



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 8, 2023
6:30 PM

Strategic Directions:

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging innovation to improve student outcomes and district culture
- Engaging our community to ensure common understanding of our Strategic Roadmap and the district work to support it

5:45 PM Listening Session with Director Lesley Chester and Director Safio Mursal

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

- A. Recognition of John Coskran Award Recipients 3
Speaker(s): Aaron Tinklenberg, Director of Communications
- B. Report about Community Eligibility Provision (CEP) 4
Speaker(s): Stacey Sovine, Executive Director of Administrative Services
- C. Report about the Unified Communication As A Service (UCAAS) Agreement 13
Speaker(s): Rachel Gorton, Director of Technology
- D. Report about the Washburn Co-located Mental Health Proposed Contract 23
Speaker(s): Amy Piotrowski, Director of Student Support Services
- E. Report about the Proposed FY24 Adopted Budget 25
Speaker(s): Dr. Theresa Battle, Superintendent, Stacey Sovine, Executive Director of Administrative Services, and Tyler Dehne, Director of Finance
- F. Report about the Superintendent's Evaluation

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team. 274

Speaker(s): Anna Werb, Vice Chair	2
G. Superintendent Report	277
H. Board Member Reports	278
IV. Business Meeting	
A. Consent Agenda	
Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.	
1. Approve Minutes	279
2. Approve Personnel Recommendations	284
Description:	
3. Adopt a Resolution to Accept Donations	285
4. Receive a Report about the Listening Session	287
B. New Business	289
1. Approve ProPay Memorandum of Understanding (MOU)	295
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
2. Approve the Unified Communication As A Service (UCAAS) Agreement	308
Speaker(s): Rachel Gorton, Director of Technology	
V. Adjourn to a Workshop	
A. Superintendent Goals	309
Speaker(s): Dr. Theresa Battle, Superintendent	
B. Board Goals	312
Speaker(s): Chair Scott Hume	

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**Agenda III.A.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Aaron Tinklenberg, director of communications

Date: June 8, 2023

Re: Recognition of John Coskran Award Recipients



**Agenda III.B.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 8, 2023

Re: Report about Community Eligibility Provision (CEP)

Community⁵ Eligibility Provision

Stacey Sovine
executive director of administrative
services

June 8, 2023



Overview

- » Community Eligibility Provision (CEP)
- » CEP Eligibility & Reimbursement
- » District Eligibility
- » Implications

Community Eligibility Provision (CEP)

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- Impact of 2023 legislation - Universal Meals. ISD191 is moving to CEP for the 2023-2024 school year
- Allows high poverty schools and districts to serve breakfast and lunch at no cost to ALL enrolled students without collecting household applications for up 4 consecutive school years
- Districts must agree to cover the cost of providing free meals to all students - above the amount provided by federal and state reimbursement, with non-federal funds.

CEP Eligibility

- Schools eligible if Identified Student Percentage (ISP) \geq 40% as of April 1
- Identified Students are those certified for free meals in the following ways:
 - All directly-certified students, with the exception of students directly certified as Medicaid-reduced
 - Foster students certified through means other than an Application for Educational Benefits
 - Homeless, migrant or runaway students.
 - Head Start/Even Start/Early Start participants.
 - Recipients of the Food Distribution Program on Indian Reservations (FDPIR).

CEP Reimbursement

- Meal reimbursement uses a formula based on the percentage of students categorically eligible for free meals per the previously listed programs
- If a school's ISP $\geq 62.5\%$, all meals served will be fully reimbursed at the federal free rate
- If a school's ISP is 40-62.4%, the $\text{ISP} \times 1.6 = \%$ of the free reimbursement rate; remainder reimbursed at paid rate
- Unique to MN only, state reimbursement (MN Free Meals) will cover the difference between the federal free rate and the federal paid rate for meals claimed as paid

District Eligibility Examples

School	ISP	% Free Reimbursement
GP	51%	82%
HV	65%	100%
NMS	51%	82%
BHS	40%	64%
BAHS	69%	100%

- All or most schools eligible
- 2 Schools must participate in CEP, based on MN Free Meals bill
- Flexible option to group schools if ISP is <40% for optimization
- Perpetual monitoring may increase a school's ISP and increase reimbursement

Implications

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- Free meals for all enrolled students with no stigma
- Clarity and communication to families
- Alternative Income Survey
 - Compensatory funding
 - Scholarship eligibility
 - Cost to produce, publish, process, and verify income surveys is a cost to the General Fund
- General Fund covers the cost of providing free meals
 - MN Free Meals for All will reimburse for differences
- Perpetual monitoring of categorical eligibility

Thank You



**Agenda III.C.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Rachel Gorton, director of technology

Date: June 8, 2023

Re: Report about the Unified Communication As A Service (UCAAS) Agreement

Receive a report about the Unified Communication As A Service (UCAAS) Agreement from Rachel Gorton, director of technology.

Telephone/UCAAS¹⁴ Recommendation

Rachel Gorton
Director of Technology

one91
Burnsville · Eagan · Savage

Existing Telephone System:

- 2007 - Installed
- 2018 - Telephony hardware infrastructure upgraded
 - Did not include physical phones or support system upgrades
- Antiquated equipment and features
- Inability to continue to patch
- Missing modern preferred communication methods



UCAAS System Review Process

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Phase 1 - *November 2022 - February 2023*

Identified needs, gathered stakeholder feedback, options, features, vendors

Phase 2 - *February - June 2023*

Vendor presentations, RFP, Cost Analysis

Recommendation and Board Approval

Phase 3 - *Anticipated June - September 2023*

Implementation, Set Up, Physical Install, Integrations, Training

UCAAS System RFP Process

RFP was issued on April 28, 2023

- Posted on the district website
- Published in the newspaper for 2 weeks

Responses were received from four vendors with five options offered

Responses were evaluated against RFP defined criteria and costs

Recommendation: Zoom Phone System

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- Fits district needs and criteria
- Provides significantly increased functionality and features
- Integrates with key systems
- Ease of Use
- Secure, Scalable and Proven
- Innovative and Customizable
- Hybrid Cloud Solution with Site Survivability
- Ease of Management, Maintenance, and Support
- Nomadic e911 meets updates requirements
- Competitive Service Cost
- Ongoing significant investment in Education

Recommendation: Zoom Phone System

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- Flexibility and efficiency
 - Traveling staff, Virtual Academy, E-Learning
 - Softphone capabilities on district devices
- Additional district supported communication methods
 - SMS (text messaging)
 - Voicemail to email with transcription
 - Elimination of alternative methods for communication
- Directory integration
- New E911 Law Compliance
 - Ray Baum's Act - location identification requirement
 - Kari's Law - direct 9-1-1 dialing

What Stays the Same

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- Phone Numbers
- Shared Lines
- Common Area Phones
- Call Queue and Routing
- Auto Receptionist
- Dial to PA options
- Site Survivability - Backup

UCAAS System Review: Current Vs. New

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Cost Item	Information	Occurrence	Cost <small>*not to exceed</small>
Licensing and Support	Licenses, E911 services, EFax and ongoing telephone service fees.	Annual	\$153,336
New Equipment	Hardware (Standard and Advanced Phones) Headsets Conference Room hardware	One Time	\$206,451
Implementation Costs	Configuring new system and phone numbers, physical deployment, integrations, training	One Time	\$185,465

Thank You

To: Board of Education
Dr. Theresa Battle, superintendent

From: Amy Piotrowski, director of student support services

Date: June 8, 2023

Re: Report about Co-Located Mental Health Services Proposed Contract

The state statute that dictates our purchasing procedures is MN 471.345 Uniform Municipal Contracting Law. The threshold of \$175,000 described in Subd. 3, a bid process is required for the contract.

Vision - To provide co-located mental health resources for our students, families, and staff across our K-12 system across all buildings.

Evaluation Criteria

The following factors were considered in evaluating the proposals.

Criteria	Maximum Points
Qualifications of Agency and Staff	15
Capacity of Agency to Provide Timely Services	15
Quality of Services	15
Virtual Options for Students/Families	10
Multilingual Family Support/Access	20
Pricing	15
References	10
Maximum Points	100

Request for Proposal Timeline (RFP) Timeline	
March 9th 2023	RFP was submitted to Sun Weekly (3.17 & 3.24 editions) and District Website
April 2023	Proposals were collected

April 19, 2023	The evaluation committee scored each proposal received using the above criteria
April 21st & April 24th 2023	Met with each agency that submitted a proposal to ask clarifying questions gathered during the rubric scoring
April 28, 2023	Washburn was selected as the agency to provide mental health services across all buildings.
May/June 2023	Continued partnership with Washburn to develop a contract

Washburn Center for Children:

- Washburn is a not-for-profit agency certified by the Minnesota Department of Health as an Essential Community Provider (ECP) and Community Mental Health Clinic (CMHC).
- For over 137 years, Washburn has held the core belief that a community is best when it comes together to ensure children thrive.
- Washburn provides high-quality mental health care to families regardless of their insurance status or their ability to pay.
- Compassionate, experienced School-based therapists support children and their families through challenging times by offering individual and family therapy to help with a wide range of concerns, including school adjustment problems, depression, anxiety, difficulty dealing with loss or family changes, abuse, traumatic events, attention problems, parent-child conflicts, and acting-out behaviors.
- Therapists are supported by a team of Clinical Supervisors and Clinical Director, along with Washburn Center’s Chief Clinical Officer, who have all themselves provided School Based Mental Health Care.

Specific Project Activiites:

- Recruiting and hiring 10.8 full-time licensed mental health professionals
- Training the new therapists in evidence-based and trauma-informed practices
- Establishing relationships with teachers and staff in the assigned school
- Training and/or consultation with teachers and school staff on identifying and responding to student mental health challenges
- Developing an effective student referral system between teachers, other school personnel and therapist
- Completing mental health assessments and intakes on students who are experiencing mental health challenges

We are excited to begin this journey with Washburn. They aligned with the Vision for co-located services in the district. There will be 10.8 FTEs ensuring that every elementary, middle, and high school will have co-located mental health services for the FY 2023-2024 school year.



**Agenda III.E.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Theresa Battle, superintendent, Stacey Sovine, executive director of administrative services, and Tyler Dehne, director of finance

Date: June 8, 2023

Re: Report about the Proposed FY24 Adopted Budget

Receive a report about the Proposed FY24 Adopted Budget from Dr. Theresa Battle, superintendent, Stacey Sovine, executive director of administrative services, and Tyler Dehne, director of finance.

2023-24 Proposed Budget

Dr. Theresa Battle, superintendent
Stacey Sovine, executive director of
administrative services
Tyler Dehne, director of finance

June 8, 2023



FY24 Adopted Budget: Timeline

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- **January - February**
 - Board approves FY23 revised budget
 - Board receives report on FY24 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **April - May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and legislative impact
- **June 8 - FY24 Adopted Budget presented**
- **June 22 - FY24 Adopted Budget approved**

FY24 Budget Revenue Assumptions

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- 7,364 K-12 enrollment
- 4% increase on General Education Formula
- \$5 million increase in cross subsidies for Special Education and English Learner
- Federal Pandemic Relief Funds - \$4,027,847 for current costs
- Federal Pandemic Relief Funds - \$5,949,046 for new costs

FY24 Budget Expenditure Assumptions

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- 2.5% increase to cells on teacher salary schedule
- 6% transportation increase assumed based on contract
- 18% increase on utilities
- 9% increase on medical insurance premiums
- \$3.5 Million contingency to address unfunded mandates from legislative session
- [\\$1.3 Million in additional expenses related to requests for staffing and budget support](#)
- Continued use of Federal Pandemic Relief Funding

Supporting our Priorities: External Grants

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- *MDE Grow your Own Student II Grant (Education Pathway): \$472,780 FY24-FY28*
- *MDE Grow your Own Adult Grant (Education Pathway): \$598,794 FY24-FY28*
- *MN DNR Wild About the Wilderness and Survival Celebration of the Seasons: \$5,000 FY24 Eagle Ridge Grant*
- MDE Grow your Own Student Grant (Education Pathway): \$441,708 FY23-FY27
- MDE Concurrent Enrollment Introduction to Teaching (Education Pathway): \$35,000 Two year grant award FY23-FY24
- MDE Expansion of Rigorous Course Opportunities (Early College/AA Degree Pathway): \$170,360 Three year grant award FY22-FY24
- MDE Multi-tiered System of Supports: \$220,591 Two year grant award FY23-FY24
- MDE Non-Exclusionary Discipline Training and Support: \$85,286 FY23-FY24

FY 2024 Proposed Adopted Budget - All Funds

FUND	PROJECTED FUND BALANCE 6/30/23	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/24
GENERAL	\$ 32,474,122	\$ 156,314,616	\$ 153,492,985	\$ 35,295,753
FOOD SERVICE	3,005,154	6,041,113	6,027,292	3,018,975
COMMUNITY SERVICE	3,571,209	6,395,673	6,365,431	3,601,451
DEBT SERVICE	5,211,892	10,215,153	11,355,153	4,071,892
INTERNAL SERVICE FUND	18,950,990	24,950,000	26,075,000	17,825,990
TOTAL ALL FUNDS	\$ 63,213,367	\$ 203,916,555	\$ 203,315,861	\$ 63,814,061

What restrictions are there?

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General Fund Capital: Annual allocation that can only be used for approved personnel and equipment per state statute.

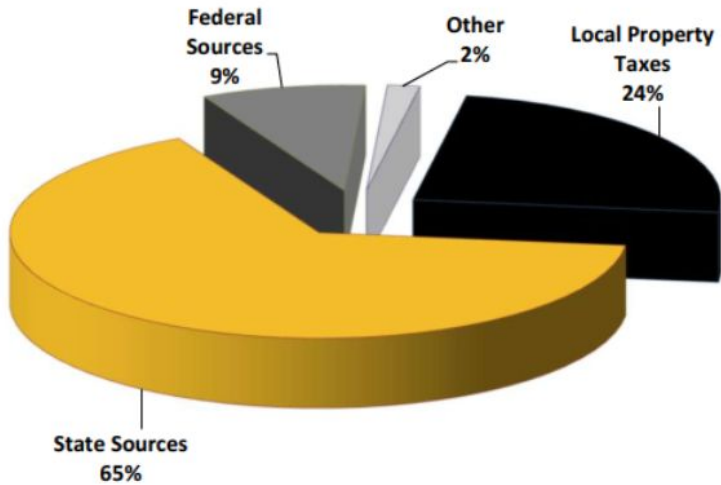
Title Funds: Federal money designated for specific purposes, such as needs associated with high poverty rates.

Technology Levy: Specifically for technology, personnel and equipment.

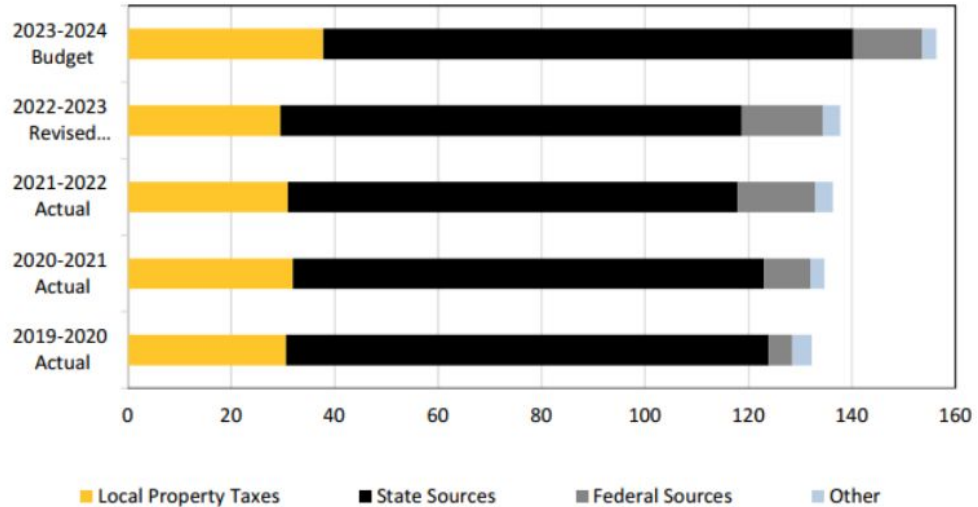
Food & Nutrition Services - Community Education - Debt Service

General Fund Revenues - \$156,314,616

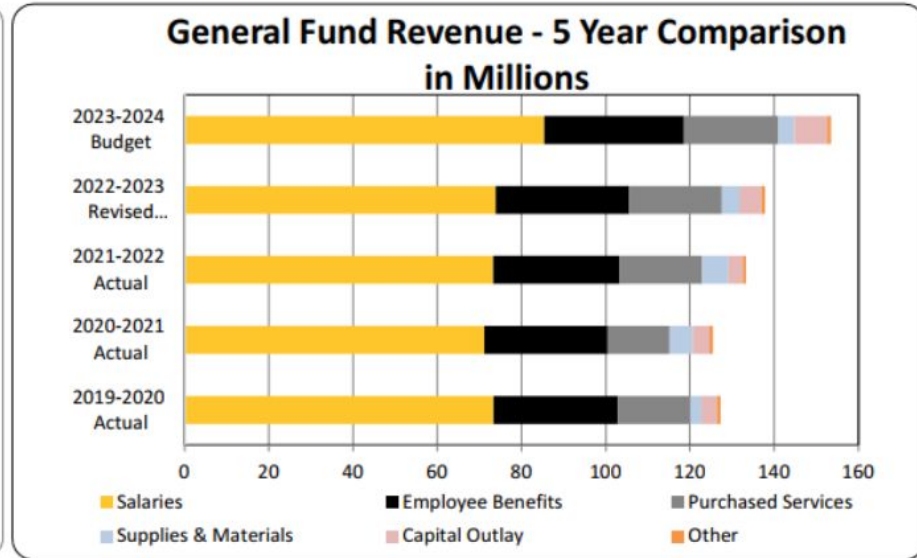
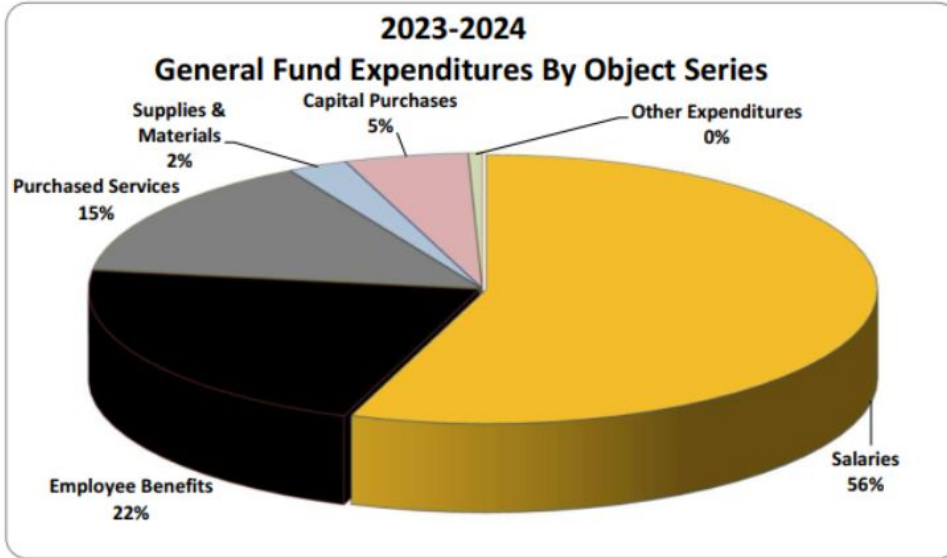
2023-2024 General Fund Revenue By Source



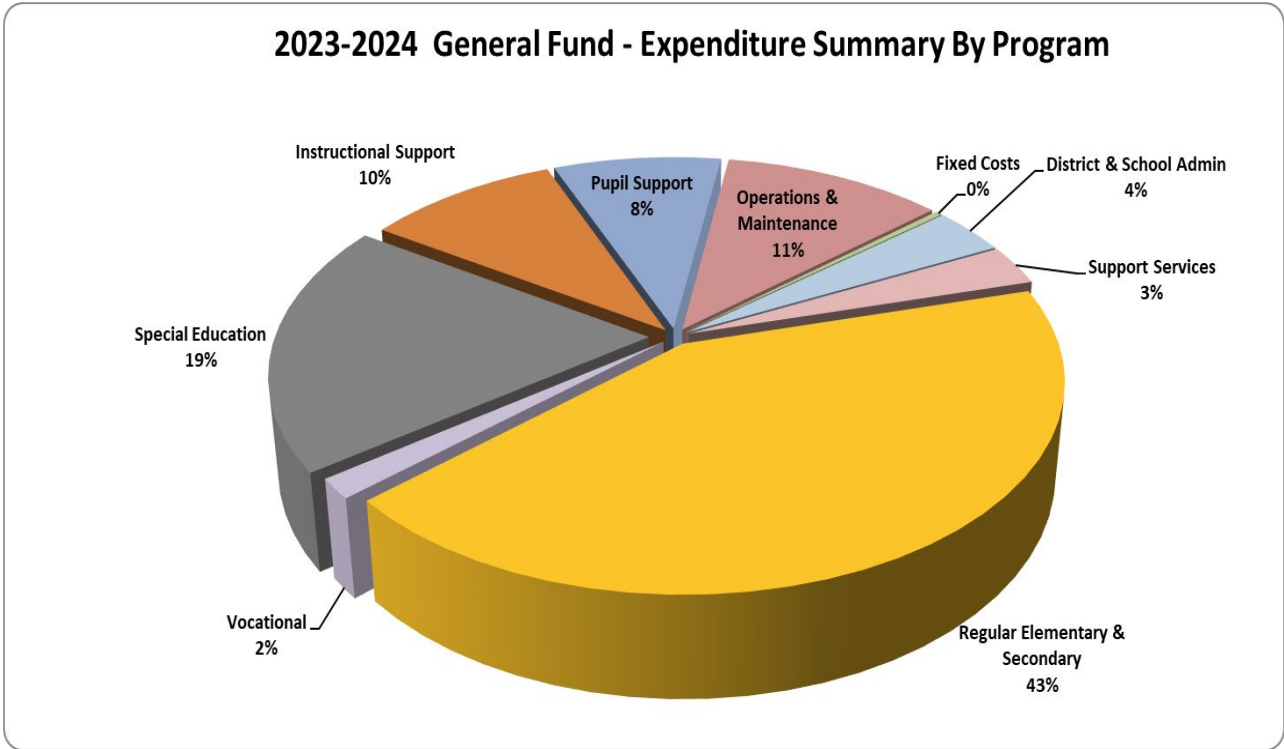
General Fund Revenue - 5 Year Comparison In Millions



General Fund Expenditures- \$153,492,985



General Fund Expenditures- \$153,492,985



People: By Bargaining Group General Fund

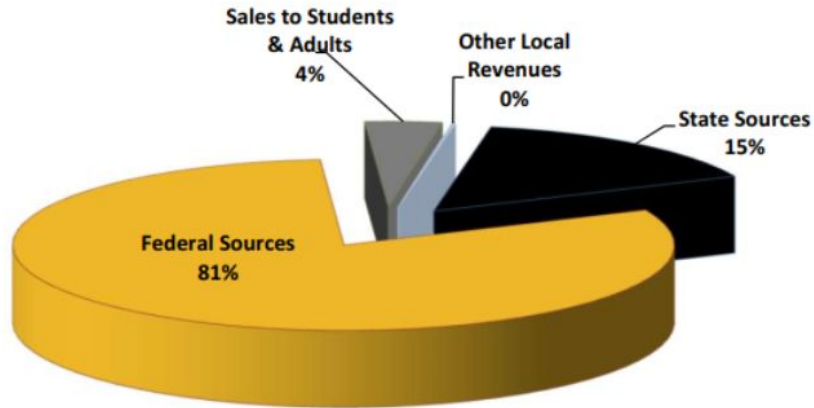
Projected salary and benefits FY24

General Fund Bargaining Group	Sum of FTE (Full-Time Equivalent)	Sum of Salary	Sum of Benefits	Total Salary + Benefits	% of Total
Clerical	43.00	\$ 2,236,212	\$ 953,337	\$ 3,189,549	2.92%
Confidential	5.00	\$ 402,063	\$ 177,973	\$ 580,036	0.53%
Custodial	72.00	\$ 3,995,978	\$ 1,600,765	\$ 5,596,743	5.13%
District Wide	9.85	\$ 1,360,272	\$ 482,683	\$ 1,842,955	1.69%
Educational Asst	167.70	\$ 5,305,281	\$ 3,088,537	\$ 8,393,818	7.70%
Info Tech Specialists	14.00	\$ 921,060	\$ 408,255	\$ 1,329,315	1.22%
Operations	4.00	\$ 321,321	\$ 117,066	\$ 438,387	0.40%
Principals	18.00	\$ 2,732,363	\$ 909,007	\$ 3,641,370	3.34%
Superintendent	1.00	\$ 205,736	\$ 69,091	\$ 274,827	0.25%
Teachers	635.26	\$ 53,413,133	\$ 22,598,584	\$ 76,011,717	69.70%
Unaffiliated	59.10	\$ 4,322,644	\$ 1,910,987	\$ 6,233,630	5.72%
VPK / CE	24.95	\$ 1,139,436	\$ 377,639	\$ 1,517,074	1.39%
Grand Total	1,053.86	\$ 76,355,498	\$ 32,693,924	\$ 109,049,422	100%

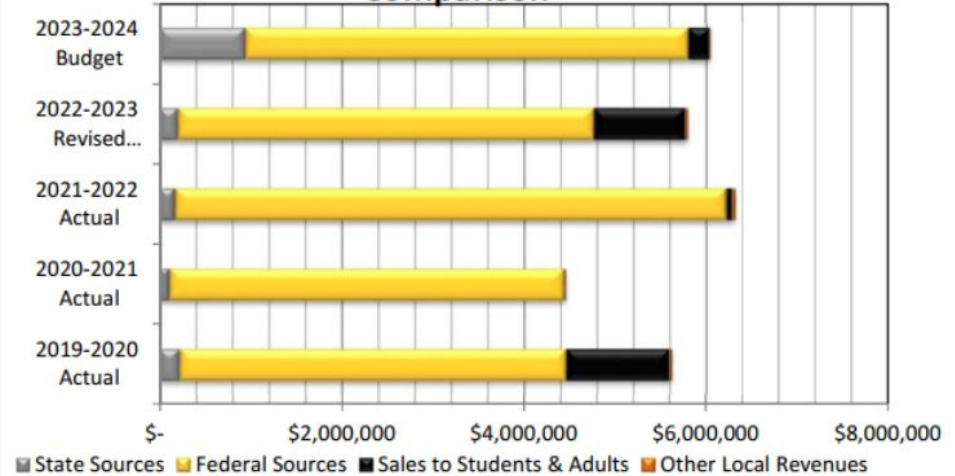
[Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions](#)

