9th-12th)	3,061	2,991	3,016	2,994
Total Secondary (7th-12th Grade)	4,432	4,332	4,355	4,337
Total K-12th Grade	8,835	8,726	8,797	8,749

Past years show historical enrollment data. Current year is based on October 1 data.





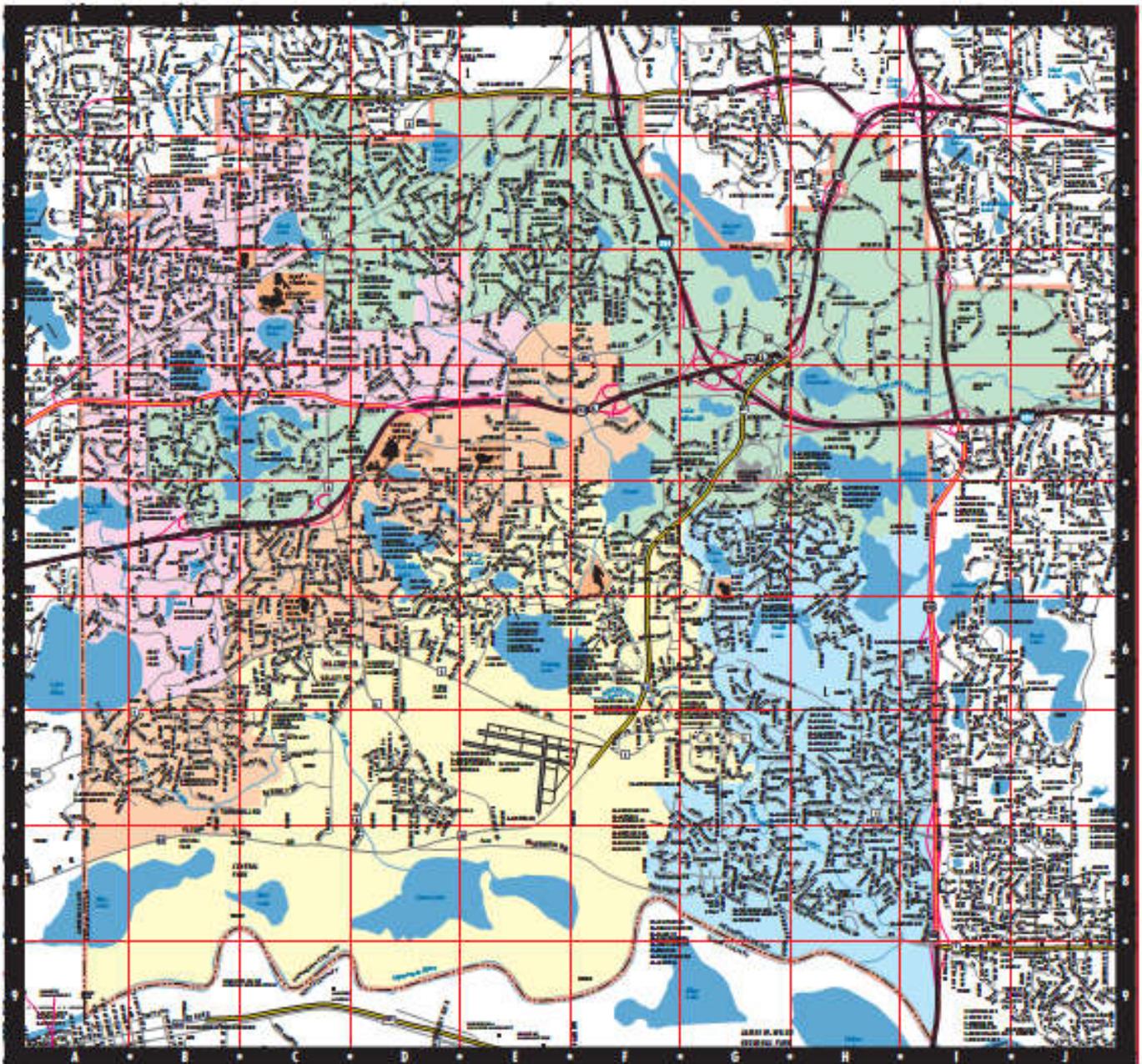
Red = Superintendent's Cabinet

Updated: 05.28.19



EDEN PRAIRIE SCHOOLS

Inspiring each student every day



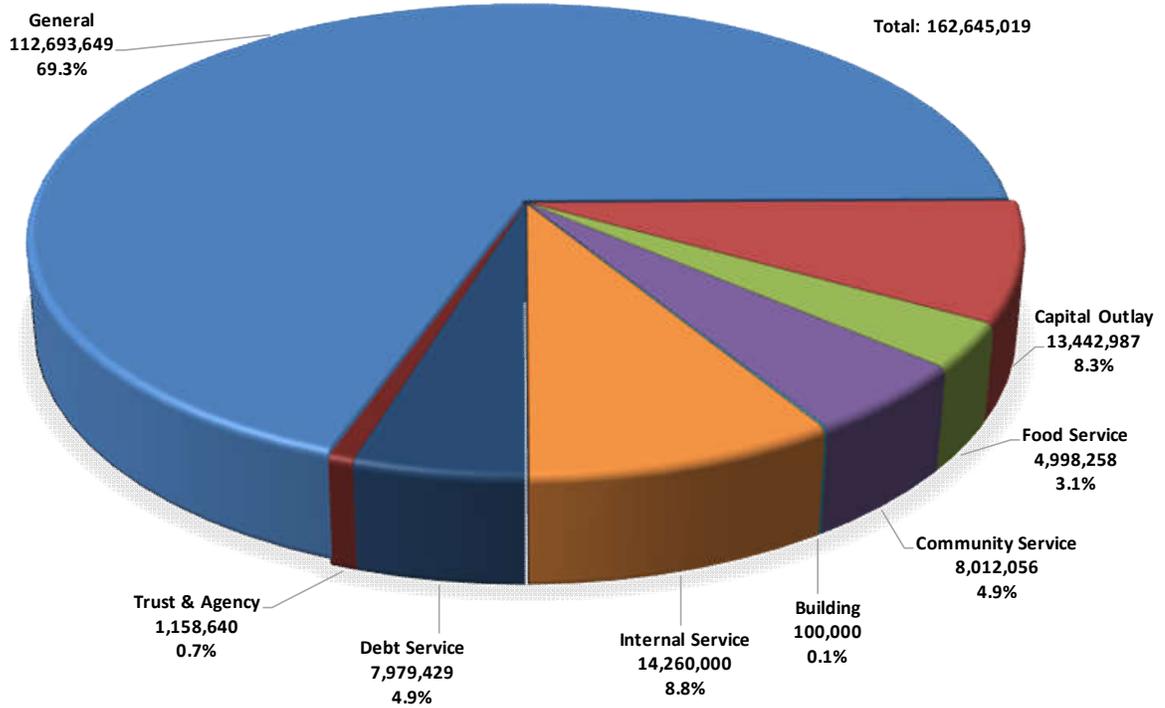
ELEMENTARY SCHOOL BOUNDARIES

- PRAIRIE VIEW
- FOREST HILLS
- EDEN LAKE
- CEDAR RIDGE
- OAK POINT

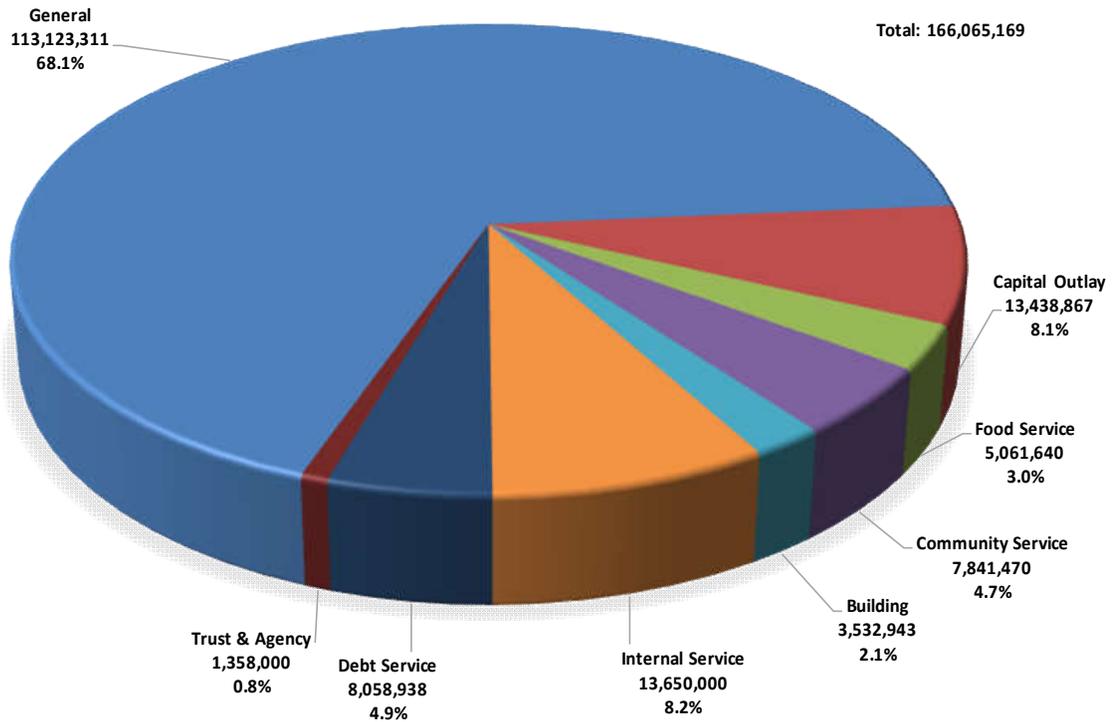
www.edenpr.org/boundaries

ALL FUNDS REVENUES AND EXPENDITURES

2019-20 REVENUE BUDGET - ALL FUNDS

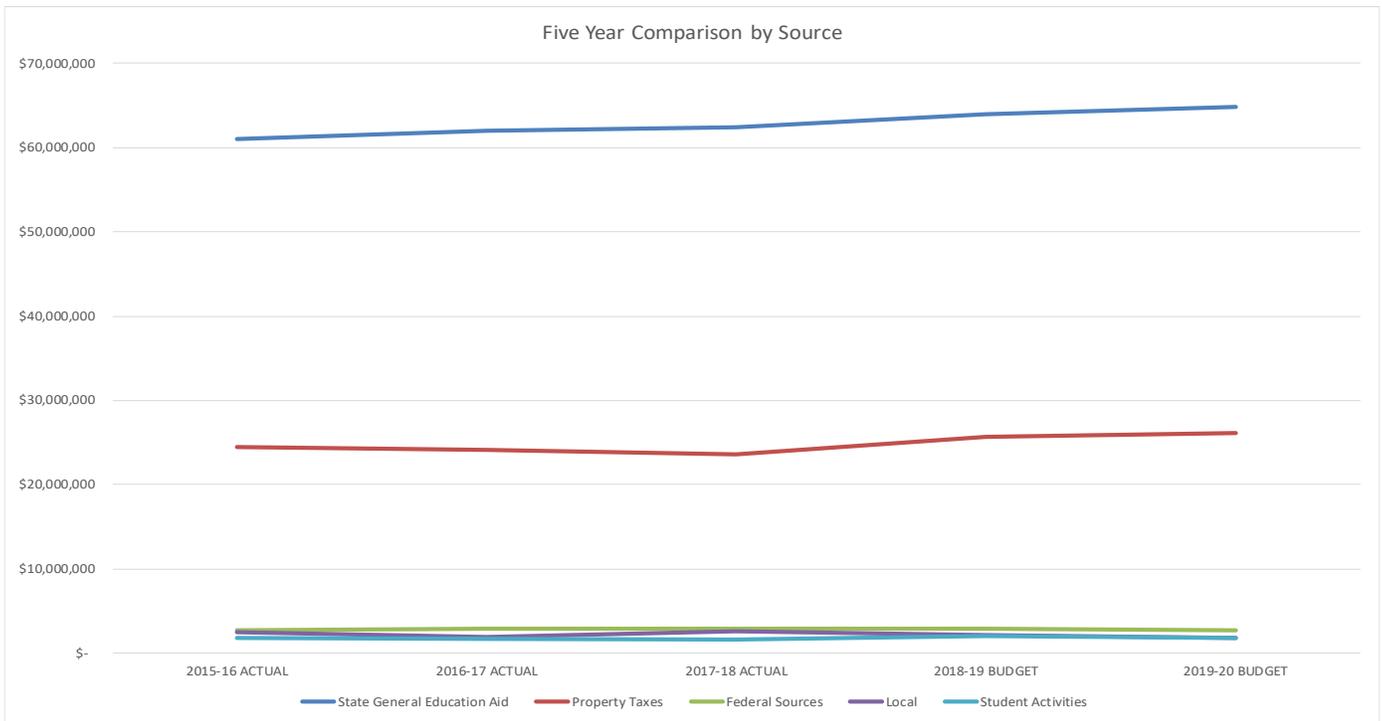
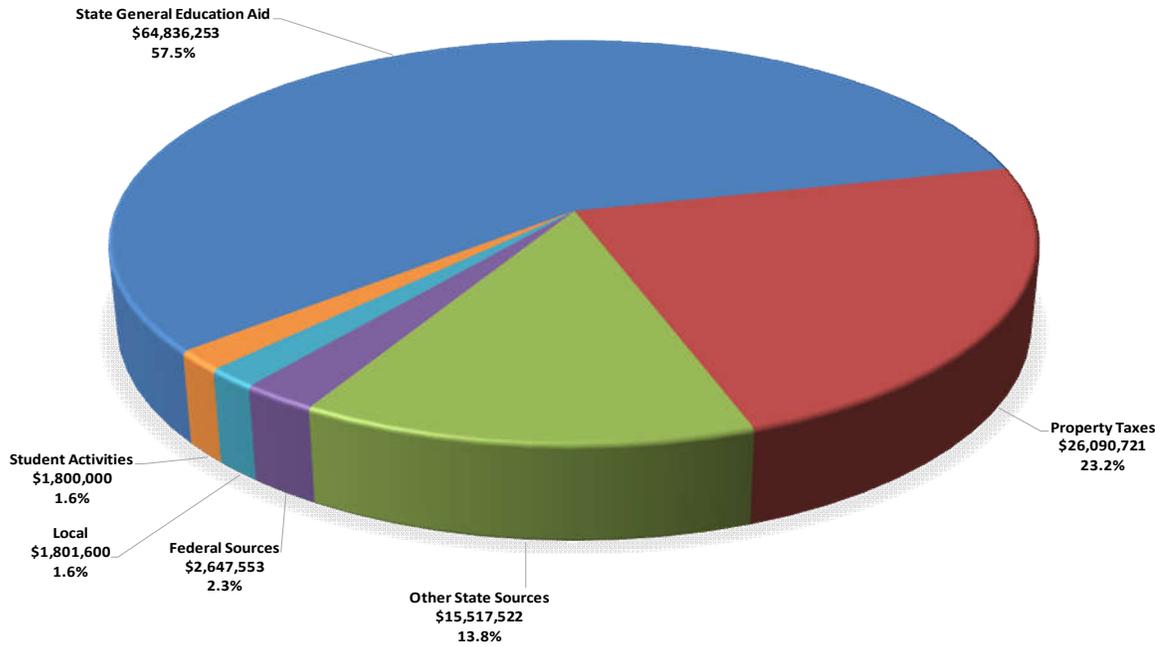