Nutrition Services Fund Revenues - \$6,041,113

2023-2024 Nutrition Services Fund Revenue By Source

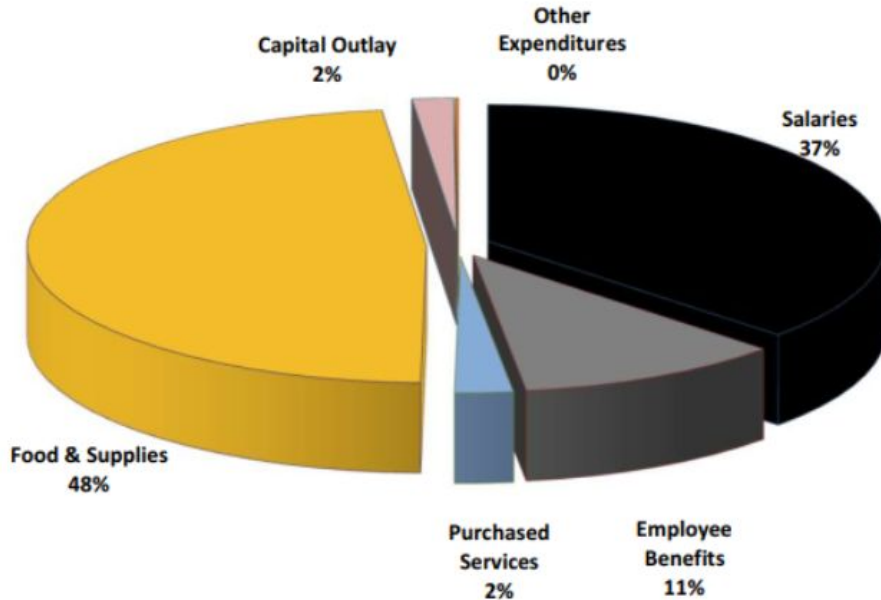


Nutrition Services Fund Revenue - 5 Year Comparison

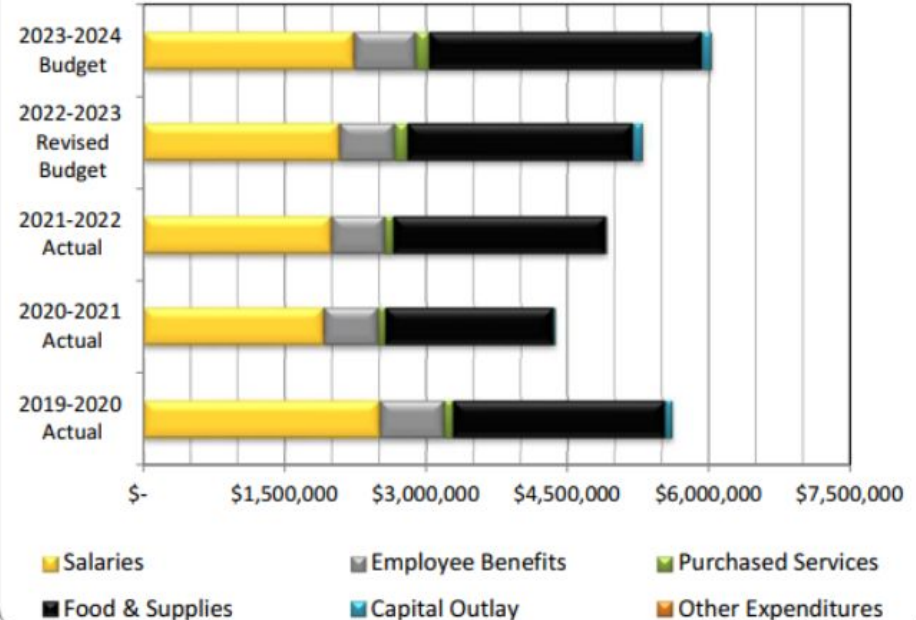


Nutrition Services Fund Expenditures - \$6,027,292

2023-2024 Nutrition Services Fund Expense By Object

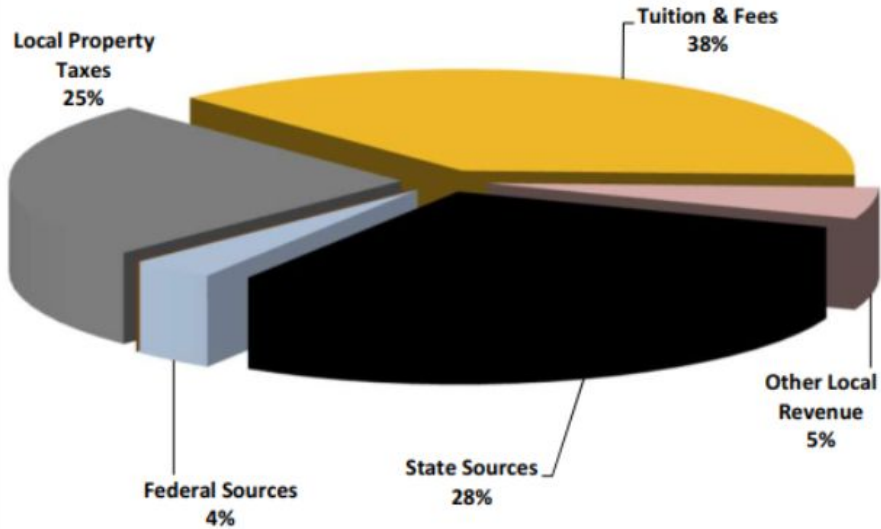


Nutrition Services Fund Expenditures 5 Year Comparison

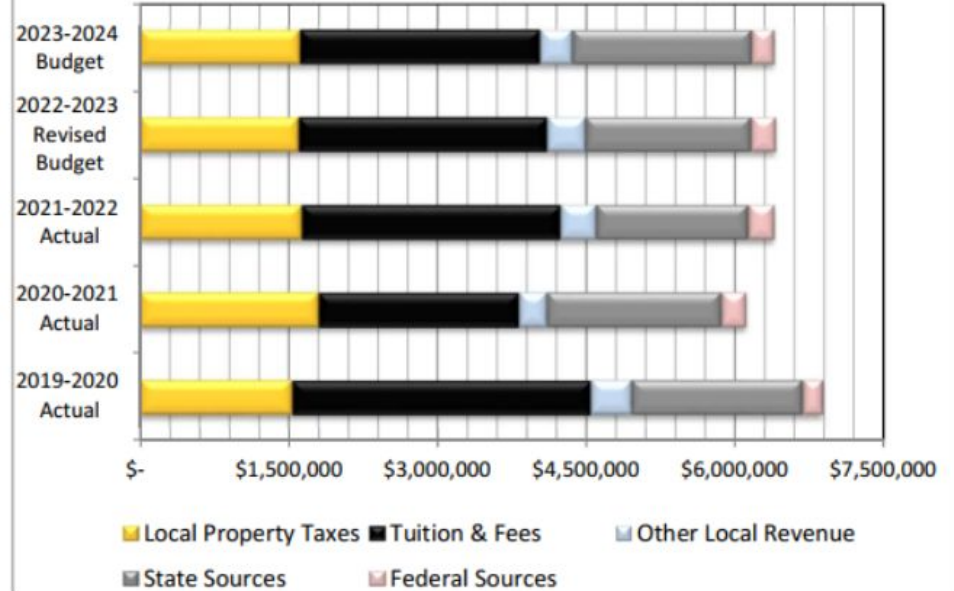


Community Services Fund Revenues - \$6,395,673

2023-2024 Community Service Fund Revenue by Source

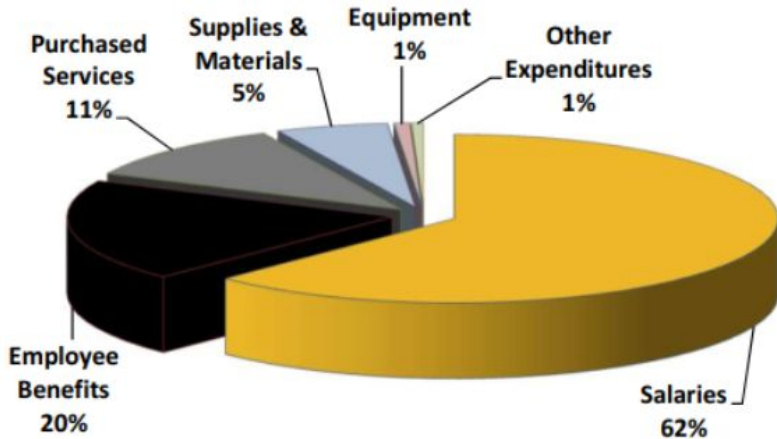


Community Service Fund Revenue 5 Year Comparison

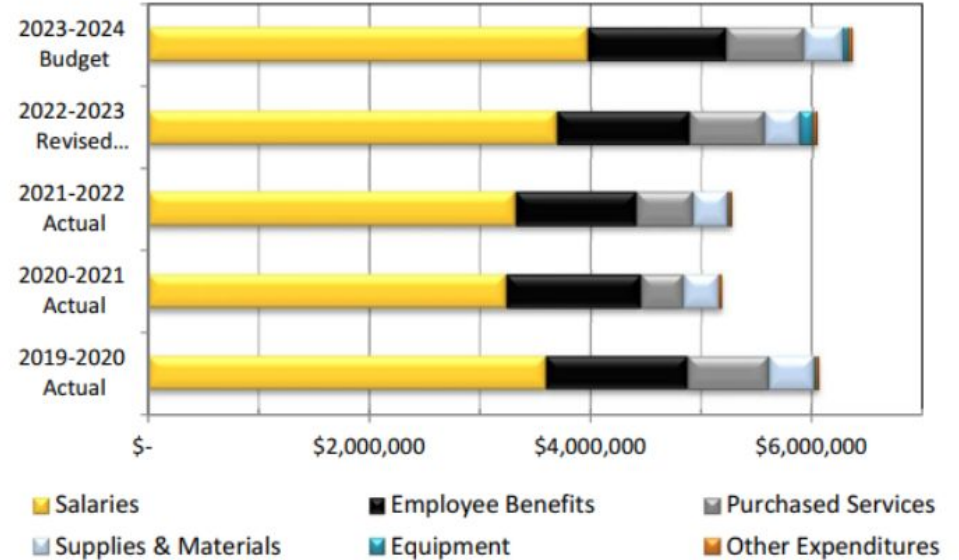


Community Services Fund Expenditures - \$6,365,431

2023-2024 Community Service Fund Expenditures By Object



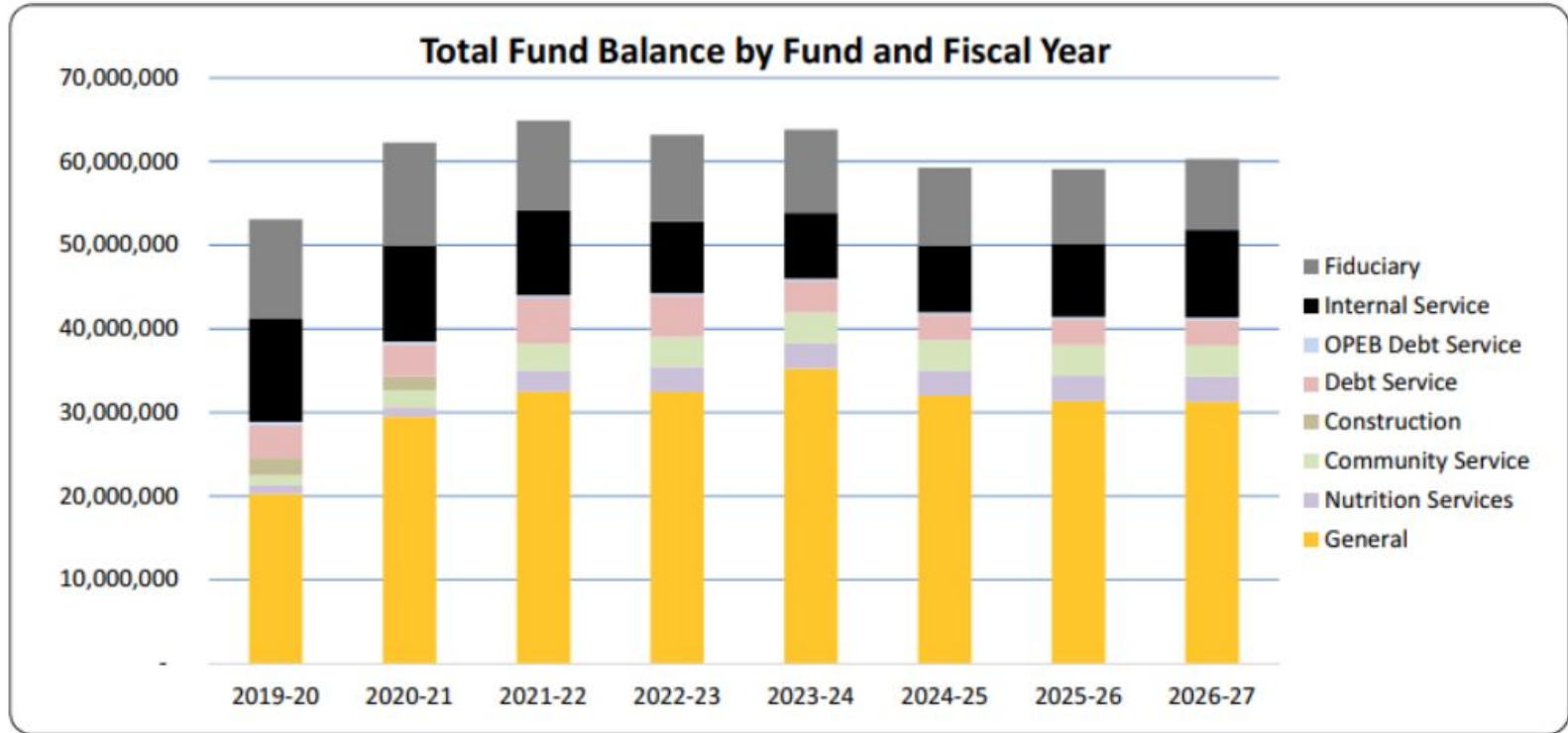
Community Service Fund Expenditures 5 Year Comparison



Fund Balance History

Fund	2022-2023					
	06/30/2021 Actual	06/30/2022 Actual	Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast
General	\$ 29,521,879	\$ 32,521,898	\$ 32,474,123	\$ 35,295,754	\$ 32,012,542	\$ 31,392,015
Nutrition Services	1,119,125	2,511,460	3,005,153	3,018,974	3,033,209	3,047,871
Community Service	2,072,635	3,195,511	3,571,208	3,601,450	3,632,448	3,663,149
Construction	1,657,695	-	-	-	-	-
Debt Service	3,786,111	5,386,218	4,916,218	3,776,218	3,001,320	3,040,838
OPEB Debt Service	337,604	405,673	295,673	295,673	301,834	301,020
Proprietary/Internal Service	11,367,284	10,126,269	8,576,269	7,876,269	7,896,269	8,735,669
Fiduciary	12,417,828	10,774,721	10,374,721	9,949,721	9,423,889	8,910,801
Total	\$ 62,280,161	\$ 64,921,751	\$ 63,213,366	\$ 63,814,060	\$ 59,301,512	\$ 59,091,364

Fund Balance History



General Fund Current Reality

	Actual Results 2021-22	Adopted Budget 2022-23	Revised Budget 2022-23	Adopted Budget 2023-24
Total Beginning Fund Balance	\$ 29,521,880	\$ 29,371,898	\$ 32,521,899	\$ 32,474,123
Revenues	126,974,994	125,658,061	127,778,817	148,085,390
Federal Relief Revenues for current costs	3,902,488	3,400,000	4,027,847	3,400,000
Federal Relief Revenues for new costs	5,443,165	6,270,499	5,949,046	4,829,226
Expenditures	127,877,463	130,869,041	131,854,440	148,663,759
Federal Relief Expenditures for new costs	5,443,165	6,270,499	5,949,046	4,829,226
Variance (Revenues - Expenditures)	3,000,019	(1,810,980)	(47,776)	2,821,631
Total Ending Fund Balance	\$ 32,521,899	\$ 27,560,918	\$ 32,474,123	\$ 35,295,754
Breakdown of Fund Balance Categories				
Nonspendable	\$ 254,436	\$ 382,338	\$ 254,436	\$ 254,436
Restricted	9,841,889	8,637,897	10,819,678	12,350,354
Committed	1,837,017	1,168,634	1,394,580	1,016,319
Assigned	1,810,980	-	-	-
Unassigned	18,777,577	17,372,049	20,005,429	21,674,645
Total Ending Fund Balance	\$ 32,521,899	\$ 27,560,918	\$ 32,474,123	\$ 35,295,754
Unassigned Fund Balance %	14.08%	12.67%	14.52%	14.12%

Thank You.

2023-2024 Budget June 2023

**Burnsville-Eagan-Savage Schools
Independent School District 191
Dakota and Scott Counties
Burnsville, MN 55337
isd191.org**



**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

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2023-2024 BUDGET**

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2023-2024 BUDGET**

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**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

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BLAZE YOUR PATH BLAZE
YOUR PATH BLAZE YOUR
PATH BLAZE YOUR PATH



Executive Summary

The Executive Summary is a stand-alone summary of the District’s budget. Information provided in the Executive Summary is also included in the other budget sections (Organizational, Financial and Informational).



Executive Summary Organizational Section



The Organizational Section of the Executive Summary provides a brief explanation of the District, including an overview budget process, listing of the governance and administration and a summary of the mission, vision and values, including the strategic direction.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

DISTRICT OVERVIEW

Independent School District #191, also known as the Burnsville - Eagan - Savage school district is located in Dakota and Scott Counties which are part of the seven-county metro area of Minneapolis and St. Paul, referred to as the Twin Cities. The District was incorporated in 1955 and serves parts of five suburban communities. The district has a population of over 68,621 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and a robust Community Education program serving newborns up through senior citizens.

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2021-22 fiscal year, the decline in students was 117 or a decrease of 1.40%.

At the end of the 2019-20 school year, the District closed three schools, two elementary and one middle school. Since then, the District has operated 13 buildings: one high school, one alternative high school, two middle schools, eight elementary schools and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operates a Virtual Academy for elementary and secondary students to receive instruction through a virtual environment. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8 and the high schools serving Grades 9-12.

The District is projecting total enrollment at 7,704 which includes K-12, Voluntary Pre-Kindergarten, Early Childhood Special Education and a Transitional Program serving young adults ages 18-21.

BUDGET OVERVIEW

PURPOSE OF THE BUDGET

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget will effectively express and implement school board goals and align with the school district mission and core values of the school district. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

KEY OBJECTIVES OF THE BUDGET PROCESS

- Integrate the budget process so that each program’s activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

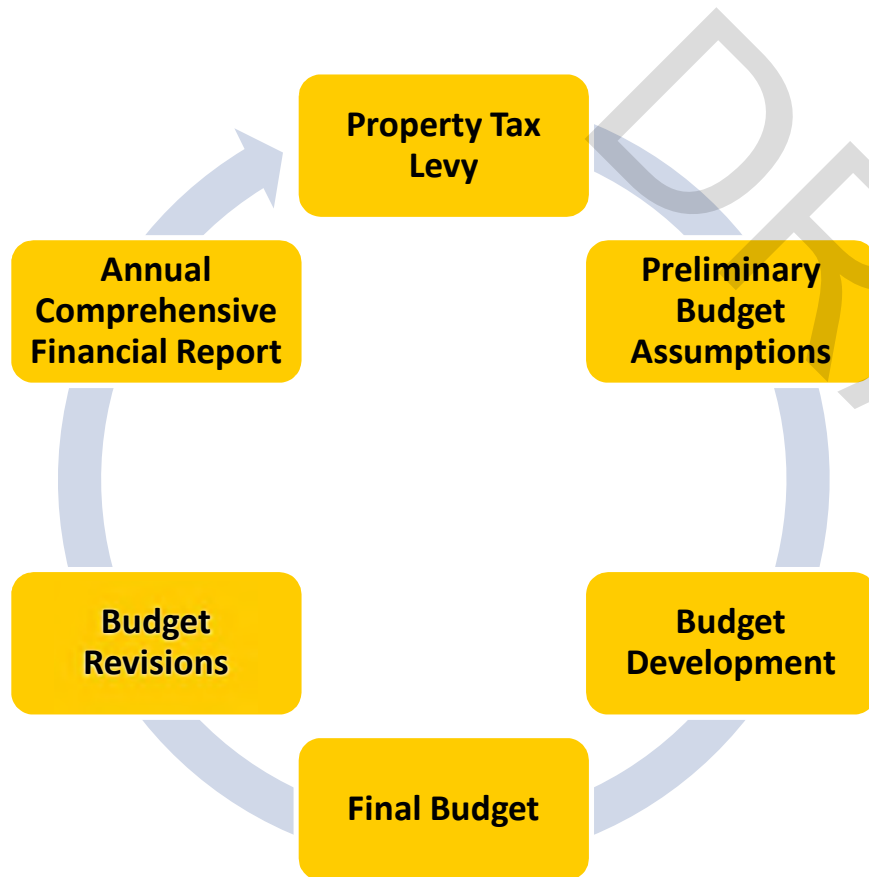
SIGNIFICANT STATE STATUTE REQUIREMENTS

- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board’s expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Budget Cycle

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.
5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the

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

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

Michael Hume, Chairperson
Lesley Chester, Clerk
Eric, Miller, Treasurer
Anna Werb, Vice-Chair
Abigail Alt, Director
Antoinette Conner, Director
Safio Mursal, Director



ADMINISTRATION (Superintendent's Leadership Team)

Dr. Theresa Battle, Superintendent
Dr. Chris Bellmont, Assistant Superintendent
Stacey Sovine, Executive Director of Administrative Services
Imina Oftedahl, Director of Curriculum, Instruction and Assessment
Aaron Tinklenberg, Director of Communications & Community Relations
Amy Piotrowski, Director of Student Support Services
Jason Sellars, Director of Community Education

BUSINESS OFFICE

Tyler Dehne, Finance Director
Jack Baker, Controller
Pam Jensen, Finance Project Manager
Jarrod Leake, Compliance Coordinator

Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michelle Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Dr. Angie Pohl	Virtual Academy Elementary (479)
Salma Hussein	Gideon Pond Elementary (482)
Lyle Bomsta	Edward Neill Elementary (483)
Dr. Angie Pohl	Vista View Elementary (486)
Dr. Jon Bonneville	William Byrne Elementary (487)
Brad Robb	Rahn Elementary (488)
Dr. Renee Brandner	Sky Oaks Elementary (489)
Kristine Black	Hidden Valley Elementary (490)
Kenneth Essay	Harriot Bishop Elementary (491)
Kelly Ronn	Virtual Academy Secondary (079)
To Be Named	Nicollet Middle School (085)
Dave Helke	Eagle Ridge Middle School (066)
Jesús Sandoval	Burnsville High School (014)
Kelly Ronn	Burnsville Alternative School (514)

MISSION, VISION AND VALUES

VISION STATEMENT

Our vision statement uses aspirational language to communicate our purpose – it’s the change we intend to make in the world.

We will be a school district that provides transformative learning experiences that mirror students’ own stories, and where students will:

- Be equipped to meet rigorous academic challenges that build their capacity to pursue excellence
- Embrace the humanity of all people and welcome diverse perspectives and voices, and
- Be supported by a caring community that sparks their curiosity and fuels their progress down a self-determined path.

STRATEGIC DIRECTIONS

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education
- Supporting and leveraging new methods and original thinking to improve student outcomes
- Engaging our community to ensure common understanding

CORE VALUES

Our core values express what we stand for and what we believe in. They are our foundation. They represent the lens through which all our work is done.

In District 191, we believe in (stand for):

Caring Community: Our Culture will actively encourage and embrace each member of the community, creating a sense of support that fosters their individual growth and pursuit of learning.

Cultural Proficiency: Our school community will work to understand our assumptions and biases, making a commitment to value and manage cultural uniquenesses and adapt education to meet the needs of each student.

Future Readiness: Our students will know they are ready to meet every next challenge through the confidence that comes from adventurous exploration and rigorous academics.

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

Inclusive Partnership: Our collaboration and communication will inspire a culture of trust where students, families and staff are reflected in decisions that shape our district.

Student Agency: Our students will make choices that personalize their learning journey, proactively building a day-to-day experience that leads them toward their passion and purpose.

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program by for all K-12 students.
- Compensatory Revenue of \$14.5 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$3,793,590 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.2M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$270,557 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.5 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

Executive Summary Financial Section



The Financial Section of the Executive Summary includes a summary of the budget approach, process, assumptions and timelines, revenues and expenditures summarized for all funds, forecasts for all funds.

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

BUDGET APPROACH, PROCESS, ASSUMPTIONS AND TIMELINES

Budget Approach

At the February 9, 2023 school board meeting, administration presented preliminary budget assumptions for the 2024 fiscal year.

The FY2024 budget approach included reviewing:

- Strategy, process and preliminary budget assumptions
- Current reality after audit of FY2022 and revised budget of FY2023 (current year)
- Sharing next steps to Board action to adopt the FY2024 budget by June 30, 2023

The District follows the guiding questions in developing the budget – How will the budget for FY2024 continue to:

- Support our mission and priorities
- Position the budget to leverage every funding source available
- Align with the goals of advancing equitable student outcomes

The District uses five strategies in creating a structurally sustainable budget:

Strategy 1) Prioritize investment for instructional priorities, including PK-12 Pathways. The District strives to use categorical funds wisely – including Federal Title Funding (I, II, III, IV, VI), Achievement & Integration, Curriculum Capital, Special Education, General Funds – Professional Development, Curriculum and Assessment.



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Strategy 2) Maintain current class size parameters (enrollment rightsizing) Staffing allocations are provided to building principals based on current Board approved class size averages:

- K-5 average: 24.5 students per class with fewer students in kindergarten and more in 5th grade classes
- Grade 6-8 average: 21 Students per FTE
- Grades 9-12 average: 26 students per FTE

Secondary program class sizes vary based on course type, external class size restrictions, instructional models, student interest and graduation requirements.

The District maintains class sizes by adjusting instructional full-time equivalency (FTE's) based on enrollment to maintain the Board approved class size averages. Additionally, staff FTE's are adjusted to maintain expense to revenue ratio in certain categorical funding areas such as Compensatory, Achievement and Integration, and Title.

Strategy 3) Use of restricted funds before general undesignated/unassigned funds. Whenever possible, the District uses revenue sources with restricted fund balances to fund programs in order to maintain a healthy undesignated/unassigned fund balance and prepare for the future when such funding may not be available.

Strategy 4) Understand the ebb and flow of revenue streams and expenses. As in any industry, school finance has its own set of roadblocks to overcome – items such as legislative changes, underfunding, unfunded mandates. School leaders must keep themselves abreast of activity that could potentially shift revenue and expenses.

Strategy 5) Strategic use of federal resources to position budget for sustainable programming once these funds end. The District has tracked and utilized the federal pandemic relief funds for both current (when allowed) and new costs to ensure that once the funds are gone, there will not be a fiscal cliff impact in order to minimize any impact to students and staff.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

At the February 9, 2023 school board meeting, other budget process items included budget managers responsibilities to review their current year budget to ensure accuracy, identify priority expenditures, identify any cost savings and make decisions about discretionary funds. Additionally, budget managers and finance team will identify and submit budget adjustments or requests for additional funding. All of items will be reviewed by a cross-functional team before submission to the Superintendent.

In addition, preliminary budget assumptions were reviewed with the School Board.

Revenue:

- Local Aid
 - K-12 enrollment projected for FY23 was 7219
 - K-12 enrollment actual on 1/16/23 was 7457 (+238)
 - *K-12 Enrollment assumed for FY24 will be 7,363 (-94)*
 - Projected to generate \$6 million in levy aid

- State Aid – this is a funding year for the biennium for the MN State Legislature, final results won't be known until May 2023
 - Compensatory revenue increase
 - *Assumption of 3% increase on General Education formula*
 - *Assumption of \$5 million increase in cross subsidies (Special Education and English Learner)*

- Federal Aid
 - Elementary and Secondary School Emergency Relief Fund (ESSER) III funds will decrease compared to FY23.

Expense:

- 2.5% salary assumptions for all contracts applied
- 6% transportation increase assumed based on contract
- 18% increase on utilities
- 5% increase on supplies, materials, and other services
- 9% increase on medical insurance premiums
- ESSER III funds for all additional positions considered to be continuing

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

FY2024 Budget Assumptions

Revenue:

Enrollment:

- K-12 Enrollment projection estimated at 7,364
- Early Childhood Special Education at 145
- Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2022 seat counts
 - Demographic Study (pending as of May 25, 2023)
 - Housing Market Methodology
-
- 4% increase to the general education formula - \$275 per pupil
 - \$5 million increase for Special Education and English Learner Cross Subsidy
 - Federal Pandemic Relief Funds -\$4,027,847 for current costs
 - Federal Pandemic Relief Funds - \$5,949,046 for new costs

Expenses:

- 2.5% increase to cells on teacher salary schedule
- 9% increase in health insurance premiums
- 6% increase to transportation contract
- 18% increase in utility costs
- \$3.5 Million contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support which includes:
 - 3.0 FTE additional EL Teachers
 - 1.0 FTE Director of Equity

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

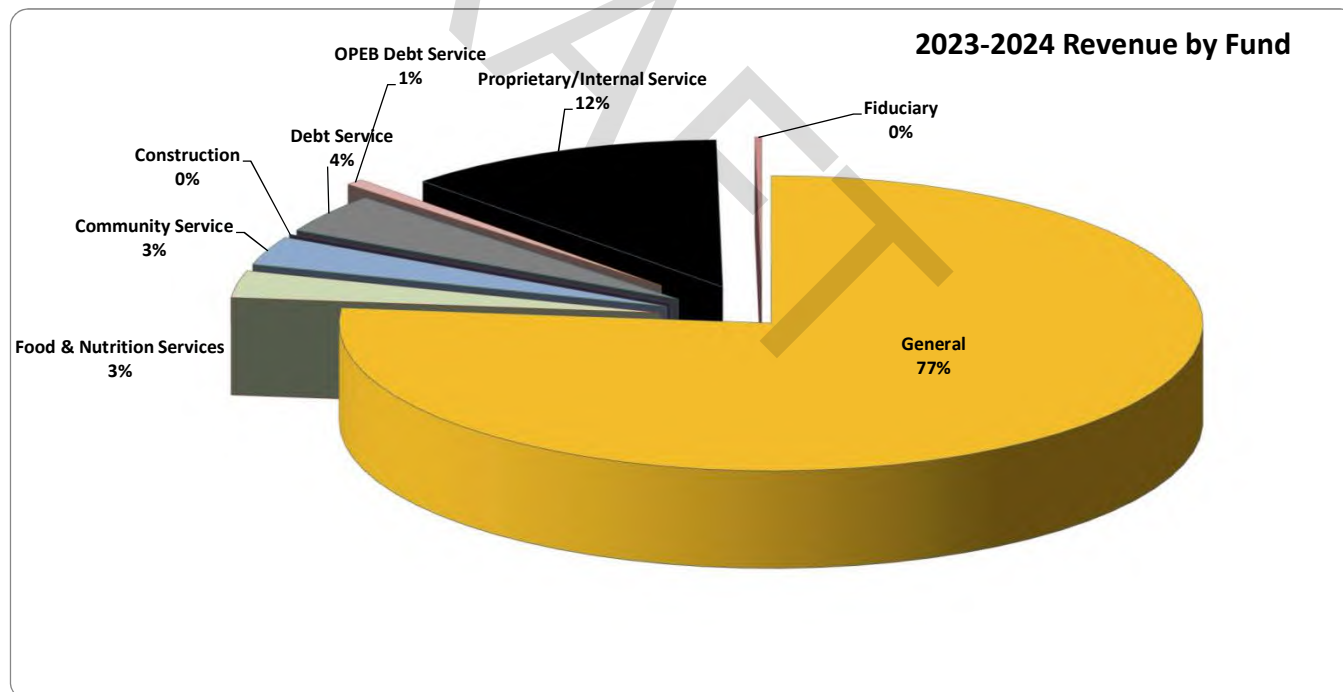
-
- Virtual Academy additional 1.0 FTE counselor
 - Virtual Academy – Advertising
 - Add Middle School Volleyball
 - Reduction of EL Coordinator (replaced with Director of Equity)
 - 4.0 Elementary TOSA's for the creation of School Success Teams
 - Additional 1.0 Behavior Specialist
 - 1.0 Social worker – Virtual Academy/Burnsville High School
 - Continued use of Federal Pandemic Relief Funding wherever possible



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

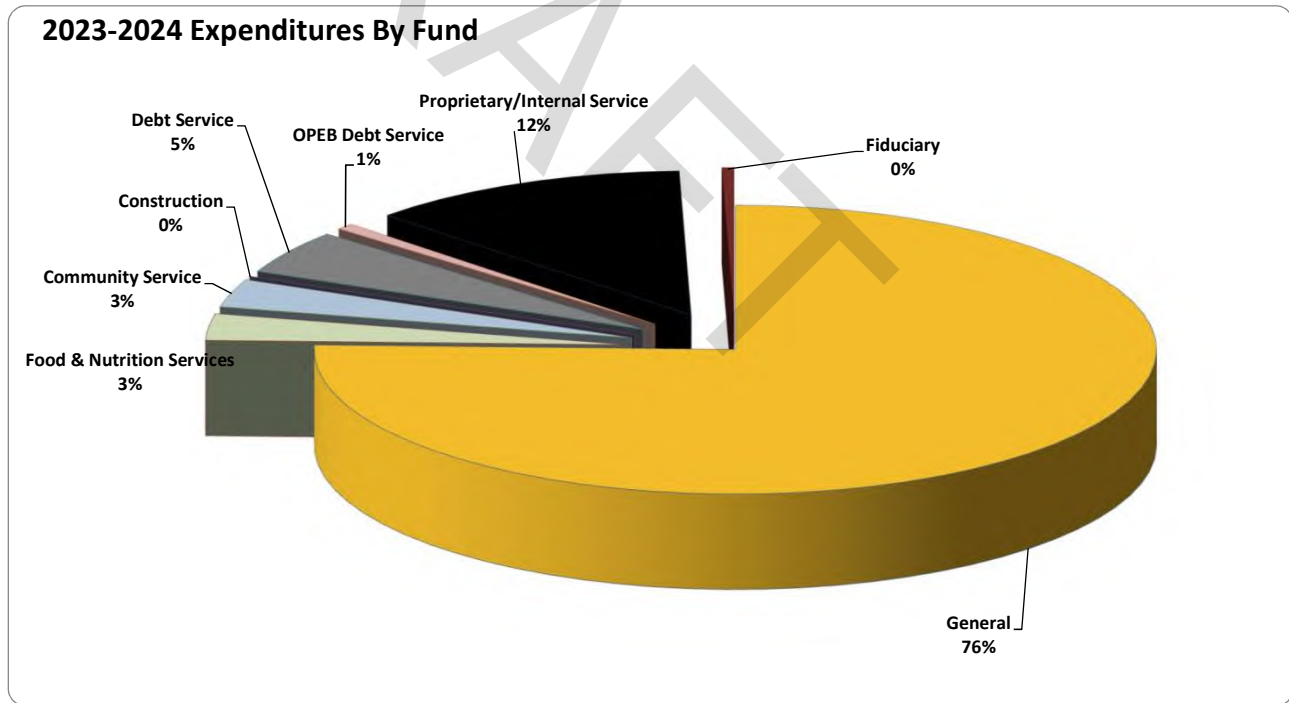
Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 151,047,098	\$ 154,068,040	\$ 157,149,401
Food & Nutrition Services	5,620,475	4,458,269	6,313,631	5,792,542	6,041,113	6,222,346	6,409,016	6,601,286
Community Service	6,889,843	6,114,709	6,396,431	6,414,832	6,395,673	6,555,565	6,768,621	6,988,601
Construction	30,885.88	246	438	-	-	-	-	-
Debt Service	11,077,269	23,016,083	23,384,248	9,480,000	8,810,000	9,010,164	9,830,480	9,771,393
OPEB Debt Service	1,412,005	1,369,150	1,466,315	1,300,000	1,405,153	1,406,431	1,396,694	1,398,214
Proprietary/Internal Service	22,498,927	22,132,492	22,573,576	22,670,000	24,450,000	26,345,000	28,390,250	30,597,729
Fiduciary	477,566	1,485,860	(847,295)	500,000	500,000	397,989	376,956	356,432
Total	\$ 180,253,167	\$ 193,223,197	\$ 195,607,991	\$ 183,913,084	\$ 203,916,555	\$ 200,984,593	\$ 207,240,057	\$ 212,863,056



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

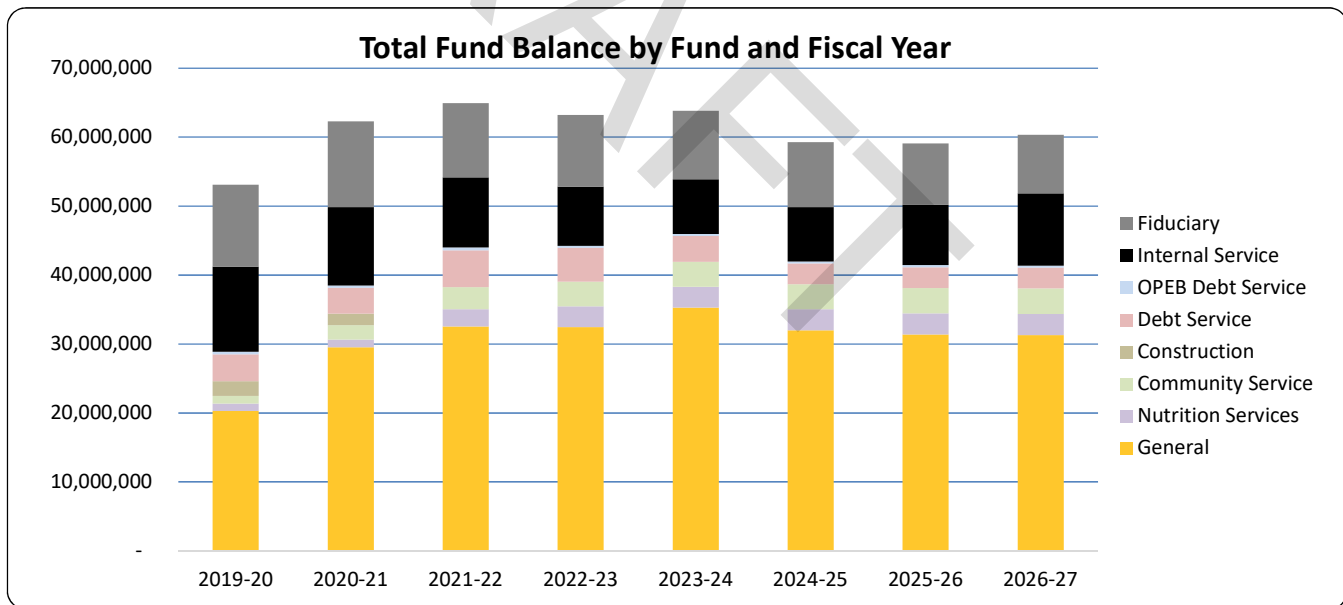
Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget				
General	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 154,330,310	\$ 154,688,567	\$ 157,255,782
Food & Nutrition Services	5,609,449	4,364,348	4,921,295	5,298,849	6,027,292	6,208,111	6,394,354	6,586,185
Community Service	6,066,433	5,185,325	5,273,554	6,039,135	6,365,431	6,524,567	6,737,920	6,958,250
Construction	740,435	433,814	1,658,133	-	-	-	-	-
Debt Service	10,250,498	23,152,581	21,784,140	9,950,000	9,950,000	9,785,062	9,790,962	9,795,412
OPEB Debt Service	1,406,538	1,406,148	1,398,245	1,410,000	1,405,153	1,400,270	1,397,508	1,402,293
Proprietary/Internal Service	21,193,143	23,070,151	23,814,592	24,220,000	25,150,000	26,325,000	27,550,850	28,829,850
Fiduciary	861,920	985,248	795,812	900,000	925,000	923,821	890,044	799,473
Total	\$ 173,427,599	\$ 184,048,150	\$ 192,966,400	\$ 185,621,470	\$ 203,315,861	\$ 205,497,141	\$ 207,450,205	\$ 211,627,245



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2020	06/30/2021	06/30/2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 20,326,028	\$ 29,521,879	\$ 32,521,898	\$ 32,474,123	\$ 35,295,754	\$ 32,012,542	\$ 31,392,015	\$ 31,285,634
Food & Nutrition Services	1,025,203	1,119,125	2,511,460	3,005,153	3,018,974	3,033,209	3,047,871	3,062,972
Community Service	1,143,251	2,072,635	3,195,511	3,571,208	3,601,450	3,632,448	3,663,149	3,693,500
Construction	2,091,263	1,657,695	-	-	-	-	-	-
Debt Service	3,922,609	3,786,111	5,386,218	4,916,218	3,776,218	3,001,320	3,040,838	3,016,819
OPEB Debt Service	374,601	337,604	405,673	295,673	295,673	301,834	301,020	296,941
Proprietary/Internal Service	12,304,943	11,367,284	10,126,269	8,576,269	7,876,269	7,896,269	8,735,669	10,503,548
Fiduciary	11,917,216	12,417,828	10,774,721	10,374,721	9,949,721	9,423,889	8,910,801	8,467,760
Total	\$ 53,105,114	\$ 62,280,161	\$ 64,921,751	\$ 63,213,366	\$ 63,814,060	\$ 59,301,512	\$ 59,091,364	\$ 60,327,175



Executive Summary Informational Section



The Informational Section of the Executive Summary includes criteria on various areas of the District including taxes, enrollment history and other performance measures.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23⁽²⁾</u>	<u>2023-24⁽²⁾</u>	<u>2024-25⁽²⁾</u>	<u>2025-26⁽²⁾</u>	<u>2026-27⁽²⁾</u>
EC	126	101	137	100	145	145	145	145
PreK	137	134	126	195	195	195	195	195
K	653	618	600	650	588	600	600	590
1	616	608	588	590	574	588	600	597
2	597	566	590	572	592	572	588	599
3	551	541	541	562	574	590	572	584
4	580	514	539	513	573	576	590	572
5	648	548	493	511	543	575	576	590
6	564	557	509	473	524	548	575	576
7	637	527	547	488	468	529	548	574
8	586	588	511	530	519	473	529	548
9	652	547	601	483	571	519	473	529
10	622	641	571	568	516	571	519	473
11	637	599	632	541	609	516	571	519
12 ⁽¹⁾	750	742	734	738	715	695	611	591
Total	8,355	7,831	7,720	7,514	7,704	7,690	7,690	7,680

Note: Historical Adjusted Average Daily Membership (ADM-1.0)

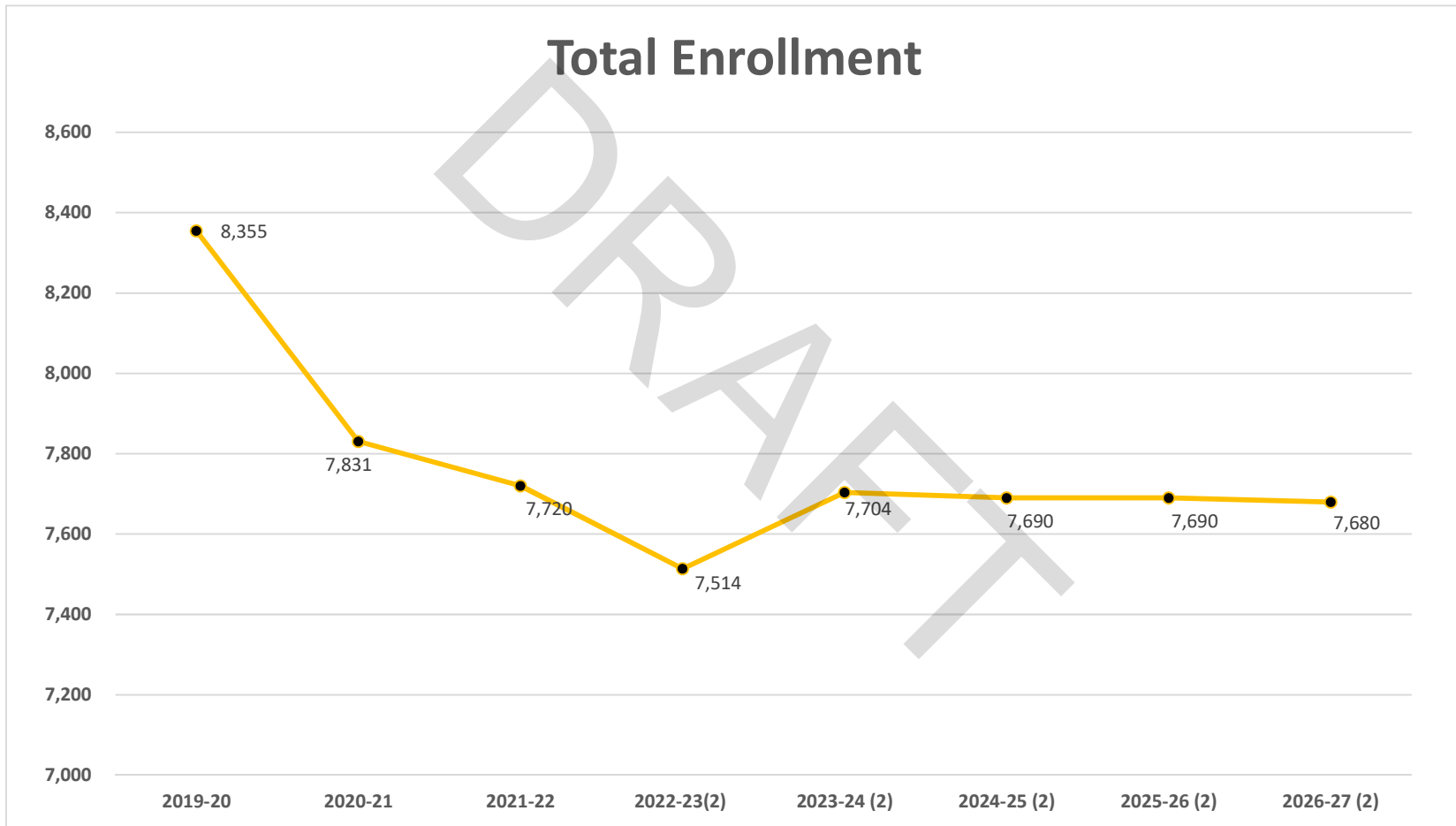
(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ENROLLMENT BY GRADE BY YEAR



Note: Historical Adjusted Average Daily Membership (ADM-1.0)

(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District & School Admin						
Superintendent	Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	Unaffiliated	1.00	1.00	1.00	1.00	1.00
Director/Supervisor	District Wide	0.00	0.00	0.00	0.15	0.15
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	15.00	12.00	13.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	30.50	27.50	28.00	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated, Principal	6.40	6.40	6.40	5.40	5.40
Cultural Liason	Unaffiliated	0.00	0.00	3.00	2.00	1.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	17.00	18.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.00	1.15	1.20	1.95
K-12 Teachers	Teacher	409.25	389.33	394.85	386.60	393.12
Teacher on Special Assignment	Teacher	0.00	0.00	1.00	2.00	1.00
Digital Learning Specialist	Teacher	8.00	7.00	7.75	8.00	8.00
Advanced Learning Specialist	Teacher	0.00	3.00	3.00	3.00	3.00
Psychologist	Teacher	1.00	1.00	0.50	0.50	0.50
Counselors	Teacher	0.00	0.20	1.20	1.70	1.70
Educational Assistants	Educational Assistant	29.31	19.79	22.85	34.03	30.60
Other Administration	District Wide, Unaffiliated	4.00	3.98	4.35	4.46	5.46
Other Support Staff	Clerical, CE, Unaffiliated	37.66	31.41	30.83	33.36	35.51
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	15.10	13.60	13.77	13.18	12.81
Educational Assistants	Educational Assistant	5.25	5.25	5.25	6.13	6.13

Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Special Education						
Director/Supervisor	District Wide	4.50	4.50	4.00	4.00	4.00
Teachers	Teacher	118.60	116.80	115.30	114.16	121.36
Physical Therapist	Teacher	0.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	5.50	6.30	6.50	7.50
Speech Teachers	Teacher	20.55	16.80	15.80	15.80	16.50
Nurses	Teacher	5.62	3.94	3.99	5.33	5.36
Social Workers	Teacher	6.25	5.55	5.48	5.48	5.55
Psychologist	Teacher	11.40	10.40	9.90	9.40	10.90
Cultural Liason	Unaffiliated	1.88	1.88	1.88	2.00	2.00
Educational Assistants	Educational Assistant	125.84	118.75	117.91	123.36	123.51
Other Support Staff	Clerical, Unaffiliated	6.80	5.80	6.80	8.50	9.60
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.25
Assistant Principals	Principal	7.00	6.00	6.00	6.00	6.00
Teachers	Teacher	0.20	1.60	1.60	0.00	0.00
Dean	Unaffiliated	7.00	5.00	5.83	9.00	7.00
Teacher on Special Assignment	Teacher	2.00	0.00	0.00	1.74	4.74
Continuous Improvement Coach	Teacher	10.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	0.00	1.00	1.00	1.00	1.00
Media Specialist	Teacher	3.70	3.00	3.00	3.00	3.00
Social Workers	Teachers	9.75	8.45	8.32	8.52	8.45
Cultural Liason	Unaffiliated	10.00	11.00	10.00	12.00	11.00
Educational Assistants	Educational Assistant	9.88	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	10.00	12.00	13.00	13.00	14.00
Other Administration	District Wide, Unaffiliated, Principal	1.50	4.60	3.80	2.60	2.60
Other Support Staff	Clerical, Unaffiliated	1.50	0.50	1.00	1.50	1.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	7.78	9.26	8.61	7.27	11.64
Counselors	Teacher	12.50	10.50	10.50	10.50	10.50
Educational Assistants	Educational Assistant	8.11	5.72	5.38	1.81	2.72
Other Support Staff	Unaffiliated	2.00	2.00	2.00	1.71	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	2.60	3.60	4.60	4.60
Custodians	Custodian	73.50	67.50	70.50	69.50	70.50
Other Support Staff	Clerical	2.00	2.00	2.00	1.89	1.89
Total		1,079.93	1,007.34	1,024.64	1,036.63	1,060.86

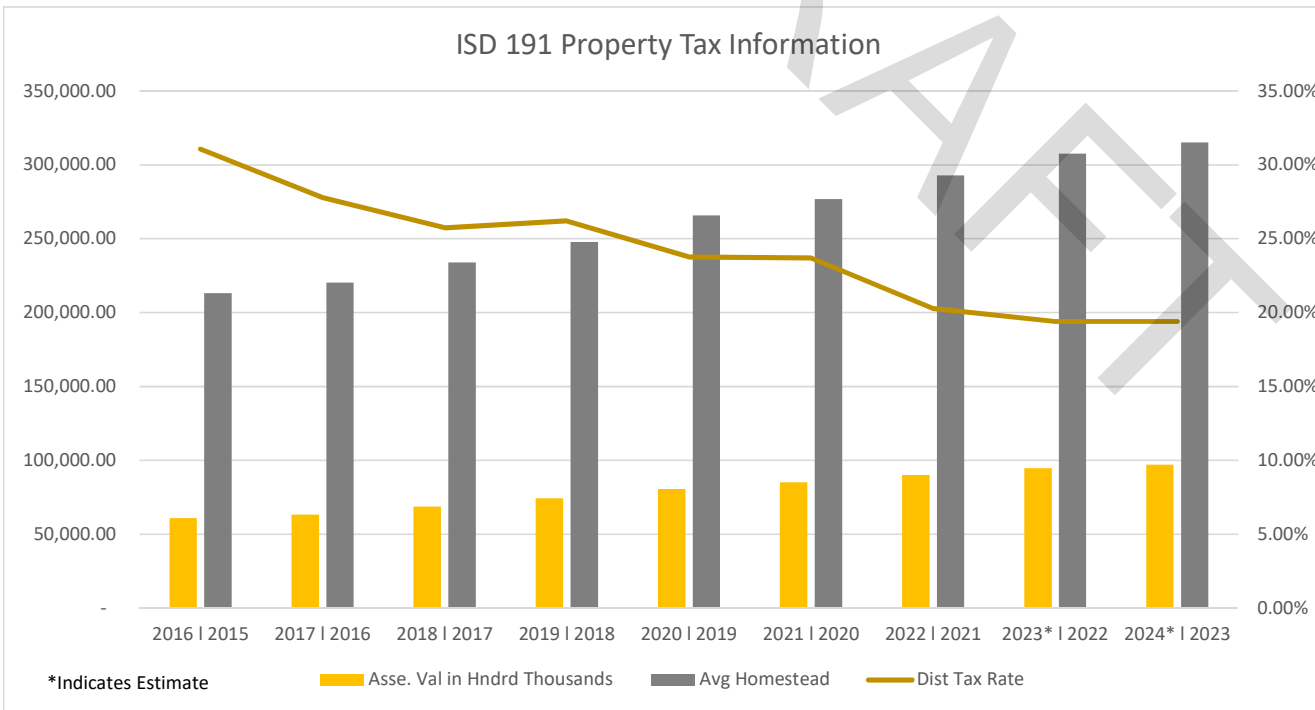
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Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Assessed Value	Average Homestead	Dist Tax Rate
2016 2015	6,078,216,849	213,138	31.06%
2017 2016	6,342,662,320	220,148	27.78%
2018 2017	6,884,771,670	233,948	25.75%
2019 2018	7,437,341,349	247,844	26.20%
2020 2019	8,046,683,354	265,896	23.77%
2021 2020	8,511,201,879	277,006	23.70%
2022 2021	9,019,196,895	292,879	20.27%
2023* 2022	9,470,156,740	307,523	19.40%
2024* 2023	9,706,910,658	315,211	19.40%

* Forecast based on historical trends

Source: Dakota and Scott County Department of Property Tax and Public Records



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COMPONENTS OF GENERAL LONG-TERM DEBT

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Projected Principal at 6/30/23	Due 2023-2024
BHS Turf Lease May/Nov	Capital Lease	5.37%	\$ 875,000	2024	\$ 82,355	\$ 82,355
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	55,210,000	3,691,613
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	25,350,000	3,382,925
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	7,685,000	1,392,224
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	9,575,000	1,388,400
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	8,890,000	1,365,875
					106,792,355	11,303,392

No new debt was issued in FY23

(1) GO = General Obligation

(2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district.
The District is well below its limit, which currently stands at \$1,389,585,525 as of 2022.



Organizational

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



one91
Burnsville · Eagan · Savage

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

DISTRICT OVERVIEW

Independent School District #191, also known as the Burnsville - Eagan - Savage school district is located in Dakota and Scott Counties which are part of the seven-county metro area of Minneapolis and St. Paul, referred to as the Twin Cities. The District was incorporated in 1955 and serves parts of five suburban communities. The district has a population of over 68,621 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and a robust Community Education program serving newborns up through senior citizens.

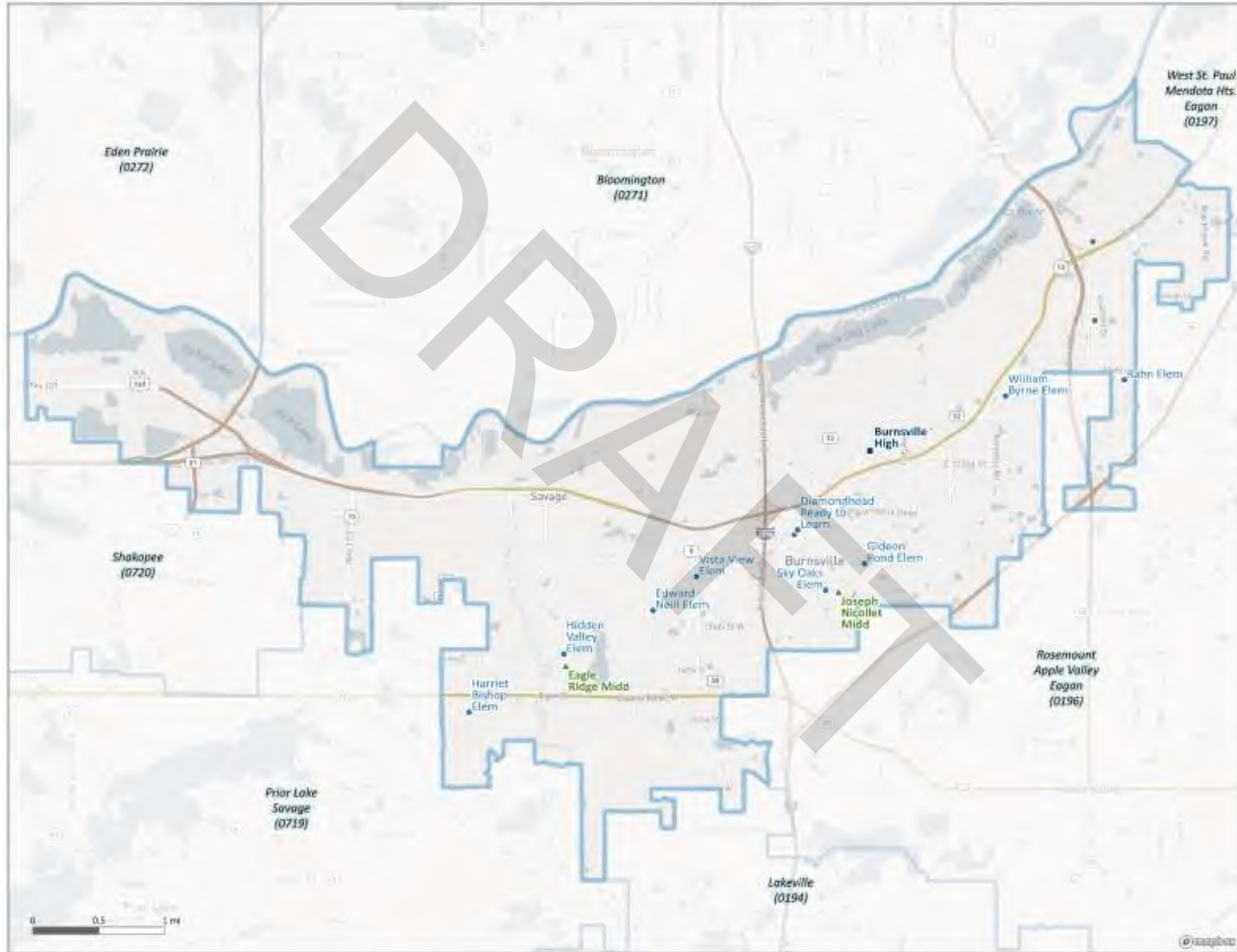
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2021-22 fiscal year, the decline in students was 117 or a decrease of 1.40%.

At the end of the 2019-20 school year, the District closed three schools, two elementary and one middle school. Since then, the District has operated 13 buildings: one high school, one alternative high school, two middle schools, eight elementary schools and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operates a Virtual Academy for elementary and secondary students to receive instruction through a virtual environment. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8 and the high schools serving Grades 9-12.

The District is projecting total enrollment at 7,704 which includes K-12, Voluntary Pre-Kindergarten, Early Childhood Special Education and a Transitional Program serving young adults ages 18-21.

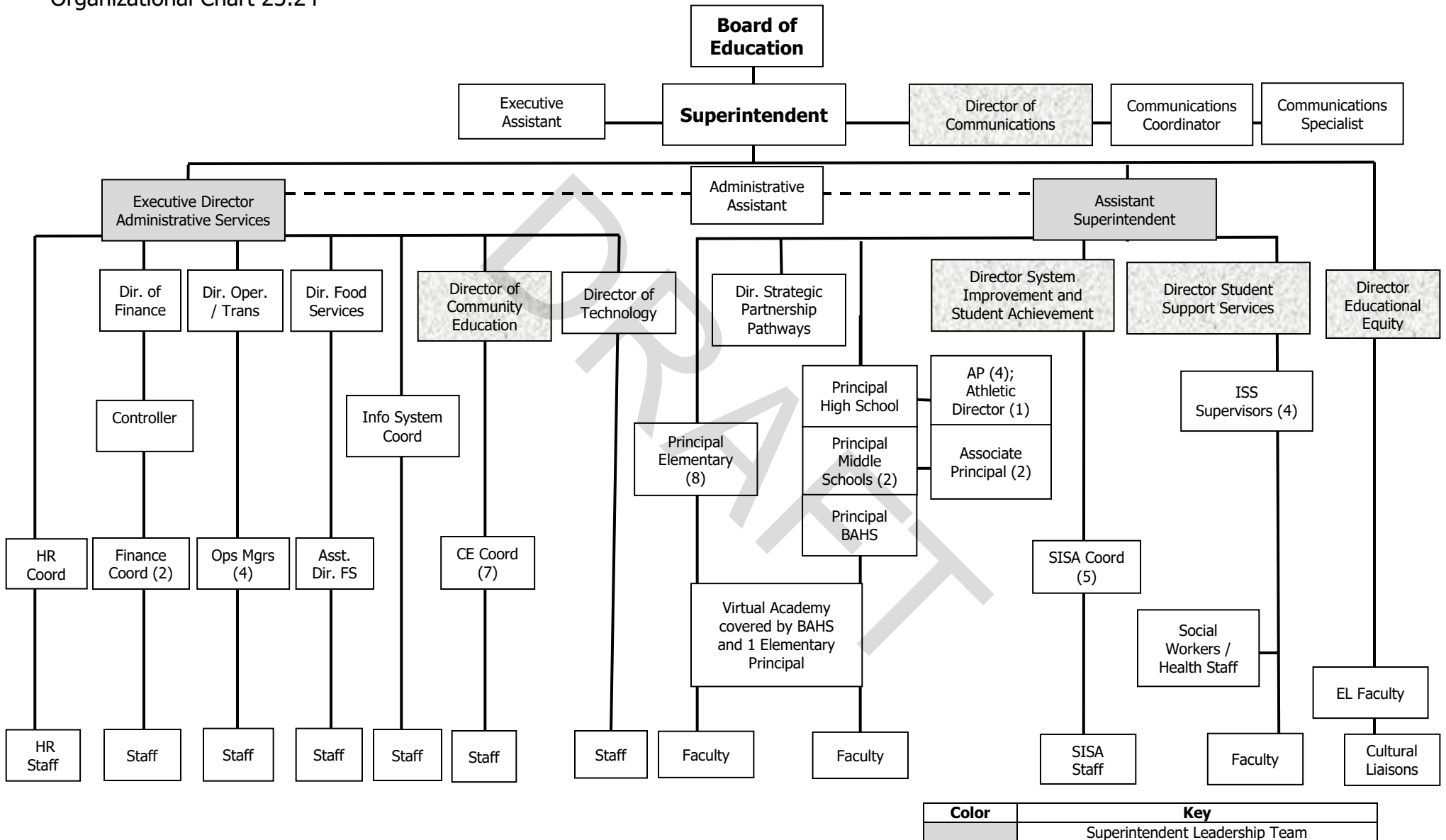
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DISTRICT MAP



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Organizational Chart 23.24



Color	Key
	Superintendent Leadership Team

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN – SAVAGE
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Lesley Chester, Clerk

Anna Werb, Vice-Chair

Antoinette Conner, Director

Abigail Alt, Director

Safio Mursal, Director

Scott Hume, Chairperson

Eric Miller, Treasurer

MISSION, VISION AND VALUES

VISION STATEMENT

Our vision statement uses aspirational language to communicate our purpose – it’s the change we intend to make in the world.

We will be a school district that provides transformative learning experiences that mirror students’ own stories, and where students will:

- Be equipped to meet rigorous academic challenges that build their capacity to pursue excellence
- Embrace the humanity of all people and welcome diverse perspectives and voices, and
- Be supported by a caring community that sparks their curiosity and fuels their progress down a self-determined path.

STRATEGIC DIRECTIONS

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education
- Supporting and leveraging new methods and original thinking to improve student outcomes
- Engaging our community to ensure common understanding

CORE VALUES

Our core values express what we stand for and what we believe in. They are our foundation. They represent the lens through which all our work is done.

In District 191, we believe in (stand for):

Caring Community: Our Culture will actively encourage and embrace each member of the community, creating a sense of support that fosters their individual growth and pursuit of learning.

Cultural Proficiency: Our school community will work to understand our assumptions and biases, making a commitment to value and manage cultural uniquenesses and adapt education to meet the needs of each student.

Future Readiness: Our students will know they are ready to meet every next challenge through the confidence that comes from adventurous exploration and rigorous academics.

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Inclusive Partnership: Our collaboration and communication will inspire a culture of trust where students, families and staff are reflected in decisions that shape our district.

Student Agency: Our students will make choices that personalize their learning journey, proactively building a day-to-day experience that leads them toward their passion and purpose.

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program by for all K-12 students.
- Compensatory Revenue of \$14.5 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$3,793,590 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.2M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$270,557 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.5 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
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ADM's BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	47	68	60	95	73	85	74	74	12							588
1	55	64	53	90	67	81	73	80	11							574
2	62	59	61	94	59	77	81	87	12							592
3	63	61	44	101	64	70	72	93	6							574
4	61	52	42	84	62	74	75	104	19							573
5	55	60	48	84	53	68	73	86	16							543
6										228	283	13				524
7										202	250	16				468
8										225	270	24				519
9												31	540			571
10												25	484	7		516
11												28	526	55		609
12												33	495	151	36	715
Total	343	364	308	548	378	455	448	524	76	655	803	170	2,044	213	376	7,704
															K-12	7,364
															Other	340

* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten (VPK) which is located in multiple elementary schools throughout the district.

STRATEGIC PLANNING

After months of public input and small group meetings with students, staff and parents, the District 191 Board of Education adopted a new vision statement and new core values at its May 27, 2021 meeting as part of the district's Strategic Roadmap.

The Roadmap, which includes the district's mission, vision, values and strategic directions was originally adopted in 2015. It establishes the overarching direction for District 191, serving as the basis for all the work done in the district and providing a measuring stick for success. The mission of District 191 is "Each Student. Future Ready. Community Strong." and remains the same.

New Strategic Directions, which broadly state how the district will achieve its mission and vision, have recently been added to the Roadmap.

» VISION STATEMENT

Our vision statement uses aspirational language to communicate our purpose – it's the change we intend to make in the world.

We will be a school district that provides transformative learning experiences that mirror students' own stories, and where students will:

- Be equipped to meet rigorous academic challenges that build their capacity to pursue excellence,
- Embrace the humanity of all people and welcome diverse perspectives and voices, and
- Be supported by a caring community that sparks their curiosity and fuels their progress down a self-determined path.

» STRATEGIC DIRECTIONS

- Creating space and opportunity for each and every voice to be heard
- Actively leading by developing and sustaining a diverse and equitable education system
- Supporting and leveraging new methods and original thinking to improve student outcomes
- Engaging our community to ensure common understanding

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – AGAN - SAVAGE
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BUDGET POLICIES

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

Policy 701 – Budget

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

Policy 701.1 – Budget Revision

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

Policy 702 – Accounting

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

Policy 714 – Fund Balance – GASB 54

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

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Financial Presentation, Measurement Focus and Basis of Accounting

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

Revenue Recognition

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

Recording of Expenditures

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

Classification of Revenues and Expenditures

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

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

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

FUND	ORG/SITE	PROGRAM	FINANCE	OBJECT/SOURCE	COURSE
XX	XXX	XXX	XXX	XXX	XXX

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

Description of Dimensions

Fund Dimension (FUND)

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

Major Governmental Funds

General Fund

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

Nutrition Services Special Revenue Fund

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

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Community Service Special Revenue Fund

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

Capital Projects Fund – Building Construction Fund

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

Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

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

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

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Post-Employment Benefits Revocable Trust Fund

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

Organization / Site Dimension (ORG/SITE)

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

Program Dimension (PRG)

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

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

Finance Dimension (FIN)

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

- District-wide (000),
- State Supported Programs (300),
- Federal Programs (400, 500, 600, 800 and 900),
- Child Nutrition (701-710),
- Transportation (711-739),

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Special Education (740-760),
State Placement (761-770),
Levy Supported Programs (771-799) and
Secondary Vocational (830 and 835).

Source Dimension (SRC)

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

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

Object Dimension (OBJ)

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

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

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

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

Supplies and Materials— Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or

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substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the nutrition services program. *(Object Series 400-499)*

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

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

Course Dimension (CRS)

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



BUDGET OVERVIEW

PURPOSE OF THE BUDGET

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget will effectively express and implement school board goals and align with the school district mission and core values of the school district. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

KEY OBJECTIVES OF THE BUDGET PROCESS

- Integrate the budget process so that each program’s activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

SIGNIFICANT STATE STATUTE REQUIREMENTS

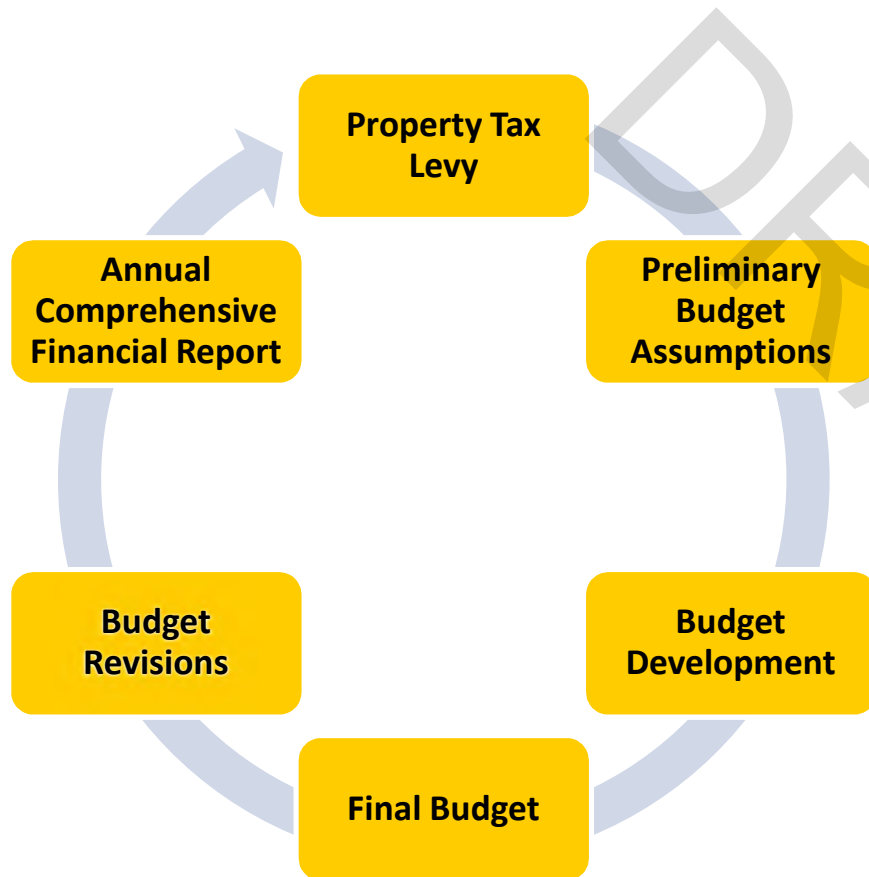
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board’s expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

BUDGET TIMELINE

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.
5. **Budget Revisions** – If needed, typically in late winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

BUDGET APPROACH, PROCESS, ASSUMPTIONS AND TIMELINES

Budget Approach

At the February 9, 2023 school board meeting, administration presented preliminary budget assumptions for the 2024 fiscal year.

The FY2024 budget approach included reviewing:

- Strategy, process and preliminary budget assumptions
- Current reality after audit of FY2022 and revised budget of FY2023 (current year)
- Sharing next steps to Board action to adopt the FY2024 budget by June 30, 2023

The District follows the guiding questions in developing the budget – How will the budget for FY2024 continue to:

- Support our mission and priorities
- Position the budget to leverage every funding source available
- Align with the goals of advancing equitable student outcomes

The District uses five strategies in creating a structurally sustainable budget:

Strategy 1) Prioritize investment for instructional priorities, including PK-12 Pathways. The District strives to use categorical funds wisely – including Federal Title Funding (I, II, III, IV, VI), Achievement & Integration, Curriculum Capital, Special Education, General Funds – Professional Development, Curriculum and Assessment.



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Strategy 2) Maintain current class size parameters (enrollment rightsizing) Staffing allocations are provided to building principals based on current Board approved class size averages:

- K-5 average: 24.5 students per class with fewer students in kindergarten and more in 5th grade classes
- Grade 6-8 average: 21 Students per FTE
- Grades 9-12 average: 26 students per FTE

Secondary program class sizes vary based on course type, external class size restrictions, instructional models, student interest and graduation requirements.

The District maintains class sizes by adjusting instructional full-time equivalency (FTE's) based on enrollment to maintain the Board approved class size averages. Additionally, staff FTE's are adjusted to maintain expense to revenue ratio in certain categorical funding areas such as Compensatory, Achievement and Integration, and Title.

Strategy 3) Use of restricted funds before general undesignated/unassigned funds. Whenever possible, the District uses revenue sources with restricted fund balances to fund programs in order to maintain a healthy undesignated/unassigned fund balance and prepare for the future when such funding may not be available.

Strategy 4) Understand the ebb and flow of revenue streams and expenses. As in any industry, school finance has its own set of roadblocks to overcome – items such as legislative changes, underfunding, unfunded mandates. School leaders must keep themselves abreast of activity that could potentially shift revenue and expenses.

Strategy 5) Strategic use of federal resources to position budget for sustainable programming once these funds end. The District has tracked and utilized the federal pandemic relief funds for both current (when allowed) and new costs to ensure that once the funds are gone, there will not be a fiscal cliff impact in order to minimize any impact to students and staff.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

At the February 9, 2023 school board meeting, other budget process items included budget managers responsibilities to review their current year budget to ensure accuracy, identify priority expenditures, identify any cost savings and make decisions about discretionary funds. Additionally, budget managers and finance team will identify and submit budget adjustments or requests for additional funding. All of items will be reviewed by a cross-functional team before submission to the Superintendent.

In addition, preliminary budget assumptions were reviewed with the School Board.

Revenue:

- Local Aid
 - K-12 enrollment projected for FY23 was 7219
 - K-12 enrollment actual on 1/16/23 was 7457 (+238)
 - *K-12 Enrollment assumed for FY24 will be 7,363 (-94)*
 - Projected to generate \$6 million in levy aid

- State Aid – this is a funding year for the biennium for the MN State Legislature, final results won't be known until May 2023
 - Compensatory revenue increase
 - *Assumption of 3% increase on General Education formula*
 - *Assumption of \$5 million increase in cross subsidies (Special Education and English Learner)*

- Federal Aid
 - Elementary and Secondary School Emergency Relief Fund (ESSER) III funds will decrease compared to FY23.

Expense:

- 2.5% salary assumptions for all contracts applied
- 6% transportation increase assumed based on contract
- 18% increase on utilities
- 5% increase on supplies, materials, and other services
- 9% increase on medical insurance premiums
- ESSER III funds for all additional positions considered to be continuing

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

Budget Timeline

Administration also presented to the School Board the FY2024 Adopted Budget Timeline at the February 9, 2023 board meeting:

- **January - February**
 - Board approves FY23 revised budget
 - Board receives report on FY24 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 8** - FY24 Adopted budget presented
- **June 22** - FY24 Adopted budget approved

At the March 9, 2023 School Board meeting, administration provided the school board with an update on research of themes and considerations (including a class size impact study from the University of Minnesota), Minnesota legislative session bills, ESSER allocation update, results of an online survey for budget feedback from staff and uses for ESSER funding.

Administration again presented updated budget recommendations at the March 23, 2023 School Board meeting.

On May 25, 2023, administration reviewed the timeline, strategies for a structurally sustainable budget, Minnesota legislative update, budget community feedback (general public, Somali and Hispanic parent meetings – April 19th and 26th) online feedback survey summary and the final FY2024 budget assumptions.