2019-20 EXPENDITURE BUDGET - ALL FUNDS



GENERAL FUND REVENUES

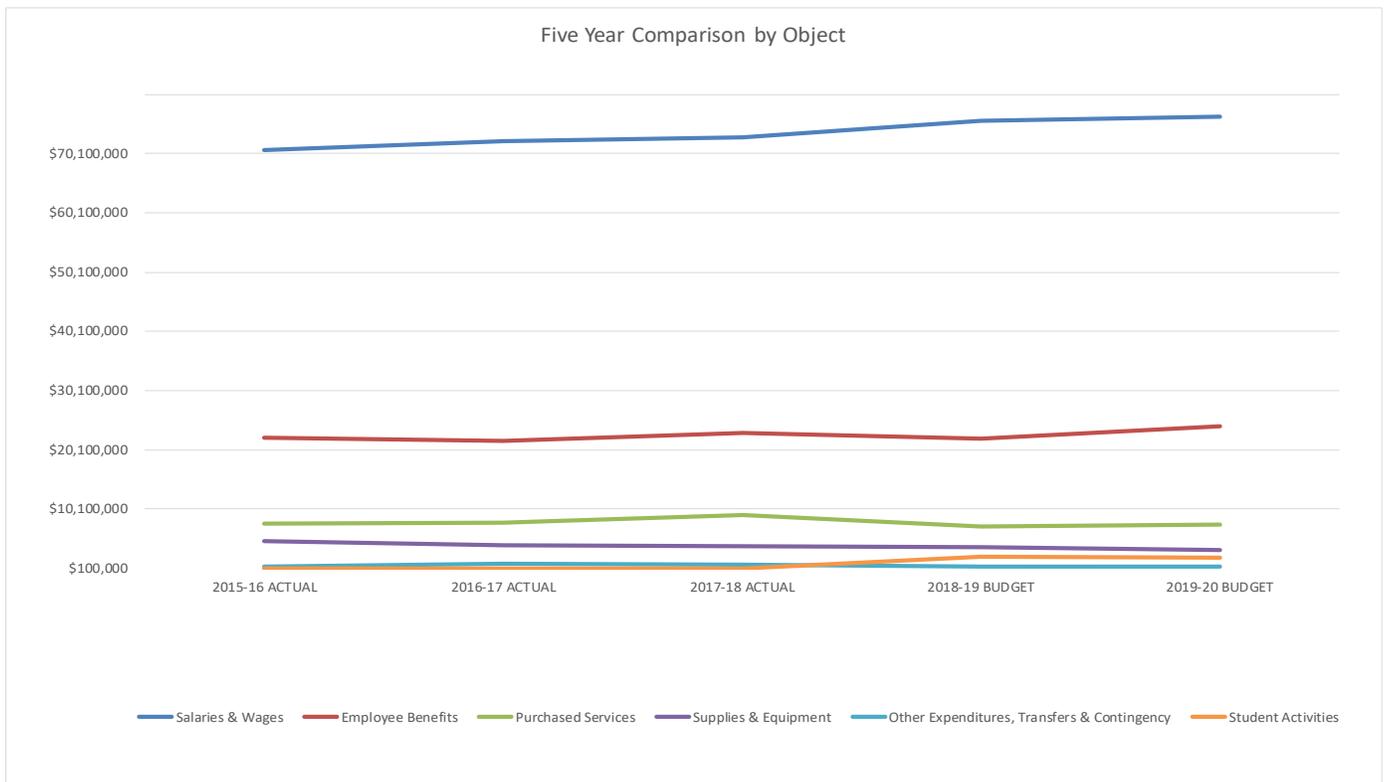
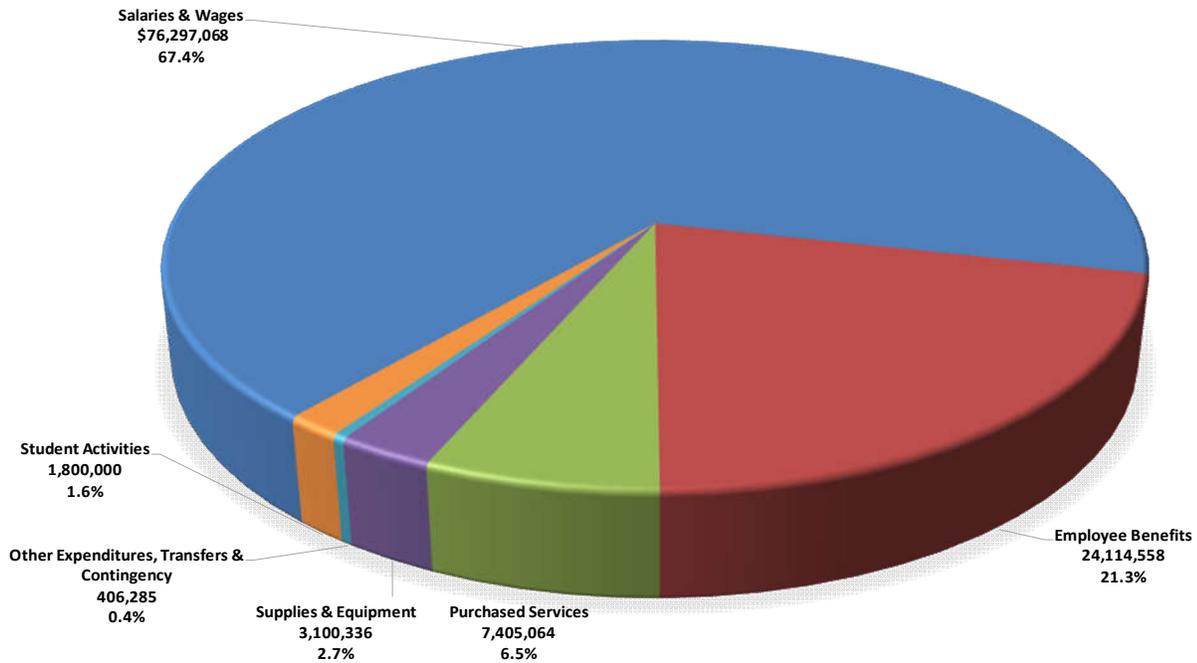
FISCAL 2020 REVENUE



GENERAL OPERATING FUND REVENUE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	\$ 60,965,947	\$ 61,954,278	\$ 62,476,347	\$ 63,942,694	\$ 64,836,253	\$ 893,559	1.40%
Property Taxes	24,466,468	24,174,549	23,627,703	25,706,992	26,090,721	383,729	1.49%
Other State Sources	15,954,747	16,348,186	16,392,642	15,180,622	15,517,522	336,900	2.22%
Federal Sources	2,648,070	2,901,606	2,867,120	2,877,000	2,647,553	(229,447)	-7.98%
Local	2,449,281	1,953,240	2,554,014	2,119,600	1,801,600	(318,000)	-15.00%
Student Activities	1,785,277	1,746,421	1,581,964	2,000,000	1,800,000	(200,000)	-10.00%
TOTAL	\$ 108,269,790	\$ 109,078,280	\$ 109,499,790	\$ 111,826,908	\$ 112,693,649	\$ 866,741	0.78%

GENERAL FUND EXPENDITURES

FISCAL 2020 EXPENDITURES



GENERAL FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	\$ 70,794,469	\$ 72,222,538	\$ 72,811,777	\$ 75,737,275	\$ 76,297,068	\$ 559,793	0.74%
Employee Benefits	22,116,099	21,601,399	22,968,318	21,925,669	24,114,558	2,188,889	9.98%
Purchased Services	7,692,014	7,788,844	9,153,835	7,192,849	7,405,064	212,215	2.95%
Supplies & Equipment	4,722,795	4,065,325	3,886,280	3,718,523	3,100,336	(618,187)	-16.62%
Other Expenditures, Transfers & Contingency	403,967	791,603	733,665	403,715	406,285	2,570	0.64%
Student Activities	-	-	-	2,000,000	1,800,000	(200,000)	-10.00%
TOTAL	\$ 105,729,344	\$ 106,469,709	\$ 109,553,875	\$ 110,978,031	\$ 113,123,311	\$ 2,145,280	1.93%

GENERAL FUND EXPENDITURES (by Object)

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	\$ 2,666,247	\$ 2,730,276	\$ 2,750,031	\$ 2,763,346	\$ 2,870,566
DISTRICT SUPPORT SERVICES	2,107,329	2,092,920	2,063,109	2,288,988	2,331,478
REGULAR INSTRUCTION	38,337,001	39,469,634	39,512,444	41,459,660	41,298,222
VOCATIONAL EDUCATION	1,084,916	1,141,556	1,028,250	1,147,755	1,256,280
SPECIAL EDUCATION INSTRUCT	13,977,171	13,610,437	13,972,045	14,068,768	14,469,332
INSTRUCTIONAL SUPPORT	3,290,316	3,444,768	3,447,785	3,811,813	3,739,567
PUPIL SUPPORT	5,137,497	5,545,203	5,695,847	5,818,417	5,836,093
SITE AND BUILDING	4,193,991	4,187,743	4,342,266	4,378,527	4,495,531
TOTAL SALARIES AND WAGES	\$ 70,794,469	\$ 72,222,538	\$ 72,811,777	\$ 75,737,275	\$ 76,297,068
EMPLOYEE BENEFITS					
ADMINISTRATION	\$ 826,119	\$ 838,453	\$ 893,115	\$ 820,827	\$ 850,898
DISTRICT SUPPORT SERVICES	726,005	716,850	635,264	678,722	653,179
REGULAR INSTRUCTION	11,395,271	10,878,888	12,089,344	11,352,306	12,658,968
VOCATIONAL EDUCATION	317,178	323,397	298,240	327,920	353,225
SPECIAL EDUCATION INSTRUCT	4,462,348	4,238,297	4,283,437	4,234,236	4,439,225
INSTRUCTIONAL SUPPORT	942,640	954,596	924,255	949,412	1,017,961
PUPIL SUPPORT	2,112,735	2,309,861	2,355,425	2,478,307	2,507,130
SITE AND BUILDING	1,333,803	1,341,057	1,489,238	1,614,729	1,633,972
FISCAL & FIXED COSTS	-	-	-	(530,790)	-
TOTAL EMPLOYEE BENEFITS	\$ 22,116,099	\$ 21,601,399	\$ 22,968,318	\$ 21,925,669	\$ 24,114,558
PURCHASED SERVICES					
ADMINISTRATION	\$ 33,200	\$ 47,540	\$ 34,345	\$ 70,900	\$ 70,900
DISTRICT SUPPORT SERVICES	1,128,773	996,377	1,004,642	1,185,534	1,452,123
REGULAR INSTRUCTION	2,113,887	1,993,194	1,863,851	1,035,698	979,288
VOCATIONAL EDUCATION	477,463	640,304	807,264	521,000	358,043
SPECIAL EDUCATION INSTRUCT	845,293	1,079,161	2,179,975	1,245,663	1,510,476
INSTRUCTIONAL SUPPORT	961,249	758,389	703,713	733,819	573,402
PUPIL SUPPORT	172,951	233,221	342,182	155,680	195,325
SITE AND BUILDING	1,706,603	1,728,306	1,835,868	1,894,555	1,915,507
FISCAL & FIXED COSTS	252,595	312,351	381,996	350,000	350,000
TOTAL PURCHASED SERVICES	\$ 7,692,014	\$ 7,788,844	\$ 9,153,835	\$ 7,192,849	\$ 7,405,064
STUDENT ACTIVITIES					
TOTAL STUDENT ACTIVITIES				\$ 2,000,000	\$ 1,800,000
SUPPLIES & EQUIPMENT					
ADMINISTRATION	\$ 3,776	\$ 8,278	\$ 5,048	\$ 3,850	\$ 3,850
DISTRICT SUPPORT SERVICES	115,261	195,631	46,759	198,966	147,700
REGULAR INSTRUCTION	1,473,981	1,590,973	1,481,547	963,321	946,589
VOCATIONAL EDUCATION	64,947	69,504	82,906	21,750	21,750
SPECIAL EDUCATION INSTRUCT	119,608	269,830	291,025	329,976	120,710
INSTRUCTIONAL SUPPORT	175,235	153,448	148,356	439,505	91,340
PUPIL SUPPORT	799,347	746,222	793,529	852,655	844,505
SITE AND BUILDING	1,970,640	1,031,439	1,037,111	908,500	923,892
TOTAL SUPPLIES & EQUIPMENT	\$ 4,722,795	\$ 4,065,325	\$ 3,886,280	\$ 3,718,523	\$ 3,100,336
OTHER EXPENDITURES					
ADMINISTRATION	\$ 55,341	\$ 61,183	\$ 59,950	\$ 66,500	\$ 66,500
DISTRICT SUPPORT SERVICES	49,005	20,496	23,405	22,500	22,500
REGULAR INSTRUCTION	73,816	351,289	297,269	62,268	64,838
VOCATIONAL EDUCATION	1,664	24,171	9,813	336	336
SPECIAL EDUCATION INSTRUCT	13,091	105,433	88,980	25,300	25,300
INSTRUCTIONAL SUPPORT	14,387	40,000	35,837	15,925	15,925
PUPIL SUPPORT	1,746	17,541	28,019	4,400	4,400
SITE AND BUILDING	7,233	9,067	11,973	13,300	13,300
TOTAL OTHER EXPENDITURES	\$ 216,284	\$ 629,180	\$ 555,246	\$ 210,529	\$ 213,099
OTHER FINANCING USES					
GENERAL FUND CONTINGENCY	\$ -	\$ -	\$ -	\$ 43,186	\$ 43,186
OTHER CONTINGENCY, TRANSFERS, RESERVE	187,683	162,423	178,419	150,000	150,000
TOTAL OTHER FINANCING USES	\$ 187,683	\$ 162,423	\$ 178,419	\$ 193,186	\$ 193,186
GENERAL FUND TOTAL	\$ 105,729,344	\$ 106,469,709	\$ 109,553,875	\$ 110,978,031	\$ 113,123,311

GENERAL FUND EXPENDITURES (by Program)

	2015-16	2016-17	2017-18	2018-19	2019-20
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
District & School Administration					
School Board	\$ 62,592	\$ 64,774	\$ 62,976	\$ 78,958	\$ 79,048
Office of the Superintendent	480,099	480,033	469,712	460,108	456,314
Instructional Administration	261,597	297,986	311,674	241,503	336,331
School Administration	2,780,395	2,842,936	2,898,127	2,944,855	2,991,021
Total District & School Administration	\$ 3,584,683	\$ 3,685,729	\$ 3,742,489	\$ 3,725,423	\$ 3,862,714
District Support Services					
General Administrative Support	\$ 1,487,293	\$ 1,301,567	\$ 1,370,420	\$ 1,514,731	\$ 1,503,165
Other Administrative Support	1,011,033	1,226,557	843,782	1,264,868	1,226,588
Business Support Services	1,619,160	1,485,352	1,550,215	1,585,112	1,877,226
Cooperative Purchasing & Services	8,887	8,799	8,762	10,000	-
Total District Support Services	\$ 4,126,374	\$ 4,022,275	\$ 3,773,180	\$ 4,374,710	\$ 4,606,979
Regular Instruction					
Kindergarten Education	\$ 3,503,961	\$ 3,471,576	\$ 3,551,262	\$ 3,449,147	\$ 3,571,415
Elementary Education	18,238,940	18,609,960	5,058,169	4,462,227	4,454,002
Title II, Part A - Improve Teacher Quality	157,809	160,985	2,517,064	2,322,506	2,155,115
Title III, Part A - English Language	88,406	99,113	1,894,670	2,316,109	2,429,666
Secondary Education	2,761,897	3,009,941	8,651,706	8,552,275	9,879,432
Visual Art	1,155,756	1,062,171	1,080,856	1,057,512	1,151,722
Business	393,835	295,350	359,379	310,602	324,022
Title I - Educationally Disadvantaged	1,145,248	1,205,187	776,064	775,000	651,100
Basic Skills	84,722	14,297	879	1,000	1,000
Gifted and Talented	1,898,789	1,985,804	1,958,473	2,099,727	2,152,375
Limited English Proficiency	2,056,635	2,148,130	2,215,327	2,558,827	2,524,932
English (Language Art)	3,263,714	3,361,953	6,220,268	6,293,358	6,457,531
Foreign/Native language	2,163,327	2,176,009	2,195,065	2,337,856	2,436,932
Health & Physical Education	1,975,973	1,911,747	1,968,302	2,001,620	2,069,148
Family Living Science	907	1,259	976	9,260	70,726
Industrial Education	268,625	243,906	222,594	229,489	110,692
Mathematics	3,003,919	3,345,545	3,224,418	3,004,339	3,222,411
Computer Science/Technology Education	-	1,345	-	-	-
Music	2,081,740	2,129,670	2,190,552	2,255,292	2,368,640
Natural Sciences	2,708,011	2,815,316	2,873,087	2,885,422	2,880,267
Social Studies	2,774,031	2,689,770	2,809,816	2,707,973	2,794,240
Total Regular Instruction	\$ 49,726,246	\$ 50,739,034	\$ 51,725,968	\$ 51,562,143	\$ 53,704,136
Co-Curricular & Extra-Curricular					
Co-curricular Activities	\$ 781,877	\$ 658,503	\$ 680,202	\$ 242,308	\$ 255,298
Boys & Girls Athletics	1,545,576	1,509,059	1,655,279	3,312,719	3,161,829
Boys Athletics	676,880	739,438	613,136	432,922	355,467
Girls Athletics	663,378	637,945	569,870	304,133	271,177
Total Co-Curricular & Extra-Curricular	\$ 3,667,710	\$ 3,544,944	\$ 3,518,487	\$ 4,292,082	\$ 4,043,770
Vocational Education					
Distributive Education	\$ 137,975	\$ 103,150	\$ 129,136	\$ 83,204	\$ 125,804
Home Economics/ Consumer Ed.	230,773	266,986	312,545	377,479	387,975
Business & Office	684,403	730,295	590,573	611,099	563,714
Trade & Industry	128,889	140,706	101,554	102,792	234,940
Special Needs	390,101	369,287	351,083	337,862	332,652
Vocational-General	374,026	588,510	741,581	506,327	344,548
Total Vocational Education	\$ 1,946,167	\$ 2,198,933	\$ 2,226,472	\$ 2,018,762	\$ 1,989,633

GENERAL FUND EXPENDITURES (by Program)

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET
Special Education Instruction					
Speech/Language Impaired	\$ 1,837,553	\$ 1,724,307	\$ 1,191,594	\$ 1,493,474	\$ 1,437,511
Mild-Moderate Impaired	2,322,386	2,459,137	2,377,485	1,738,226	1,757,830
Moderate-Severe Impaired	851,321	500,829	615,353	1,075,652	1,212,077
Physically Impaired	1,117,557	840,413	935,333	971,718	990,598
Deaf-Hard of Hearing	313,090	288,685	302,644	183,100	198,707
Visually Impaired	33,649	30,438	71,957	63,342	72,912
Specific Learning Disability	2,180,861	2,215,615	2,660,467	2,640,980	2,720,456
Emotional/Behavioral Disorder	2,843,075	3,391,000	3,101,023	2,343,450	2,350,974
Other Health Impaired	340,099	280,142	390,325	516,006	531,349
Autistic	2,588,554	2,133,005	2,664,697	2,611,570	2,718,654
ECSE	1,594,259	1,619,982	1,724,649	2,100,809	1,950,959
Traumatic Brain Injury	30,620	117	26,502	56,200	59,554
Severely Multiple Impaired	160,097	69,733	134,169	39,500	31,470
Spec Educ-General	2,962,913	3,356,772	4,151,497	3,959,820	4,392,963
Care and Treatment	241,479	392,983	467,767	110,096	139,027
Total Special Education Instruction	\$ 19,417,511	\$ 19,303,158	\$ 20,815,462	\$ 19,903,944	\$ 20,565,042
Instructional Support					
General Instructional Support	\$ 3,184,203	\$ 2,983,083	\$ 3,023,449	\$ 3,321,190	\$ 3,222,643
Curriculum Consult/Development	544,168	425,291	366,534	795,930	460,881
Educational Media	621,963	583,978	600,098	535,663	555,197
Staff Development	1,033,495	1,358,850	1,269,865	1,566,471	1,199,475
Total Instructional Support	\$ 5,383,828	\$ 5,351,202	\$ 5,259,945	\$ 6,219,253	\$ 5,438,196
Pupil Support					
Counseling & Guidance	\$ 1,074,298	\$ 1,137,991	\$ 1,176,145	\$ 1,166,339	\$ 1,200,205
Health Services	498,012	565,189	591,140	552,822	495,895
Psychological Services	117,749	126,483	138,860	148,700	15,614
Attend/Soc Work	537,480	613,364	630,097	880,617	949,185
Pupil Transportation Regular	5,994,152	6,404,397	6,672,977	6,552,979	6,704,068
Other Pupil Support Services	2,586	4,624	5,782	8,000	22,485
Total Pupil Support	\$ 8,224,276	\$ 8,852,048	\$ 9,215,001	\$ 9,309,458	\$ 9,387,453
Site & Building					
Operations & Maintenance	\$ 9,212,270	\$ 8,297,613	\$ 8,716,457	\$ 8,809,611	\$ 8,982,202
Total Site and Building	\$ 9,212,270	\$ 8,297,613	\$ 8,716,457	\$ 8,809,611	\$ 8,982,202
Fiscal & Other					
Worker's Compensation	\$ -	\$ -	\$ -	\$ (530,790)	\$ -
Property & Other Insurance	252,595	312,351	381,996	350,000	350,000
Contingencies & Reserves	187,683	162,423	178,419	943,434	193,186
Total Fiscal & Other	\$ 440,278	\$ 474,774	\$ 560,415	\$ 762,644	\$ 543,186
Total General Fund Expenditures	\$ 105,729,344	\$ 106,469,709	\$ 109,553,875	\$ 110,978,031	\$ 113,123,311