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

FY2024 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,364
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2022 seat counts
 - Demographic Study (pending as of May 25, 2023)
 - Housing Market Methodology
-
- 4% increase to the general education formula - \$275 per pupil
 - \$5 million increase for Special Education and English Learner Cross Subsidy
 - Federal Pandemic Relief Funds -\$4,027,847 for current costs
 - Federal Pandemic Relief Funds - \$5,949,046 for new costs

Expenses

- 2.5% increase to sells on teacher salary schedule
- 9% increase in health insurance premiums
- 6% increase to transportation contract
- 18% increase in utility costs
- \$3.5 Million contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support which includes:
 - 3.0 FTE additional EL Teachers
 - 1.0 FTE Director of Equity

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

98

- Virtual Academy additional 1.0 FTE counselor
- Virtual Academy – Advertising
- Add Middle School Volleyball
- Reduction of EL Coordinator (replaced with Director of Equity)
- 4.0 Elementary TOSA's for the creation of School Success Teams
- Additional 1.0 Behavior Specialist
- 1.0 Social worker – Virtual Academy/Burnsville High School
- Continued use of Federal Pandemic Relief Funding wherever possible



BLAZE YOUR PATH BLAZE
YOUR PATH BLAZE YOUR
PATH BLAZE YOUR PATH

Financial

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



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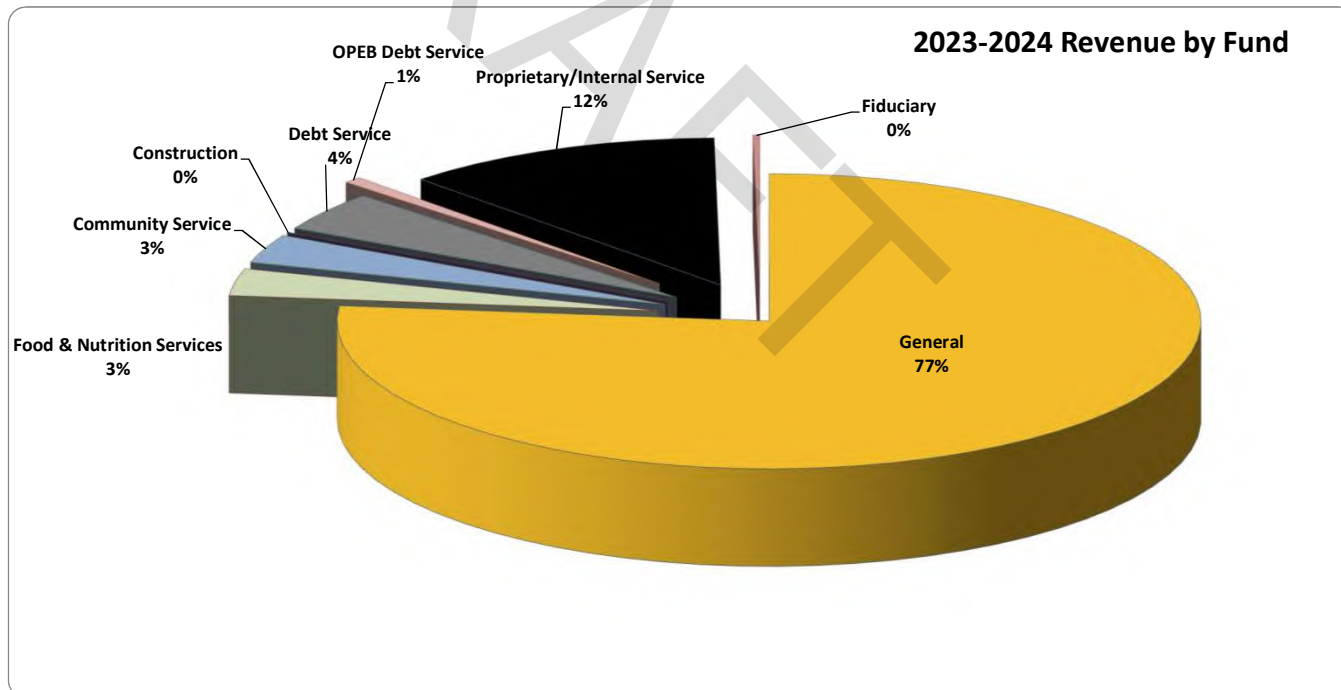
All District Funds

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

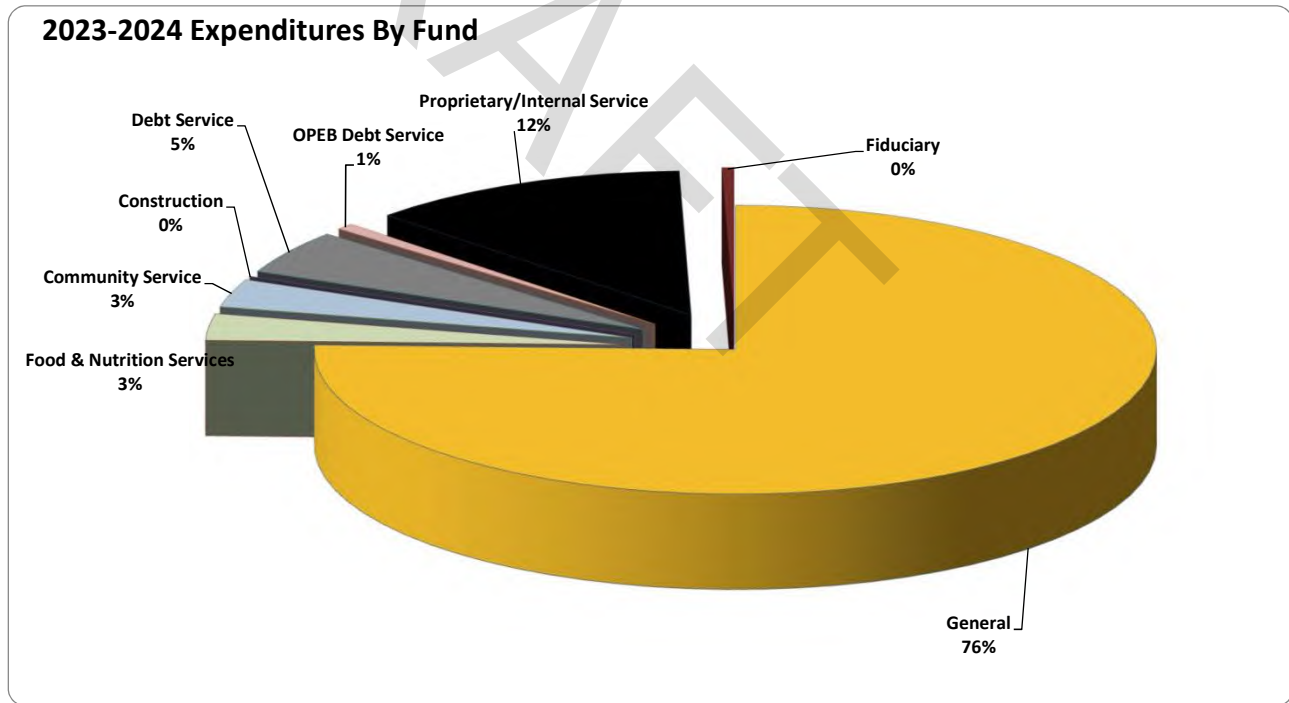
Fund	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
General	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 151,047,098	\$ 154,068,040	\$ 157,149,401								
Food & Nutrition Services	5,620,475	4,458,269	6,313,631	5,792,542	6,041,113	6,222,346	6,409,016	6,601,286								
Community Service	6,889,843	6,114,709	6,396,431	6,414,832	6,395,673	6,555,565	6,768,621	6,988,601								
Construction	30,885.88	246	438	-	-	-	-	-								
Debt Service	11,077,269	23,016,083	23,384,248	9,480,000	8,810,000	9,010,164	9,830,480	9,771,393								
OPEB Debt Service	1,412,005	1,369,150	1,466,315	1,300,000	1,405,153	1,406,431	1,396,694	1,398,214								
Proprietary/Internal Service	22,498,927	22,132,492	22,573,576	22,670,000	24,450,000	26,345,000	28,390,250	30,597,729								
Fiduciary	477,566	1,485,860	(847,295)	500,000	500,000	397,989	376,956	356,432								
Total	\$ 180,253,167	\$ 193,223,197	\$ 195,607,991	\$ 183,913,084	\$ 203,916,555	\$ 200,984,593	\$ 207,240,057	\$ 212,863,056								



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

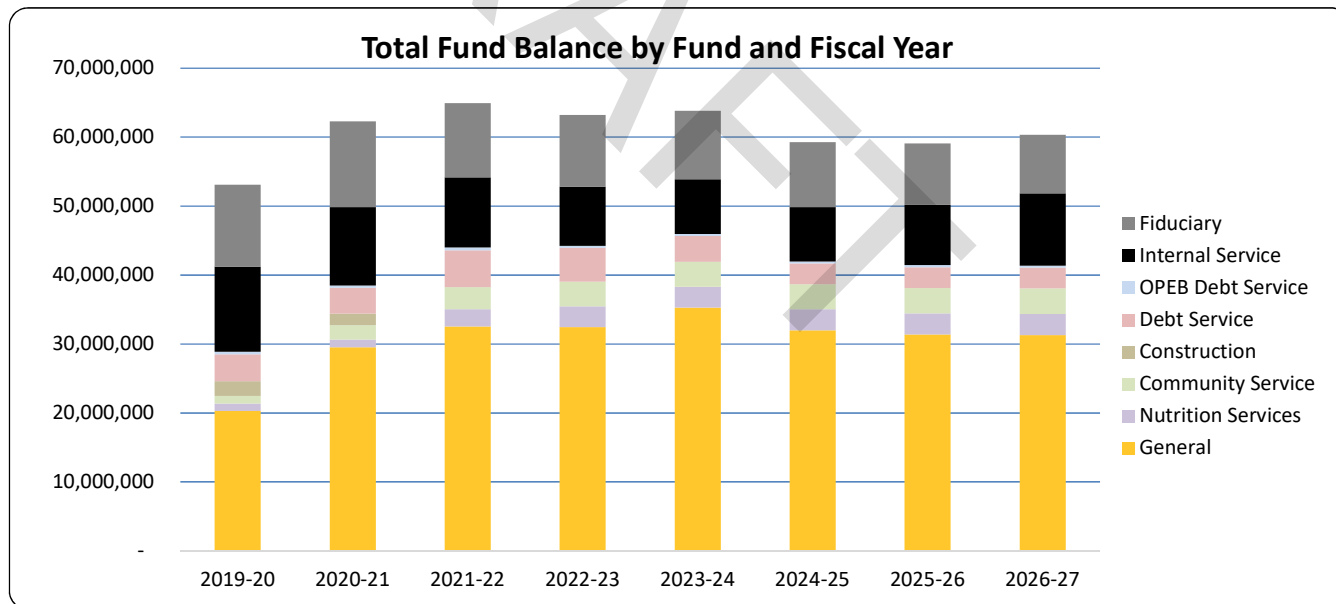
Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget				
General	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 154,330,310	\$ 154,688,567	\$ 157,255,782
Food & Nutrition Services	5,609,449	4,364,348	4,921,295	5,298,849	6,027,292	6,208,111	6,394,354	6,586,185
Community Service	6,066,433	5,185,325	5,273,554	6,039,135	6,365,431	6,524,567	6,737,920	6,958,250
Construction	740,435	433,814	1,658,133	-	-	-	-	-
Debt Service	10,250,498	23,152,581	21,784,140	9,950,000	9,950,000	9,785,062	9,790,962	9,795,412
OPEB Debt Service	1,406,538	1,406,148	1,398,245	1,410,000	1,405,153	1,400,270	1,397,508	1,402,293
Proprietary/Internal Service	21,193,143	23,070,151	23,814,592	24,220,000	25,150,000	26,325,000	27,550,850	28,829,850
Fiduciary	861,920	985,248	795,812	900,000	925,000	923,821	890,044	799,473
Total	\$ 173,427,599	\$ 184,048,150	\$ 192,966,400	\$ 185,621,470	\$ 203,315,861	\$ 205,497,141	\$ 207,450,205	\$ 211,627,245



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2020 Actual	06/30/2021 Actual	06/30/2022 Actual	2022-2023		2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget	Budget				
General	\$ 20,326,028	\$ 29,521,879	\$ 32,521,898	\$ 32,474,123	\$ 35,295,754	\$ 32,012,542	\$ 31,392,015	\$ 31,285,634	
Food & Nutrition Services	1,025,203	1,119,125	2,511,460	3,005,153	3,018,974	3,033,209	3,047,871	3,062,972	
Community Service	1,143,251	2,072,635	3,195,511	3,571,208	3,601,450	3,632,448	3,663,149	3,693,500	
Construction	2,091,263	1,657,695	-	-	-	-	-	-	
Debt Service	3,922,609	3,786,111	5,386,218	4,916,218	3,776,218	3,001,320	3,040,838	3,016,819	
OPEB Debt Service	374,601	337,604	405,673	295,673	295,673	301,834	301,020	296,941	
Proprietary/Internal Service	12,304,943	11,367,284	10,126,269	8,576,269	7,876,269	7,896,269	8,735,669	10,503,548	
Fiduciary	11,917,216	12,417,828	10,774,721	10,374,721	9,949,721	9,423,889	8,910,801	8,467,760	
Total	\$ 53,105,114	\$ 62,280,161	\$ 64,921,751	\$ 63,213,366	\$ 63,814,060	\$ 59,301,512	\$ 59,091,364	\$ 60,327,175	



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 43,831,186	\$ 44,624,246	\$ 44,363,002	\$ 41,545,443	\$ 49,217,931	\$ 50,002,511	\$ 51,215,773	\$ 51,564,955
State Sources	95,745,692	93,225,958	88,876,352	91,099,304	105,335,970	107,446,387	110,006,570	112,771,265
Federal Sources	9,050,890	13,536,888	21,278,339	20,611,806	18,511,104	10,659,341	10,920,378	11,039,485
Sales of Bonds	-	12,962,046	11,823,678	-	-	-	-	-
Other	31,625,399	28,874,060	29,266,620	30,656,531	30,851,550	32,876,354	35,097,336	37,487,351
Total	\$ 180,253,167	\$ 193,223,197	\$ 195,607,991	\$ 183,913,084	\$ 203,916,555	\$ 200,984,593	\$ 207,240,057	\$ 212,863,056

ALL FUNDS - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 79,413,025	\$ 76,327,207	\$ 78,569,744	\$ 79,626,797	\$ 91,569,524	\$ 93,306,609	\$ 95,078,638	\$ 97,116,177
Employee Benefits	31,637,076	31,090,934	31,698,802	33,476,307	35,088,367	36,316,307	36,505,019	37,348,770
Purchased Services	39,828,032	39,431,356	45,193,877	47,980,074	49,381,803	50,613,728	50,961,381	52,515,162
Supplies & Materials	5,375,060	7,634,291	8,694,174	6,912,461	7,035,960	7,136,745	7,086,133	7,246,914
Capital Purchases	4,504,887	4,282,797	5,036,213	5,448,659	7,967,573	6,017,288	5,769,503	5,372,209
Principal & Interest	11,654,660	24,386,870	23,061,665	11,351,512	11,352,241	11,179,832	11,182,945	11,192,155
Other Expenditures	1,014,859	894,696	711,925	825,660	920,393	926,632	866,586	835,858
Total	\$ 173,427,599	\$ 184,048,150	\$ 192,966,400	\$ 185,621,470	\$ 203,315,861	\$ 205,497,141	\$ 207,450,205	\$ 211,627,245

ALL FUNDS - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 10,276,532	\$ 13,187,446	\$ 18,777,579	\$ 20,005,430	\$ 21,674,647	\$ 18,791,433	\$ 18,570,906	\$ 18,864,525
Non-Spendable	679,687	564,605	508,376	508,376	508,375	404,436	404,436	404,436
Restricted	40,413,685	41,596,797	41,987,801	41,304,981	40,614,720	38,989,324	38,899,703	39,741,895
Committed	1,735,210	1,849,491	1,837,017	1,394,580	1,016,319	1,116,319	1,216,319	1,316,319
Assigned	-	5,081,823	1,810,980	-	-	-	-	-
Total	\$ 53,105,114	\$ 62,280,161	\$ 64,921,752	\$ 63,213,367	\$ 63,814,060	\$ 59,301,512	\$ 59,091,364	\$ 60,327,175

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 30,562,242	\$ 31,896,091	\$ 30,955,773	\$ 29,513,500	\$ 37,737,983	\$ 38,304,053	\$ 38,687,094	\$ 39,073,965
State Sources	93,374,496	91,092,466	87,017,209	89,150,610	102,508,778	104,624,877	107,100,415	109,777,925
Federal Sources	4,602,283	8,950,841	14,965,234	15,794,874	13,420,447	5,420,459	5,528,868	5,490,815
Other Local Revenue	3,707,175	2,706,989	3,382,432	3,296,726	2,647,408	2,697,709	2,751,663	2,806,696
Total	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 151,047,098	\$ 154,068,040	\$ 157,149,401

GENERAL FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 73,307,986	\$ 71,179,403	\$ 73,254,297	\$ 73,852,387	\$ 85,365,642	\$ 86,926,611	\$ 88,557,564	\$ 90,443,372
Employee Benefits	29,675,139	29,301,359	30,043,101	31,700,814	33,183,942	34,343,139	34,456,049	35,211,237
Purchased Services	17,020,325	14,698,494	19,648,555	22,038,123	22,462,093	22,509,350	21,639,404	21,968,464
Supplies & Materials	2,718,320	5,537,599	6,131,227	4,204,717	3,789,392	3,808,339	3,605,513	3,651,876
Capital Purchases	3,675,497	3,936,577	3,565,417	5,226,468	7,817,173	5,862,880	5,611,491	5,199,456
Other Expenditures	901,919	797,103	678,032	780,977	874,743	879,991	818,546	781,377
Total	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 154,330,310	\$ 154,688,567	\$ 157,255,782

GENERAL FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 10,276,532	\$ 13,187,446	\$ 18,777,579	\$ 20,005,430	\$ 21,674,647	\$ 18,791,433	\$ 18,570,906	\$ 18,864,525
Non-Spendable	435,458	382,338	254,436	254,436	254,436	254,436	254,436	254,436
Restricted	7,878,828	9,020,782	9,841,888	10,819,678	12,350,354	11,850,354	11,350,354	10,850,354
Committed	1,735,210	1,849,491	1,837,017	1,394,580	1,016,319	1,116,319	1,216,319	1,316,319
Assigned	0	5,081,823	1,810,980	-	-	-	-	-
Total	\$ 20,326,028	\$ 29,521,880	\$ 32,521,900	\$ 32,474,124	\$ 35,295,754	\$ 32,012,542	\$ 31,392,015	\$ 31,285,634

Note: Additional details available starting on page 64

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
State Sources	\$ 217,758	\$ 104,895	\$ 168,745	\$ 199,500	\$ 938,105	\$ 966,248	\$ 995,235	\$ 1,025,092
Federal Sources	4,246,562	4,338,324	6,053,200	4,568,792	4,865,950	5,011,928	5,162,286	5,317,154
Sales to Students & Adults	1,126,583	98	56,715	997,000	227,000	233,810	240,824	248,049
Other Local Revenue	29,572	14,953	34,971	27,250	10,058	10,360	10,671	10,991
Total	\$ 5,620,475	\$ 4,458,269	\$ 6,313,631	\$ 5,792,542	\$ 6,041,113	\$ 6,222,346	\$ 6,409,016	\$ 6,601,286

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 2,508,248	\$ 1,911,797	\$ 1,994,326	\$ 2,080,846	\$ 2,231,141	\$ 2,298,075	\$ 2,367,017	\$ 2,438,028
Employee Benefits	678,667	574,300	566,599	582,293	654,419	674,052	694,273	715,101
Purchased Services	97,440	79,331	95,111	137,314	142,257	146,525	150,920	155,448
Supplies & Materials	2,246,920	1,775,458	2,250,330	2,390,896	2,891,750	2,978,502	3,067,859	3,159,894
Capital Purchases	73,443	18,658	7,497	100,000	100,000	103,000	106,090	109,273
Other Expenditures	4,729	4,804	7,432	7,500	7,725	7,957	8,195	8,441
Total	\$ 5,609,449	\$ 4,364,348	\$ 4,921,295	\$ 5,298,849	\$ 6,027,292	\$ 6,208,111	\$ 6,394,354	\$ 6,586,185

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	244,230	182,267	253,940	253,940	253,940	150,000	150,000	150,000
Restricted	780,974	936,858	2,257,520	2,751,213	2,765,034	2,883,209	2,897,871	2,912,972
Assigned	-	-	-	-	-	-	-	-
Total	1,025,203	1,119,125	2,511,460	\$ 3,005,153	\$ 3,018,974	\$ 3,033,209	\$ 3,047,871	\$ 3,062,972

Note: Additional details available starting on page 118

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 1,538,149	\$ 1,805,658	\$ 1,635,122	\$ 1,602,379	\$ 1,617,454	\$ 1,636,863	\$ 1,656,505	\$ 1,676,383
State Sources	1,727,929	1,761,223	1,532,851	1,669,913	1,810,012	1,855,262	1,910,920	1,968,248
Federal Sources	202,045	247,722	259,906	248,140	224,707	226,954	229,224	231,516
Other Local Revenue	3,421,720	2,300,106	2,968,552	2,894,400	2,743,500	2,836,486	2,971,972	3,112,454
Total	\$ 6,889,843	\$ 6,114,709	\$ 6,396,431	\$ 6,414,832	\$ 6,395,673	\$ 6,555,565	\$ 6,768,621	\$ 6,988,601

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 3,596,790	\$ 3,236,007	\$ 3,321,121	\$ 3,693,564	\$ 3,972,741	\$ 4,081,923	\$ 4,154,057	\$ 4,234,777
Employee Benefits	1,283,270	1,215,275	1,089,102	1,193,200	1,250,006	1,299,116	1,354,697	1,422,432
Purchased Services	731,239	383,055	509,557	676,149	699,541	703,532	724,638	756,377
Supplies & Materials	409,820	321,234	312,617	316,848	354,818	349,904	412,761	435,144
Capital Purchases	15,512	1,037	14,696	122,191	50,400	51,408	51,922	63,480
Other Expenditures	29,802	28,718	26,461	37,183	37,925	38,684	39,845	46,040
Total	\$ 6,066,433	\$ 5,185,325	\$ 5,273,554	\$ 6,039,135	\$ 6,365,431	\$ 6,524,567	\$ 6,737,920	\$ 6,958,250

COMMUNITY SERVICE FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	1,143,251	2,072,635	3,195,511	3,571,208	3,601,450	3,632,448	3,663,149	3,693,500
Assigned	-	-	-	-	-	-	-	-
Total	1,143,251	2,072,635	3,195,511.13	\$ 3,571,208	\$ 3,601,450	\$ 3,632,448	\$ 3,663,149	\$ 3,693,500

Note: Additional details available starting on page 119

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CONSTRUCTION FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Other Local Revenue	\$ 30,886	\$ 246	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 30,886	\$ 246	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	107,290	209,530	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	740,435	326,524	1,448,603	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Total	\$ 740,435	\$ 433,814	\$ 1,658,133	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	2,091,263	1,657,695	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total	\$ 2,091,263	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Additional details available starting on page 131

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DEBT SERVICE FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 10,332,909	\$ 9,555,635	\$ 10,304,794	\$ 9,133,673	\$ 8,462,755	\$ 8,660,164	\$ 9,480,480	\$ 9,421,393
Interest Income	107,983	16,901	(14,687)	7,498	4,296	80,849	80,849	80,849
Rental Income	210,883	214,127	256,163	259,548	263,874	269,151	269,151	269,151
State Sources	425,494	267,374	157,543	79,281	79,075	-	-	-
Sale of Real Property	-	-	856,756	-	-	-	-	-
Sale of Bonds Proceeds	-	12,962,046	11,823,678	-	-	-	-	-
Total	\$ 11,077,269	\$ 23,016,083	\$ 23,384,248	\$ 9,480,000	\$ 8,810,000	\$ 9,010,164	\$ 9,830,480	\$ 9,771,393

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bonds	\$ 5,865,000	\$ 5,935,000	\$ 5,920,000	\$ 5,945,000	\$ 6,335,000	\$ 6,405,000	\$ 6,675,000	\$ 6,910,000
Interest Payments on Bonds	4,383,598	4,261,198	4,038,895	3,999,129	3,612,563	3,375,062	3,110,962	2,880,412
Bond Refunding Payments	-	12,785,000	11,705,000	-	-	-	-	-
Service Charges	1,900	171,384	120,245	5,871	2,437	5,000	5,000	5,000
Total	\$ 10,250,498	\$ 23,152,581	\$ 21,784,140	\$ 9,950,000	\$ 9,950,000	\$ 9,785,062	\$ 9,790,962	\$ 9,795,412

DEBT SERVICE FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	3,922,609	3,786,111	5,386,218	4,916,218	3,776,218	3,001,320	3,040,838	3,016,819
Assigned	-	-	-	-	-	-	-	-
Total	\$ 3,922,609	\$ 3,786,111	\$ 5,386,218.14	\$ 4,916,218	\$ 3,776,218	\$ 3,001,320	\$ 3,040,838	\$ 3,016,819

Note: Additional details available starting on page 132

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 1,397,886	\$ 1,366,862	\$ 1,467,314	\$ 1,295,891	\$ 1,399,739	\$ 1,401,431	\$ 1,391,694	\$ 1,393,214
Interest	14,104	2,288	(1,002)	4,109	5,414	5,000	5,000	5,000
State	15	-	3	-	-	-	-	-
Total	\$ 1,412,005	\$ 1,369,150	\$ 1,466,315	\$ 1,300,000	\$ 1,405,153	\$ 1,406,431	\$ 1,396,694	\$ 1,398,214

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bonds	\$ 1,140,000	\$ 1,155,000	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000	\$ 1,235,000	\$ 1,260,000	\$ 1,295,000
Interest Payments on Bonds	266,063	250,673	232,770	212,383	189,678	164,770	136,983	106,743
Service Charges	475	475	475	2,617	475	500	525	550
Total	\$ 1,406,538	\$ 1,406,148	\$ 1,398,245	\$ 1,410,000	\$ 1,405,153	\$ 1,400,270	\$ 1,397,508	\$ 1,402,293

OPEB DEBT SERVICE FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	374,601	337,604	405,673	295,673	295,673	301,834	301,020	296,941
Assigned	-	-	-	-	-	-	-	-
Total	\$ 374,601	\$ 337,604	\$ 405,673	\$ 295,673	\$ 295,673	\$ 301,834	\$ 301,020	\$ 296,941

Note: Additional details available starting on page 133

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Local Revenue	\$ 22,498,927	\$ 22,132,492	\$ 22,573,576	\$ 22,670,000	\$ 24,450,000	\$ 26,345,000	\$ 28,390,250	\$ 30,597,729
Total	\$ 22,498,927	\$ 22,132,492	\$ 22,573,576	\$ 22,670,000	\$ 24,450,000	\$ 26,345,000	\$ 28,390,250	\$ 30,597,729

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Claims & Administrative Services	\$ 21,193,143	\$ 23,070,151	\$ 23,814,592	\$ 24,220,000	\$ 25,150,000	\$ 26,325,000	\$ 27,550,850	\$ 28,829,850
Total	\$ 21,193,143	\$ 23,070,151	\$ 23,814,592	\$ 24,220,000	\$ 25,150,000	\$ 26,325,000	\$ 27,550,850	\$ 28,829,850

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	12,304,944	11,367,285	10,126,270	8,576,270	7,876,270	7,896,270	8,735,670	10,503,549
Assigned	-	-	-	-	-	-	-	-
Total	\$ 12,304,944	\$ 11,367,285	\$ 10,126,270	\$ 8,576,270	\$ 7,876,270	\$ 7,896,270	\$ 8,735,670	\$ 10,503,549

Note: Additional details available starting on page 133

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FIDUCIARY FUND - REVENUE BY SOURCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Other Local Revenue	\$ 477,566	\$ 1,485,860	\$ (847,295)	\$ 500,000	\$ 500,000	\$ 397,989	\$ 376,956	\$ 356,432
Total	\$ 477,566	\$ 1,485,860	\$ (847,295)	\$ 500,000	\$ 500,000	\$ 397,989	\$ 376,956	\$ 356,432

FIDUCIARY FUND - EXPENDITURE BY OBJECT

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Administrative Services	\$ 783,510	\$ 921,176	\$ 795,812	\$ 900,000	\$ 925,000	\$ 923,821	\$ 890,044	\$ 799,473
Scholarships	78,410	64,072	-	-	-	-	-	-
Total	\$ 861,920	\$ 985,248	\$ 795,812	\$ 900,000	\$ 925,000	\$ 923,821	\$ 890,044	\$ 799,473

FIDUCIARY FUND - FUND BALANCE

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	11,917,216	12,417,828	10,774,721	10,374,721	9,949,721	9,423,889	8,910,801	8,467,760
Assigned	-	-	-	-	-	-	-	-
Total	\$ 11,917,216	\$ 12,417,828	\$ 10,774,721	\$ 10,374,721	\$ 9,949,721	\$ 9,423,889	\$ 8,910,801	\$ 8,467,760

Note: Additional details available starting on page 134
In Fiscal Year 2022, scholarships now run through Foundation 191.

DRAFT

General Fund

General Fund

General Fund (01)

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

The Minnesota Legislature completed the E-12 Education Omnibus Budget Bill in late May, 2023. The increase for the FY2024 and FY2025 biennium includes an additional \$2.26 billion in appropriations and \$3.20 billion for FY2026 and FY2027. While this is great news, Minnesota school districts are still attempting to flush out the impact of a number of mandates included with the additional funds.

Some of the key provisions in the new legislation that will immediately impact the district general fund budget in FY2024 include:

Revenue:

- General education formula an increase of 4%
- Special education cross-subsidy increase to 44%
- English learner cross-subsidy increase in the per pupil allowance from \$704 to \$1,228
- English learner concentration revenue increase from \$250 to \$436 per student

Expenses:

- Summer unemployment for non-licensed staff future projections of \$2.5 million+
- Public Employment Labor Relations Association (PELRA) changes for class sizes, staffing rations, testing schedule, teaching licensure

The District will be reviewing other provisions of the new legislation.

The General Fund total revenue budget for FY2024 is \$156,314,616, a 13.47% increase over the FY2023 budget. Some of the highlights include:

- Property tax levy increase
 - Increase due to inflationary increases and enrollment projection updates
 - LTFM increase to fund various projects listed below
- State aid increases passed during the most recent legislative session
- \$6 million increase to compensatory revenue due to an increase in free and reduced enrollment counts after the State piloted a program allowing for more direct certifications
- Federal funds decreasing as the District continues to spend down the remaining pandemic relief funds

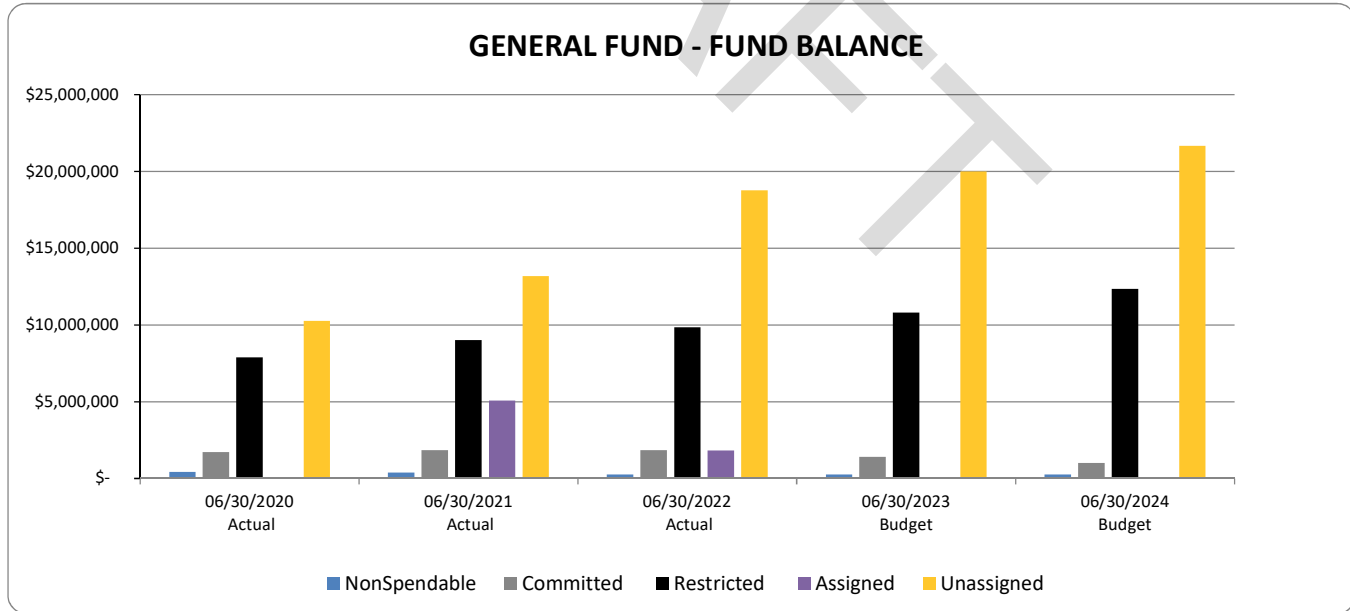
The General Fund total expense budget for FY2024 is \$153,492,985, a 11.39% increase over the FY2023 budget. Some of the highlights include:

- Projected increase in staff salaries and wages for unsettled contracts
- Increases in benefit premiums, transportation, utility costs, and other areas due to contract changes or updating estimates
- A decrease in supplies and materials as the District eliminates the costs caused by the pandemic
- \$3.5 million expense contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support
- LTFM increase to address various maintenance projects throughout the District. A few of the larger projects include:
 - Bituminous reconstruction at Cedar School
 - Kitchen and cafeteria updates at Nicollet Middle School
 - Replace steam boilers at William Byrne Elementary
- The District will continue to spend down the federal pandemic relief funds
 - \$4,027,847 for current costs
 - \$5,949,046 for new costs

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2020 Actual	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Budget	06/30/2024 Budget
Fund Balance					
NonSpendable	\$ 435,458	\$ 382,338	\$ 254,436	\$ 254,436	\$ 254,436
Committed	1,735,210	1,849,490	1,837,017	1,394,580	1,016,319
Restricted	7,878,828	9,020,782	9,841,890	10,819,678	12,350,354
Assigned	-	5,081,823	1,810,980	-	-
Unassigned	10,276,532	13,187,446	18,777,575	20,005,429	21,674,645
Total Fund Balance	\$ 20,326,028	\$ 29,521,879	\$ 32,521,898	\$ 32,474,123	\$ 35,295,754
Total General Fund Expenditures	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985
Unassigned Fund Balance as a % of Total Expenditures	8.07%	10.51%	14.08%	14.52%	14.12%



INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

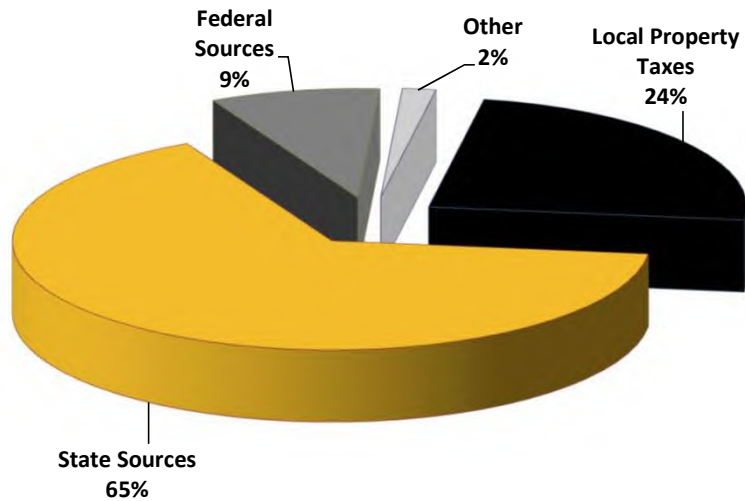
GENERAL FUND - DETAIL FUND BALANCE SUMMARY						
General Fund Balance Description	6/30/2022 Audited Fund Balance	6/30/2023 Budgeted Fund Balance	2023-2024 Revenue Budget	Transfers In/Out Funds	2023-2024 Expense Budget	6/30/2024 Budgeted Fund Balance
Unassigned Fund Balance	\$ 18,777,575	\$ 20,005,429	\$ 118,587,473	\$ (964,857)	\$ 115,953,400	\$ 21,674,645
As a Percentage of Expenditures	14.08%	14.52%				14.12%
NonSpendable	\$ 254,436	\$ 254,436	\$ -	\$ -	\$ -	\$ 254,436
Committed for						
Program Carryover - Noncapital	\$ 725,527	\$ 525,528	\$ -	\$ -	\$ 200,000	\$ 325,528
Program Carryover - Facilities Rental	446,149	416,149	220,000	-	250,000	386,149
ProPay Program	665,341	452,903	2,033,720	-	2,181,981	304,642
Total Committed	\$ 1,837,017	\$ 1,394,580	\$ 2,253,720	\$ -	\$ 2,631,981	\$ 1,016,319
Restricted for						
Student Activities	231,296	\$ 231,296	\$ 200,000	\$ -	\$ 200,000	\$ 231,296
Staff Development	-	-	1,196,786	928,830	2,125,616	-
Technology Levy	521,753	494,530	3,793,590	-	3,741,944	546,176
Operating Capital	3,325,930	3,116,846	2,191,559	-	2,796,828	2,511,577
Learning and Development	-	-	1,700,322	-	1,700,322	-
Area Learning Center	5,173,831	6,716,567	4,000,000	-	2,165,882	8,550,685
Gifted and Talented	-	-	109,013	36,027	145,040	-
Basic Skills	-	-	14,533,217	-	14,533,217	-
Achievement and Integration	-	-	2,035,061	-	2,035,061	-
Safe Schools	-	-	270,577	-	270,577	-
Long-Term Facility Maintenance (LTFM)	212,365	(129,422)	4,593,298	-	4,549,986	(86,110)
Medical Assistantce	376,714	389,861	850,000	-	643,131	596,730
Total Restricted	\$ 9,841,890	\$ 10,819,678	\$ 35,473,423	\$ 964,857	\$ 34,907,604	\$ 12,350,354
Assigned for						
Planned Deficit Fiscal 2022	\$ 1,810,980	\$ -	\$ -	\$ -	\$ -	\$ -
Total Assigned	\$ 1,810,980	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Balance	\$ 32,521,898	\$ 32,474,123	\$ 156,314,616	\$ -	\$ 153,492,985	\$ 35,295,754

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

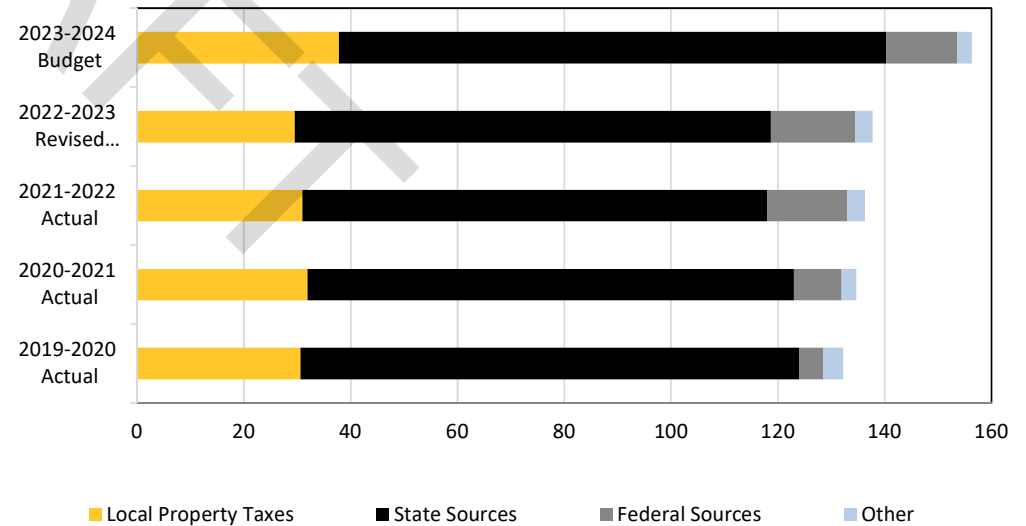
GENERAL FUND - REVENUE SUMMARY

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget	Amount Change	% Change
Local Property Taxes	\$ 30,562,242	\$ 31,896,091	\$ 30,955,773	\$ 29,513,500	\$ 37,737,983	\$ 8,224,483	27.87%
State Sources	93,374,496	91,092,466	87,017,209	89,150,610	102,508,778	13,358,168	14.98%
Federal Sources	4,602,283	8,950,841	14,965,234	15,794,874	13,420,447	(2,374,427)	-15.03%
Other	3,707,175	2,706,989	3,382,432	3,296,726	2,647,408	(649,318)	-19.70%
Total	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 18,558,906	13.47%

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



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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue Source		Actual	Actual	Actual	Revised Budget	Budget
001	Property Tax Levy	\$ 27,806,993	\$ 29,147,207	\$ 27,072,551	\$ 25,867,432	\$ 34,290,780
004	Excess TIF	-	130	-	-	-
009	Fiscal Disparities	2,600,000	2,600,000	3,468,251	3,498,792	3,299,927
010	County Apportionment	125,604	129,982	403,838	147,276	147,276
019	Miscellaneous Tax Revenues	29,646	18,772	11,133	-	-
021	Tuition from MN Districts	17,674	68,673	79,688	60,000	75,000
050	Fees from Patrons	209,915	150,650	245,347	300,000	360,000
060	Admission & Student Activity Revenue	120,109	12,466	129,068	130,000	140,000
071	Medical Assistance	378,755	541,439	739,878	650,000	850,000
092	Interest Earnings	553,953	85,161	(33,326)	100,000	100,000
093	Rent	296,136	315,763	351,062	290,294	291,376
096	Gifts & Donations	814,266	143,473	176,021	455,000	305,000
099	Miscellaneous Revenue	1,255,108	1,354,754	1,338,063	1,271,432	466,032
201	Endowment Fund Apportionment	390,595	352,162	325,341	352,143	352,143
211	General Education Aid	72,756,150	69,468,374	67,261,649	68,628,328	76,965,656
212	Literacy Incentive Aid	394,967	354,286	351,485	328,354	328,354
213	Shared Time Aid	19,718	27,104	12,149	28,258	28,258
227	Abatement Aid	16,193	52,555	12,571	2,434	2,434
234	Agricultural Market Value Credit	211	13	-	-	-
258	Other State Credits	10	9	-	-	-

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue Source		Actual	Actual	Actual	Revised Budget	Budget
300	State Aids from MN Dept of Education	3,807,008	3,438,103	3,069,056	3,348,730	3,344,570
360	State Aid for Special Education	15,455,500	16,956,062	15,496,801	16,000,000	21,000,000
369	Revenue from Other State Agencies	5,032	769	37,113	-	-
370	Other Revenue MN Dept of Education	113,421	49,412	86,994	50,000	75,000
397	State Aid Pension Funding	415,692	393,618	364,049	412,363	412,363
400	Federal Aids Received through MDE	4,553,173	8,662,211	14,567,265	15,682,880	13,305,266
405	Federal Aids Received through Other	49,110	275,231	112,060	97,248	100,181
500	Federal Direct Aid	-	13,399	285,908	14,746	15,000
616	Retiree Contributions to Post Employ Benefits	1,780	3,627	1,609	-	-
620	Sales of Materials-Fundraising	10	-	-	-	-
621	Resale Materials	44,697	30,984	55,022	40,000	50,000
622	Sale of Materials	-	-	-	-	10,000
623	Sale of Real Property	-	-	300,000	-	-
624	Sales of Equipment	14,771	-	-	-	-
Total General Fund Revenue		\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024
	Actual		Actual		Actual		Revised		Budget
							Budget		
Property Tax & County Revenue									
001 Property Taxes - General Fund	\$ 18,848,104	\$	19,651,588	\$	17,610,686	\$	16,663,269	\$	22,571,263
001 Property Taxes - Operating Capital	1,646,804		1,653,135		1,302,708		1,544,903		1,338,260
001 Property Taxes - Q-Comp	852,047		805,380		798,139		639,186		739,810
001 Property Taxes - Career Technical	229,732		320,421		392,742		392,742		388,673
001 Property Taxes - Safe Schools	450,312		321,559		294,643		269,393		270,557
001 Property Taxes - Capital Projects	2,889,978		3,109,329		3,411,906		3,620,365		3,793,590
001 Property Taxes - Achievement & Integration	584,441		598,253		609,268		531,545		595,329
001 Property Taxes - LTFM-Deferred Maintenance	2,305,575		2,687,541		2,652,459		2,206,029		4,593,298
004 Taxes-Excess TIF	-		130		-		-		-
009 Fiscal Disparities	2,600,000		2,600,000		3,468,251		3,498,792		3,299,927
010 County Apportionment	125,604		129,982		403,838		147,276		147,276
019 Miscellaneous Local Taxes	29,646		18,772		11,133		-		-
Total Property Tax & County Revenue	\$ 30,562,242	\$	31,896,091	\$	30,955,773	\$	29,513,500	\$	37,737,983
Tuition, Fees & Admissions									
021 Tuition & Reimbursement - Special Education	\$ 959	\$	25,973	\$	44,197	\$	-	\$	45,000
021 Tuition & Reimbursement - MN Sch Districts	16,715		42,700		35,492		60,000		30,000
050 Fees from Patrons	209,915		150,650		245,347		300,000		360,000
060 Admission & Student Activity Revenue	120,109		12,466		129,068		130,000		140,000
Total Tuition, Fees & Admissions Revenue	\$ 347,698	\$	231,790	\$	454,103	\$	490,000	\$	575,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Local and Other Revenue					
071 Third Party Medical Assistance Billings	\$ 378,755	\$ 541,439	\$ 739,878	\$ 650,000	\$ 850,000
092 Interest Earnings	553,953	85,161	(33,326)	100,000	100,000
093 Revenue from Leases or Rentals	296,136	315,763	351,062	290,294	291,376
096 Gifts & Bequests	814,266	143,473	176,021	455,000	305,000
099 Miscellaneous Revenue	1,255,108	1,354,754	1,338,063	1,271,432	466,032
616 Retiree Contributions to Post Employment Benefits	1,780	3,627	1,609	-	-
600 Revenue Producing Activity: Sales & Costs	44,707	30,984	55,022	40,000	50,000
622 Sale of Materials	-	-	-	-	10,000
623 Sale of Real Property	-	-	300,000	-	-
624 Sale of Equipment	14,771	-	-	-	-
Total Local and Other Revenue	\$ 3,359,477	\$ 2,475,200	\$ 2,928,329	\$ 2,806,726	\$ 2,072,408



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
State Aid					
211 General Education Aid - Regular	\$ 55,235,863	\$ 52,404,286	\$ 51,675,032	\$ 52,508,569	\$ 54,622,044
211 General Education Aid - Alternative Learning	3,492,484	3,315,474	4,075,949	3,800,000	4,000,000
211 Operating Capital	1,353,380	1,085,774	954,280	884,679	853,299
211 Learning & Development	1,798,186	1,681,636	1,650,634	1,634,357	1,700,322
211 Gifted and Talented	118,648	111,174	109,652	108,451	109,013
211 Staff Development	1,174,851	1,122,746	1,134,537	1,145,078	1,196,786
211 Compensatory Extended Day	455,315	-	-	-	-
211 Compensatory Aid & ELL	9,127,422	9,747,284	7,661,565	8,547,194	14,484,192
201 Endowment Fund Apportionment	390,595	352,162	325,341	352,143	352,143
212 Literacy Aid	394,967	354,286	351,485	328,354	328,354
213 Shared Time Aid	19,718	27,104	12,149	28,258	28,258
227 Abatement Aid	16,193	52,555	12,571	2,434	2,434
234 Agricultural Market Value Credit	211	13	-	-	-
300 Safe Schools Aid	307,022	-	-	-	-
300 Achievement & Integration Aid	1,400,584	1,456,881	1,340,419	1,354,763	1,360,018
300 Q-Comp Aid	1,470,484	1,424,347	1,346,895	1,308,736	1,293,910
300 Enrollment Options Transportation	555,055	545,906	306,376	446,137	446,137
300 A&I Incentive Revenue	-	-	-	78,362	79,714
300 Nonpublic Pupil Transportation	47,783	(1,486)	9,091	85,766	85,766
300 EL Cross Subsidy	-	-	44,147	44,966	49,025
300 Indian Education	26,080	12,455	22,129	30,000	30,000
360 Special Education Aid	15,455,500	16,956,062	15,496,801	16,000,000	21,000,000
369 Revenue from Other State Agency	5,032	769	37,113	-	-
370 Other Revenue from MN Dept of Education	113,421	49,412	86,994	50,000	75,000
397 TRA-PERA Special Funding Pension Revenue	415,692	393,618	364,049	412,363	412,363
Total State Aid Revenue	\$ 93,374,496	\$ 91,092,466	\$ 87,017,209	\$ 89,150,610	\$ 102,508,778

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Federal Aid					
140 ARP-Individuals with Disabilities Part B	\$ -	\$ -	\$ 427,339	\$ -	\$ -
141 ARP-Individuals with Disabilities Preschool	-	-	37,148	-	-
144 ARP-Individuals with Disabilities-Early Intervention	-	-	-	-	-
150 ARP-Summer Enrichment & Mental Health	-	33,790	320,026	59,433	-
151 ESSER-90% Formula Allocation	196,730	957,228	-	-	-
152 ESSER-9.5% State Directed Grants	-	244,299	-	-	-
153 GEER-Governor's Emeregency Education Relief	-	295,140	524	-	-
154 CRF-Coronavirus Relief Fund	-	2,598,007	-	-	-
155 ESSER II-90% Formula Allocation	-	74,422	7,112,823	-	-
158 ARP-Homeless I	-	-	75,347	-	-
159 ARP-Homeless II	-	-	21,970	43,573	10,000
160 ESSER III-90% Formula Allocation	-	-	-	6,345,813	6,567,412
161 ESSER III-90% Learning Loss	-	-	-	1,614,153	1,614,153
162 GEER-Expanded Summer Learning	-	-	-	-	-
163 ESSER II-Expanded Summer Learning	-	206,300	787,387	1,065,117	-
169 ARP-Learning Recovery-Lost Instr Time	-	-	-	35,000	47,661
170 MN COVID-19 Testing Program	-	-	467,480	185,957	-
171 ARP-Pandemic Enrollment Loss	-	-	-	627,847	-
174 CARES Funding via County or Township	-	251,860	6,365	-	-
317 Federal Compensatory	-	-	305,462	-	-
419 Special Education - IDEA Part B, 611	1,924,823	1,915,099	1,905,720	1,903,478	1,903,478
420 Special Education - Preschool	59,944	100,695	68,246	128,027	77,942
422 Special Education - Infants & Toddlers	66,204	50,833	54,035	55,185	55,185
425 Special Education - Early Intervention	-	-	-	-	-
428 Carl Perkins Vocational	49,110	23,371	105,695	97,248	100,181
442 Title III, Part A - Immigrant Grant	13,443	23,248	15,772	60,051	29,641
433 Title IV, Part A - Student Support and Academic Enrichment	173,575	85,548	90,396	228,627	197,773
499 Miscellaneous Federal Revenue from MDE	16,100	35,564	63,832	326,731	272,626
401 Title I, Part A	1,727,910	1,541,627	2,073,807	2,274,510	2,023,365
414 Title II, Part A - Teacher & Principal Training and Recruiting	135,889	298,353	475,180	423,871	260,682
417 Title III, Part A - English Language Acquisition	170,409	182,167	236,928	275,507	205,348
868 Title VIII - Education for Homeless Children and Youths	68,146	19,892	27,842	30,000	40,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

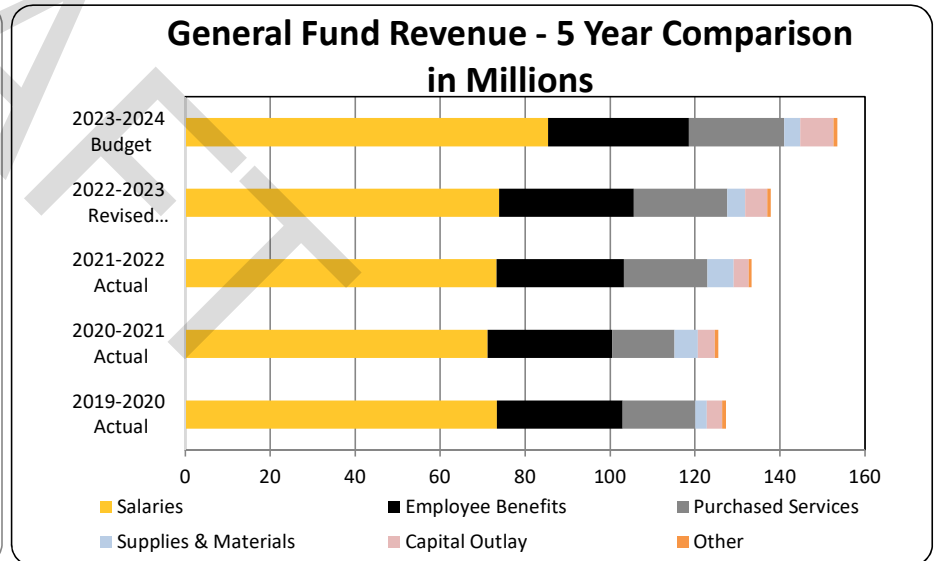
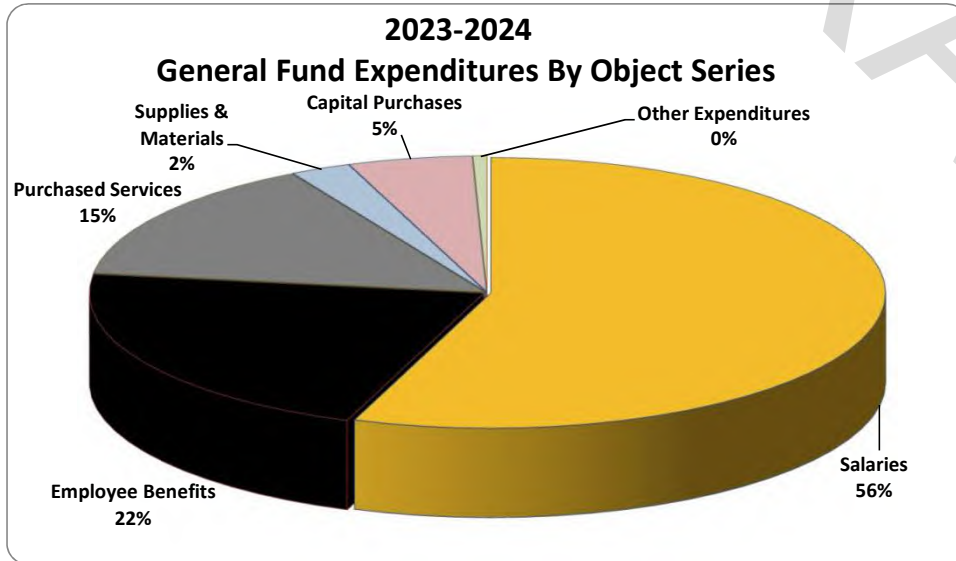
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
699 Miscellaneous Federal Aid Received From Others	-	-	274,480	-	-
510 Indian Education	-	13,399	11,428	14,746	15,000
Total Federal Aid Revenue	\$ 4,602,283	\$ 8,950,841	\$ 14,965,234	\$ 15,794,874	\$ 13,420,447
Total General Fund Revenue	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount Change	% Change
	Actual	Actual	Actual	Revised Budget	Budget		
Salaries	\$ 73,307,986	\$ 71,179,403	\$ 73,254,297	\$ 73,852,387	\$ 85,365,642	\$ 11,513,255	15.59%
Employee Benefits	29,675,139	29,301,359	30,043,101	31,700,814	33,183,942	1,483,128	4.68%
Purchased Services	17,020,325	14,698,494	19,648,555	22,038,123	22,462,093	423,970	1.92%
Supplies & Materials	2,718,320	5,537,599	6,131,227	4,204,717	3,789,392	(415,325)	-9.88%
Capital Purchases	3,675,497	3,936,577	3,565,417	5,226,468	7,817,173	2,590,705	49.57%
Other Expenditures	901,919	797,103	678,032	780,977	874,743	93,766	12.01%
Total	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 15,689,499	11.39%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
110	Administration/Supervision	\$ 5,981,578	\$ 5,843,721	\$ 5,866,070	\$ 5,627,048	\$ 5,956,057
120	Early Childhood/School Readiness/ABE Admin	29,398	32,898	35,321	44,153	46,360
140	Licensed Classroom Teacher	37,951,339	37,571,899	38,260,034	36,832,387	46,668,653
141	Non-Licensed Classroom Personnel	1,737,507	1,476,566	1,748,852	2,088,474	1,951,558
143	Licensed Instructional Support	6,407,539	5,784,651	5,566,793	6,375,179	7,022,298
144	Non-Licensed Instructional Support	732,042	526,603	517,594	491,755	945,801
145	Substitute Teacher Salaries	522,555	233,112	440,893	380,850	416,200
150	Physical Therapist	-	81,000	78,831	84,270	88,484
151	Occupational Therapist	439,246	477,436	511,573	502,419	611,023
152	Speech/Language Pathologist	1,727,987	1,404,082	1,369,840	1,372,755	1,440,902
154	School Nurse	680,693	741,199	626,365	607,601	891,275
155	Licensed Nursing Services	149,454	171,500	146,255	209,349	254,737
156	School Social Worker	1,168,520	1,031,367	1,097,124	1,083,943	1,176,170
157	School Psychologist	829,964	807,356	748,051	785,061	991,146
161	Certified Paraprofessional	3,232,484	3,358,090	3,829,969	3,675,132	4,026,787
162	Certified One-to-One Paraprofessional	357,101	273,309	58,003	160,129	176,811
165	School Counselor	934,310	817,613	855,099	926,905	912,302
170	Non-Instructional Support	7,168,494	7,014,036	7,122,681	7,894,198	7,732,947
174	Adapted Physical Education	146,391	180,230	259,680	183,860	188,457
175	Cultural Liaison	378,254	428,359	637,557	731,397	663,824
185	Other Licensed Salary Payments	2,389,037	2,643,374	2,872,895	3,228,430	2,803,018
186	Other Non-Licensed Salary Payments	895,772	655,921	966,008	915,092	759,272
191	Severance	50,600	(15,600)	-	-	-
195	Salary Chargeback	(602,279)	(359,318)	(361,192)	(348,000)	(358,440)
210	FICA (Social Security & Medicare)	5,351,916	5,148,279	5,317,542	5,624,796	6,028,078
214	Public Employees Retirement (PERA)	1,203,711	1,163,142	1,221,184	1,243,564	1,321,222

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
218 Teacher Retirement (TRA)	4,531,994	4,530,748	4,724,573	4,837,898	5,311,515
220 Health Insurance	14,984,377	14,978,904	15,169,852	16,205,651	17,556,661
230 Life Insurance	61,025	42,357	39,320	36,299	36,224
235 Dental Insurance	653,084	653,762	655,514	673,459	705,887
240 Long-Term Disability	276,507	287,303	276,560	282,458	289,998
250 403(B) or 457 Match	1,193,536	1,208,189	1,500,299	1,433,449	1,354,546
251 Tax-Advantage Employer Health Arrangements	93,823	17,552	72,916	49,240	48,421
270 Workers' Compensation	472,773	377,933	235,620	400,000	400,000
280 Unemployment Compensation	97,841	116,915	-	100,000	100,000
295 Benefits Chargeback	(12,000)	(12,000)	-	(12,000)	(12,000)
299 Other Employee Benefits	766,551	788,273	829,721	826,000	43,390
303 Federal Subawards and Subcontracts up to \$25,000	224,081	325,404	307,431	749,442	136,937
304 Federal Contracts >\$25,000	-	257,919	853,109	100,000	100,000
305 Consulting Fees/Fees for Services	2,260,201	1,831,421	2,471,881	3,946,847	3,601,046
307 Contracted Substitutes for Special Education	198,388	98,442	248,512	267,480	272,207
308 Federal Tuition Bill Payments <\$25,000	-	-	25,000	25,000	25,000
309 Federal Tuition Bill Payments >\$25,000	-	-	975,000	364,730	975,000
310 School Resource Office (SRO)	-	46,326	95,430	111,540	101,242
311 Other Contracted Security Services	-	-	6,000	-	-
316 Services Purchased from Other MN Joint Powers	189,867	211,369	157,978	155,479	165,750
320 Communications Services	173,818	241,971	224,119	319,283	315,773
329 Postage & Parcel Services	30,750	24,836	30,975	43,209	44,624
330 Utilities	1,859,494	1,880,074	2,392,963	2,735,000	3,227,300
335 Short-Term Leases or Rentals	499,483	455,641	168,739	113,300	70,609
340 Insurance	393,852	391,720	426,427	475,000	530,000
350 Repairs & Maintenance	659,911	587,649	795,640	669,700	697,107

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
358 Foreign Language Interpreter Services	96,228	79,787	82,311	92,000	97,100
360 Transportation Contracts with Private or Public Carriers	8,714,817	6,459,123	8,078,124	9,247,296	9,521,730
365 Interdepartmental Transportation	0	0	(0)	-	-
366 Travel, Conventions and Conferences	213,365	86,149	161,992	352,845	271,276
368 Out-of-State Travel, Federal Reimbursed	911	-	3,231	-	-
369 Entry Fees/Student Travel	59,896	36,491	114,361	246,362	217,088
390 Payment for Education to Other MN School Districts	337,121	670,309	973,656	965,324	1,054,618
391 Payments to MN School Districts - (Cost-Sharing)	8,060	9,941	(266)	25,750	26,523
392 Payments for Educ Purposes to Out-of-State Districts	-	-	-	10,000	10,300
394 Payments for Educ to Other Agencies	815,403	757,123	772,717	745,000	715,000
396 Salary Purchased from Another District	315,757	273,114	297,162	303,850	312,966
397 Benefits Purchased from Another District	-	-	6,672	-	-
398 Interdepartmental Services Chargeback	(31,080)	(26,314)	(20,609)	(26,314)	(27,103)
401 General Supplies	1,405,793	1,804,543	1,710,463	1,740,986	1,230,748
405 Software Non Instructional	92,823	186,237	213,327	449,815	746,535
406 Software Instructional	515,518	787,321	621,542	561,700	572,191
430 Instructional Supplies	186,690	140,257	300,009	286,206	244,985
433 Individualized Instructional Supplies	61,661	49,621	95,880	147,800	98,670
440 Fuels	49,119	45,269	125,578	160,600	213,166
455 Technology Supplies Non-Instructional	4,290	-	850	-	-
456 Technology Supplies Instructional	-	18,028	29,739	91,679	26,430
460 Textbooks and Workbooks	295,748	462,288	1,038,554	580,500	455,000
461 Standardized Tests	76,878	96,746	78,267	124,000	134,000
465 Technology Devices Non-Instructional	953	260,112	282	500	250
466 Technology Devices Instructional	-	1,676,257	1,852,603	-	1,800
470 Media Resources	2,527	6,838	3,607	3,087	3,341

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

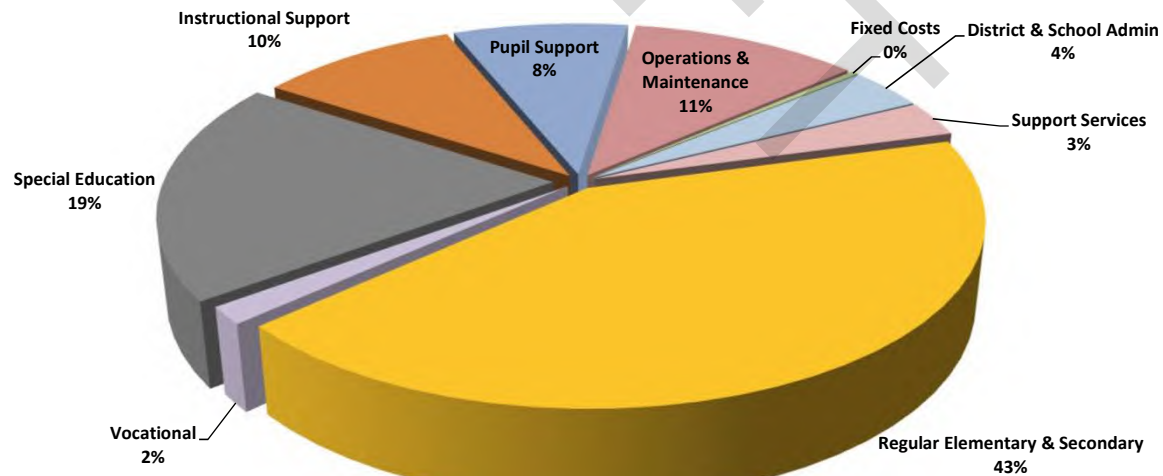
Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
490 Food	26,320	4,082	60,525	57,844	62,276
505 Capitalized Software Non-Instructional	187,351	-	23,260	-	-
506 Capitalized Software Instructional	30,000	30,000	-	15,000	15,000
510 Site or Grounds Acquisition	78,608	77,847	94,555	40,373	41,584
520 Building Acquisition or Improvement	1,154,987	2,700,698	2,339,880	2,050,012	4,622,513
530 Equipment	193,656	118,656	151,841	442,308	319,902
533 Equipment Purchased for Special Education Instruction	22,146	11,332	29,788	15,000	15,450
535 Long-Term Leases	-	-	187,949	-	-
548 Pupil Transportation Vehicles	69,391	-	-	35,600	-
550 Other Vehicles Purchased	-	76,416	-	-	-
555 Capitalized Technology Equipment Non-Instructional	387,235	3,758	484,737	623,122	751,996
556 Capitalized Technology Equipment Instructional	1,107,615	652,773	344,480	1,842,900	1,884,687
560 Principal on Long-Term Computer or Tech Lease	-	-	4,923	70,826	74,545
561 Interest on Long-Term Computer or Tech Leases	-	-	626	-	-
580 Principal on Capital Lease	404,689	244,500	79,714	83,745	88,164
581 Interest on Capital Lease	39,818	20,598	11,613	7,582	3,332
589 Long-Term Lease Transactions (Contra Expense)	-	-	(187,949)	-	-
820 Dues, Memberships, Licenses	173,244	132,577	166,321	165,841	198,380
891 TRA and PERA Special Pension Expense	415,692	393,618	364,049	412,363	412,363
896 Taxes, Special Assessments	220,388	73,723	10,253	50,000	175,000
898 Scholarships	92,595	60,830	60,480	109,000	79,000
899 Miscellaneous Expenses	-	136,355	76,929	43,773	10,000
Total General Fund Expenditures	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
District & School Admin	\$ 5,942,128	\$ 5,020,125	\$ 5,443,235	\$ 5,676,373	\$ 5,663,205	\$ (13,168)	-0.23%
Support Services	4,359,680	4,091,220	4,593,309	5,133,592	4,789,022	(344,570)	-6.71%
Regular Instruction	53,484,194	52,076,387	56,065,883	56,555,653	65,398,038	8,842,385	15.63%
Vocational Instruction	2,150,192	2,088,352	2,247,892	2,235,682	2,352,703	117,021	5.23%
Special Education	24,719,459	24,703,003	26,368,361	26,936,697	29,675,346	2,738,649	10.17%
Instructional Support	12,484,452	14,355,693	13,699,167	14,462,920	14,927,807	464,887	3.21%
Pupil Support	12,120,045	9,837,711	11,711,501	12,275,306	13,046,143	770,837	6.28%
Operations & Maintenance	11,645,182	12,886,101	12,764,854	14,052,263	17,110,721	3,058,458	21.76%
Fiscal & Other	393,852	391,943	426,427	475,000	530,000	55,000	11.58%
Total	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 15,689,499	11.39%

2023-2024 General Fund - Expenditure Summary By Program



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget	Budget			
District & School Administration (000's)											
Salaries	\$ 4,100,655	\$ 3,433,998	\$ 3,756,286	\$ 3,825,570	\$ 3,826,703	\$ 1,133					
Employee Benefits	1,504,391	1,278,770	1,382,199	1,416,695	1,428,763	12,068					
Purchased Services	154,853	145,214	109,436	189,346	172,419	(16,927)					
Supplies & Materials	106,117	82,702	119,774	109,362	91,063	(18,299)					
Equipment	9,038	17,282	14,085	68,230	68,436	206					
All Others	67,074	62,158	61,455	67,170	75,821	8,651					
Total Expenditures	\$ 5,942,128	\$ 5,020,125	\$ 5,443,235	\$ 5,676,373	\$ 5,663,205	\$ (13,168)					
Support Services (100's)											
Salaries	\$ 1,949,011	\$ 1,817,177	\$ 2,051,683	\$ 2,045,257	\$ 2,107,128	\$ 61,871					
Employee Benefits	1,345,506	1,477,070	1,554,978	1,609,945	906,743	(703,202)					
Purchased Services	759,860	604,814	643,400	807,004	810,977	3,973					
Supplies & Materials	68,715	168,809	205,320	465,018	725,680	260,662					
Equipment	188,887	770	101,556	171,542	201,869	30,327					
All Others	47,701	22,582	36,372	34,826	36,625	1,799					
Total Expenditures	\$ 4,359,680	\$ 4,091,220	\$ 4,593,309	\$ 5,133,592	\$ 4,789,022	\$ (344,570)					
Regular Instruction (200's)											
Salaries	\$ 35,321,949	\$ 34,241,425	\$ 35,811,562	\$ 35,364,307	\$ 43,989,865	\$ 8,625,558					
Employee Benefits	14,322,504	14,208,258	14,742,064	15,413,181	16,335,734	922,553					
Purchased Services	2,451,828	2,249,138	3,185,995	3,997,927	3,543,504	(454,423)					
Supplies & Materials	1,088,325	1,041,290	2,005,707	1,382,337	1,163,784	(218,553)					
Equipment	43,627	90,859	30,630	79,011	86,839	7,828					
All Others	255,961	245,417	289,925	318,890	278,312	(40,578)					
Total Expenditures	\$ 53,484,194	\$ 52,076,387	\$ 56,065,883	\$ 56,555,653	\$ 65,398,038	\$ 8,842,385					

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget	Budget			
Vocational Instruction (300's)											
Salaries	\$ 1,439,070	\$ 1,409,302	\$ 1,423,344	\$ 1,348,521	\$ 1,454,796	\$ 106,275					
Employee Benefits	612,518	566,360	594,093	649,832	654,853	5,021					
Purchased Services	35,867	73,530	91,514	100,501	102,615	2,114					
Supplies & Materials	42,082	29,029	99,657	119,275	122,571	3,296					
Equipment	12,137	-	31,494	10,500	10,815	315					
All Others	8,517	10,131	7,790	7,053	7,053	-					
Total Expenditures	\$ 2,150,192	\$ 2,088,352	\$ 2,247,892	\$ 2,235,682	\$ 2,352,703	\$ 117,021					
Special Education (400's)											
Salaries	\$ 16,472,601	\$ 16,101,665	\$ 16,400,542	\$ 16,971,453	\$ 18,610,862	\$ 1,639,409					
Employee Benefits	7,085,202	7,072,055	7,226,724	7,642,700	8,447,593	804,893					
Purchased Services	770,489	852,868	2,018,544	1,810,160	2,220,742	410,582					
Supplies & Materials	118,044	134,097	256,587	282,850	196,091	(86,759)					
Equipment	94,283	391,289	321,646	60,926	31,450	(29,476)					
All Others	178,840	151,029	144,317	168,608	168,608	-					
Total Expenditures	\$ 24,719,459	\$ 24,703,003	\$ 26,368,361	\$ 26,936,697	\$ 29,675,346	\$ 2,738,649					
Instructional Support (600's)											
Salaries	\$ 7,902,673	\$ 8,454,517	\$ 8,197,179	\$ 8,512,002	\$ 8,981,857	\$ 469,855					
Employee Benefits	2,245,624	2,272,417	2,235,149	2,573,253	2,708,818	135,565					
Purchased Services	257,132	229,867	141,994	436,689	213,026	(223,663)					
Supplies & Materials	539,321	2,713,684	2,302,814	562,858	522,968	(39,890)					
Equipment	1,469,459	648,083	745,348	2,306,514	2,423,640	117,126					
All Others	70,135	37,126	76,684	71,604	77,498	5,894					
Total Expenditures	\$ 12,484,345	\$ 14,355,693	\$ 13,699,167	\$ 14,462,920	\$ 14,927,807	\$ 464,887					
Pupil Support (700's)											
Salaries	\$ 2,415,571	\$ 1,892,819	\$ 1,812,793	\$ 1,602,267	\$ 2,042,876	\$ 440,609					
Employee Benefits	742,651	762,257	739,458	691,141	863,984	172,843					
Purchased Services	8,793,509	6,851,107	8,889,982	9,394,076	9,582,524	188,448					
Supplies & Materials	124,360	146,073	212,090	534,857	383,548	(151,309)					
Equipment	-	-	14,790	-	127,246	127,246					
All Others	43,954	185,456	42,388	52,965	45,965	(7,000)					
Total Expenditures	\$ 12,120,045	\$ 9,837,711	\$ 11,711,501	\$ 12,275,306	\$ 13,046,143	\$ 770,837					