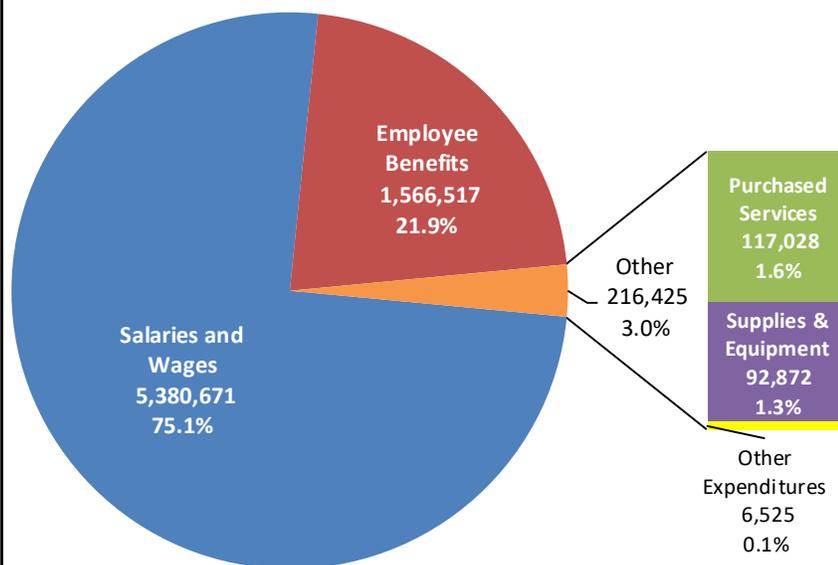
Cedar Ridge Elementary School's enrollment decreased from 750 students October 1, 2014 to 664 on October 1, 2018. The projected student count for the 2019-20 school year is 654 students. This is a decrease of 12.8% over the six year period. The percentage of students eligible for free or reduced meals decreased slightly from 19.5% in 2014-15 to a projected 18.8% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	85	88	93	67	86	87
1	107	89	92	97	73	89
2	113	111	90	85	104	92
3	96	110	99	89	82	89
4	115	90	104	101	90	95
5	122	117	88	101	105	101
6	112	121	109	88	114	101
TOTAL	750	726	675	628	654	654

F/R	19.5%	20.5%	17.2%	18.9%	19.0%	18.8%

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	5,322,512	5,535,377	5,472,320	5,161,242	5,412,309	5,380,671
Employee Benefits	1,481,783	1,679,242	1,547,190	1,489,058	1,559,292	1,566,517
Purchased Services	117,749	153,488	129,873	109,891	113,700	117,028
Supplies & Equipment	155,053	166,185	194,625	185,199	92,014	92,872
Other Expenditures	1,448	2,351	4,860	2,006	6,425	6,525
TOTAL EXPENDITURES	7,078,544	7,536,644	7,348,868	6,947,396	7,183,740	7,163,612
TOTAL STUDENTS	750	726	675	628	654	654



The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.0% of the total budget. Purchased Services account for the next largest share of the budget at 1.6%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment at 1.3%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

EAGLE HEIGHTS SPANISH IMMERSION ELEMENTARY

13400 Staring Lake Parkway, Eden Prairie, MN 55347

Principal:

Hernan Moncada

Assoc Principal:

Mitch Heglund

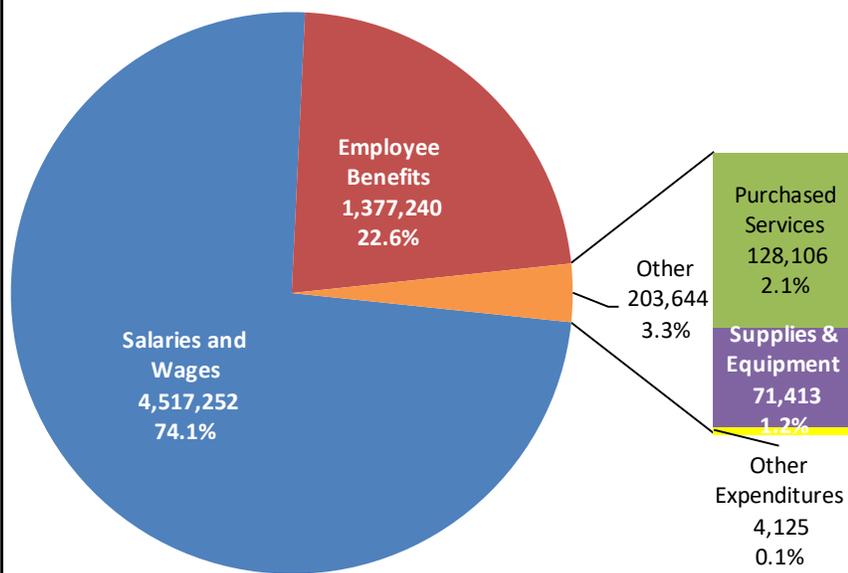
Eagle Heights Spanish Immersion School's enrollment increased slightly from 814 students October 1, 2014 to 830 on October 1, 2018. The projected student count for the 2019-20 school year is 826 students. This is a increase of 1.5% over the six year period. The percentage of students eligible for free or reduced meals decreased from 8.9% in 2014-15 to a projected 6.8% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	148	130	131	131	134	132
1	119	139	123	130	122	126
2	114	115	136	125	125	127
3	124	103	111	129	125	121
4	123	123	97	107	126	106
5	99	118	121	94	105	110
6	87	96	109	115	93	104
TOTAL	814	824	828	831	830	826

F/R	8.9%	9.1%	6.6%	7.7%	7.2%	6.8%
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	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	3,823,258	4,091,141	4,240,705	4,422,477	4,486,581	4,517,252
Employee Benefits	1,131,104	1,303,726	1,265,076	1,376,007	1,341,921	1,377,240
Purchased Services	57,459	55,164	137,548	72,613	124,154	128,106
Supplies & Equipment	72,842	93,396	107,709	92,009	70,031	71,413
Other Expenditures	1,821	2,306	4,234	1,122	4,025	4,125
TOTAL EXPENDITURES	5,086,485	5,545,733	5,755,272	5,964,227	6,026,712	6,098,136
TOTAL STUDENTS	814	824	828	831	830	826



The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.7% of the total budget. Purchased Services account for 2.1%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Materials account for at 1.2% including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

EDEN LAKE ELEMENTARY

12000 Anderson Lakes Parkway, Eden Prairie, MN 55344

Principal:

Tim Beekmann

Assoc Principal:

Tom Walters

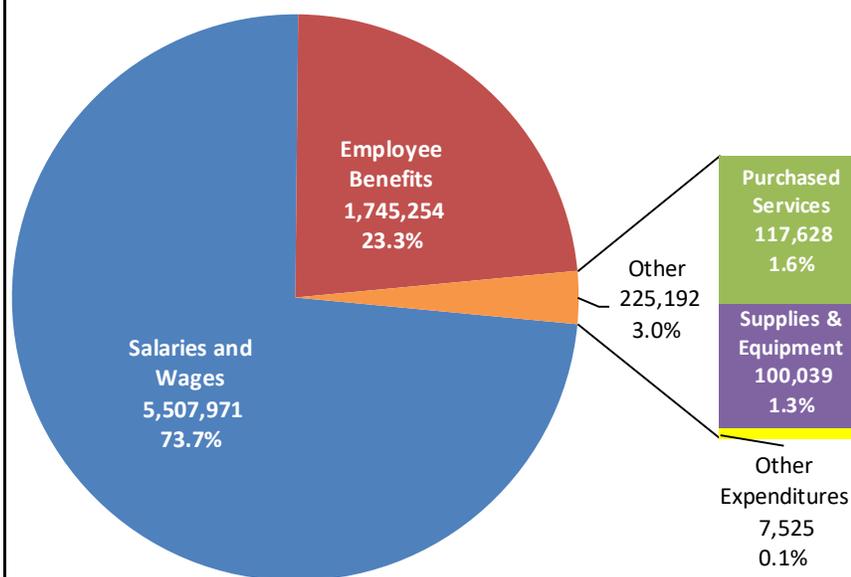
Eden Lake Elementary School's enrollment decreased from 804 students October 1, 2014 to 774 on October 1, 2018. The projected student count for the 2019-20 school year is 801 students. This is a decrease of 0.4% over the six year period. Due to facility constraints at Forest Hills, the Mosaic program was moved to Eden Lake starting in 2016-17. The percentage of students eligible for free or reduced meals decreased from 39.9% in 2014-15 to a projected 34.8% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	106	88	86	116	82	99
1	102	105	90	96	108	99
2	130	102	97	97	93	97
3	104	122	115	119	97	110
4	124	93	146	114	116	120
5	116	114	121	162	123	139
6	122	108	146	123	155	137
TOTAL	804	732	801	827	774	801

F/R	39.9%	40.2%	31.5%	34.7%	35.8%	34.8%
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	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	5,150,793	5,338,269	5,701,109	5,779,535	5,476,903	5,507,971
Employee Benefits	1,468,185	1,632,728	1,668,928	1,782,445	1,666,452	1,745,254
Purchased Services	136,751	127,399	145,771	132,613	114,300	117,628
Supplies & Equipment	114,850	136,746	163,751	177,169	101,021	100,039
Other Expenditures	1,778	4,402	7,309	3,782	7,425	7,525
TOTAL EXPENDITURES	6,872,356	7,239,544	7,686,867	7,875,544	7,366,101	7,478,416
TOTAL STUDENTS	804	732	801	827	774	801



The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.0% of the total budget. Purchased services, at 1.6%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 1.3%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

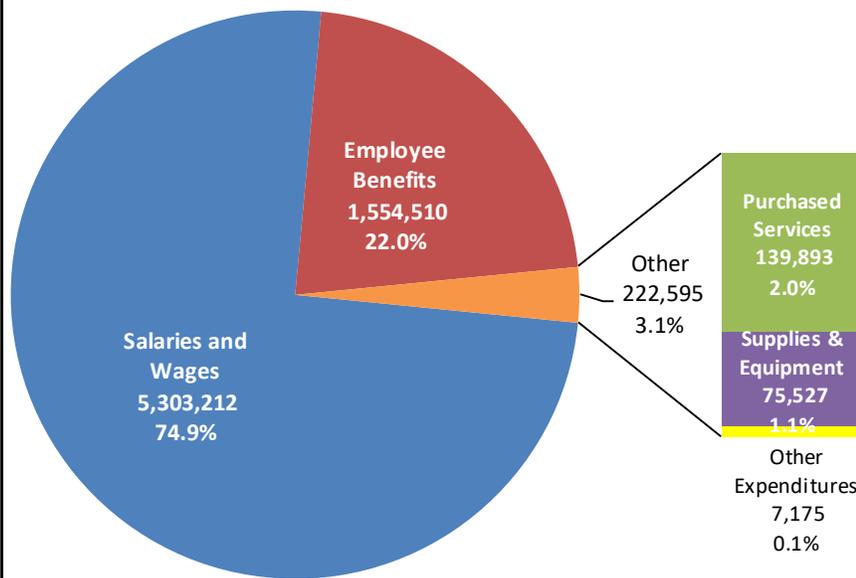
Forest Hills Elementary School's enrollment decreased from 762 students October 1, 2014 to 704 on October 1, 2018. The projected student count for the 2019-20 school year is 669 students. This is a decrease of 12.2% over the six year period. Due to facility constraints, the Mosaic program was moved from Forest Hills to Eden Lake in 2016-17. The percentage of students eligible for free or reduced meals decreased from 26.6% in 2014-15 to a projected 25.8% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1						
Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	105	112	107	97	122	112
1	110	108	96	105	106	103
2	113	106	97	111	89	98
3	99	123	99	98	102	99
4	109	101	103	92	97	94
5	119	108	67	87	97	86
6	107	119	79	67	91	77
TOTAL	762	777	648	657	704	669

F/R	26.6%	29.0%	27.5%	24.8%	26.0%	25.8%
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	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	5,363,996	5,733,414	5,434,437	5,379,040	5,325,773	5,303,212
Employee Benefits	1,494,936	1,723,882	1,564,552	1,616,279	1,553,336	1,554,510
Purchased Services	146,201	166,019	160,798	147,180	135,525	139,893
Supplies & Equipment	106,671	142,954	114,185	125,277	81,273	75,527
Other Expenditures	2,165	1,842	8,342	2,990	7,075	7,175
TOTAL EXPENDITURES	7,113,969	7,768,111	7,282,315	7,270,765	7,102,982	7,080,317

TOTAL STUDENTS	762	777	648	657	704	669
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The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.9% of the total budget. Purchased Services, at 2.0%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for, at 1.1%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining amount is planned for other expenditures, such as equipment, dues, membership and license fees.

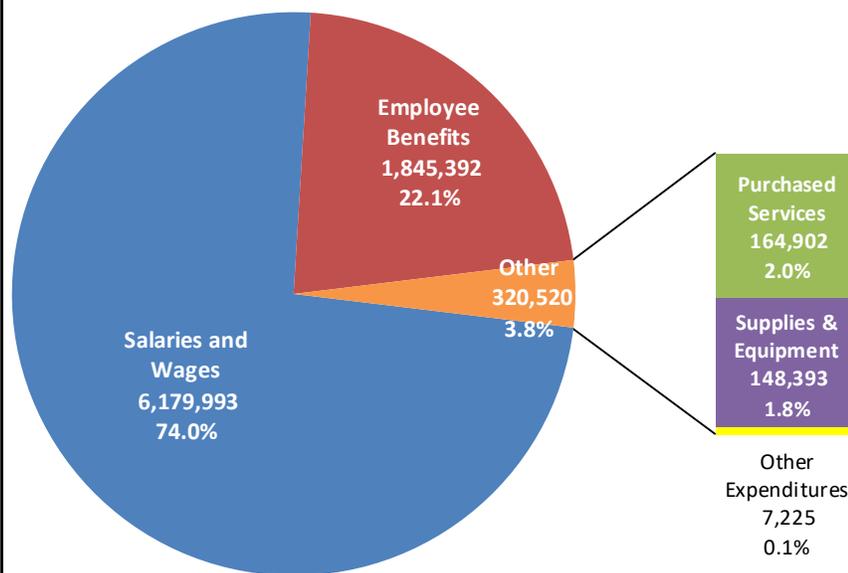
Oak Point Elementary School's enrollment decreased from 764 students October 1, 2014 to 745 on October 1, 2018. The projected student count for the 2019-20 school year is to decrease to 737 students. This is a decrease of 3.5% over the six year period. The percentage of students eligible for free or reduced meals decreased from 25.0% in 2014-15 to a projected 24.3% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1

Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	115	106	105	86	114	105
1	110	118	115	111	107	112
2	111	103	105	112	116	110
3	125	107	96	105	115	105
4	104	116	94	98	107	96
5	104	100	125	89	103	109
6	95	109	102	121	83	100
TOTAL	764	759	742	722	745	737

F/R	25.0%	26.1%	24.1%	24.8%	24.4%	24.3%
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	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	5,570,494	6,177,486	6,052,890	6,093,234	6,275,901	6,179,993
Employee Benefits	1,560,307	1,858,339	1,781,315	1,841,488	1,841,317	1,845,392
Purchased Services	261,726	286,947	172,785	132,512	161,338	164,902
Supplies & Equipment	200,794	263,380	201,336	168,224	166,695	148,393
Other Expenditures	-	5,415	6,416	1,949	7,125	7,225
TOTAL EXPENDITURES	7,593,320	8,591,567	8,214,742	8,237,407	8,452,376	8,345,904
TOTAL STUDENTS	764	759	742	722	745	737



The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.1% of the total budget. Purchased Services account for 2.0%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment, at 1.8%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

Note: Currently Oak Point and Eagle Heights Spanish Immersion share a building and all costs associated with maintaining the facilities are charged to Oak Point.

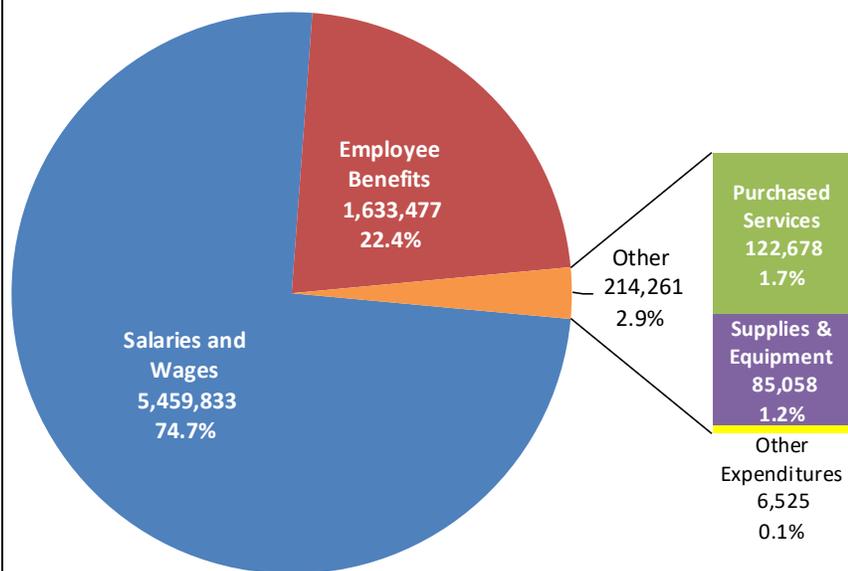
Prairie View Elementary School's enrollment increased from 654 students October 1, 2014 to 735 on October 1, 2018. The projected student count for the 2019-20 school year is 725 students. This is an increase of 10.9% over the six year period. The percentage of students eligible for free or reduced meals increased from 21.7% in 2014-15 to a projected 27.0% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1						
Grade	14-15	15-16	16-17	17-18	18-19	19-20
K	89	88	88	114	86	99
1	77	102	98	91	114	102
2	75	74	98	99	97	97
3	81	101	99	112	109	106
4	99	106	107	98	120	105
5	104	108	111	106	102	110
6	129	109	108	109	107	106
TOTAL	654	688	709	729	735	725

F/R	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	21.7%	23.5%	25.2%	25.7%	26.1%	27.0%

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	2019-20 Budget
EXPENDITURES						
Salaries & Wages	4,904,137	5,111,889	5,272,766	5,530,863	5,500,873	5,459,833
Employee Benefits	1,352,036	1,547,754	1,498,062	1,684,770	1,634,610	1,633,477
Purchased Services	123,814	140,292	156,983	128,784	119,350	122,678
Supplies & Equipment	101,488	135,218	125,623	120,320	84,486	85,058
Other Expenditures	-	1,457	7,060	1,240	6,425	6,525
TOTAL EXPENDITURES	6,481,474	6,936,610	7,060,494	7,465,977	7,345,745	7,307,570

TOTAL STUDENTS	654	688	709	729	735	725
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The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.1% of the total budget. Purchased Services, at 1.7%, make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 1.2%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

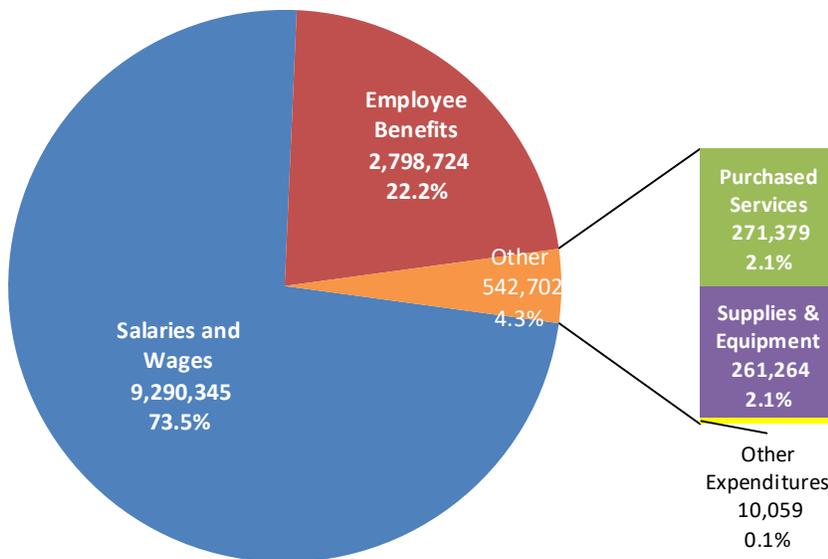
Central Middle School's enrollment decreased from 1,417 students October 1, 2014 to 1,339 on October 1, 2018. The projected student count for the 2019-20 school year is 1,343 students. This is a decrease of 5.2% over the six year period. The percentage of students eligible for free or reduced meals increased from 19.7% in 2014-15 to a projected 22.4% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1						
Grade	14-15	15-16	16-17	17-18	18-19	19-20
7	698	676	699	645	668	662
8	719	710	672	696	671	681
TOTAL	1417	1386	1371	1341	1339	1343

F/R	14-15	15-16	16-17	17-18	18-19	19-20
	19.7%	21.5%	20.5%	20.9%	21.9%	22.4%

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	8,378,938	8,866,513	8,967,560	8,975,035	9,068,482	9,290,345
Employee Benefits	2,413,437	2,735,147	2,579,971	2,699,653	2,696,693	2,798,724
Purchased Services	397,933	414,460	399,914	331,623	262,807	271,379
Supplies & Equipment	276,436	263,053	311,059	283,650	260,229	261,264
Other Expenditures	2,438	6,455	10,938	3,037	8,399	10,059
TOTAL EXPENDITURES	11,469,183	12,285,627	12,269,443	12,292,998	12,296,610	12,631,771

TOTAL STUDENTS	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	1,417	1,386	1,371	1,341	1,339	1,343



The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 95.7% of the total budget. Purchased Services account for 2.1%, including professional fees, utilities, postage, communication, etc. Supplies and Equipment, at 2.1%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

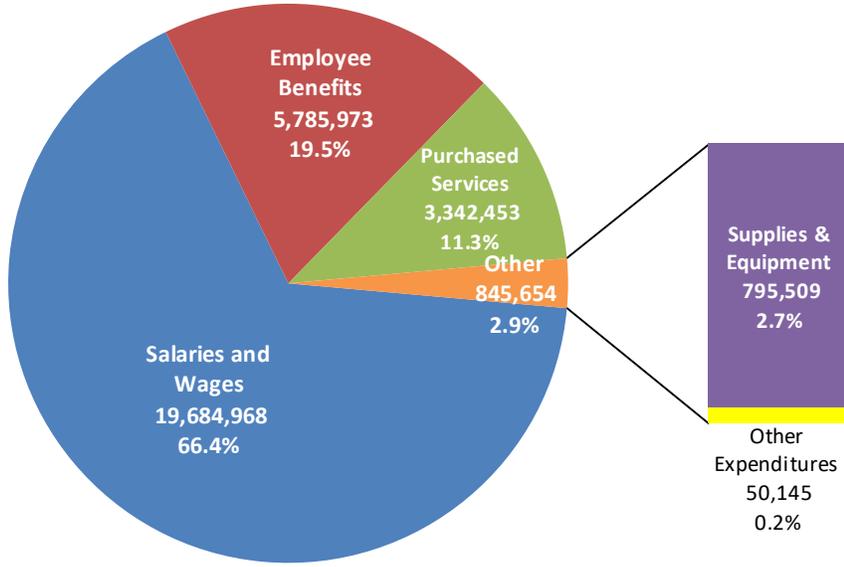
Eden Prairie High School's enrollment decreased from 3007 students October 1, 2014 to 3016 on October 1, 2018. The projected student count for the 2019-20 school year is 2994 students. This represents balanced enrollment over the six year period. The percentage of students eligible for free or reduced meals increased from 17.4% in 2014-15 to a projected 18.4% in 2019-20. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time

ENROLLMENT AS OF OCTOBER 1						
Grade	14-15	15-16	16-17	17-18	18-19	19-20
9	746	767	767	725	781	735
10	760	736	771	755	705	800
11	708	763	751	754	762	696
12	793	699	772	757	768	763
TOTAL	3007	2965	3061	2991	3016	2994

F/R	14-15	15-16	16-17	17-18	18-19	19-20
	17.4%	18.5%	17.8%	18.6%	18.2%	18.4%

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Actual	Budget	Budget
EXPENDITURES						
Salaries & Wages	17,907,018	18,647,770	19,348,757	19,550,629	19,640,983	19,684,968
Employee Benefits	4,936,734	5,611,475	5,501,243	6,295,555	5,769,170	5,785,973
Purchased Services	2,162,964	2,386,857	2,525,306	2,571,805	3,706,011	3,342,453
Supplies & Equipment	1,458,554	1,196,494	1,357,515	1,363,819	774,521	795,509
Other Expenditures	45,437	55,567	73,594	43,117	49,835	50,145
TOTAL EXPENDITURES	26,510,707	27,898,163	28,806,414	29,824,925	29,940,520	29,659,048

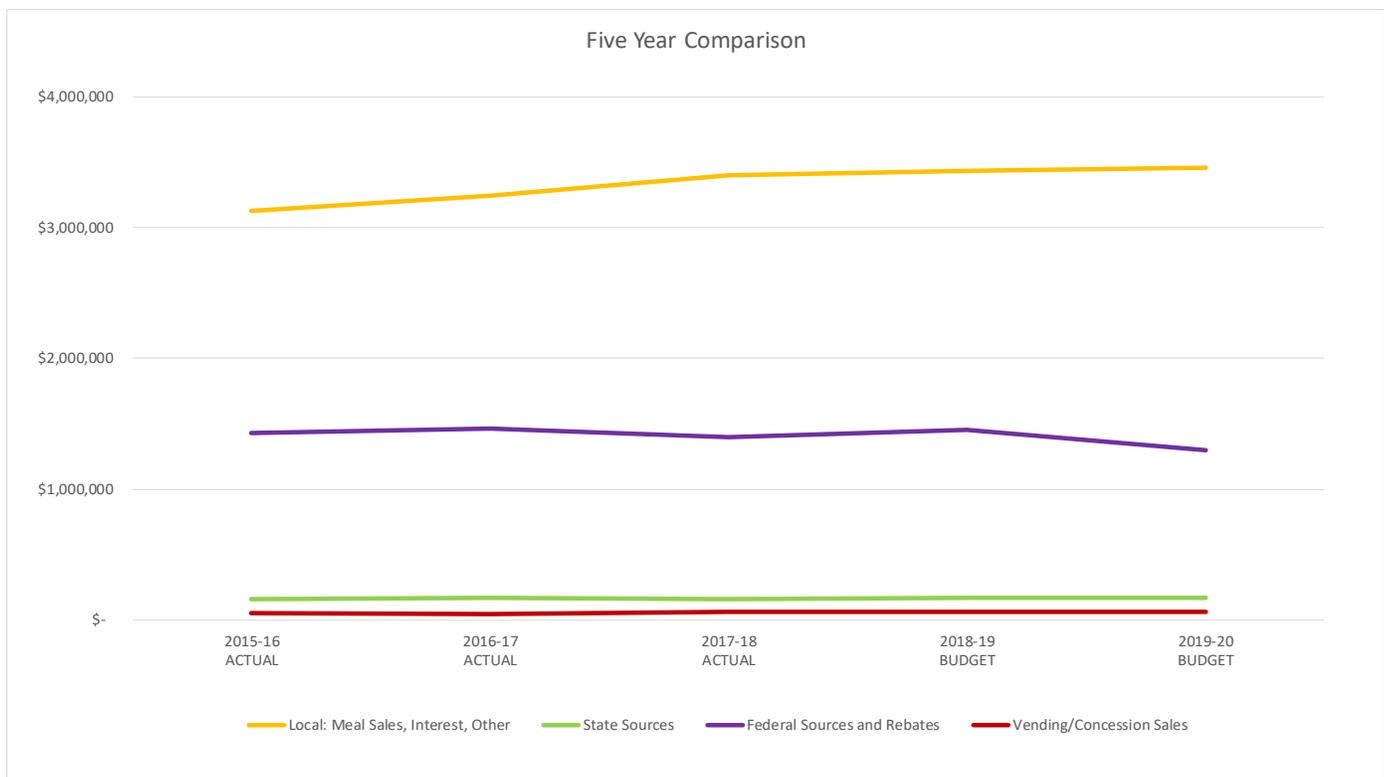
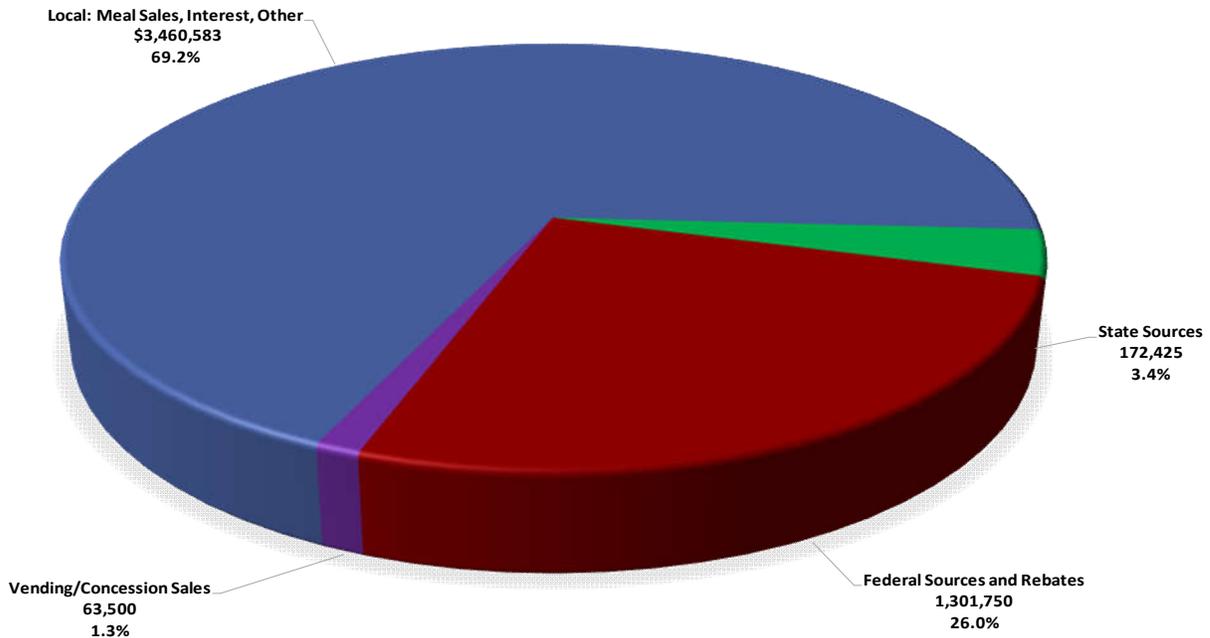
TOTAL STUDENTS	3,007	2,965	3,061	2,991	3,016	2,994
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The pie chart at left shows the school's 2019-20 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 85.9% of the total budget. Purchased services at 11.3% make up the next largest share of the budget. These expenses include professional fees, utilities, postage, communication, etc. Supplies and Equipment account for 2.7%, including classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. The remaining portion is planned for other expenditures, such as equipment, dues, membership and license fees.

FOOD SERVICE FUND REVENUE

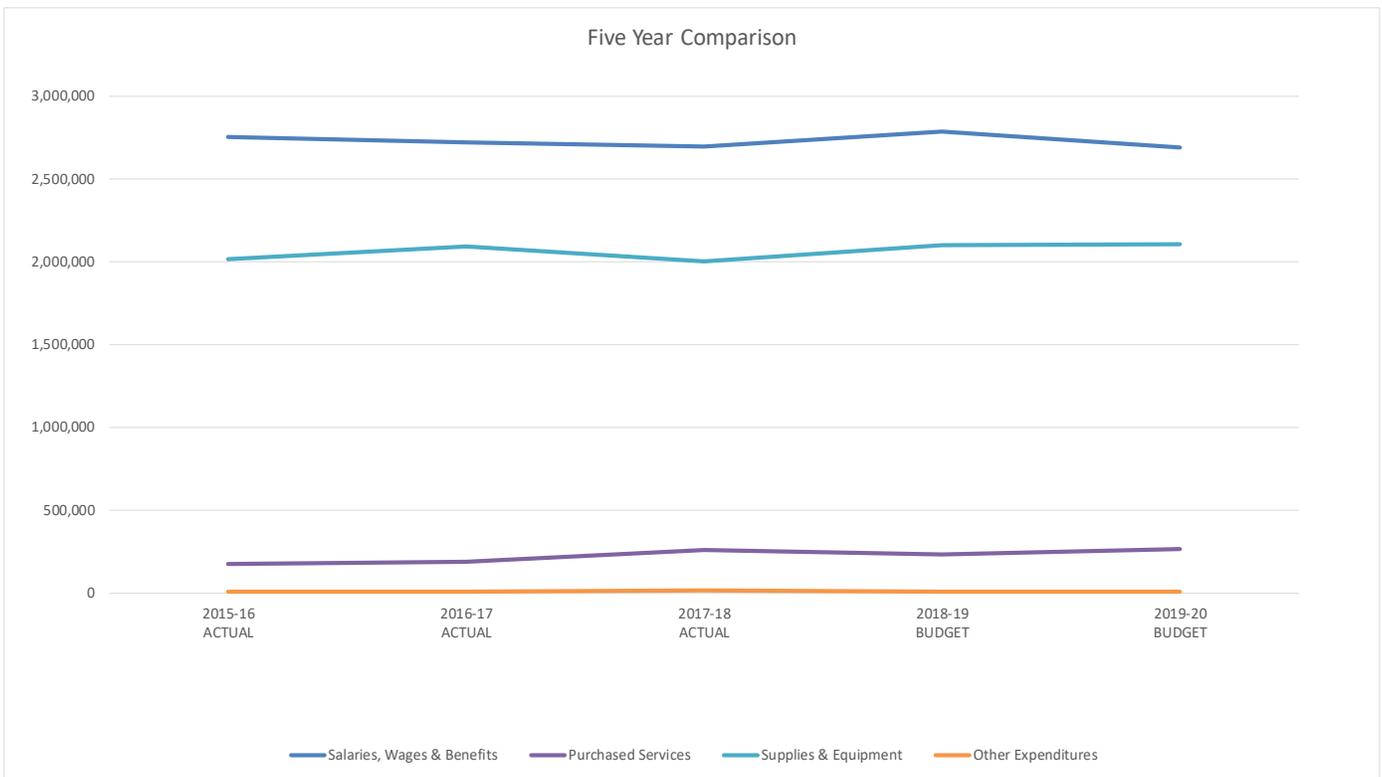
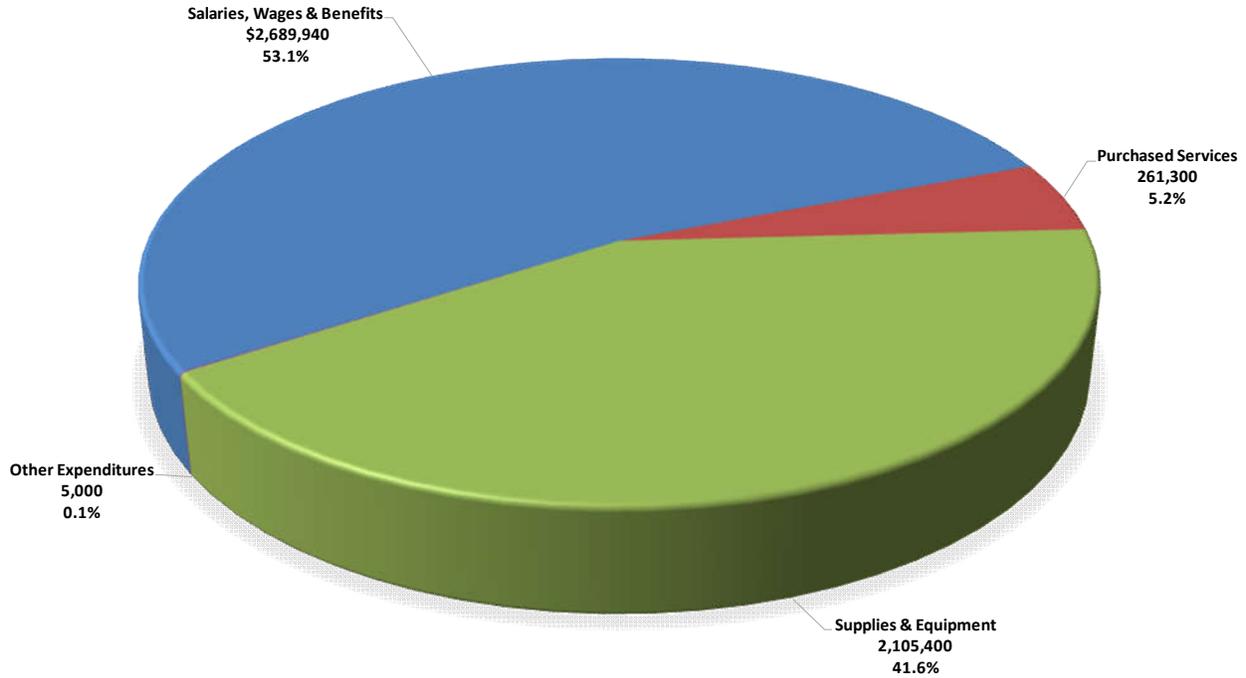
FISCAL 2020 REVENUE SOURCES