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget	Budget			
Operations & Maintenance (800's)											
Salaries	\$ 3,706,456	\$ 3,828,500	\$ 3,800,908	\$ 4,183,010	\$ 4,351,555	\$ 168,545					
Employee Benefits	1,816,634	1,664,173	1,568,436	1,704,067	1,837,454	133,387					
Purchased Services	3,402,933	3,300,013	4,141,262	4,827,420	5,286,286	458,866					
Supplies & Materials	631,355	1,221,916	929,278	748,160	583,687	(164,473)					
Equipment	1,858,066	2,788,295	2,305,868	2,529,745	4,866,878	2,337,133					
All Others	229,737	83,204	19,101	59,861	184,861	125,000					
Total Expenditures	\$ 11,645,182	\$ 12,886,101	\$ 12,764,854	\$ 14,052,263	\$ 17,110,721	\$ 3,058,458					
Fiscal & Other (900's)											
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Employee Benefits	-	-	-	-	-	-					
Purchased Services	393,852	391,943	426,427	475,000	530,000	55,000					
Supplies & Materials	-	-	-	-	-	-					
Equipment	-	-	-	-	-	-					
All Others	-	-	-	-	-	-					
Total Expenditures	\$ 393,852	\$ 391,943	\$ 426,427	\$ 475,000	\$ 530,000	\$ 55,000					
Total Expenditures											
Salaries	\$ 73,307,986	\$ 71,179,403	\$ 73,254,297	\$ 73,852,387	\$ 85,365,642	\$ 11,513,255					
Employee Benefits	29,675,031	29,301,359	30,043,101	31,700,814	33,183,942	1,483,128					
Purchased Services	17,020,325	14,698,494	19,648,555	22,038,123	22,462,093	423,970					
Supplies & Materials	2,718,320	5,537,599	6,131,227	4,204,717	3,789,392	(415,325)					
Equipment	3,675,497	3,936,577	3,565,417	5,226,468	7,817,173	2,590,705					
All Others	901,919	797,103	678,032	780,977	874,743	93,766					
Total Expenditures	\$ 127,299,078	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 15,689,499					

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2022-2023					
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	Revised Budget	2023-2024 Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	\$ 536,063	\$ 499,774	\$ 589,980	\$ 770,029	\$ 636,731	\$ (133,298)
Employee Benefits	234,527	146,912	188,847	266,831	215,611	(51,220)
Purchased Services	138,139	128,700	104,373	117,559	120,947	3,388
Supplies & Materials	1,975	1,589	1,463	6,813	6,885	72
Equipment	-	-	-	1,759	1,803	44
All Others	50,375	47,913	46,014	51,870	52,718	848
Total Expenditures	\$ 961,079	\$ 824,888	\$ 930,677	\$ 1,214,861	\$ 1,034,695	\$ (180,166)

Support Services (100's)						
Salaries	\$ 1,949,011	\$ 1,817,177	\$ 2,051,683	\$ 2,045,257	\$ 2,107,128	\$ 61,871
Employee Benefits	1,345,506	1,477,070	1,554,978	1,609,945	906,743	(703,202)
Purchased Services	759,860	604,814	643,400	807,004	810,977	3,973
Supplies & Materials	68,715	168,809	205,320	465,018	725,680	260,662
Equipment	188,887	770	101,556	171,542	201,869	30,327
All Others	47,701	22,582	36,372	34,826	36,625	1,799
Total Expenditures	\$ 4,359,680	\$ 4,091,220	\$ 4,593,309	\$ 5,133,592	\$ 4,789,022	\$ (344,570)

Regular Instruction (200's)						
Salaries	\$ (1,497,302)	\$ (125,540)	\$ 3,836,100	\$ 2,734,010	\$ 9,051,292	\$ 6,317,282
Employee Benefits	602,297	749,628	2,283,637	2,037,991	2,407,861	369,870
Purchased Services	998,952	1,351,932	1,550,123	2,076,440	1,615,215	(461,225)
Supplies & Materials	374,009	609,641	1,458,320	936,861	751,971	(184,890)
Equipment	-	57,960	26,642	32,000	49,500	17,500
All Others	238,320	224,303	228,427	305,395	249,452	(55,943)
Total Expenditures	\$ 716,276	\$ 2,867,924	\$ 9,383,248	\$ 8,122,697	\$ 14,125,291	\$ 6,002,594

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2022-2023					
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	Revised Budget	2023-2024 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 138,227	\$ 147,539	\$ 141,386	\$ 186,658	\$ 189,065	\$ 2,407
Employee Benefits	46,293	42,404	49,280	63,315	67,131	3,816
Purchased Services	13,984	72,746	77,708	96,501	98,495	1,994
Supplies & Materials	6,532	3,359	17,998	27,000	27,660	660
Equipment	-	-	18,614	10,000	10,300	300
All Others	8,517	10,131	7,790	7,053	7,053	-
Total Expenditures	\$ 213,554	\$ 276,179	\$ 312,776	\$ 390,527	\$ 399,704	\$ 9,177
Special Education (400's)						
Salaries	\$ 1,384,180	\$ 1,593,580	\$ 1,579,825	\$ 1,746,425	\$ 1,349,966	\$ (396,459)
Employee Benefits	473,703	534,178	536,038	605,713	679,334	73,621
Purchased Services	614,733	745,344	1,851,090	1,717,680	2,133,516	415,836
Supplies & Materials	81,911	93,246	201,848	231,600	177,415	(54,185)
Equipment	88,939	391,289	321,646	56,600	23,450	(33,150)
All Others	178,840	151,029	144,317	168,608	168,608	-
Total Expenditures	\$ 2,822,306	\$ 3,508,665	\$ 4,634,764	\$ 4,526,626	\$ 4,532,289	\$ 5,663
Instructional Support (600's)						
Salaries	\$ 5,629,267	\$ 5,650,816	\$ 5,515,133	\$ 5,877,191	\$ 5,988,382	\$ 111,191
Employee Benefits	1,195,803	1,192,734	1,198,784	1,461,441	1,459,006	(2,435)
Purchased Services	249,107	226,550	134,251	421,228	210,006	(211,222)
Supplies & Materials	517,463	2,688,398	2,285,829	552,881	513,111	(39,770)
Equipment	1,469,409	648,083	745,348	2,306,036	2,423,620	117,584
All Others	70,085	37,076	76,634	71,554	77,454	5,900
Total Expenditures	\$ 9,131,134	\$ 10,443,657	\$ 9,955,979	\$ 10,690,331	\$ 10,671,579	\$ (18,752)

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Pupil Support (700's)						
Salaries	\$ 351,728	\$ 442,639	\$ 423,216	\$ 228,435	\$ 294,290	\$ 65,855
Employee Benefits	122,366	154,212	115,063	51,673	79,843	28,170
Purchased Services	8,791,663	6,850,062	8,889,073	9,394,076	9,582,524	188,448
Supplies & Materials	49,393	89,574	165,865	494,057	342,865	(151,192)
Equipment	-	-	14,790	-	127,246	127,246
All Others	42,820	173,511	42,388	52,965	45,965	(7,000)
Total Expenditures	\$ 9,357,970	\$ 7,709,998	\$ 9,650,395	\$ 10,221,206	\$ 10,472,733	\$ 251,527
Operations & Maintenance (800's)						
Salaries	\$ 609,304	\$ 1,012,294	\$ 944,144	\$ 1,355,187	\$ 1,305,871	\$ (49,316)
Employee Benefits	548,192	524,240	454,122	609,408	626,735	17,327
Purchased Services	1,496,130	1,240,051	1,452,369	2,002,820	2,018,743	15,923
Supplies & Materials	548,778	1,165,015	864,892	684,950	498,989	(185,961)
Equipment	1,771,494	2,523,198	2,193,080	2,376,668	4,711,779	2,335,111
All Others	229,737	83,204	19,101	59,861	184,861	125,000
Total Expenditures	\$ 5,203,636	\$ 6,548,002	\$ 5,927,708	\$ 7,088,894	\$ 9,346,978	\$ 2,258,084
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	393,852	391,943	426,427	475,000	530,000	55,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 393,852	\$ 391,943	\$ 426,427	\$ 475,000	\$ 530,000	\$ 55,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Total Expenditures						
Salaries	\$ 9,100,478	\$ 11,038,277	\$ 15,081,468	\$ 14,943,192	\$ 20,922,725	\$ 5,979,533
Employee Benefits	4,568,688	4,821,377	6,380,749	6,706,317	6,442,264	(264,053)
Purchased Services	13,456,420	11,612,142	15,128,814	17,108,308	17,120,423	12,115
Supplies & Materials	1,648,777	4,819,632	5,201,535	3,399,180	3,044,576	(354,604)
Equipment	3,518,729	3,621,299	3,421,676	4,954,605	7,549,567	2,594,962
All Others	866,395	749,749	601,043	752,132	822,736	70,604
Total Expenditures	\$ 33,159,487	\$ 36,662,476	\$ 45,815,285	\$ 47,863,734	\$ 55,902,291	\$ 8,038,557



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

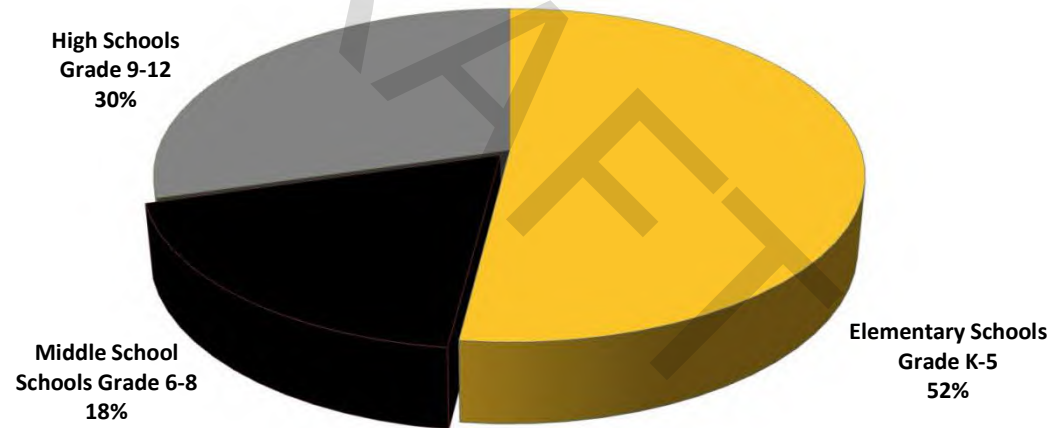
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Gideon Pond Elementary	\$ 4,732,077	\$ 4,699,339	\$ 4,635,218	\$ 4,744,730	\$ 4,663,464	\$ (81,266)
Edward Neill Elementary	4,118,831	4,573,333	4,470,875	4,476,027	4,906,125	430,098
Marion W Savage Ele (Open Facility)	4,158,038	161,922	118,133	88,400	102,452	14,052
Sioux Trail Elementary (Open Facility)	3,563,069	59,356	73,630	82,350	95,471	13,121
Vista View Elementary	4,396,877	4,562,298	4,219,720	4,069,306	4,606,594	537,288
William Byrne Elementary	4,182,965	5,665,715	5,274,540	5,695,775	6,338,484	642,709
Rahn Elementary	4,034,272	4,418,506	4,112,483	4,184,159	4,481,132	296,973
Sky Oaks Elementary	4,964,818	5,278,864	5,571,350	5,730,664	6,576,726	846,062
Hidden Valley Elementary	5,411,775	5,924,470	5,860,159	6,361,079	6,706,696	345,617
Harriot Bishop Elementary	4,604,251	6,213,494	6,364,330	6,033,074	6,511,709	478,635
Virtual Academy Elementary	-	-	822,904	918,854	858,838	(60,016)
Nicollet Middle School	5,913,478	8,662,408	8,255,311	8,441,852	8,779,221	337,369
Eagle Ridge Middle School	6,082,314	6,884,207	6,484,960	7,141,913	7,263,182	121,269
Metcalfe Middle School (Open Facility)	5,554,205	168,428	209,568	242,565	276,147	33,582
Virtual Academy Secondary	-	-	423,738	1,111,662	1,513,516	401,854
Burnsville High School	22,136,279	21,570,333	20,570,618	20,584,595	21,734,404	1,149,809
Burnsville Area Learning Center	2,225,862	2,344,605	2,479,786	2,735,288	2,818,953	83,665
Total	\$ 86,079,110	\$ 81,187,277	\$ 79,947,324	\$ 82,642,293	\$ 88,233,114	\$ 5,590,821

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Elementary Schools Grade K-5	\$ 44,166,973	\$ 41,557,296	\$ 41,523,342	\$ 42,384,418	\$ 45,847,691
Middle School Schools Grade 6-8	17,549,997	15,715,043	14,949,840	15,826,330	16,318,550
High Schools Grade 9-12	24,362,141	23,914,938	23,474,142	24,431,545	26,066,873
	\$ 86,079,110	\$ 81,187,277	\$ 79,947,324	\$ 82,642,293	\$ 88,233,114

2023-2024 Expenses By School Category



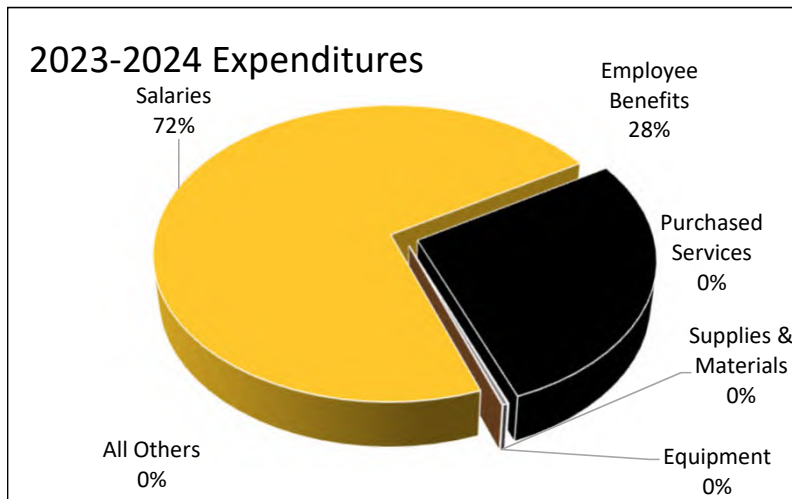
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**VIRTUAL ACADEMY - ELEMENTARY (479)
Principal - Dr. Angie Pohl**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ -	\$ -	\$ 583,769	\$ 636,741	\$ 616,739	\$ (20,002)
Employee Benefits	-	-	231,878	266,894	238,739	(28,155)
Purchased Services	-	-	1,730	1,000	573	(427)
Supplies & Materials	-	-	5,526	13,543	2,498	(11,045)
Equipment	-	-	-	676	289	(387)
All Others	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 822,904	\$ 918,854	\$ 858,838	\$ (60,016)

Total Students (ADM)	-	-	198	87	76
Spending per Student	\$ -	\$ -	\$ 4,149	\$ 10,562	\$ 11,301

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
K	-	-	33	12	12
1st	-	-	25	15	11
2nd	-	-	38	8	12
3rd	-	-	36	20	6
4th	-	-	35	17	19
5th	-	-	32	15	16
Total	-	-	198	87	76
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	NA	56.5%	69.0%	NA

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

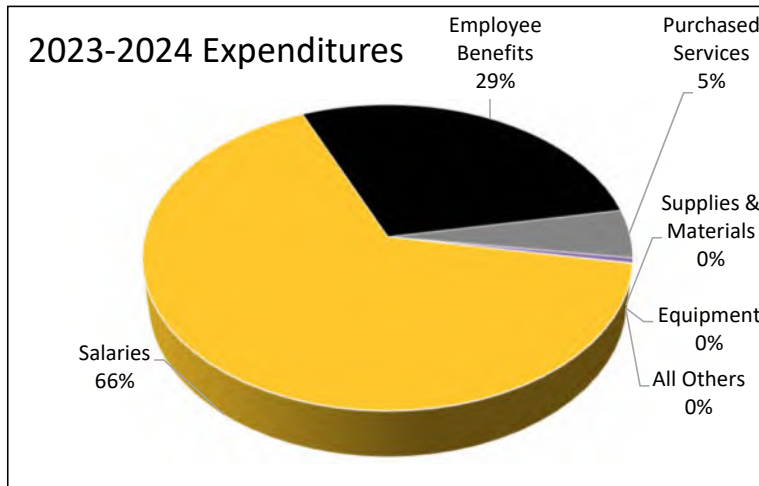
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**GIDEON POND ELEMENTARY (482)
Principal - Salma Hussein**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,195,907	\$ 3,186,640	\$ 3,049,513	\$ 3,117,786	\$ 3,067,068	\$ (50,718)
Employee Benefits	1,346,571	1,366,661	1,308,287	1,378,685	1,331,763	(46,922)
Purchased Services	134,752	115,915	237,710	217,595	237,605	20,010
Supplies & Materials	52,057	27,279	36,216	28,231	23,954	(4,277)
Equipment	1,806	1,806	1,512	1,433	1,303	(130)
All Others	984	1,036	1,980	1,000	1,771	771
Total Expenditures	\$ 4,732,077	\$ 4,699,339	\$ 4,635,218	\$ 4,744,730	\$ 4,663,464	\$ (81,266)

Total Students (ADM)	486	421	396	390	367
Spending per Student	\$ 9,741	\$ 11,169	\$ 11,704	\$ 12,166	\$ 12,707

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	15	18	14	25	24
K	82	70	67	54	47
1st	85	72	69	61	55
2nd	84	70	64	64	62
3rd	63	68	63	62	63
4th	81	54	71	55	61
5th	75	67	48	69	55
Total	486	421	396	390	367
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	53.3%	51.5%	51.5%	60.0%	NA

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

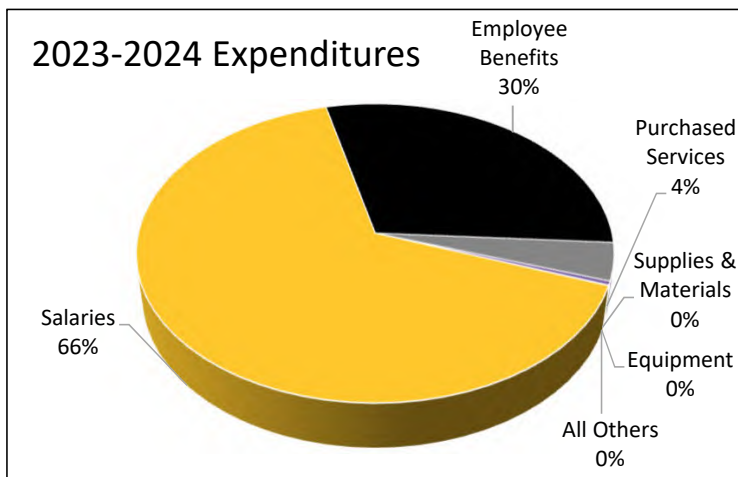
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**EDWARD NEILL ELEMENTARY (483)
Principal - Lyle Bomsta**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,812,024	\$ 3,066,254	\$ 2,945,310	\$ 2,923,970	\$ 3,221,586	\$ 297,616
Employee Benefits	1,156,611	1,351,655	1,294,580	1,348,005	1,460,992	112,987
Purchased Services	116,086	131,868	185,196	178,789	199,685	20,896
Supplies & Materials	33,915	23,314	45,357	24,152	20,729	(3,423)
Equipment	194	200	433	1,111	1,133	22
All Others	-	42	-	-	2,000	2,000
Total Expenditures	\$ 4,118,831	\$ 4,573,333	\$ 4,470,875	\$ 4,476,027	\$ 4,906,125	\$ 430,098

Total Students (ADM)	335	367	337	391	380
Spending per Student	\$ 12,310	\$ 12,445	\$ 13,282	\$ 11,448	\$ 12,925

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	15	15	16	18	16
K	52	64	57	67	68
1st	52	60	53	61	64
2nd	53	55	50	64	59
3rd	53	62	52	50	61
4th	51	55	63	60	52
5th	58	57	46	71	60
Total	335	367	337	391	380
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	53.4%	55.0%	51.1%	67.3%	NA

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

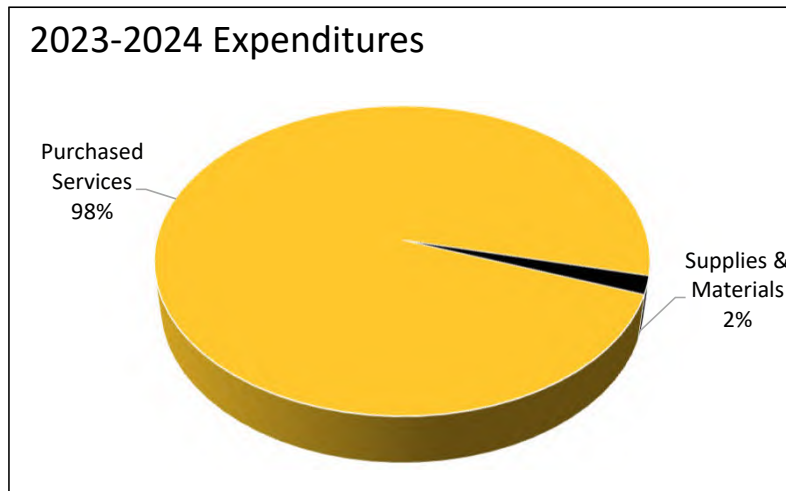
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 2,909,766	\$ 54,859	\$ 30,254	\$ -	\$ -	\$ -
Employee Benefits	1,084,456	29,751	12,492	-	-	-
Purchased Services	128,277	75,491	75,387	86,500	100,495	13,995
Supplies & Materials	32,595	847	-	1,900	1,957	57
Equipment	1,970	-	-	-	-	-
All Others	974	974	-	-	-	-
Total Expenditures	\$ 4,158,038	\$ 161,922	\$ 118,133	\$ 88,400	\$ 102,452	\$ 14,052

Total Students (ADM)	323				
Spending per Student	\$ 12,884	NA	NA	NA	NA

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
Prek	13	-	-	-	-
K	43	-	-	-	-
1st	56	-	-	-	-
2nd	54	-	-	-	-
3rd	35	-	-	-	-
4th	58	-	-	-	-
5th	64	-	-	-	-
Total	323	-	-	-	-
Enrollment from the MN Automated Reporting Student System (MARSS)					
*projected enrollment					
F/R	53.0%	NA	NA	NA	NA

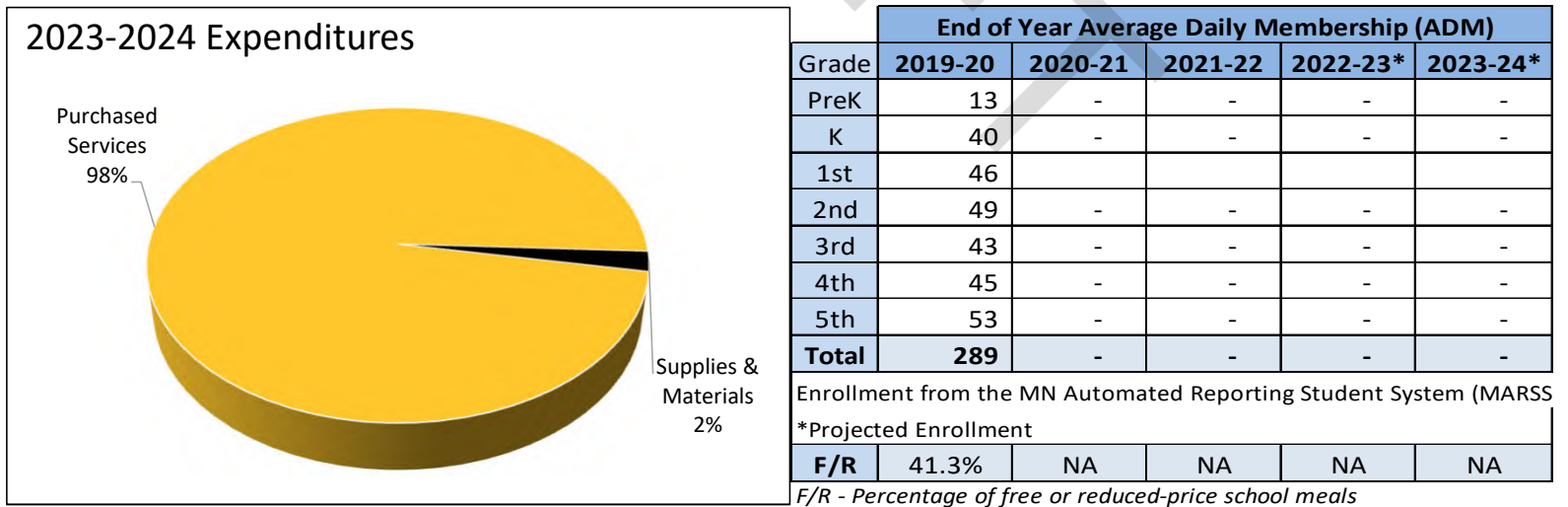
F/R - Percentage of free or reduced-price school meals

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**SIOUX TRAIL ELEMENTARY (485)
Principal - N/A - Open Facility**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,456,243	\$ (843)	\$ -	\$ -	\$ -	\$ -
Employee Benefits	966,456	(125)	-	-	-	-
Purchased Services	112,717	59,327	73,539	80,450	93,514	13,064
Supplies & Materials	22,330	997	90	1,900	1,957	57
Equipment	3,066	-	-	-	-	-
All Others	2,257	-	-	-	-	-
Total Expenditures	\$ 3,563,069	\$ 59,356	\$ 73,630	\$ 82,350	\$ 95,471	\$ 13,121

Total Students (ADM) 289 - - - -
 Spending per Student \$ 12,312 NA NA NA NA
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



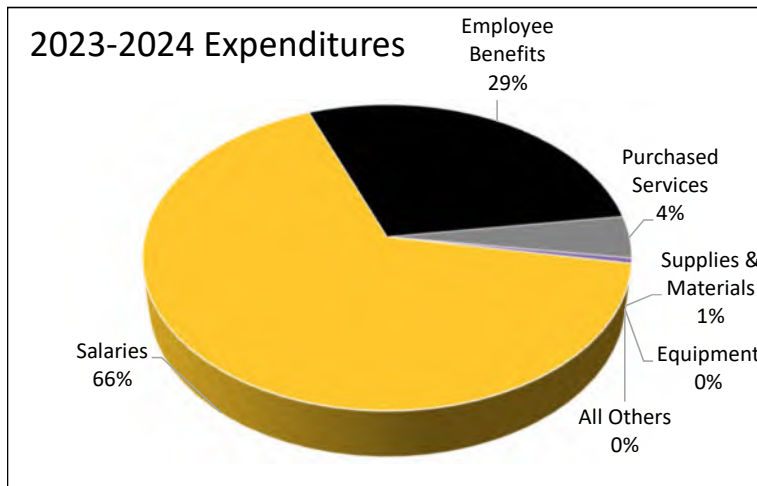
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**VISTA VIEW ELEMENTARY (486)
Principal - Dr. Angie Pohl**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2023-2024 Budget	
Salaries	\$ 3,016,105	\$ 3,083,444	\$ 2,751,608	\$ 2,626,929	\$ 2,998,789	\$ 371,860
Employee Benefits	1,245,485	1,322,692	1,214,712	1,198,816	1,344,771	145,955
Purchased Services	111,739	129,774	214,587	213,802	237,301	23,499
Supplies & Materials	22,559	25,944	36,813	28,467	24,563	(3,904)
Equipment	989	444	2,000	1,292	1,170	(122)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,396,877	\$ 4,562,298	\$ 4,219,720	\$ 4,069,306	\$ 4,606,594	\$ 537,288

Total Students (ADM)	343	318	300	312	324
Spending per Student	\$ 12,830	\$ 14,342	\$ 14,085	\$ 13,060	\$ 14,236

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	15	15	17	17	16
K	54	61	62	54	60
1st	49	44	46	60	53
2nd	61	53	44	44	61
3rd	42	50	45	41	44
4th	54	39	43	48	42
5th	68	55	44	48	48
Total	343	318	300	312	324

Enrollment from the MN Automated Reporting Student System (MARSS)
*Projected Enrollment

F/R	2019-20	2020-21	2021-22	2022-23*	2023-24*
F/R	57.9%	51.6%	54.6%	71.2%	NA

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

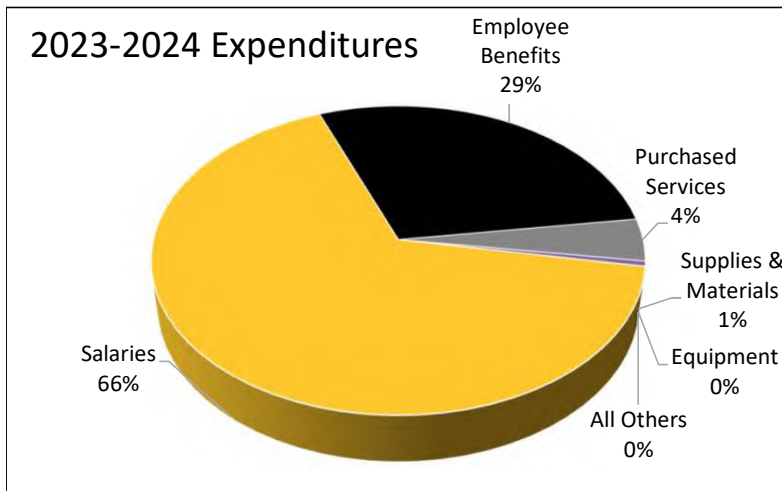
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**WILLIAM BYRNE ELEMENTARY (487)
Principal - Dr. Jon Bonneville**

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget	2023-2024 Budget	
Salaries	\$ 2,823,654		\$ 3,865,299		\$ 3,535,501		\$ 3,771,196	\$ 4,203,752	\$ 432,556
Employee Benefits	1,182,463		1,623,228		1,442,813		1,627,112	1,818,872	191,760
Purchased Services	150,908		146,681		266,341		268,064	280,154	12,090
Supplies & Materials	25,541		29,961		29,785		27,077	33,624	6,547
Equipment	398		546		100		2,326	2,082	(244)
All Others	-		-		-		-	-	-
Total Expenditures	\$ 4,182,965		\$ 5,665,715		\$ 5,274,540		\$ 5,695,775	\$ 6,338,484	\$ 642,709

Total Students (ADM)	413	556	525	551	564
Spending per Student	\$ 10,117	\$ 10,191	\$ 10,047	\$ 10,337	\$ 11,246

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	-	13	19	19	16
K	81	101	83	90	95
1st	70	100	102	92	90
2nd	73	93	83	100	94
3rd	61	90	81	84	101
4th	56	84	83	84	84
5th	73	75	73	82	84
Total	413	556	525	551	564
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	40.3%	39.1%	38.3%	51.5%	NA

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

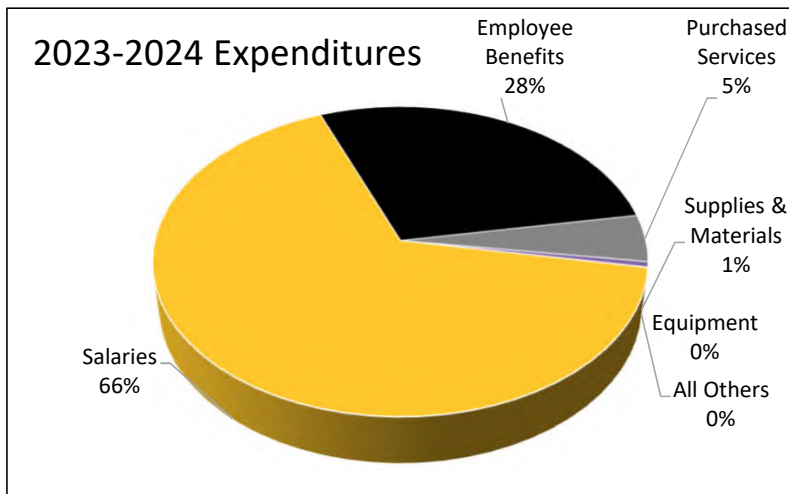
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**RAHN ELEMENTARY (488)
Principal - Brad Robb**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,733,588	\$ 3,013,617	\$ 2,757,497	\$ 2,775,116	\$ 2,968,439	\$ 193,323
Employee Benefits	1,128,027	1,271,287	1,138,538	1,170,586	1,266,647	96,061
Purchased Services	128,555	113,912	182,801	193,998	218,887	24,889
Supplies & Materials	41,378	19,690	33,647	42,928	24,744	(18,184)
Equipment	2,675	-	-	1,531	1,436	(95)
All Others	50	-	-	-	979	979
Total Expenditures	\$ 4,034,272	\$ 4,418,506	\$ 4,112,483	\$ 4,184,159	\$ 4,481,132	\$ 296,973

Total Students (ADM)	283	338	306	374	400
Spending per Student	\$ 14,242	\$ 13,076	\$ 13,421	\$ 11,188	\$ 11,197

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	23	22	20	24	22
K	51	56	49	70	73
1st	44	59	54	57	67
2nd	33	55	57	65	59
3rd	45	45	44	62	64
4th	35	55	39	53	62
5th	51	45	43	43	53
Total	283	338	306	374	400
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	44.7%	45.3%	40.1%	60.7%	NA

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

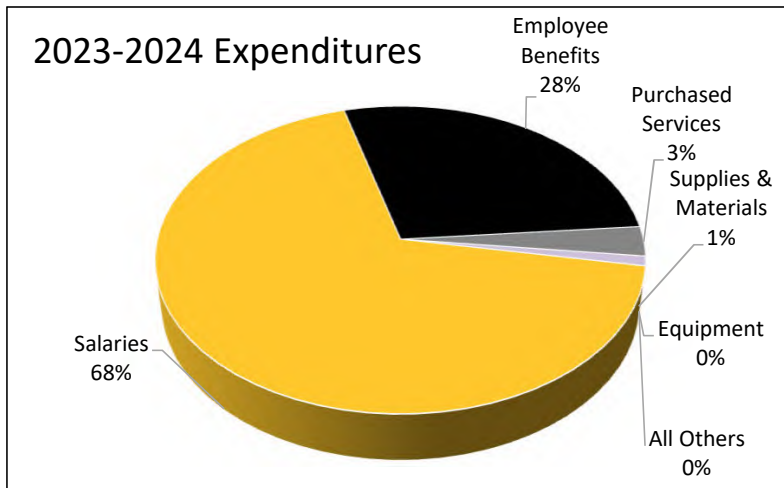
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**SKY OAKS ELEMENTARY (489)
Principal - Dr. Renee Brandner**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,375,651	\$ 3,666,992	\$ 3,797,317	\$ 3,864,497	\$ 4,455,975	\$ 591,478
Employee Benefits	1,383,984	1,483,697	1,540,666	1,653,044	1,899,257	246,213
Purchased Services	154,630	97,626	194,983	178,037	197,439	19,402
Supplies & Materials	49,619	30,550	36,520	33,236	21,480	(11,756)
Equipment	-	-	920	1,850	2,575	725
All Others	934	-	944	-	-	-
Total Expenditures	\$ 4,964,818	\$ 5,278,864	\$ 5,571,350	\$ 5,730,664	\$ 6,576,726	\$ 846,062