FOOD SERVICE FUND REVENUE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	\$ 3,132,193	\$ 3,242,881	\$ 3,403,605	\$ 3,432,303	\$ 3,460,583	\$ 28,280	0.82%
State Sources	160,684	166,010	157,790	172,425	172,425	0	0.00%
Federal Sources and Rebates	1,427,114	1,464,431	1,393,425	1,451,750	1,301,750	(150,000)	-10.33%
Vending/Concession Sales	53,662	43,072	59,118	58,500	63,500	5,000	8.55%
TOTAL	\$ 4,773,653	\$ 4,916,394	\$ 5,013,938	\$ 5,114,978	\$ 4,998,258	\$ (116,720)	-2.28%

FOOD SERVICE FUND EXPENDITURES

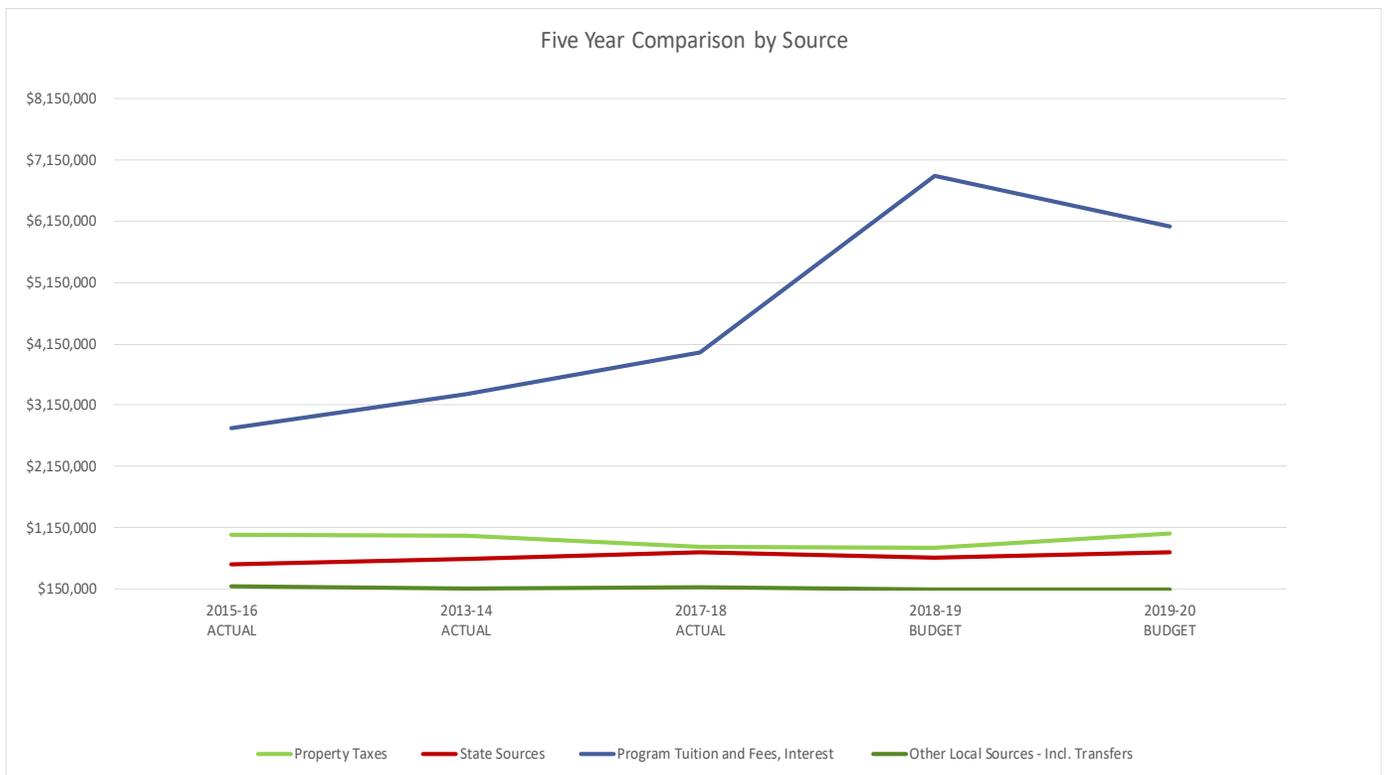
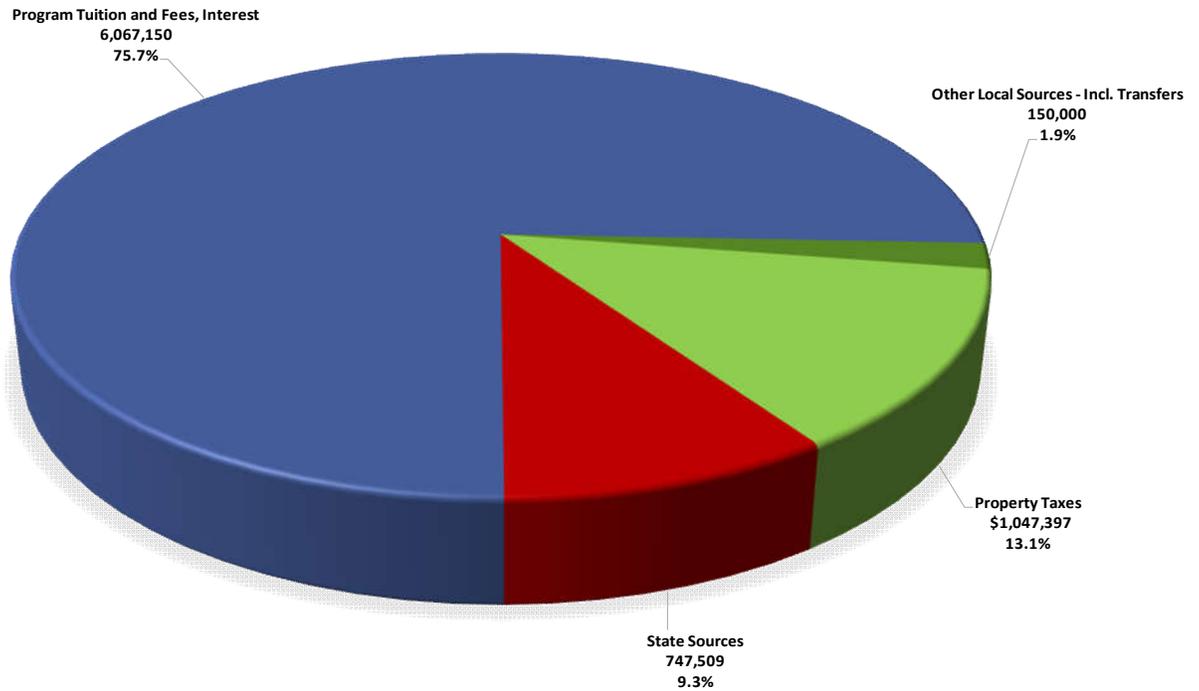
FISCAL 2020 EXPENDITURES



FOOD SERVICE FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 2,752,438	\$ 2,718,059	\$ 2,694,163	\$ 2,781,733	\$ 2,689,940	\$ (91,793)	-3.30%
Purchased Services	171,255	184,453	256,792	232,500	261,300	28,800	12.39%
Supplies & Equipment	2,012,729	2,090,246	1,999,484	2,095,025	2,105,400	10,375	0.50%
Other Expenditures	4,044	6,253	10,909	5,000	5,000	-	0.00%
TOTAL	\$ 4,940,466	\$ 4,999,011	\$ 4,961,348	\$ 5,114,258	\$ 5,061,640	\$ (52,618)	-1.03%

COMMUNITY SERVICE FUND REVENUE

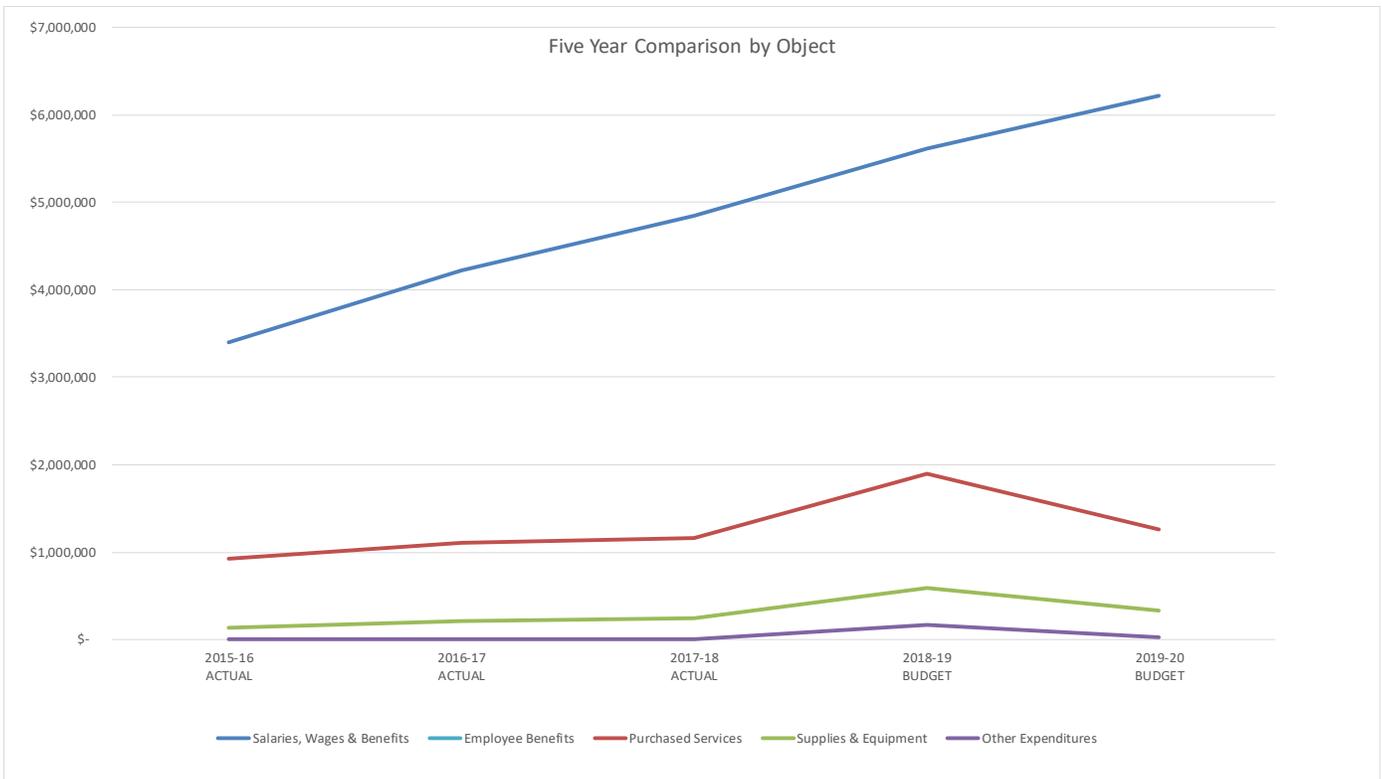
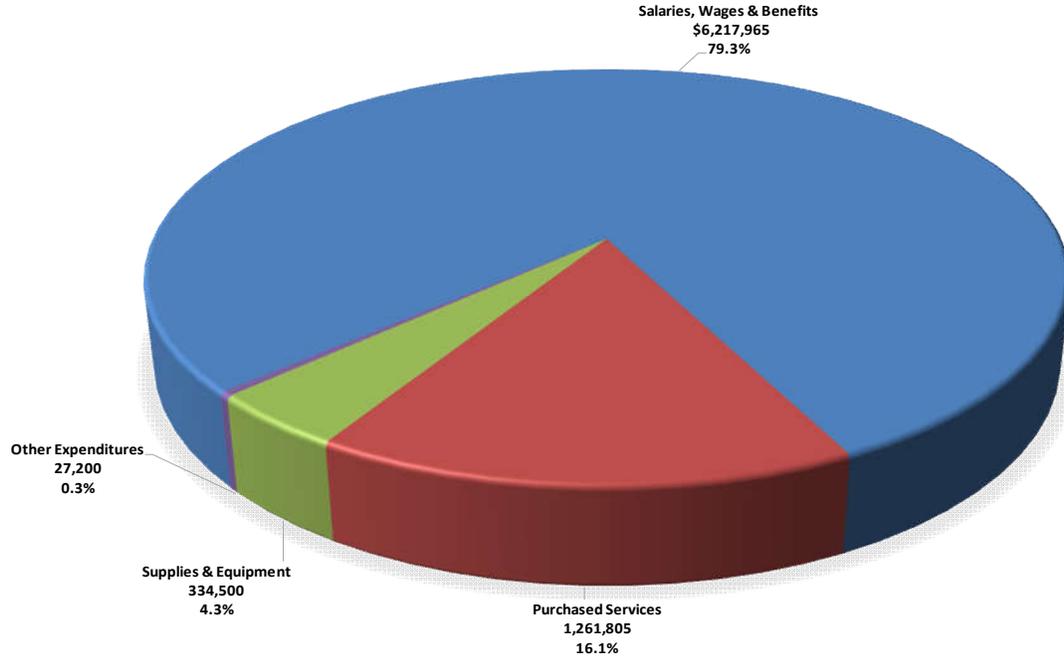
FISCAL 2020 REVENUE



COMMUNITY SERVICE FUND REVENUE	2015-16 ACTUAL	2013-14 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 1,029,981	\$ 1,012,447	\$ 838,786	\$ 829,351	\$ 1,047,397	\$ 218,046	26.29%
State Sources	547,701	646,999	743,823	659,302	747,509	88,207	13.38%
Program Tuition and Fees, Interest	2,777,228	3,322,399	3,999,094	6,893,350	6,067,150	(826,200)	-11.99%
Other Local Sources - Incl. Transfers	187,683	162,423	178,419	150,000	150,000	-	0.00%
TOTAL	\$ 4,542,593	\$ 5,144,268	\$ 5,760,122	\$ 8,532,003	\$ 8,012,056	\$ (519,947)	-6.09%

COMMUNITY SERVICE FUND EXPENDITURES

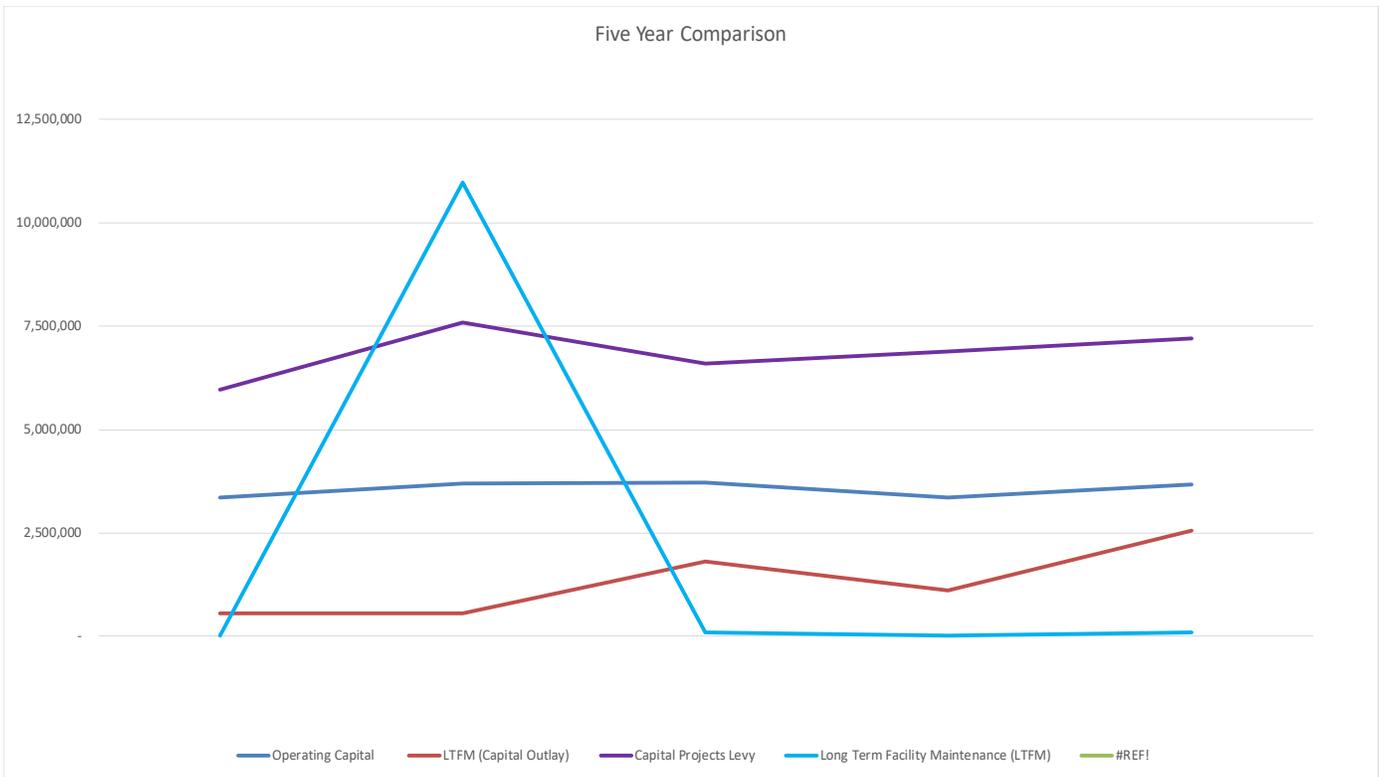
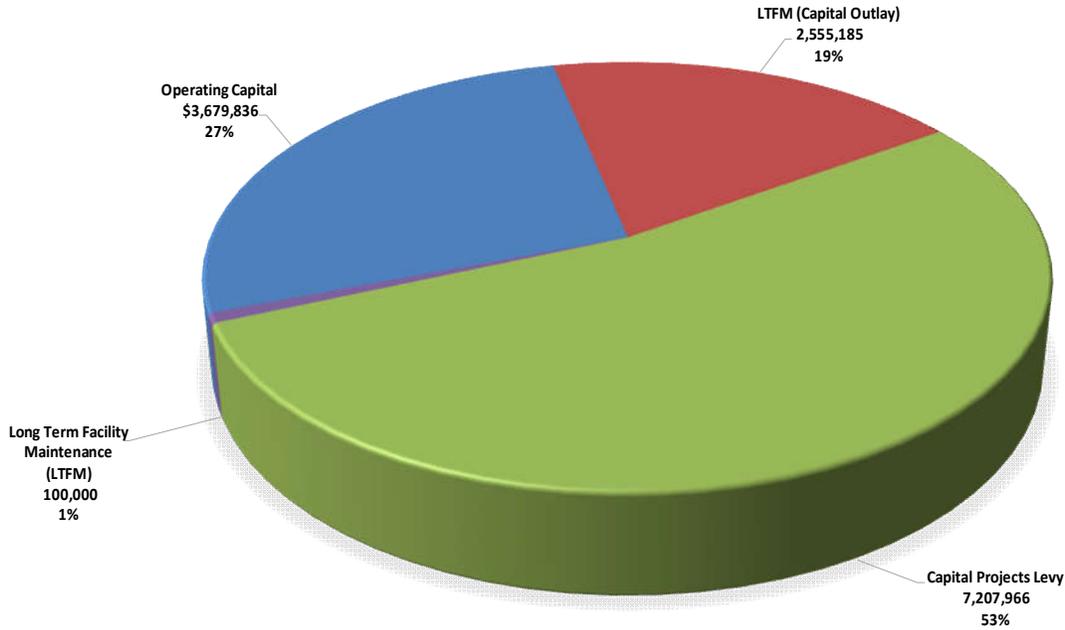
FISCAL 2020 EXPENDITURES



COMMUNITY SERVICE FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries, Wages & Benefits	\$ 3,401,173	\$ 4,221,965	\$ 4,842,634	\$ 5,618,017	\$ 6,217,965	\$ 599,948	10.68%
Purchased Services	928,894	1,104,554	1,158,173	1,898,405	1,261,805	(636,600)	-33.53%
Supplies & Equipment	137,857	212,921	242,596	587,403	334,500	(252,903)	-43.05%
Other Expenditures	1,854	7,969	9,445	174,161	27,200	(146,961)	-84.38%
TOTAL	\$ 4,469,778	\$ 5,547,409	\$ 6,252,847	\$ 8,277,986	\$ 7,841,470	\$ (436,516)	-5.27%

CAPITAL AND BUILDING FUNDS REVENUES

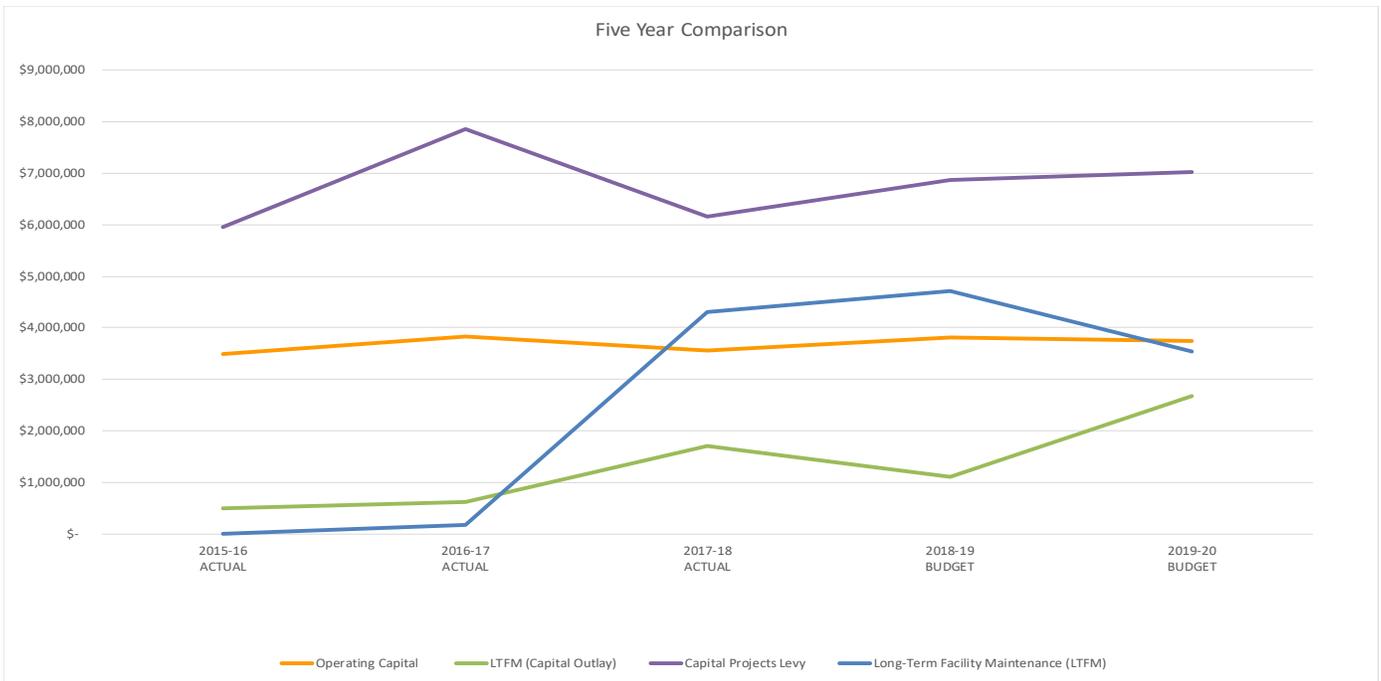
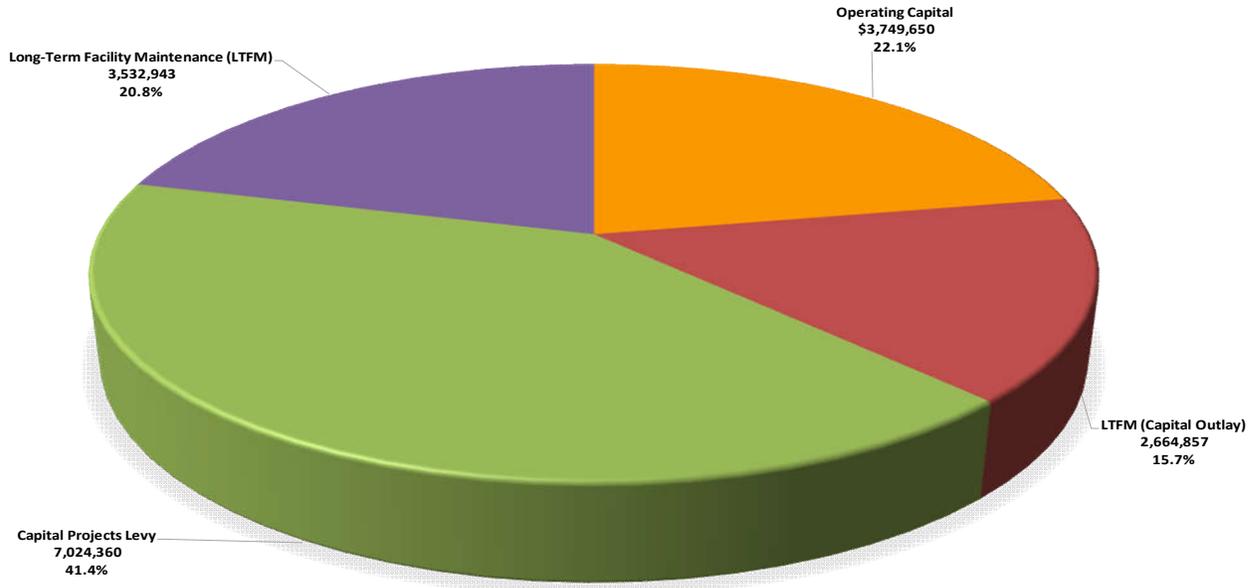
FISCAL 2020 REVENUE SOURCES



CAPITAL & BUILDING FUND REVENUES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	\$ 3,359,468	\$ 3,696,941	\$ 3,727,918	\$ 3,358,999	\$ 3,679,836	\$ 320,837	9.55%
LTFM (Capital Outlay)	566,455	549,747	1,816,388	1,117,481	2,555,185	1,437,704	128.66%
Capital Projects Levy	5,972,516	7,580,360	6,595,584	6,892,060	7,207,966	315,906	4.58%
Long Term Facility Maintenance (LTFM)	27,937	10,962,984	84,386	30,000	100,000	70,000	233.33%
Capital Facilities	26,251	-	-	-	-	-	-
TOTAL	\$ 9,952,627	\$ 22,790,032	\$ 12,224,276	\$ 11,398,540	\$ 13,542,987	\$ 2,144,447	18.81%

CAPITAL AND BUILDING FUNDS EXPENDITURES

FISCAL 2020 EXPENDITURES



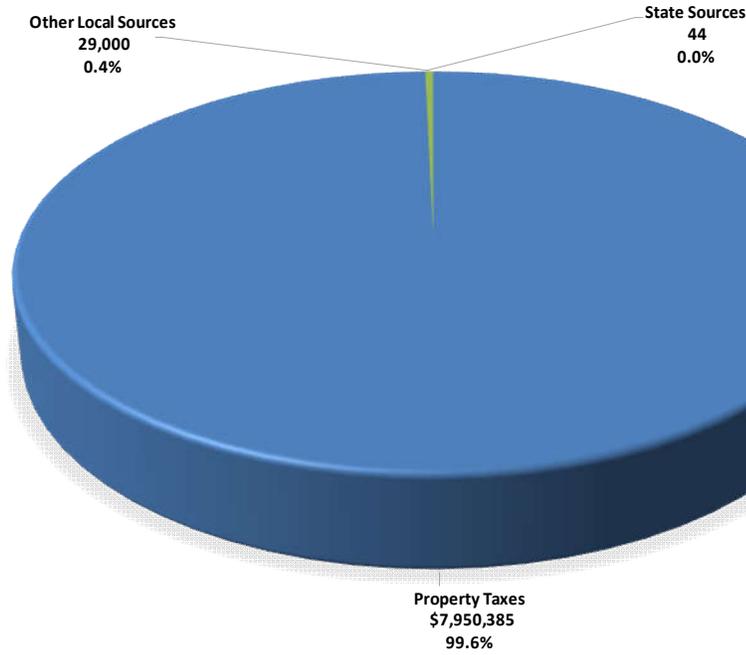
CAPITAL & BUILDING FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	\$ 3,482,844	\$ 3,828,401	\$ 3,551,194	\$ 3,812,365	\$ 3,749,650	\$ (62,715)	-1.6%
LTFM (Capital Outlay)	498,640	615,591	1,704,827	1,100,487	2,664,857	\$ 1,564,370	142.2%
Capital Projects Levy	5,945,574	7,865,822	6,158,671	6,876,410	7,024,360	147,950	2.2%
Long-Term Facility Maintenance (LTFM)	-	176,394	4,303,288	4,719,448	3,532,943	(1,186,505)	-25.1%
Capital Facilities	105,093	-	-	-	-	-	0.0%
Insurance Recovery	340,873	-	-	-	-	-	0.0%
Deferred Maintenance	5,186,338	6,558,521	-	-	-	-	0.0%
TOTAL	\$ 15,559,362	\$ 19,044,729	\$ 15,717,980	\$ 16,508,710	\$ 16,971,810	\$ 463,100	2.8%

Capital and Building Funds
Summary of Revenue, Expenditures and Fund Balance
Fiscal Year 2019-20

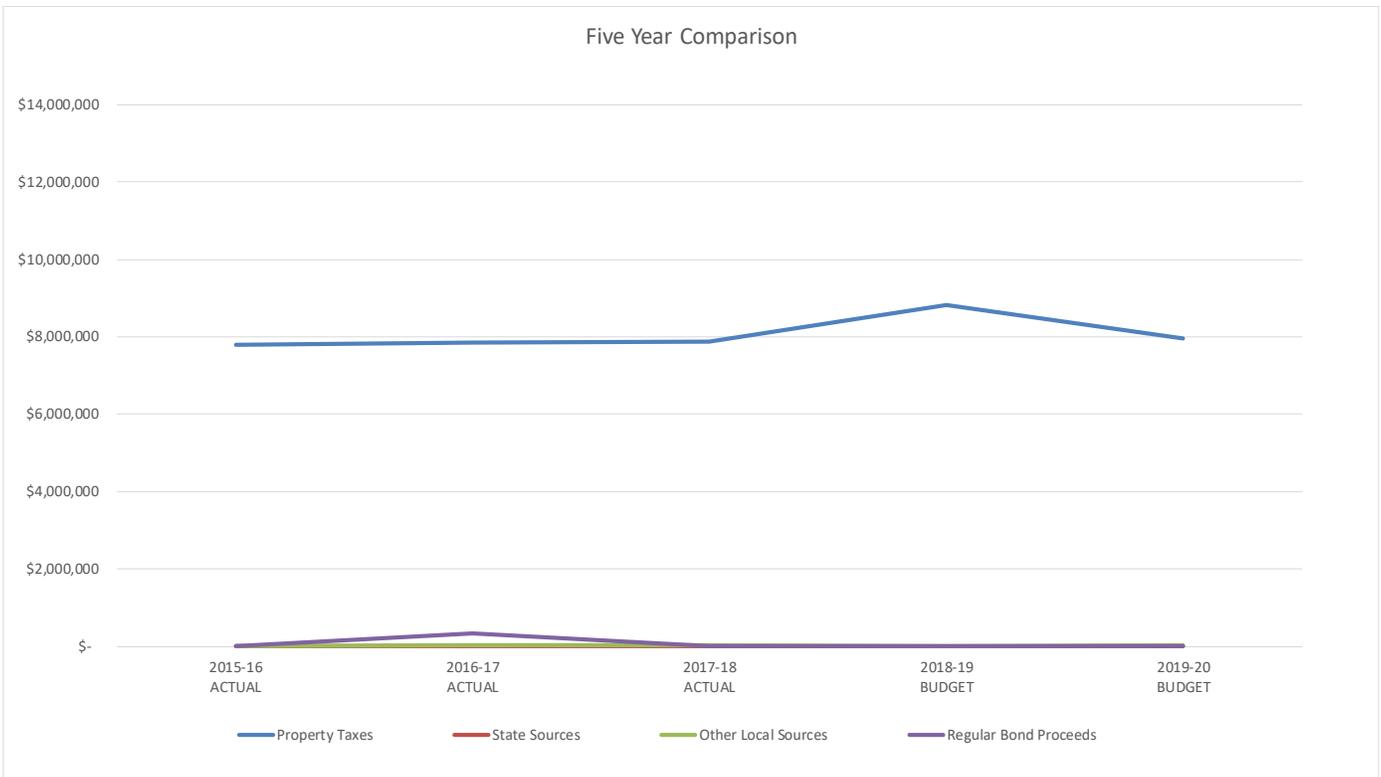
Description	(A) Operating Capital	(B) Cell Tower	(C) Long-Term Facility Maintenance (LTFM)	(D) Capital Projects	Capital and Building Fund Totals
6/30/19 Projected Fund Balance	\$ 368,902	\$ 30,556	\$ 9,749,889	\$ 500,746	\$ 10,650,093
Revenues					
Local Levy	\$ 1,087,258	\$ -	\$ 2,457,828	\$ 6,907,966	\$ 10,453,052
Local Levy (Intermediate District #287 Projects)	-	-	97,356	-	97,356
State Aid	1,036,808	-	-	-	1,036,808
Building Lease Levy	1,194,750	-	-	-	1,194,750
Operating Capital (2019 Adjustment)	4,159	-	-	-	4,159
Operating Capital (2017 Adjustment)	6,411	-	-	-	6,411
Building Lease Levy (Pay16 Adjustment)	383,989	-	-	-	383,989
Capital Facilities Bonds	(124,740)	-	-	-	(124,740)
Cell Tower Lease Revenue	25,200	66,000	-	-	91,200
Investment Earnings	-	-	100,000	-	100,000
Misc Revenue for Lost/Broken Equipment	-	-	-	10,000	10,000
Device Asset Recovery (Trade in value of devices)	-	-	-	180,000	180,000
E-rate (Telecommunications and Internet Access)	-	-	-	110,000	110,000
Subtotal Revenue	\$ 3,613,836	\$ 66,000	\$ 2,655,184	\$ 7,207,966	\$ 13,542,986
Funds Available	\$ 3,982,738	\$ 96,556	\$ 12,405,073	\$ 7,708,712	\$ 24,193,079
Expenditures					
High School	\$ 85,000	\$ -	\$ 1,100,000	\$ -	\$ 1,185,000
High School Activities	25,000	66,000	-	-	91,000
Central Middle School	11,300	-	347,000	-	358,300
EHSI/Oak Point Elementary	-	-	304,000	-	304,000
Cedar Ridge Elementary	39,000	-	311,500	-	350,500
Eden Lake Elementary	21,000	-	134,000	-	155,000
Forest Hills Elementary	31,000	-	280,200	-	311,200
Prairie View Elementary	26,000	-	201,100	-	227,100
Administrative Services Center	16,000	-	35,000	-	51,000
Lower Campus	7,500	-	210,000	-	217,500
District Wide	403,000	-	3,275,000	-	3,678,000
Transportation/Grounds Equipment	202,100	-	-	-	202,100
Transportation - School Buses	770,000	-	-	-	770,000
Personalized Learning & Instruction	777,000	-	-	-	777,000
Subtotal Expenditures	\$ 2,413,900	\$ 66,000	\$ 6,197,800	\$ -	\$ 8,677,700
Lease Levy Expenditures					
Intermediate District #287 Programs	\$ 516,581	\$ -	\$ -	\$ -	\$ 516,581
University of MN - Graduation Venue	14,500	-	-	-	14,500
Golf Program Green Fees	3,500	-	-	-	3,500
Ski Fees	25,000	-	-	-	25,000
City of EP Community Center- Pool and Ice Arena	125,000	-	-	-	125,000
TIES Building Lease	20,511	-	-	-	20,511
City of Eden Prairie - Com Ed & Transition Programs	400,220	-	-	-	400,220
Hennepin Technical College - Transition Program	2,750	-	-	-	2,750
Metro South Collaborative	82,932	-	-	-	82,932
Hopkins Schools - Other Community Education Progra	3,757	-	-	-	3,757
Subtotal Expenditures	\$ 1,194,750	\$ -	\$ -	\$ -	\$ 1,194,750
District-Wide Contingency	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Capital Projects (also known as Technology) Levy	\$ -	\$ -	\$ -	\$ 7,024,360	\$ 7,024,360
Total 2019-20 Capital Expenditures	\$ 3,683,650	\$ 66,000	\$ 6,197,800	\$ 7,024,360	\$ 16,971,810
Restricted Fund Balance Estimate @ 6/30/20	\$ 299,087	\$ 30,556	\$ 6,207,273	\$ 684,352	\$ 7,221,268
Fund Balance as a Percentage of Expenditures	8.12%	46.30%	100.15%	9.74%	42.55%