Total Students (ADM)	437	447	435	450	479
Spending per Student	\$ 11,372	\$ 11,804	\$ 12,799	\$ 12,735	\$ 13,730

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	28	23	27	27	24
K	93	84	84	81	85
1st	77	84	74	76	81
2nd	48	76	73	72	77
3rd	67	52	69	72	70
4th	61	67	52	68	74
5th	63	63	56	54	68
Total	437	447	435	450	479
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	66.9%	61.4%	60.0%	78.8%	NA

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

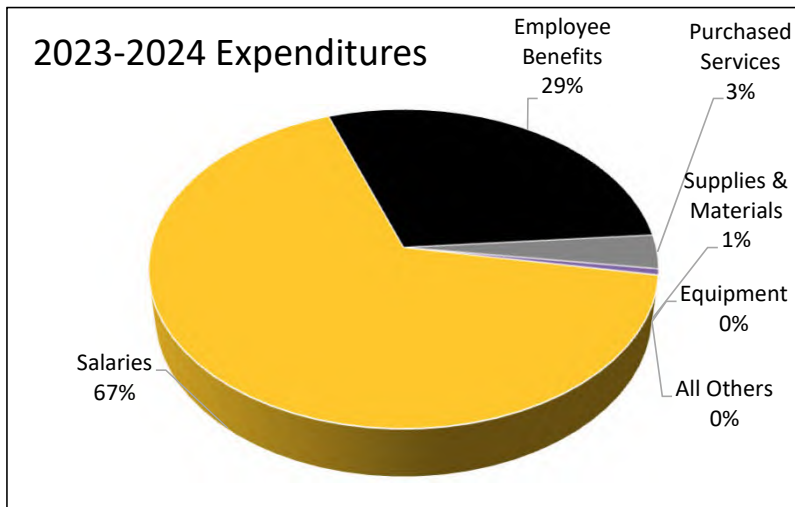
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,709,972	\$ 4,003,001	\$ 3,927,159	\$ 4,251,636	\$ 4,480,109	\$ 228,473
Employee Benefits	1,516,485	1,724,538	1,681,166	1,869,078	1,954,414	85,336
Purchased Services	153,236	149,671	209,582	210,301	229,666	19,365
Supplies & Materials	31,132	44,329	40,389	27,375	40,647	13,272
Equipment	950	2,931	1,773	1,689	1,702	13
All Others	-	-	90	1,000	158	(842)
Total Expenditures	\$ 5,411,775	\$ 5,924,470	\$ 5,860,159	\$ 6,361,079	\$ 6,706,696	\$ 345,617

Total Students (ADM)	406	478	440	471	479
Spending per Student	\$ 13,335	\$ 12,385	\$ 13,329	\$ 13,505	\$ 13,996

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
PreK	31	22	23	34	31
K	74	95	80	75	74
1st	57	83	77	79	73
2nd	67	78	78	72	81
3rd	50	65	74	79	72
4th	67	52	59	71	75
5th	59	83	47	61	73
Total	406	478	440	471	479

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

F/R	78.1%	62.3%	63.8%	77.6%	NA
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F/R - Percentage of free or reduced-price school meals

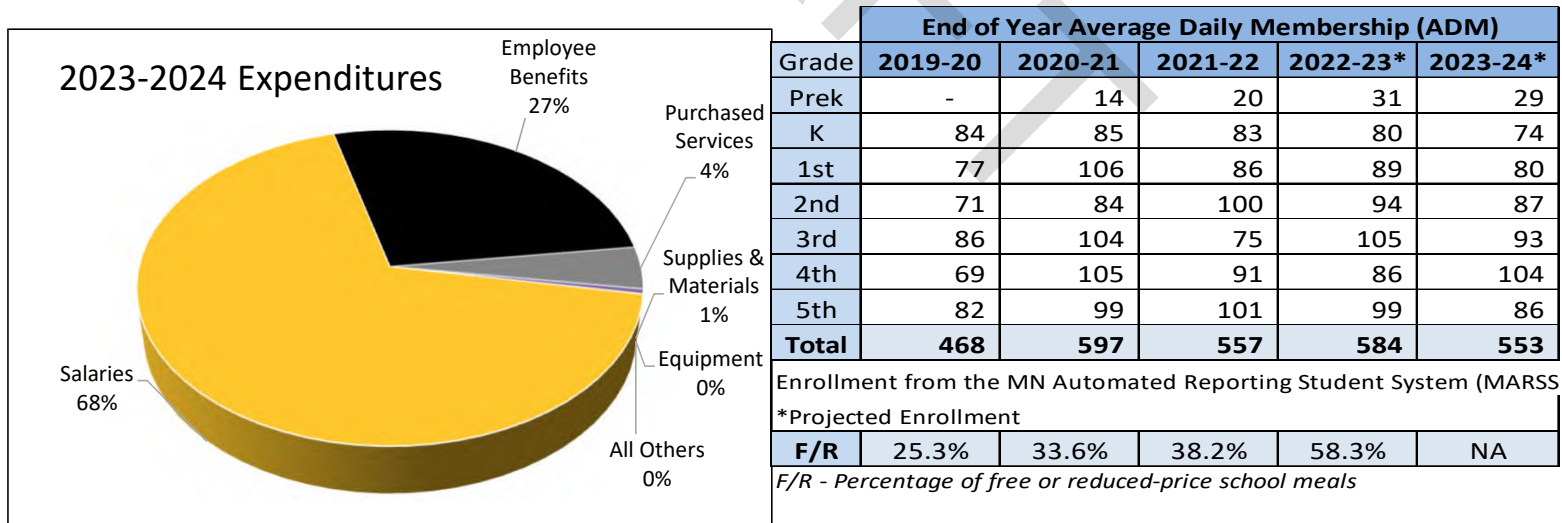
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,150,623	\$ 4,270,444	\$ 4,330,873	\$ 4,097,149	\$ 4,436,878	\$ 339,729
Employee Benefits	1,273,977	1,718,621	1,739,633	1,645,735	1,760,617	114,882
Purchased Services	152,914	181,088	244,232	253,320	280,223	26,903
Supplies & Materials	24,782	39,844	45,829	33,769	31,000	(2,769)
Equipment	1,206	2,581	2,948	2,101	1,991	(110)
All Others	749	916	814	1,000	1,000	-
Total Expenditures	\$ 4,604,251	\$ 6,213,494	\$ 6,364,330	\$ 6,033,074	\$ 6,511,709	\$ 478,635

Total Students (ADM)	468	597	557	584	553
Spending per Student	\$ 9,836	\$ 10,402	\$ 11,418	\$ 10,331	\$ 11,779

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



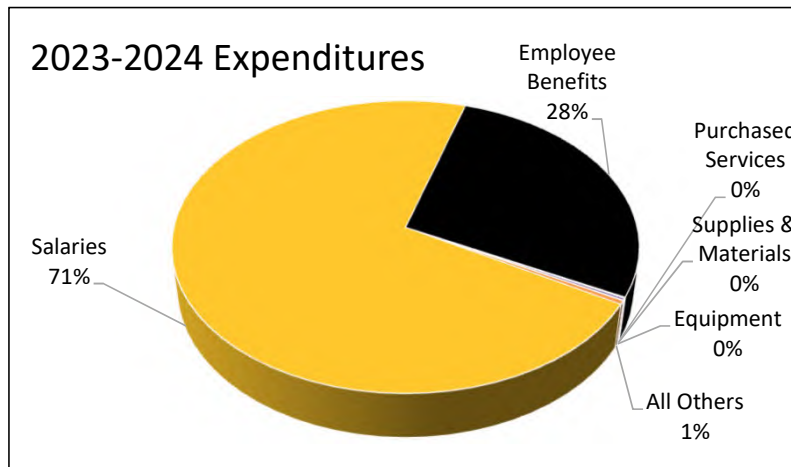
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ -	\$ -	\$ 313,122	\$ 785,207	\$ 1,080,344	\$ 295,137
Employee Benefits	-	-	99,182	314,506	421,476	106,970
Purchased Services	-	-	2,860	3,228	1,612	(1,616)
Supplies & Materials	-	-	6,791	6,442	3,335	(3,107)
Equipment	-	-	918	1,279	782	(497)
All Others	-	-	865	1,000	5,967	4,967
Total Expenditures	-	\$ -	\$ 423,738	\$ 1,111,662	\$ 1,513,516	\$ 401,854

Total Students (ADM)	-	-	257	200	170
Spending per Student	NA	NA	\$ 1,652	\$ 5,558	\$ 8,903

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
6	-	-	35	19	13
7&8	-	-	86	65	40
9	-	-	28	26	31
10	-	-	31	27	25
11	-	-	34	23	28
12	-	-	44	40	33
Total	-	-	257	200	170

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

F/R	2019-20	2020-21	2021-22	2022-23*	2023-24*
F/R	NA	NA	27.1%	39.5%	NA

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

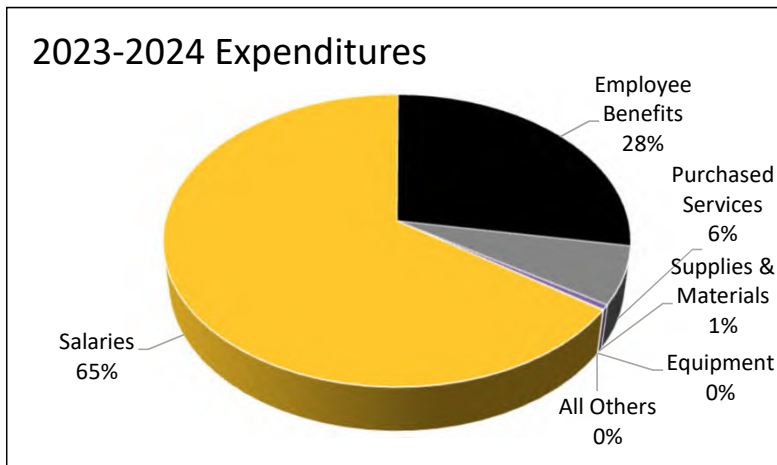
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**NICOLLET MIDDLE SCHOOL (085)
Principal - To Be Named**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,978,860	\$ 5,853,109	\$ 5,459,444	\$ 5,481,317	\$ 5,737,505	\$ 256,188
Employee Benefits	1,571,787	2,433,277	2,276,544	2,391,640	2,427,797	36,157
Purchased Services	313,037	321,482	432,156	515,572	561,485	45,913
Supplies & Materials	47,996	42,963	80,292	46,537	46,196	(341)
Equipment	28	8,474	4,426	3,786	3,694	(92)
All Others	1,770	3,102	2,450	3,000	2,544	(456)
Total Expenditures	\$ 5,913,478	\$ 8,662,408	\$ 8,255,311	\$ 8,441,852	\$ 8,779,221	\$ 337,369

Total Students (ADM)	535	772	656	823	803
Spending per Student	\$ 11,062	\$ 11,218	\$ 12,581	\$ 10,257	\$ 10,933

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
6th	181	257	222	260	283
7th	181	243	233	273	250
8th	173	273	201	290	270
Total	535	772	656	823	803
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	72.5%	55.0%	60.3%	62.1%	NA

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

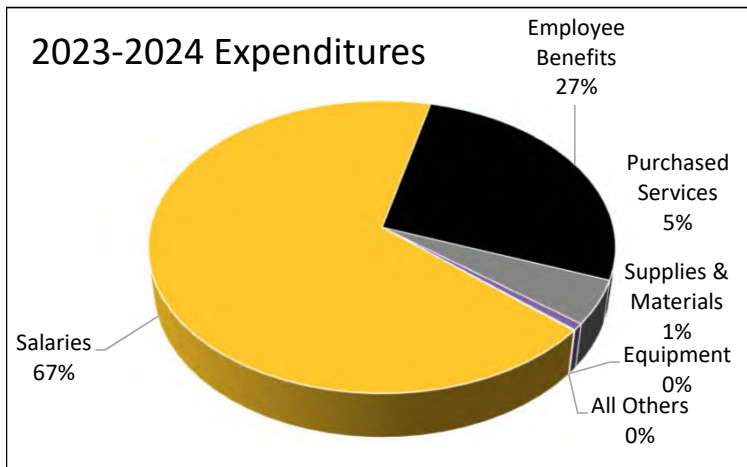
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,234,867	\$ 4,742,795	\$ 4,371,716	\$ 4,703,637	\$ 4,897,347	\$ 193,710
Employee Benefits	1,602,115	1,940,195	1,802,708	2,023,073	1,954,592	(68,481)
Purchased Services	181,174	157,085	265,707	363,870	351,646	(12,224)
Supplies & Materials	59,380	41,883	42,414	39,183	53,025	13,842
Equipment	2,757	229	178	9,850	3,013	(6,837)
All Others	2,021	2,019	2,238	2,300	3,559	1,259
Total Expenditures	\$ 6,082,314	\$ 6,884,207	\$ 6,484,960	\$ 7,141,913	\$ 7,263,182	\$ 121,269

Total Students (ADM)	592	653	553	672	655
Spending per Student	\$ 10,274	\$ 10,537	\$ 11,730	\$ 10,628	\$ 11,089

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
6th	181	213	185	207	228
7th	214	208	186	224	202
8th	197	232	182	241	225
Total	592	653	553	672	655
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	51.1%	50.5%	57.5%	59.9%	NA

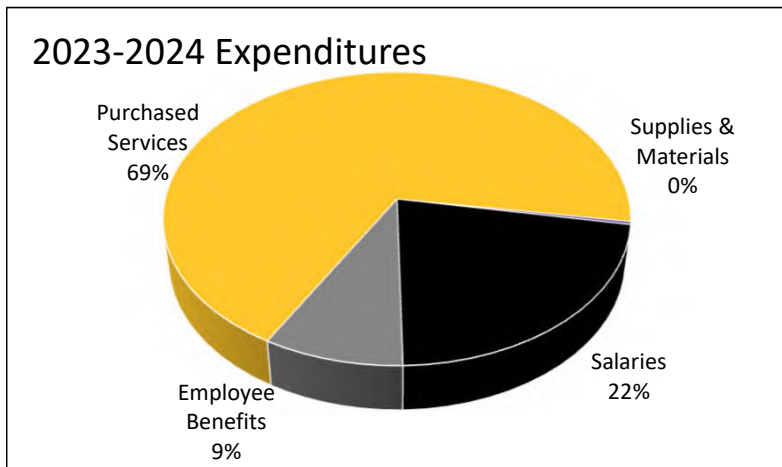
F/R - Percentage of free or reduced-price school meals

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**METCALF MIDDLE SCHOOL (015)
Principal - N/A - Open Facility**

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Increase (Decrease)
	Actual		Actual		Actual		Revised Budget		Budget		
Salaries	\$ 3,801,967	\$	14,694	\$	25,600	\$	57,524	\$	60,401	\$	2,877
Employee Benefits	1,440,280		5,319		9,724		22,141		23,659		1,518
Purchased Services	249,785		147,677		172,334		162,000		191,160		29,160
Supplies & Materials	59,843		739		1,911		900		927		27
Equipment	600		-		-		-		-		-
All Others	1,730		-		-		-		-		-
Total Expenditures	\$ 5,554,205	\$	168,428	\$	209,568	\$	242,565	\$	276,147	\$	33,582

Total Students (ADM) 487 - - - -
 Spending per Student \$ 11,397 NA NA NA NA
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
6th	149	-	-	-	-
7th	177	-	-	-	-
8th	162	-	-	-	-
Total	487	-	-	-	-
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	44.9%	NA	NA	NA	NA

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

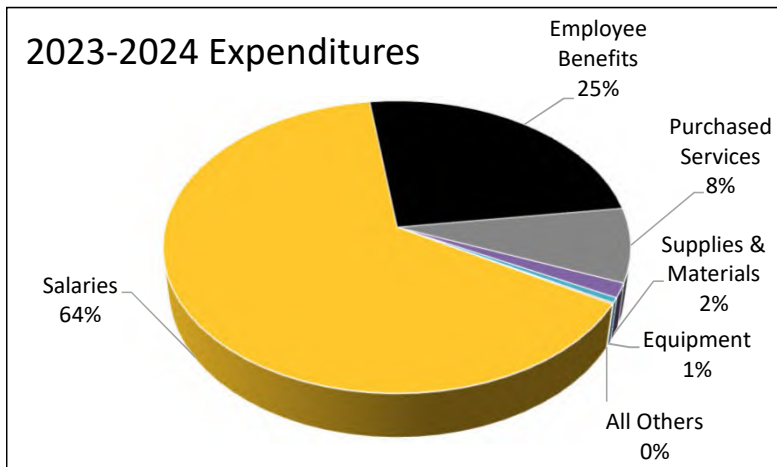
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 14,825,160	\$ 14,444,944	\$ 13,461,779	\$ 13,270,989	\$ 14,024,071	\$ 753,082
Employee Benefits	5,577,217	5,577,232	5,159,089	5,171,139	5,432,785	261,646
Purchased Services	1,121,869	984,129	1,458,686	1,647,660	1,775,630	127,970
Supplies & Materials	489,680	262,253	350,909	350,986	345,279	(5,707)
Equipment	99,163	263,376	123,739	124,376	122,713	(1,663)
All Others	23,190	38,399	16,417	19,445	33,926	14,481
Total Expenditures	\$ 22,136,279	\$ 21,570,333	\$ 20,570,618	\$ 20,584,595	\$ 21,734,404	\$ 1,149,809

Total Students (ADM)	2,406	2,247	2,090	2,080	2,043
Spending per Student \$	9,202	9,598	9,842	9,896	10,638

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
9th	644	541	566	484	540
10th	599	623	518	578	483
11th	575	540	527	492	525
12th	589	543	479	526	495
Total	2,406	2,247	2,090	2,080	2,043

Enrollment from the MN Automated Reporting Student System (MARSS)
*Projected Enrollment

F/R	2019-20	2020-21	2021-22	2022-23*	2023-24*
F/R	40.7%	33.9%	35.9%	53.5%	NA

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

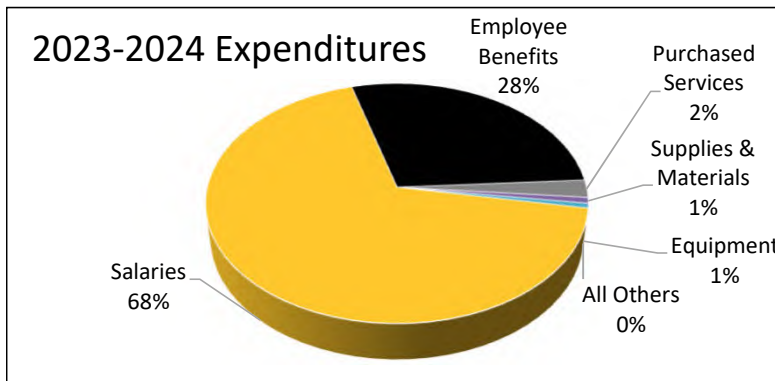
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**BURNSVILLE ALTERNATIVE LEARNING CENTER (514)
Principal - Kelly Ronn**

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 1,554,293	\$ 1,603,644	\$ 1,653,032	\$ 1,878,193	\$ 1,913,096	\$ 34,903
Employee Benefits	556,798	594,012	659,713	757,705	799,918	42,213
Purchased Services	76,996	110,396	67,665	60,290	66,116	5,826
Supplies & Materials	6,910	5,688	48,185	21,500	22,145	645
Equipment	30,000	30,000	-	17,500	17,575	75
All Others	865	865	51,191	100	103	3
Total Expenditures	\$ 2,225,862	\$ 2,344,605	\$ 2,479,786	\$ 2,735,288	\$ 2,818,953	\$ 83,665

Total Students (ADM)	157	185	218	224	213
Spending per Student	\$ 14,159	\$ 12,683	\$ 11,373	\$ 12,211	\$ 13,235

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



Grade	End of Year Average Daily Membership (ADM)				
	2019-20	2020-21	2021-22	2022-23*	2023-24*
10th	10	10	14	11	7
11th	50	45	59	49	55
12th	97	129	145	164	151
Total	157	185	218	224	213

Enrollment from the MN Automated Reporting Student System (MARSS)
*Projected Enrollment

F/R	2019-20	2020-21	2021-22	2022-23	2023-24
F/R	57.6%	43.0%	51.8%	65.0%	NA

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 679,256	\$ 542,118	\$ 680,182	\$ 275,242	\$ 359,269	\$ 84,027
Employee Benefits	155,764	114,184	144,300	96,443	103,380	6,937
Purchased Services	155,885	12,791	9,715	85,934	95,190	9,256
Supplies & Materials	33,930	65,537	19,617	3,500	3,605	105
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,024,835	\$ 734,630	\$ 853,815	\$ 461,119	\$ 561,444	\$ 100,325

CREDIT RECOVERY (500)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 45,533	\$ 32,115	\$ 17,010	\$ 37,661	\$ 39,192	\$ 1,531
Employee Benefits	10,238	8,346	6,120	6,834	12,514	5,680
Professional Services	647	11	-	2,266	2,334	68
Supplies & Materials	-	2,696	-	16,805	17,309	504
Equipment	-	-	-	2,000	2,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 56,419	\$ 43,167	\$ 23,130	\$ 65,566	\$ 73,349	\$ 7,783

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALTERNATIVE LEARNING

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,390,130	\$ 1,404,951	\$ 1,174,295	\$ 962,507	\$ 1,620,791	\$ 658,284
Employee Benefits	333,506	450,143	403,915	428,274	494,943	66,669
Purchased Services	9,409	640	14,957	5,600	-	(5,600)
Supplies & Materials	1,503	12,497	13,935	500	515	15
Equipment	-	-	-	45,000	45,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,734,549	\$ 1,868,231	\$ 1,607,102	\$ 1,441,881	\$ 2,161,249	\$ 719,368



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**DISTRICT-WIDE SPECIAL EDUCATION PROGRAMS
Director - Amy Piotrowski**

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 2,823,620	\$ 2,618,419	\$ 2,601,089	\$ 2,695,713	\$ 3,384,608	\$ 688,895
Employee Benefits	1,254,863	1,175,249	1,206,026	1,275,311	1,608,236	332,925
Professional Services	102,385	137,102	168,236	190,350	204,755	14,405
Supplies & Materials	26,857	35,689	35,835	50,975	19,617	(31,358)
Equipment	3,554	-	4,794	48,000	52,818	4,818
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,211,280	\$ 3,966,459	\$ 4,015,980	\$ 4,260,349	\$ 5,270,034	\$ 1,009,685

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 22,430	\$ 52,331	\$ 89,926	\$ 30,600	\$ 31,518	\$ 918
Employee Benefits	3,336	7,978	13,603	37,000	-	(37,000)
Professional Services	-	-	3,708	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 25,767	\$ 60,309	\$ 107,237	\$ 67,600	\$ 31,518	\$ (36,082)

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST-414)

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 648,530	\$ 555,244	\$ 558,561	\$ 620,985	\$ 799,725	\$ 178,740
Employee Benefits	312,907	275,160	270,263	304,675	378,809	74,134
Professional Services	4,787	8,369	1,750	-	-	-
Supplies & Materials	5,266	1,178	4,918	500	515	15
Equipment	-	-	-	1,236	1,500	264
All Others	-	-	-	-	-	-
Total Expenditures	\$ 971,491	\$ 839,952	\$ 835,493	\$ 927,396	\$ 1,180,549	\$ 253,153

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**NON PUBLIC SCHOOLS
Title & Special Education Programs**

Expenditures	2022-2023					
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	Revised Budget	2023-2024 Budget	Increase (Decrease)
St. John the Baptist Catholic School	\$ 34,022	\$ 81,135	\$ 112,075	\$ 70,724	\$ 71,597	\$ 873
Cyprus Classical Academy	947	5,401	-	827	830	3
One School Global	1,171	-	189	808	5,810	5,002
Unity High School	-	1,500	3,000	1,189	1,200	11
Total Expenditures	\$ 36,140	\$ 88,036	\$ 115,263	\$ 73,548	\$ 79,437	\$ 5,889

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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

The district qualifies for Achievement and Integration funding due to their status as a Racially Isolated School District. The district partners with ISD 194 - Lakeville Area Schools. The goals of the program include:

1. Reducing the disparities in academic achievement among all students and specific categories of students excluding the categories of gender, disability and English Learners.
2. Reducing the disparities in equitable access to effective and more diverse teachers among all students and specific categories of students excluding the categories of gender, disability and English learners.
3. Increasing racial and economic integration.

Achievement and Integration revenue is 70 percent state aid and 30 percent local levy. Total revenue is broken into two categories:

1. Initial Revenue = \$350 X adjusted pupil units for current year X ratio of enrollment of protected students from previous year divided by total enrollment from previous year
2. Incentive Revenue = \$10 X adjusted pupil unit

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenue	Actual	Actual	Actual	Revised Budget	Preliminary Budget
State Aid	\$ 1,400,584	\$ 1,456,881	\$ 1,340,419	\$ 1,433,125	\$ 1,439,732
Levy	584,441	598,253	609,268	531,545	595,329
Total Revenue	\$ 1,985,025	\$ 2,055,134	\$ 1,949,687	\$ 1,964,670	\$ 2,035,061

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

Achievement and integration expenditure budgets are submitted annually for approval to the Minnesota Department of Education. At least 80 percent of the budget must be spent on direct student services, up to 20 percent can be spent on professional development and no more than 10 percent can be spent on administrative costs.

Direct student services expenses cover the cost of salary and benefits for .65 FTE of 13 social workers at each site, 1.0 FTE Native American Liason, 12.0 FTE Cultural Liasons and \$78,554 for staffing and benefits for the AVID Program.

Professional development expenditures include \$22,345 for registration for AVID professional development activities with Lakeville Public Schools, as well as \$6,380 for staff to attend professional development opportunities.

Administrative expenditures include .25 FTE of the Director of Educational Equity and .20 FTE of the AVID Site Coordinator at four sites.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

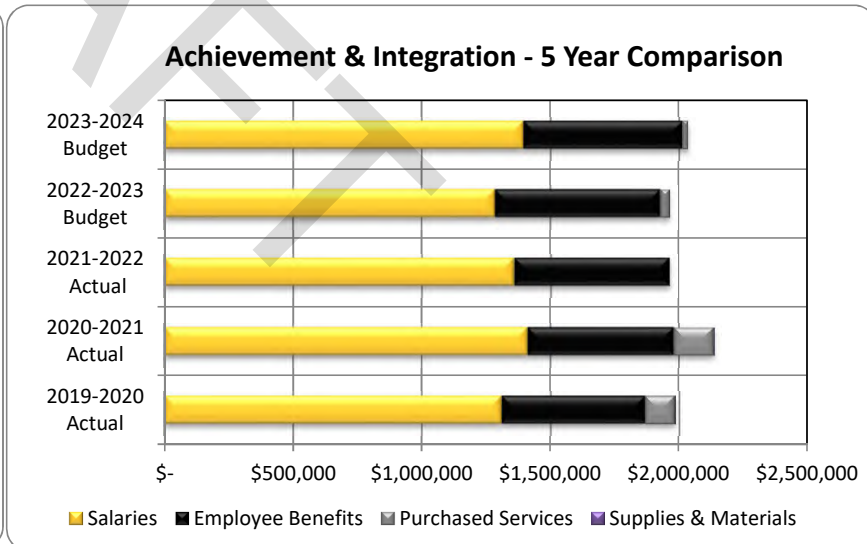
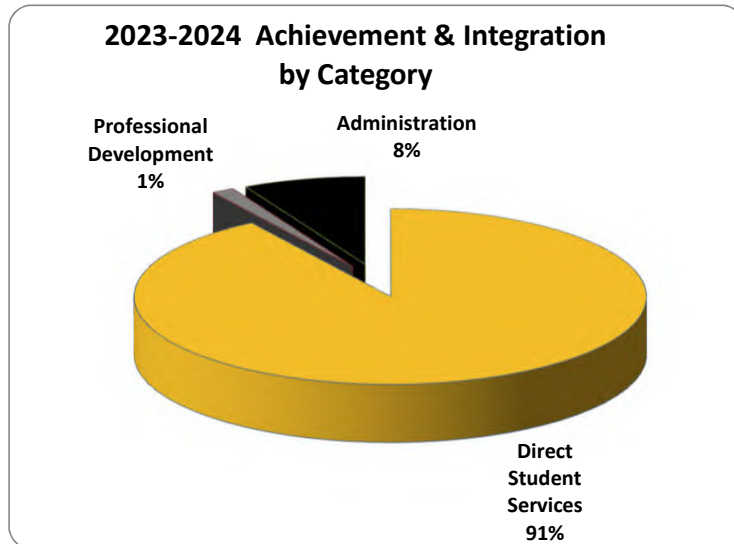
**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Expenses	Actual	Actual	Actual	Revised Budget	Preliminary Budget
Direct Student Services					
Salaries	\$ 1,243,734	\$ 1,340,114	\$ 1,320,307	\$ 1,248,527	\$ 1,281,000
Benefits	531,084	545,224	585,439	628,753	568,336
Purchased Services	115,137	81,401	3,038	-	-
Supplies & Materials	3,548	3,451	-	1,353	-
Subtotal Direct Student Services	\$ 1,893,502	\$ 1,970,191	\$ 1,908,784	\$ 1,878,633	\$ 1,849,336
% of Total Budget	95.4%	92.2%	97.3%	95.6%	90.9%
Professional Development					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 5,500
Employee Benefits	-	-	-	-	880
Purchased Services	-	71,046	-	35,000	22,345
Supplies & Materials	-	-	-	-	-
Subtotal Professional Development	\$ -	\$ 71,046	\$ -	\$ 35,000	\$ 28,725
% of Total Budget	0.0%	3.3%	0.0%	1.8%	1.4%

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

Expenses	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Preliminary Budget
Administrative/Indirect					
Salaries	\$ 67,392	\$ 72,420	\$ 38,638	\$ 36,938	\$ 108,991
Employee Benefits	23,837	23,901	15,011	14,099	48,009
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Subtotal Administration	\$ 91,229	\$ 96,321	\$ 53,650	\$ 51,037	\$ 157,000
% of Total Budget	4.6%	4.5%	2.7%	2.6%	7.7%
Total Expenditures	\$ 1,984,731	\$ 2,137,558	\$ 1,962,434	\$ 1,964,670	\$ 2,035,061



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

Special Revenue Funds

Special Revenue Funds

Food & Nutrition Services Fund (02)

The Food & Nutrition Services Fund is used to record financial activities of a school district's food service program. The Food & Nutrition Services department's purpose is the preparation and service of breakfast, lunch, a la carte, snacks and catering in connection with school and community service activities.

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

The Food & Nutrition Services department is prepared to provide meals for 16 sites which include 14 district schools, Intermediate 917 and Options Family & Behavior Services.

Due to the Free School Meals for Kids program recently passed by the Minnesota legislature, breakfast and lunch will be served free of charge to students. The District is expecting to operate under a federal program called the Community Eligibility Provision (CEP) within the National School Lunch and Breakfast Program. This allows the District to provide one free breakfast and lunch to each student per day. Overall, revenue is anticipated to increase by almost \$250,000 over the previous year. The District is anticipating an increase in participation with free meals; therefore, food, milk and supply costs are expected to increase. Overall, expenditures are expected to increase by over \$725,000.



Community Service Fund (04)

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

The purpose of Community Education is for the community to get maximum use of the District's facilities and resources by focusing on activities that provide enrichment and services for any age level outside regular K-12 education programs. Community Education funding may also be used for summer school enrichment activities which, although educational in nature, are not required for graduation.

The focus of Early Childhood Family Education (ECFE) activities is to improve parenting skills of new and expectant parents, and to provide learning experiences for parents and children. ECFE programs deliver services both in the school facilities as well as in neighborhood community gathering locations.

School Readiness includes activities based on the needs of children, identified through a screening process. These activities include social services, development and learning plans, health referral services, nutrition component and parent involvement.

Adult Basic Education meets the needs of students over the age of 21 or high school dropouts and includes all activities in the Adult Basic Education, English Language Learner and Adult High School Graduation programs.

The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; programs such as Community Connections and the Community Food program. There has also been an expansion to preschool programs in an effort to respond to community demand.

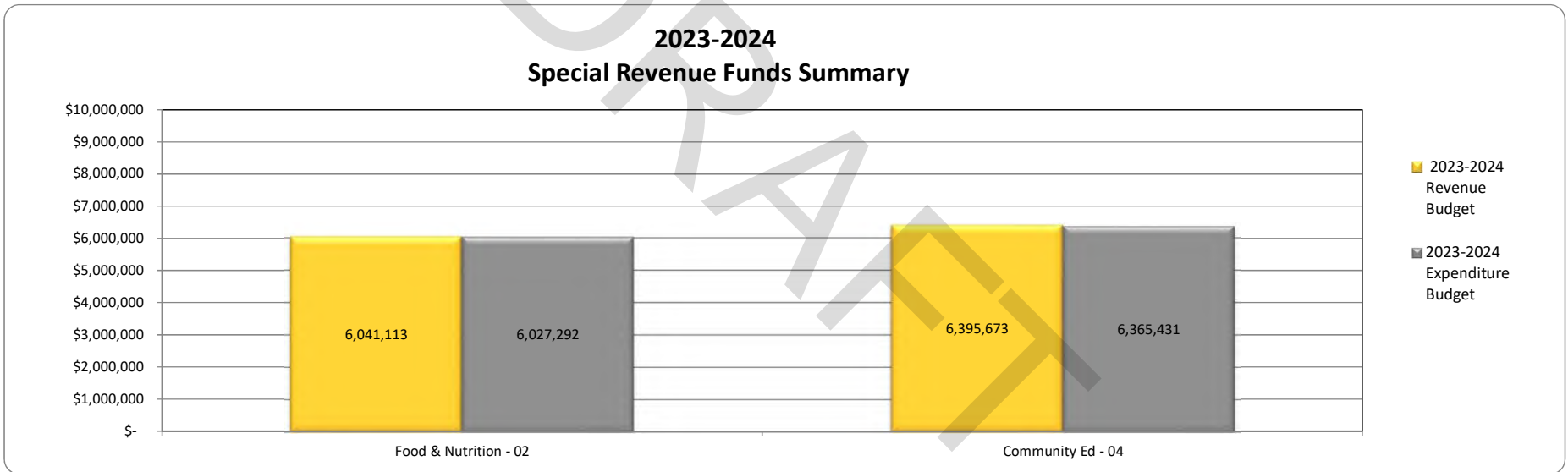
In 2023-24, revenue is projected to have a slight decline over 2022-23 by approximately \$19,000.