DEBT SERVICE FUND REVENUE

FISCAL 2020 REVENUE SOURCES



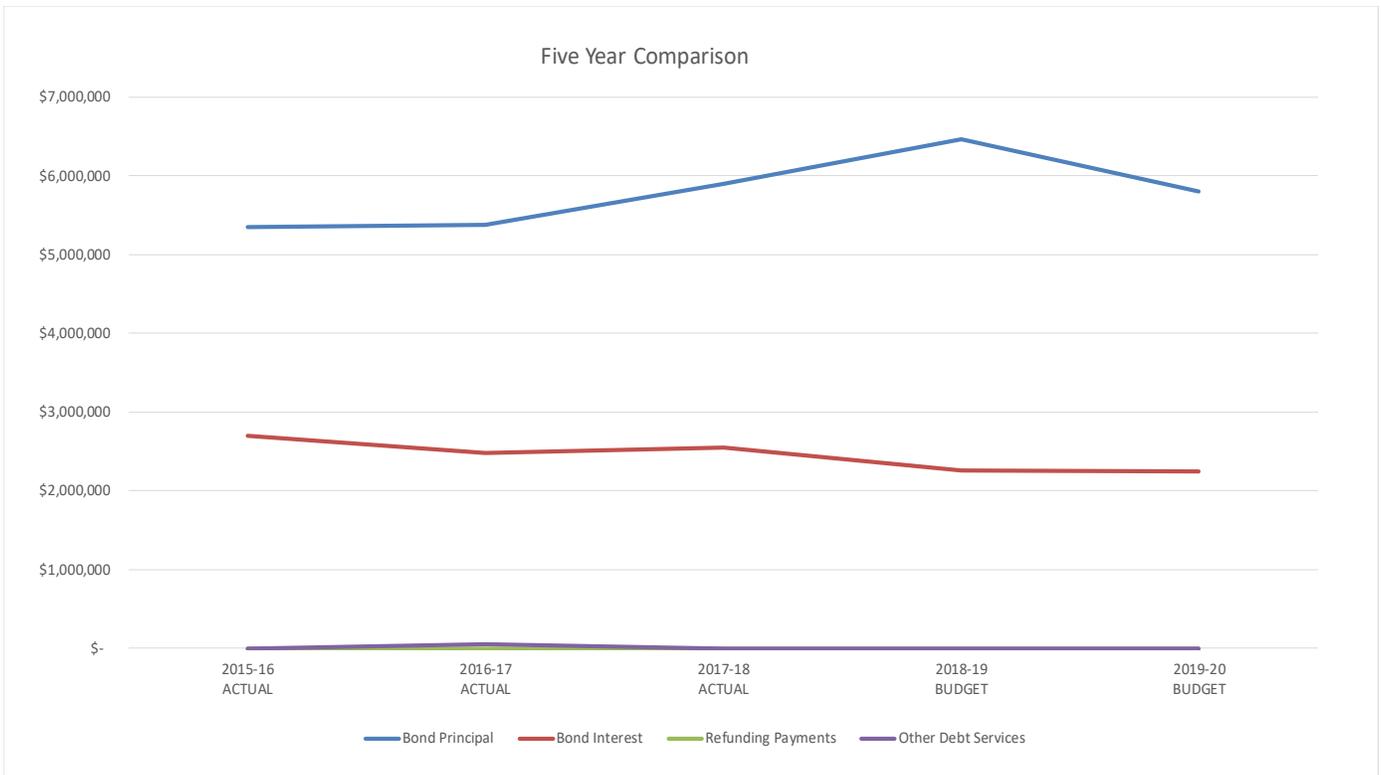
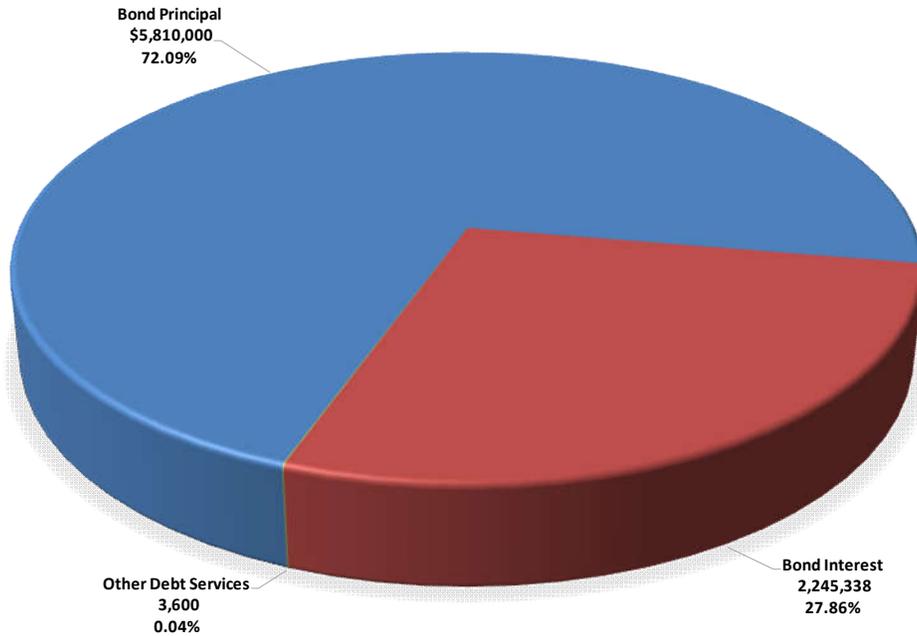
Five Year Comparison



DEBT SERVICE FUND REVENUE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	\$ 7,793,690	\$ 7,838,022	\$ 7,883,758	\$ 8,807,576	\$ 7,950,385	\$ (857,191)	-9.73%
State Sources	98	96	89	-	44	44	0.00%
Other Local Sources	10,050	22,222	45,768	-	29,000	29,000	0.00%
Regular Bond Proceeds	-	337,481	-	-	-	-	0.00%
TOTAL	\$ 7,803,839	\$ 8,197,820	\$ 7,929,616	\$ 8,807,576	\$ 7,979,429	\$ (828,147)	-9.40%

DEBT SERVICE FUND EXPENDITURES

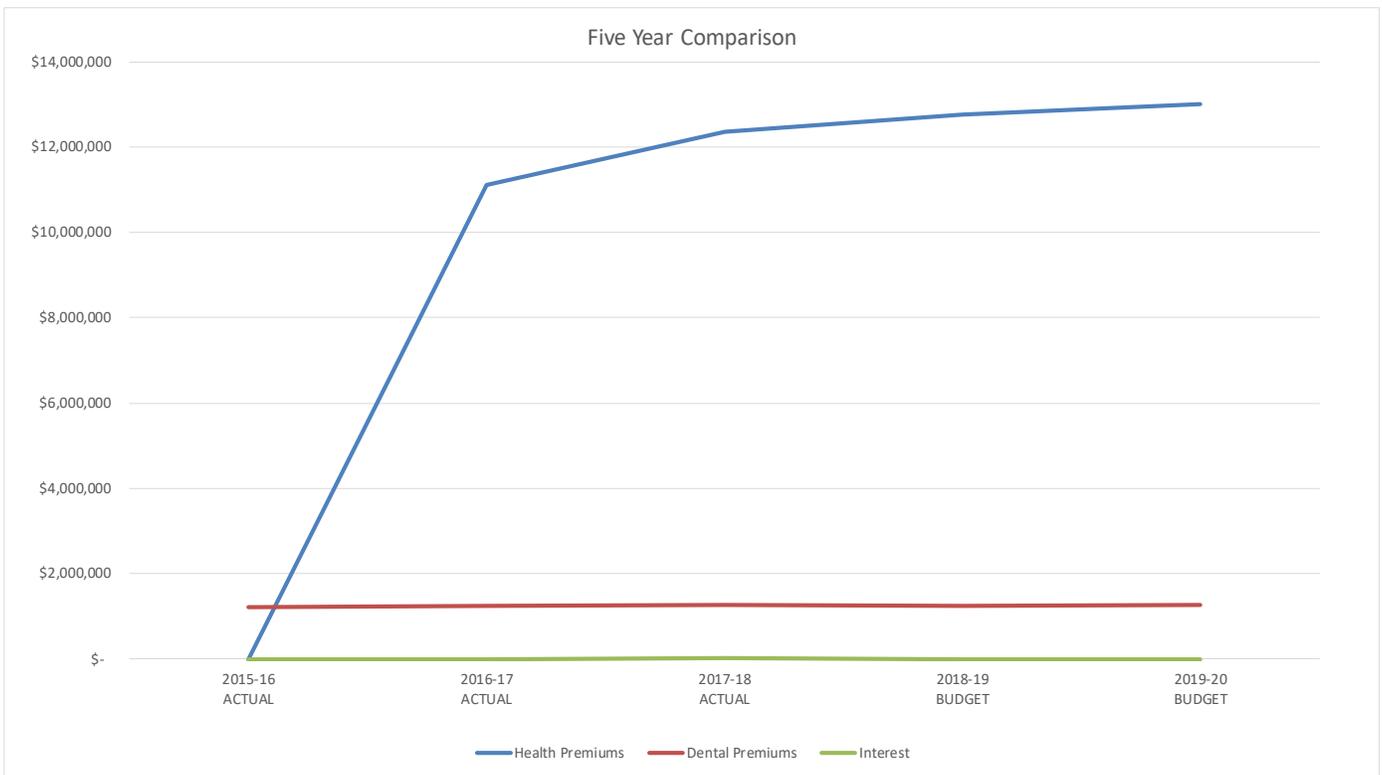
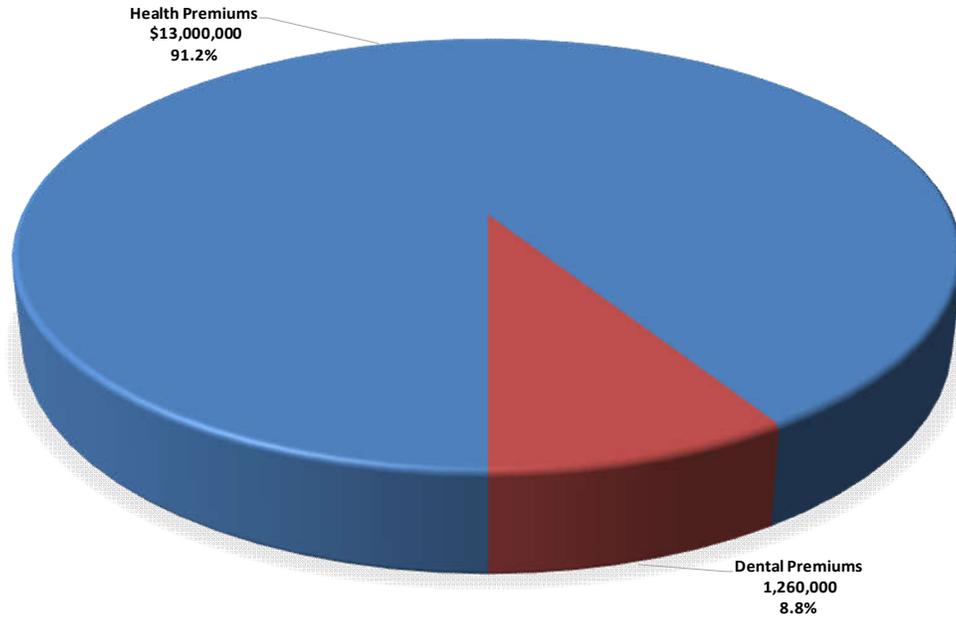
FISCAL 2020 EXPENDITURES



DEBT SERVICE FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	\$ 5,345,000	\$ 5,370,000	\$ 5,895,000	\$ 6,460,000	\$ 5,810,000	\$ (650,000)	-10.06%
Bond Interest	2,699,226	2,482,856	2,549,550	2,263,370	2,245,338	(18,032)	-0.80%
Refunding Payments	-	-	-	-	-	-	0.00%
Other Debt Services	3,150	58,062	3,600	3,600	3,600	-	0.00%
TOTAL	\$ 8,047,376	\$ 7,910,918	\$ 8,448,150	\$ 8,726,970	\$ 8,058,938	\$ (668,032)	-7.65%

INTERNAL SERVICE FUND REVENUE

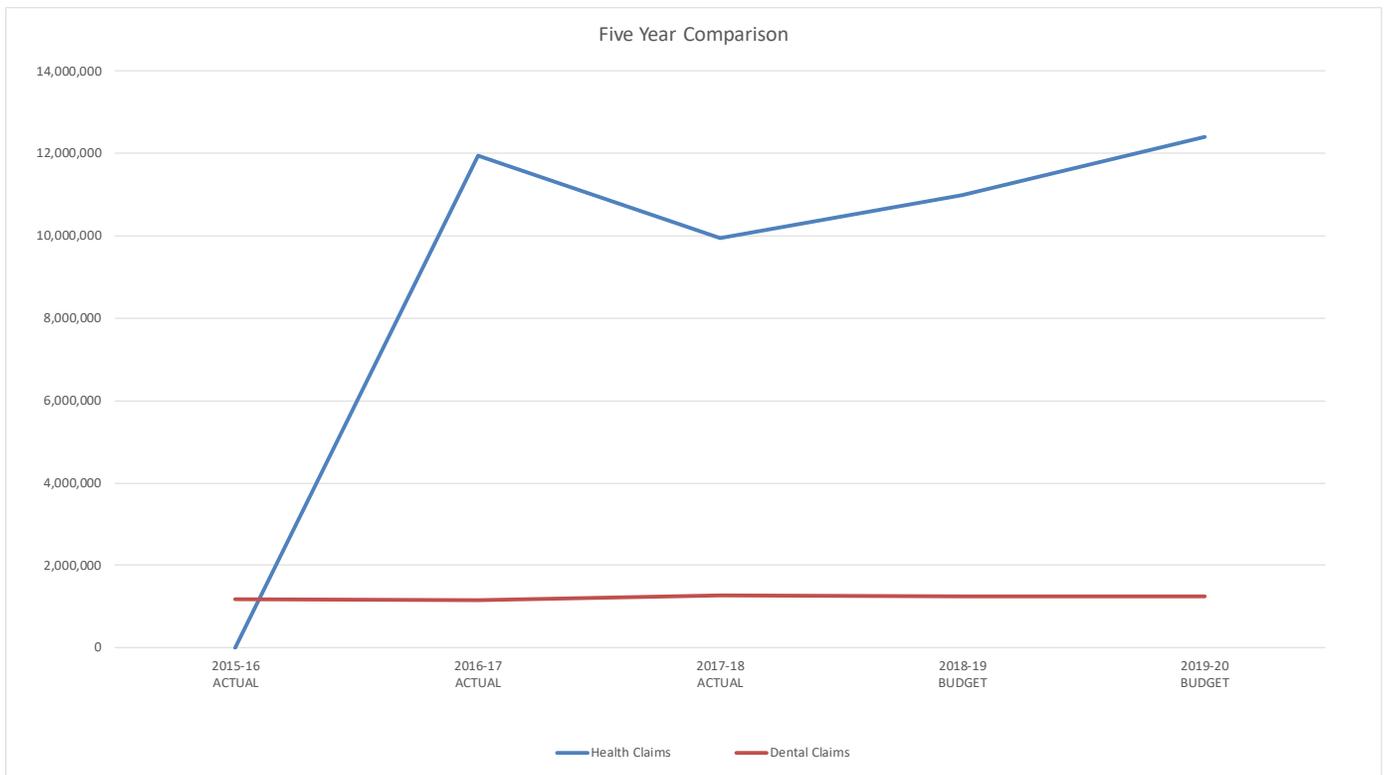
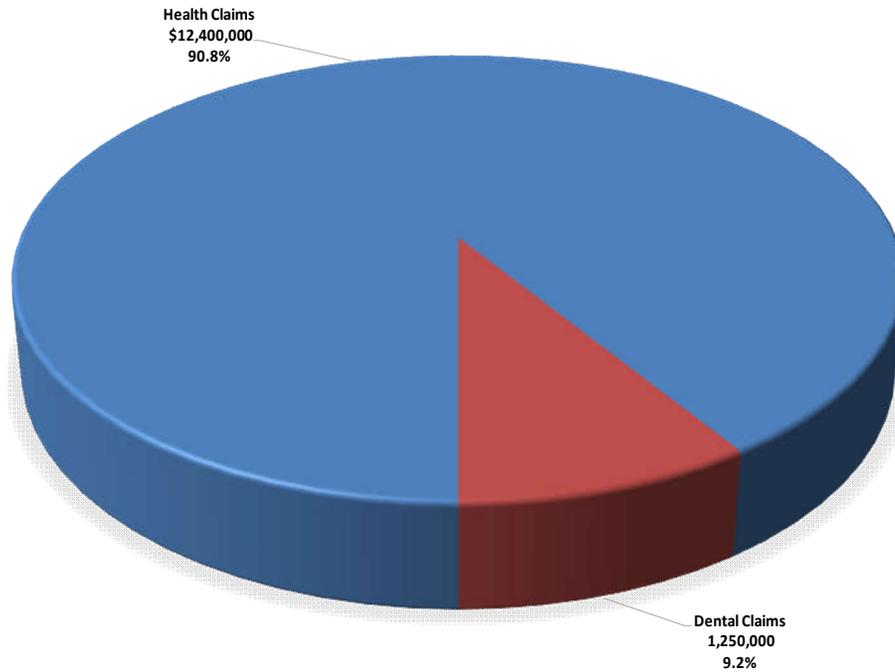
FISCAL 2020 REVENUE SOURCES



INTERNAL SERVICE FUND REVENUE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Premiums	\$ -	\$ 11,104,567	\$ 12,354,639	\$ 12,750,000	\$ 13,000,000	\$ 250,000	1.96%
Dental Premiums	1,204,920	1,230,846	1,257,118	1,250,000	1,260,000	10,000	0.80%
Interest	262	5,044	17,613	-	-	-	0.00%
TOTAL	\$ 1,205,182	\$ 12,340,457	\$ 13,629,370	\$ 14,000,000	\$ 14,260,000	\$ 260,000	1.86%

INTERNAL SERVICE FUND EXPENDITURES

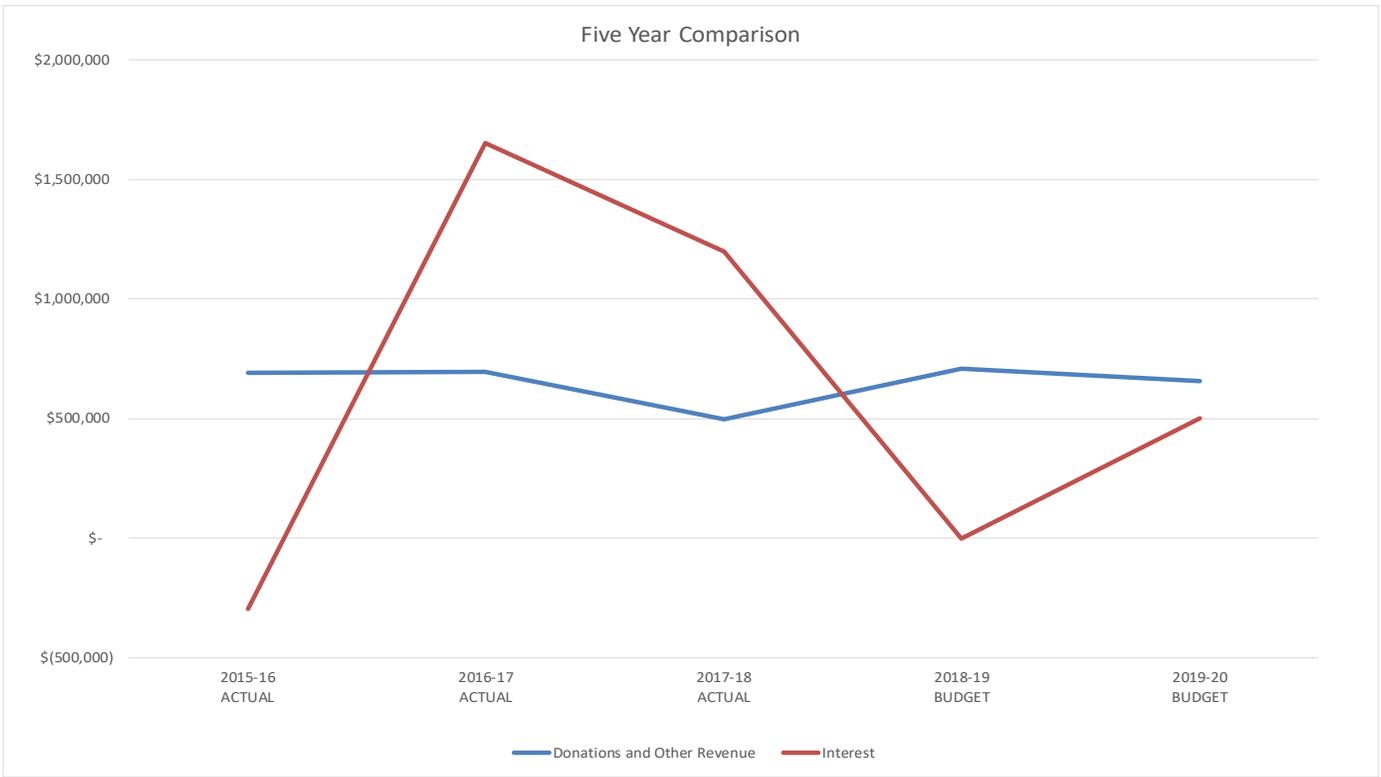
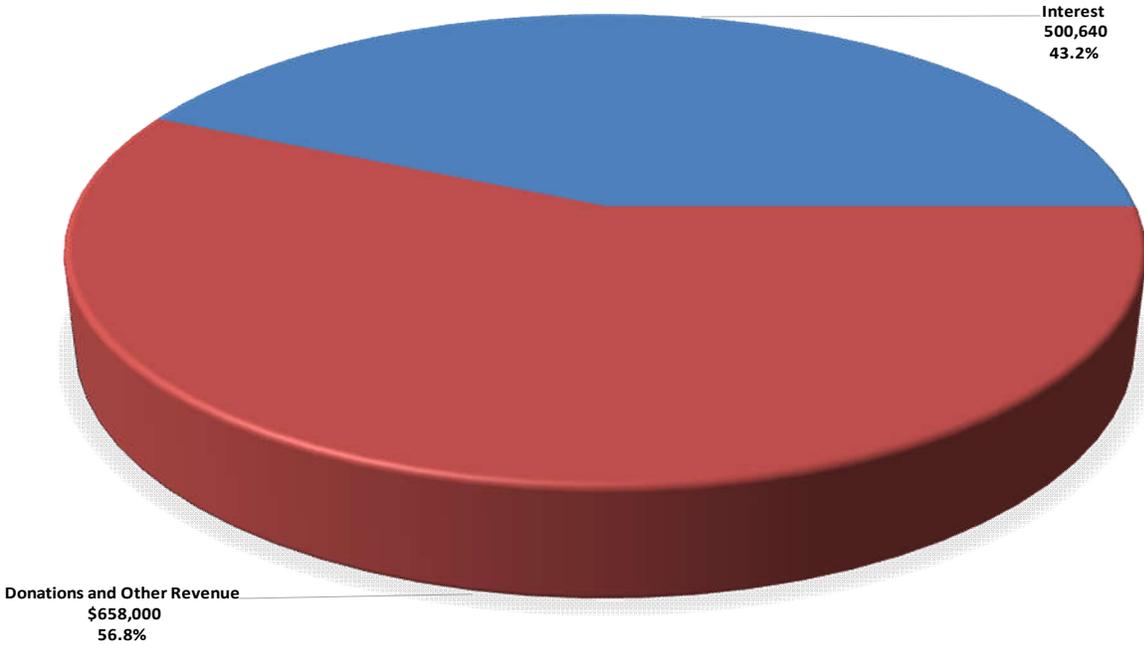
FISCAL 2020 EXPENDITURES



INTERNAL SERVICE FUND EXPENDITURES	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Health Claims	\$ -	\$ 11,945,983	\$ 9,946,365	\$ 11,000,000	\$ 12,400,000	\$ 1,400,000	12.73%
Dental Claims	1,172,312	1,145,759	1,261,629	1,250,000	1,250,000	-	0.00%
TOTAL	\$ 1,172,312	\$ 13,091,742	\$ 11,207,994	\$ 12,250,000	\$ 13,650,000	\$ 1,400,000	11.43%

TRUST AND AGENCY FUND REVENUE

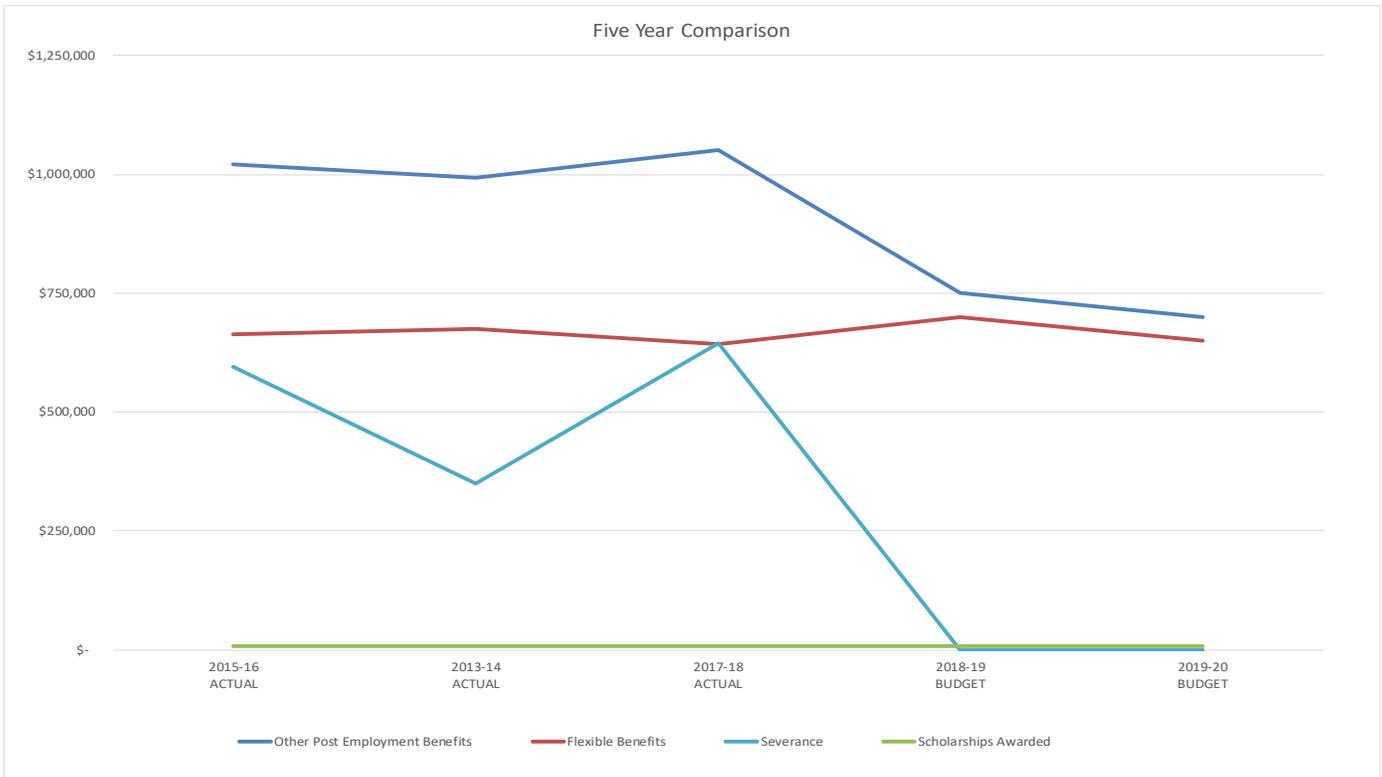
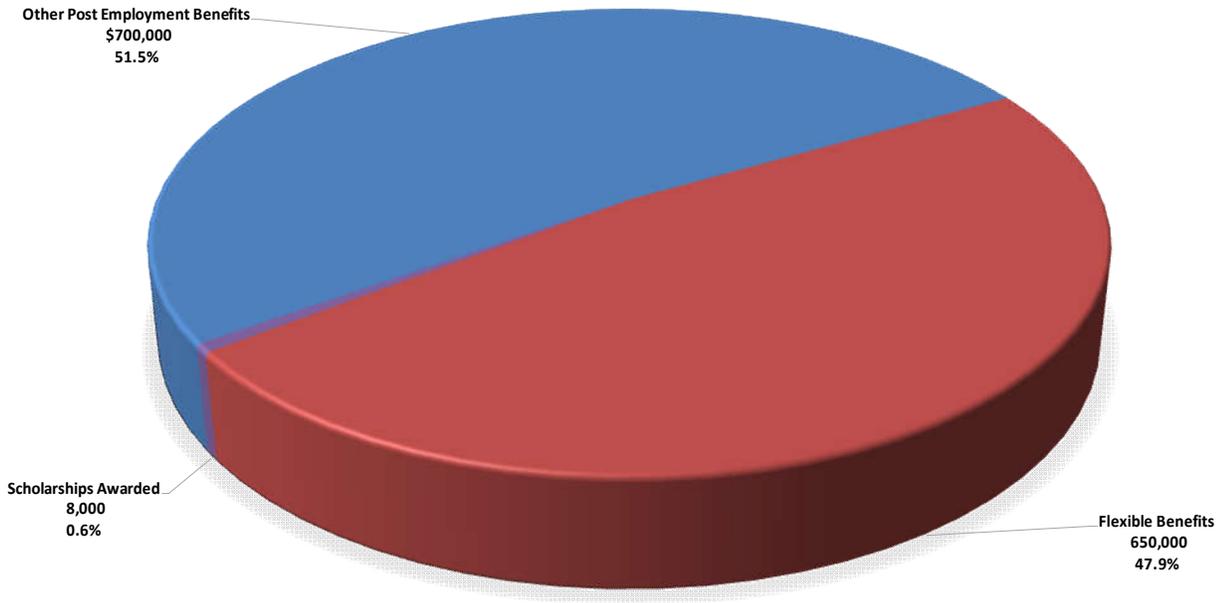
FISCAL 2020 REVENUE SOURCES



TRUST & AGENCY FUND REVENUE	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Donations and Other Revenue	\$ 689,683	\$ 695,734	\$ 497,679	\$ 708,000	\$ 658,000	\$ (50,000)	-7.06%
Interest	(295,718)	1,651,708	1,197,315	-	500,640	500,640	0.00%
TOTAL	\$ 393,965	\$ 2,347,441	\$ 1,694,995	\$ 708,000	\$ 1,158,640	\$ 450,640	63.65%

TRUST AND AGENCY FUND EXPENDITURES

FISCAL 2020 EXPENDITURES



TRUST & AGENCY FUND EXPENDITURES	2015-16 ACTUAL	2013-14 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2019-20 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Other Post Employment Benefits	\$ 1,020,644	\$ 993,183	\$ 1,052,019	\$ 750,000	\$ 700,000	\$ (50,000)	-6.67%
Flexible Benefits	663,971	675,002	642,283	700,000	650,000	(50,000)	-7.14%
Severance	595,172	350,386	644,824	-	-	-	NA
Scholarships Awarded	8,000	8,000	8,000	8,000	8,000	-	0.00%
TOTAL	\$ 2,287,787	\$ 2,026,571	\$ 2,347,126	\$ 1,458,000	\$ 1,358,000	\$ (100,000)	-6.86%

**Eden Prairie Schools
Final Levy Certification Payable 2019**

Categories	2017 Pay 18 FY 19	2018 Pay 19 FY 20	Dollar Change	Comments
1 GENERAL FUND				
2 Equity	\$ 1,159,669	\$ 788,616	\$ (371,053)	Equity revenue similar to last year, large previous year adjustment
3 Local Optional Revenue	4,159,690	4,182,328	22,637	Adjustment for prior year student count
4 Achievement & Integration	367,674	490,328	122,654	Based on budget submitted to MDE
5 Alternative Teacher Compensation	815,888	846,178	30,290	Adjustment for prior year student count
6 Referendum	17,780,184	18,389,807	609,624	2.24% increase & prior year adjustments
7 Transition	54,841	55,041	200	Adjustment for prior year student count
8 Re-employment Ins.	23,507	44,752	21,245	Returning to normal, last year unusually small
9 Safe Schools	488,498	498,820	10,322	Similar to prior years
10 Career Technical	367,434	370,613	3,179	35% of estimated expenditures
11 Abatement/Other Adjustments	554,583	71,069	(483,514)	Holding down abatement adjustments & will carryforward
12 Building/ Lease	1,308,414	1,578,740	270,326	Similar to last year, large previous year adjustment
13 Operating Capital	957,199	1,097,828	140,629	Change in equalization, offset with capital aid decrease
14 Capital Projects	6,592,060	6,907,966	315,907	Technology levy, increase in adjusted net tax capacity
15 Long Term Facility Maintenance (LTFM)	1,020,417	2,555,184	1,534,767	Intentionally more pay-as-you-go this year to help offset debt levy
16 Capital Facilities Bonds Adjustment	(122,798)	(124,740)	(1,942)	Offset in debt service fund
17 GENERAL FUND LEVY TOTAL	\$ 35,527,258	\$ 37,752,528	\$ 2,225,270	6.26%
18 COMMUNITY EDUCATION FUND				
19 Basic Levy	\$ 451,675	\$ 451,675	\$ -	-\$5.42 per population (2012 census)
20 Early Childhood & Family Education	334,274	326,603	(7,672)	Slightly smaller population
21 Home Visiting	8,539	8,905	366	0-4 year old
22 Disabled Adults	6,365	6,365	-	50% of approved expenditures
23 School-Aged Care	24,349	174,978	150,628	Funding for students with disabilities
24 Abatement Adjustment	12,424	10,316	(2,108)	Abatement activity
25 COMMUNITY EDUCATION LEVY TOTAL	\$ 837,627	\$ 978,842	\$ 141,215	16.86%
26 DEBT SERVICE FUND				
27 Debt Levy	\$ 2,326,538	\$ 2,320,763	\$ (5,775)	Scheduled principal & interest payments
28 Alternative Facilities (LTFM) Bond	2,663,544	5,853,947	3,190,403	Scheduled principal & interest payments
29 OPEB Bond	4,169,459	-	(4,169,459)	Scheduled principal & interest payments
30 Debt Excess	(262,999)	(224,281)	38,719	Calculated using fund balance & projected costs
31 Abatement Adjustment	333,424	-	(333,424)	Abatement activity not levied
32 DEBT SERVICE LEVY TOTAL	\$ 9,229,966	\$ 7,950,429	\$ (1,279,536)	-13.86%
34 LEVY GRAND TOTAL	\$ 45,594,851	\$ 46,681,800	\$ 1,086,949	2.38%

OTHER HISTORICAL DATA

Basic General Education Funding Formula – The per-pupil-unit allocation used in this budget is \$6,438 for 2019-20. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
1997-98	\$3,581	\$76 increase in funding formula
1998-99	\$3,530	\$79 increase in funding formula, roll out of \$130 for training & experience.
1999-00	\$3,740	\$210 increase in funding formula
2000-01	\$3,964	\$244 increase in funding formula
2001-02	\$4,068	\$104 increase in funding formula
2002-03	\$4,601	\$533 increase in funding formula
2003-04	\$4,601	No increase in funding formula
2004-05	\$4,601	No increase in funding formula
2005-06	\$4,783	4% increase in funding formula
2006-07	\$4,974	4% increase in funding formula
2007-08	\$5,074	2% increase in funding formula
2008-09	\$5,124	1% increase in funding formula
2009-10	\$5,124	No increase in funding formula
2010-11	\$5,124	No increase in funding formula
2011-12	\$5,174	\$50 increase in funding formula
2012-13	\$5,224	\$50 increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15	\$5,831	1.5% increase in funding formula + \$25/pupil in the 2014 session
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,188	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula
2019-20	\$6,438	2.0% increase in funding formula
2020-21	\$6,567	2.0% increase in funding formula