Expenditures in 2023-24 are expected to increase by 5.4% to \$6,365,431 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net gain to the overall Community Service fund balance by \$30,000.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

	Actual Fund Balance 6/30/20	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	2022-2023 Revised Revenue Budget	2022-2023 Revised Expenditure Budget	Projected Fund Balance 6/30/23	2023-2024 Revenue Budget	2023-2024 Expenditure Budget	Projected Fund Balance 6/30/24
Food & Nutrition - 02	\$ 1,025,203	\$ 1,119,125	\$ 2,511,460	\$ 5,792,542	\$ 5,298,849	\$ 3,005,153	\$ 6,041,113	\$ 6,027,292	\$ 3,018,974
Community Ed - 04	1,143,251	2,072,635	3,195,511	6,414,832	6,039,135	3,571,208	6,395,673	6,365,431	3,601,450
Total	\$ 2,168,454	\$ 3,191,759	\$ 5,706,971	\$ 12,207,374	\$ 11,337,984	\$ 6,576,361	\$ 12,436,786	\$ 12,392,723	\$ 6,620,424

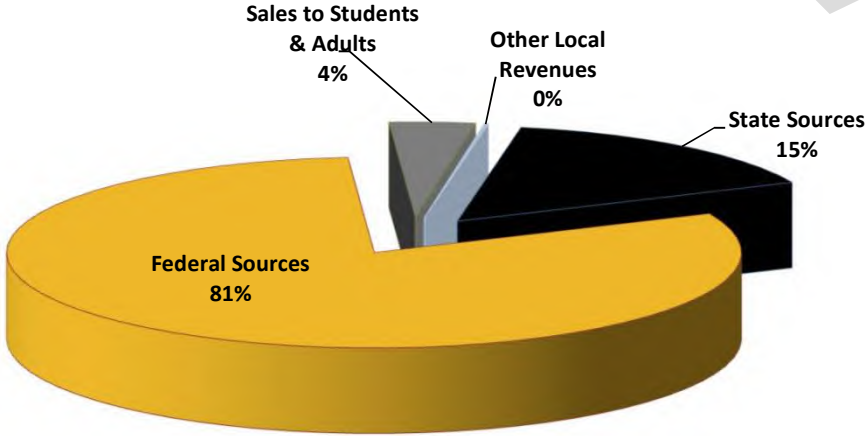


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

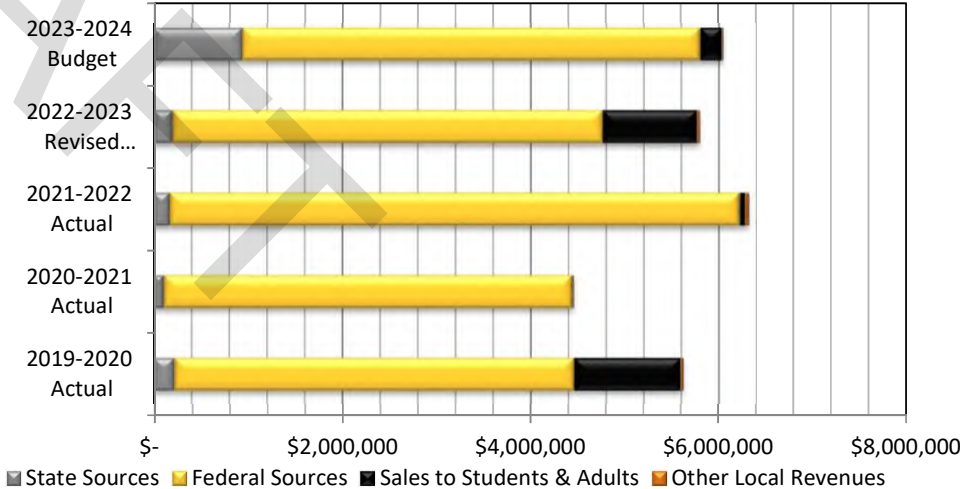
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
State Sources	\$ 217,758	\$ 104,895	\$ 168,745	\$ 199,500	\$ 938,105	\$ 738,605	370.23%
Federal Sources	4,246,562	4,338,324	6,053,200	4,568,792	4,865,950	297,158	6.50%
Sales to Students & Adult	1,126,583	98	56,715	997,000	227,000	(770,000)	-77.23%
Other Local Revenues	29,572	14,953	34,971	27,250	10,058	(17,192)	-63.09%
Total	\$ 5,620,475	\$ 4,458,269	\$ 6,313,631	\$ 5,792,542	\$ 6,041,113	\$ 248,571	4.29%

2023-2024 Food & Nutrition Services Fund Revenue by Source



Food & Nutrition Services Fund Revenue 5 Year Comparison

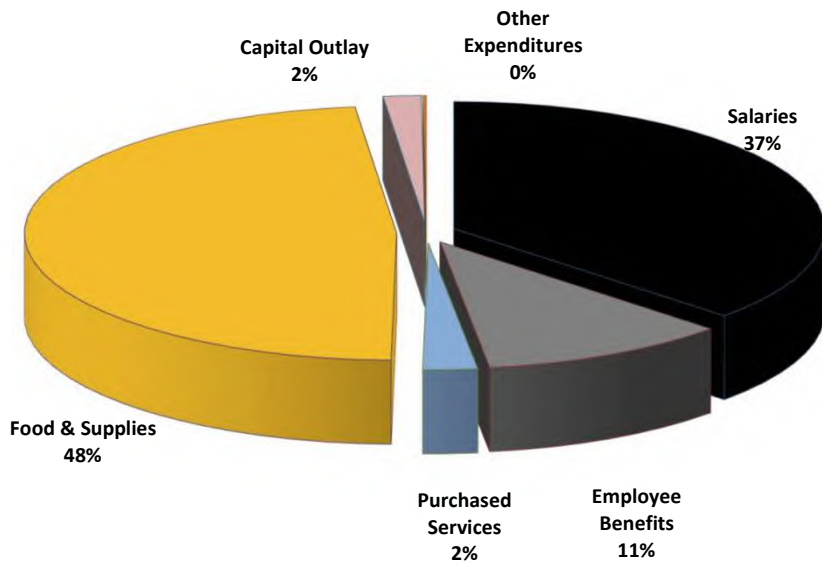


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

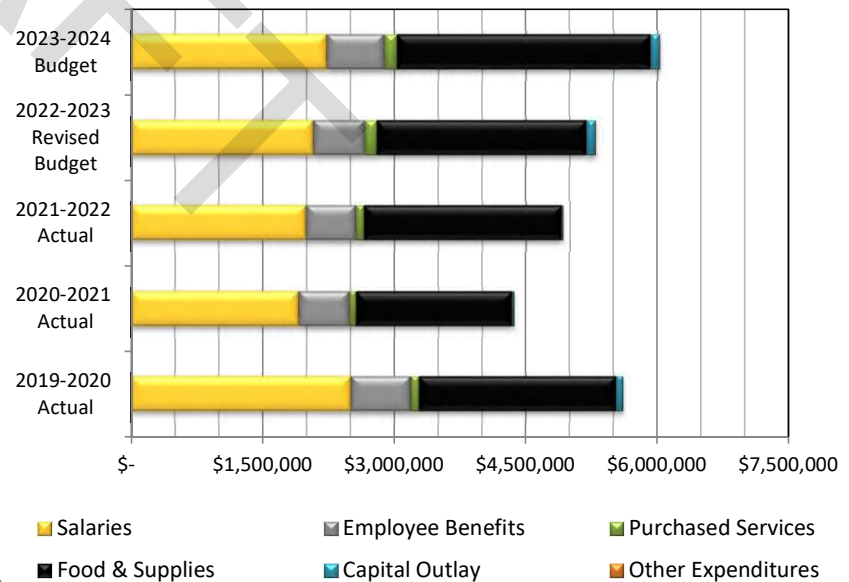
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 2,508,248	\$ 1,911,797	\$ 1,994,326	\$ 2,080,846	\$ 2,231,141	\$ 150,295	7.22%
Employee Benefits	678,667	574,300	566,599	582,293	654,419	72,126	12.39%
Purchased Services	97,440	79,331	95,111	137,314	142,257	4,943	3.60%
Food & Supplies	2,246,920	1,775,458	2,250,330	2,390,896	2,891,750	500,854	20.95%
Capital Outlay	73,443	18,658	7,497	100,000	100,000	-	0.00%
Other Expenditures	4,729	4,804	7,432	7,500	7,725	225	3.00%
Total	\$ 5,609,449	\$ 4,364,348	\$ 4,921,295	\$ 5,298,849	\$ 6,027,292	\$ 728,443	13.75%

2023-2024 Food & Nutrition Services Fund Expense By Object



Food & Nutrition Services Fund Expenditures-5 Year Comparison



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

		2019-2020		2020-2021		2021-2022		2022-2023			
Object Description		Actual		Actual		Actual		Revised Budget			
								2023-2024 Budget			
110	Administration/Supervision	\$	246,058	\$	248,683	\$	264,708	\$	320,060	\$	336,064
170	Non-Instructional Support		1,707,912		1,351,796		1,416,026		1,460,786		1,586,077
186	Stipend - Licensed		-		-		400		-		-
195	Salary Chargeback		554,279		311,318		313,192		300,000		309,000
210	FICA (Social Security & Medicare)		145,530		117,285		125,310		131,651		144,853
214	Public Employees Retirement (PERA)		143,932		117,803		124,505		130,096		139,020
220	Health Insurance		314,513		278,698		260,165		261,507		310,319
230	Life Insurance		2,500		1,483		1,508		1,404		1,404
235	Dental Insurance		13,708		12,604		11,463		11,610		12,134
240	Long-Term Disability		5,805		5,062		5,247		5,522		5,522
250	403B Match		27,555		21,506		20,843		18,425		18,425
251	Tax-Advantage Employer Health		4,251		-		6,433		2,020		2,081
270	Workers' Compensation		8,633		10,236		1,604		10,000		10,300
299	Other Employee Benefits		12,240		9,622		9,520		10,058		10,361
305	Consulting Fees/Fees for Services		28,801		22,712		25,770		51,000		52,534
320	Communications Services		497		1,124		493		500		515
329	Postage & Parcel Services		3,390		3,137		2,269		3,500		3,605
335	Rental and Lease		12		-		-		-		-
350	Repairs & Maintenance Services		30,954		25,169		42,918		50,000		50,000
366	Travel, Conventions and Conferences		2,705		874		3,052		6,000		8,500
398	Interdepartmental Services Chargeback		31,080		26,314		20,609		26,314		27,103

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Object Description		Actual	Actual	Actual	Revised Budget	Budget
401	General Supplies	182,936	175,374	238,670	250,000	257,500
490	Food	1,452,741	1,026,810	1,423,036	1,560,000	1,950,000
491	Commodities	347,106	368,948	433,403	405,896	504,000
495	Milk	264,137	204,326	155,221	175,000	180,250
530	Equipment	71,763	18,250	4,941	100,000	100,000
555	Technology Equipment Non-Instructional	1,680	408	2,556	-	-
820	Dues, Memberships, Licenses	4,729	4,804	7,432	7,500	7,725
Total Food & Nutrition Services Expenditures		\$ 5,609,449	\$ 4,364,348	\$ 4,921,295	\$ 5,298,849	\$ 6,027,292

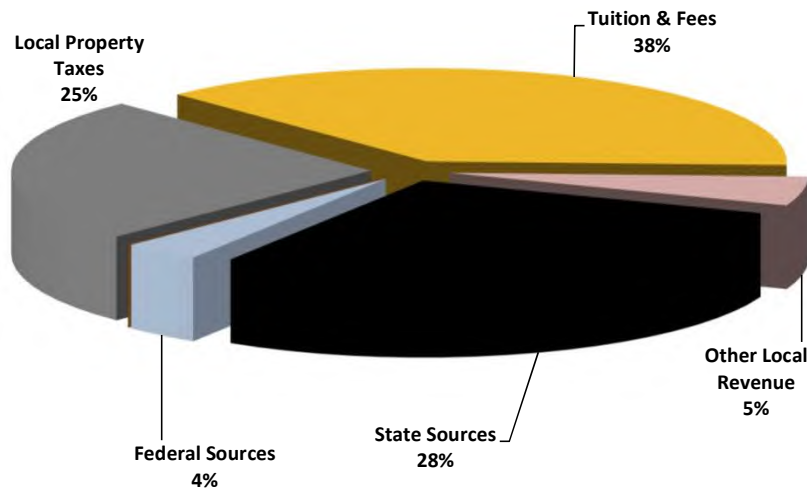


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

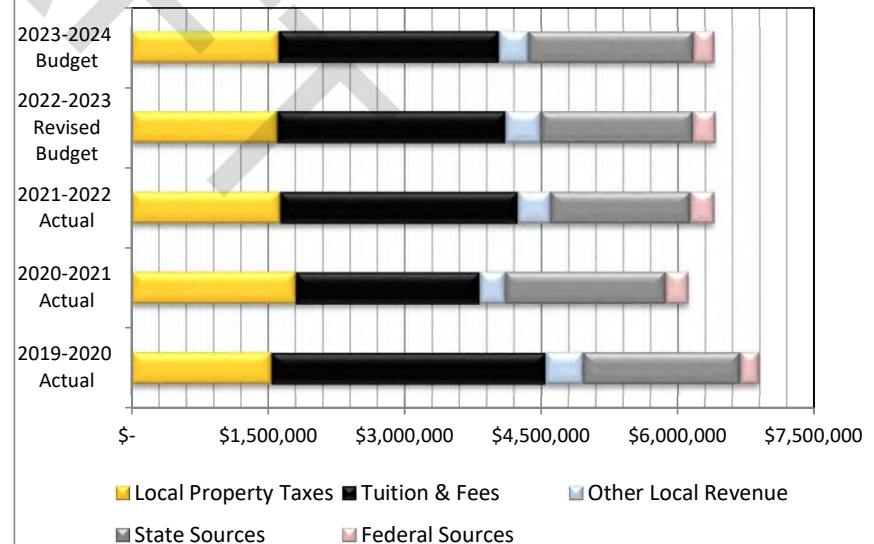
COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Local Property Taxes	\$ 1,538,149	\$ 1,805,658	\$ 1,635,122	\$ 1,602,379	\$ 1,617,454	\$ 15,075	0.9%
Tuition & Fees	3,008,557	2,017,332	2,607,859	2,506,500	2,420,500	(86,000)	-3.4%
Other Local Revenue	413,163	282,774	360,693	387,900	323,000	(64,900)	-16.7%
State Sources	1,727,929	1,761,223	1,532,851	1,669,913	1,810,012	140,099	8.4%
Federal Sources	202,045	247,722	259,906	248,140	224,707	(23,433)	-9.4%
Total	\$ 6,889,843	\$ 6,114,709	\$ 6,396,431	\$ 6,414,832	\$ 6,395,673	\$ (19,159)	-0.3%

2023-2024 Community Education Fund Revenue by Source



Community Education Fund Revenue 5 Year Comparison

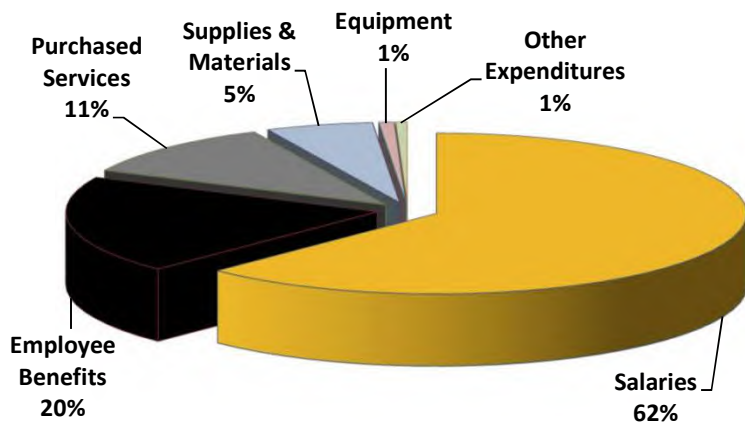


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

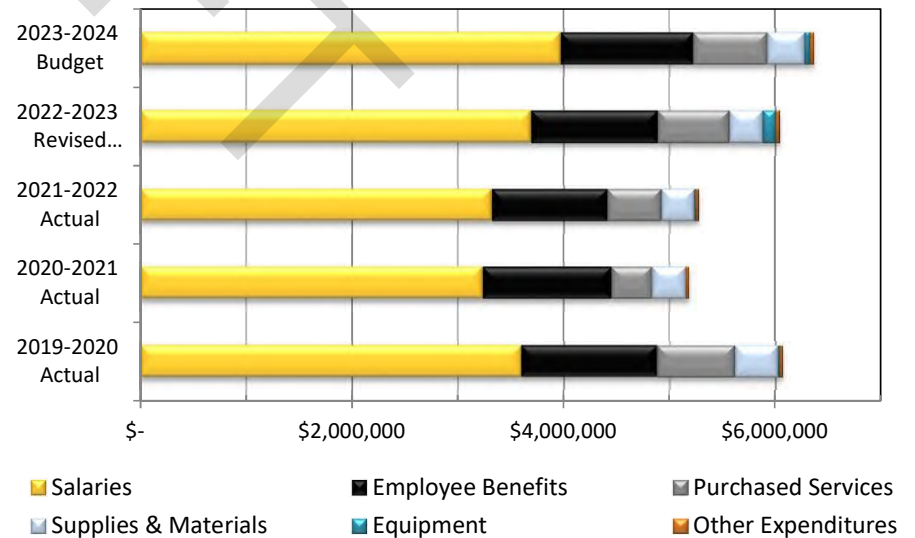
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 3,596,790	\$ 3,236,007	\$ 3,321,121	\$ 3,693,564	\$ 3,972,741	\$ 279,177	7.56%
Employee Benefits	1,283,270	1,215,275	1,089,102	1,193,200	1,250,006	56,806	4.76%
Purchased Services	731,239	383,055	509,557	676,149	699,541	23,392	3.46%
Supplies & Materials	409,820	321,234	312,617	316,848	354,818	37,970	11.98%
Equipment	15,512	1,037	14,696	122,191	50,400	(71,791)	-58.75%
Other Expenditures	29,802	28,718	26,461	37,183	37,925	742	2.00%
Total	\$ 6,066,433	\$ 5,185,325	\$ 5,273,554	\$ 6,039,135	\$ 6,365,431	\$ 326,296	5.40%

2023-2024 Community Education Fund Expenditures By Object



Community Education Fund Expenditures 5 Year Comparison



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Object Description		Actual	Actual	Actual	Revised Budget	Budget
110	Administration/Supervision	\$ 274,137	\$ 299,989	\$ 284,240	\$ 266,271	\$ 279,583
120	Early Childhood Administration/Supervision	144,296	153,211	147,856	182,573	191,702
140	Licensed Classroom Teacher	509,309	454,116	362,269	434,819	472,889
141	Non-Licensed Classroom Personnel	1,180,814	1,199,493	1,085,859	1,376,149	1,383,679
144	Non-Licensed Instructional Support	17,672	8,206	67,933	82,858	123,604
145	Substitute Teacher Salaries	4,808	203	4,556	10,000	20,000
154	School Nurse	28,886	23,941	25,869	49,102	61,180
155	Licensed Nursing Services	30,154	13,685	13,910	15,162	-
165	School Counselor	18,969	18,515	27,310	14,605	15,538
170	Non-Instructional Support	240,827	243,450	209,355	240,229	376,263
175	Cultural Liason	42,444	4,173	-	-	-
185	Other Licensed Salary Payments	85,794	113,036	129,387	152,126	139,160
186	Other Non-Licensed Salary Payments	970,680	655,989	914,576	821,670	859,703
195	Salary Chargeback	48,000	48,000	48,000	48,000	49,440
210	FICA (Social Security & Medicare)	260,558	233,574	241,404	232,967	257,962
214	Public Employees Retirement (PERA)	167,654	151,925	162,147	167,935	173,148
218	Teacher Retirement (TRA)	73,623	71,664	69,695	70,790	78,006
220	Health Insurance	673,772	648,367	522,648	618,993	635,186
230	Life Insurance	2,157	1,276	1,087	1,152	1,111
235	Dental Insurance	28,052	27,385	21,556	23,422	24,298
240	Long-Term Disability	9,633	9,175	8,291	9,583	9,329
250	403B Match	34,902	36,707	31,911	33,309	35,225

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
251 Employer Health Arrangements (HSA, FSA)	10,569	4,457	11,838	5,549	5,716
270 Workers' Compensation	10,351	16,440	16,187	15,000	15,450
295 Benefits Chargeback	12,000	12,000	-	12,000	12,000
299 Other Employee Benefits	-	2,304	2,339	2,500	2,575
305 Consulting Fees/Fees for Services	432,496	354,579	389,388	504,200	519,327
320 Communications Services	2,530	1,968	3,271	4,000	4,120
329 Postage & Parcel Services	7,202	8,876	15,562	31,100	32,033
330 Utilities	11,334	8,299	11,957	10,300	12,154
335 Operating Leases or Rentals	2,484	3,242	2,189	309	318
350 Repairs & Maintenance Services	-	76	-	2,100	2,163
360 Transportation Contracts	109,490	-	24,069	52,000	55,120
366 Travel, Conventions and Conferences	10,117	2,913	2,651	13,090	13,484
369 Entry Fees/Student Travel	-	91	60,321	59,050	60,822
394 Payments for Educ to Other Agencies	155,587	3,010	150	-	-
401 General Supplies	138,019	157,858	109,557	122,200	135,866
430 Instructional Supplies	22,743	5,757	37,209	25,000	50,450
433 Individualized Instructional Supplies	5,790	4,198	2,374	3,561	3,668
456 Technology Supplies Instructional	-	-	-	2,000	2,060
460 Textbooks and Workbooks	26,024	10,181	28,094	46,097	41,244
461 Standardized Tests	4,380	-	-	-	-
465 Technology Devices Non-Instructional	-	13,990	-	1,000	1,030
466 Technology Devices Instructional	-	51,073	51,065	7,490	7,715

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
490 Food	207,728	76,424	83,272	107,500	110,725
495 Milk	5,135	1,753	1,047	2,000	2,060
530 Equipment	14,489	180	904	46,272	22,660
555 Technology Equipment Non-Instructional	1,023	857	2,077	71,500	23,755
556 Technology Equipment Instructional	-	-	11,715	2,550	2,060
560 Principal on Long-Term Computer or Tech Lease	-	-	-	1,869	1,925
820 Dues, Memberships, Licenses	16,213	18,322	16,816	24,720	25,462
891 TRA and PERA Special Pension Expense	13,589	10,396	9,645	12,463	12,463
Total Community Education Expenditures	\$ 6,066,433	\$ 5,185,325	\$ 5,273,554	\$ 6,039,135	\$ 6,365,431

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

Summary by Program		2023-24 Budgeted Revenue		2023-24 Budgeted Expense		Variance
505	General Community Education	\$	427,412	\$	645,399	\$ (217,987)
510	Adult Education		115,000		150,863	(35,863)
511	Adult Recreation		13,000		1,030	11,970
520	Adult Basic Education		757,783		811,814	(54,031)
551	Elementary Enrichment		157,000		212,601	(55,601)
552	Secondary Enrichment		181,000		182,580	(1,580)
553	Gifted and Talented Enrichment		17,000		24,720	(7,720)
560	Aquatics		55,500		48,430	7,070
570	Project Kids (School-Age Child Care)		2,025,000		1,332,042	692,958
571	Ready to Grow/Ready to Learn		700,000		759,548	(59,548)
572	Kindergarten Ready		34,000		33,756	244
573	Edge Program		-		65,991	(65,991)
580	Early Childhood Family Education		548,361		548,208	153
582	School Readiness		809,476		1,024,232	(214,756)
583	Early Childhood Screening		49,644		49,644	-
585	Youth Development (Backpack)		151,881		165,754	(13,873)
586	Youth Development (Afterschool)		100,109		9,489	90,620
590	Senior Citizens		155,000		200,823	(45,823)
590	Non Public-Health, Guidance & Textbooks		98,507		98,507	-
Total Community Education		\$	6,395,673	\$	6,365,431	\$ 30,242

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Other Funds

Other Funds

Building Construction Funds (06)

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long-Term Facility Bonding Program (including levies).

There are currently no active building construction funds.

Bond Referendum 2015 Fund (26) - Inactive

The 2015 Bond Referendum Fund was used to record revenue and expenditures associated with projects passed by voter approval on February 24, 2015. The district sold \$64.5 million in bonds in April of 2015. The projects included an addition and other major remodeling projects at Burnsville High School and deferred maintenance projects at multiple sites. No funds are budgeted in 2022-23 as all bond funds were spent by June 30, 2022.

Alternative Facility Bonds – Deferred Maintenance Fund (06) - Inactive

The Alternative Facility program was phased out in FY2016 and remaining amounts were rolled into the Long-Term Facility Maintenance (LTFM) Fund for expenditures in FY2017. The District spent the remaining bond funds in FY2020. Since FY2020, the district has levied for its LTFM projects and therefore has recognized both revenue and expenditures in the General Fund.

Debt Service Funds

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, other postemployment benefits (OPEB) or for initial or refunding bonds.

Debt Service Fund (07)

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, building construction or operating capital, and initial or refunding bonds. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds. Further details on specific long-term debt outstanding can be found in the Informational Section under Outstanding Debt.

The Debt Service Revenue budget for FY2024, is \$8,810,000 with the largest part, \$8,462,755 coming from property tax. The District is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers. Other revenue includes Long-term Facility State Aid of approximately \$79,000 and anticipated interest earnings of approximately \$4,300.

Expenditures in the Debt Service Fund include \$5,945,000 in principal and \$3,999,129 in interest on four outstanding bonds – 2015A General Obligation Bonds, 2016A General Obligation Alternative Facility Refunded Bonds, 2020A General Obligation Alternative Facility Refunded Bonds and 2021A General Obligation Alternative Facility Refunded Bonds. An additional \$5,871 is budgeted for fiscal service fees related to the record keeping of the bonds.

Post-Employment Benefits Debt Service Fund (47)

Activity to record levy proceeds and the repayment of the OPEB (Other Post-Employment Benefits) bonds will be accounted for in this fund. The final payment on the OPEB bonds is scheduled for February 1, 2029.

As in the debt service fund 07, the largest portion of the OPEB Fund 07 revenue, \$1,399,739 is from property tax. Other income is interest earnings of \$5,414.

OPEB Debt Service expense budget includes principal payment of \$1,215,000 and interest of \$189,678. An additional \$475 has been budgeted for fiscal service fees related to the record keeping of the OPEB Bonds.

Proprietary/Internal Funds

The District maintains an Internal Service Fund to account for self-insurance programs for health, dental, and severance. An Internal Service Fund is used to account for the financing of goods or services provided by one department to another within the school district. The most common use of an internal service fund by school districts is for self-insurance programs.

Self-Insured Dental Fund (20)

Fund 20 is used for the district's Self-Insured Dental plan with Delta Dental. Employee payroll deductions and benefits are deposited within a separate account to cover dental premiums.

Fiduciary/Trust Funds

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee.

Custodial Fund (18)

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund. Custodial funds represent a flow through mechanism in which the school district receives funds and distributes these funds to an organization, with no financial benefit to the school district.

Beginning in FY2022, all scholarships have flowed through the Foundation 191. Foundation 191 is a non-profit organization with the mission to enhance, enrich and expand educational opportunities within the Burnsville-Eagan-Savage school district.

Although the Custodial Fund is active, there is nothing budgeted for FY2024.

Post-Employment Benefits Revocable Trust Fund (25)

This trust fund is used for reporting resources set aside and held in a revocable trust arrangement for post-employment benefits. The District operates a single-employer retiree benefit plan that provides health insurance or a contribution to eligible employees and their spouses through the District's health insurance plan. Benefit and eligibility provisions are established through individual contracts and negotiations between the District and various unions representing District employees and may be renegotiated each two-year bargaining period.

The District has budgeted \$500,000 in interest earnings in the Other Post Employment Benefit Revocable Trust (OPEB) for FY2024.

Expenditures in the OPEB Revocable Trust for FY2024, include \$900,920 which is for implicit and direct benefit costs as determined by the District's latest actuarial study. An additional \$24,080 is budgeted for banking and investment fees.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

OTHER FUNDS - SUMMARY

	Actual Fund Balance 6/30/20	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	2022-2023 Revised Revenue Budget	2022-2023 Revised Expenditure Budget	Projected Fund Balance 6/30/23	2023-2024 Revenue Budget	2023-2024 Expenditure Budget	Projected Fund Balance 6/30/24
Construction									
Construction 06, 26	\$ 2,091,263	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction	\$ 2,091,263	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service									
Debt Service - 07	\$ 3,922,609	\$ 3,786,111	\$ 5,386,218	\$ 9,480,000	\$ 9,950,000	\$ 4,916,218	\$ 8,810,000	\$ 9,950,000	\$ 3,776,218
OPEB Debt Service - 47	374,601	337,604	405,673	1,300,000	1,410,000	295,673	1,405,153	1,405,153	295,673
Total Debt Service	\$ 4,297,210	\$ 4,123,714	\$ 5,791,892	\$ 10,780,000	\$ 11,360,000	\$ 5,211,892	\$ 10,215,153	\$ 11,355,153	\$ 4,071,892
Proprietary/Internal Service									
Self Insured Dental Insurance - 20	\$ 736,147	\$ 460,569	\$ 497,195	\$ 870,000	\$ 870,000	\$ 497,195	\$ 900,000	\$ 900,000	\$ 497,195
Self Insured Severance Fund - 21	2,502,241	2,451,098	2,278,613	200,000	250,000	2,228,613	200,000	250,000	2,178,613
Self Insured Health Insurance - 22	9,066,555	8,455,618	7,350,461	21,600,000	23,100,000	5,850,461	23,350,000	24,000,000	5,200,461
Total Proprietary/Internal Service	\$ 12,304,943	\$ 11,367,284	\$ 10,126,269	\$ 22,670,000	\$ 24,220,000	\$ 8,576,269	\$ 24,450,000	\$ 25,150,000	\$ 7,876,269
Fiduciary									
Custodial Trust - 18	\$ 64,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Revocable Trust - 25	11,853,144	12,417,828	10,774,721	500,000	900,000	10,374,721	500,000	925,000	9,949,721
Total Fiduciary	\$ 11,917,216	\$ 12,417,828	\$ 10,774,721	\$ 500,000	\$ 900,000	\$ 10,374,721	\$ 500,000	\$ 925,000	\$ 9,949,721
Total Other Funds	\$ 30,610,632	\$ 29,566,522	\$ 26,692,882	\$ 33,950,000	\$ 36,480,000	\$ 24,162,882	\$ 35,165,153	\$ 37,430,153	\$ 21,897,882

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

LONG-TERM FACILITY MAINTENANCE - DEFERRED MAINTENANCE - FUND 06 (CONSTRUCTION)

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
LTFM Revenue						
096	Interest Income	\$ 1,520	\$ -	\$ -	\$ -	\$ -
	Total LTFM Revenue	\$ 1,520	\$ -	\$ -	\$ -	\$ -
LTFM Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	-	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	299,549	-	-	-	-
800	Other Expenditures	-	-	-	-	-
	Total LTFM Expenditure	\$ 299,549	\$ -	\$ -	\$ -	\$ -

This construction fund represents the remaining proceeds from the sale of Alternative Facility Bonds for major maintenance projects. This program was replaced with the Long-Term Facility Maintenance program and has been funded with pay as you go levy in recent years.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CONSTRUCTION - FUND 26

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Referendum 2015 Revenue						
092	Interest	\$ 29,366	\$ 246	\$ 438	\$ -	\$ -
Total Construction Revenue		\$ 29,366	\$ 246	\$ 438	\$ -	\$ -
Referendum 2015 Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	-	107,290	209,530	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	440,886	326,524	1,448,603	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	-	-	-	-
Total Construction Expenditure		\$ 440,886	\$ 433,814	\$ 1,658,133	\$ -	\$ -

This construction fund was financed with the sale of the 2015A School Building Bonds as part of the Vision One91. Building construction projects included an addition and major remodeling projects at Burnsville High School.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DEBT SERVICE - FUND 07

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Debt Service Revenue						
001	Property Taxes	\$ 10,332,909	\$ 9,555,635	\$ 10,304,794	\$ 9,133,673	\$ 8,462,755
092	Interest Income	107,983	16,901	(14,687)	7,498	4,296
093	Rental Income	210,883	214,127	256,163	259,548	263,874
200	State Aid	1,233	609	234	206	-
317	Long-Term Facility Aid	424,261	266,765	157,309	79,075	79,075
623	Sale of Real Property	-	-	856,756	-	-
631	Sale of Bonds Proceeds	-	12,962,046	11,823,678	-	-
Total Debt Service Revenue		\$ 11,077,269	\$ 23,016,083	\$ 23,384,248	\$ 9,480,000	\$ 8,810,000
Debt Service Expenditures						
710	Principal Payments on Bonds	\$ 5,865,000	\$ 5,935,000	\$ 5,920,000	\$ 5,945,000	\$ 6,335,000
720	Interest on Bonds	4,383,598	4,261,198	4,038,895	3,999,129	3,612,563
790	Service Charges	1,900	171,384	120,245	5,871	2,437
920	Bond Refunding Payments	-	12,785,000	11,705,000	-	-
Total Debt Service Expenditures		\$ 10,250,498	\$ 23,152,581	21,784,140	\$ 9,950,000	\$ 9,950,000

The Debt Service Fund is used to record revenues and expenditures for the district's outstanding bonded indebtedness which includes the 2015A General Obligation bonds - final payment due February 1, 2036; 2016A Alternative Facility Refunded Bonds - final payment due February 1, 2033; 2020A GO Alternative Facility Refunded Bonds - final payment due February 1, 2030 and 2021A GO Alternative Facility refunded Bonds - final payment due February 1, 2030.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB DEBT SERVICE - FUND 47

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue						
001	Property Taxes	\$ 1,397,886	\$ 1,366,862	\$ 1,467,314	\$ 1,295,891	\$ 1,399,739
092	Interest Income	14,104	2,288	(1,002)	4,109	5,414
200	Other State Revenues	15	-	3	-	-
Total OPEB Debt Service Revenue		\$ 1,412,005	\$ 1,369,150	\$ 1,466,315	\$ 1,300,000	\$ 1,405,153
OPEB Debt Service Expenditures						
710	Principal Payments on Bonds	\$ 1,140,000	\$ 1,155,000	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000
720	Interest on Bonds	266,063	250,673	232,770	212,383	189,678
790	Service Charges	475	475	475	2,617	475
Total OPEB Debt Service Expenditures		\$ 1,406,538	\$ 1,406,148	\$ 1,398,245	\$ 1,410,000	\$ 1,405,153

Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016. The final payment on the bonds will be on February 1, 2029.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	\$ 4,816	\$ 803	\$ (466)	\$ 5,000	\$ 5,000
099 Miscellaneous Revenue	895,374	857,378	844,904	835,000	865,000
615 Contributions for Postemployment	30,910	7,598	5,875	10,000	10,000
616 Retiree Contribution to Post Employment	26,014	23,008	21,595	20,000	20,000
Total Self Funded Dental Revenue	\$ 957,115	\$ 888,787	\$ 871,908	\$ 870,000	\$ 900,000
Self Funded Dental Insurance Expenditures					
220 Claims	\$ 698,819	\$ 1,107,730	\$ 784,801	\$ 815,000	\$ 845,000
305 Administrative Services	60,776	56,634	50,481	55,000	55,000
Total Self Funded Dental Expenditures	\$ 759,596	\$ 1,164,365	\$ 835,282	\$ 870,000	\$ 900,000

SELF FUNDED SEVERANCE BENEFITS - FUND 21

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Severance Revenue					
092 Interest Income	\$ 55,859	\$ 3,697	\$ (3,516)	\$ 5,000	\$ 5,000
099 Miscellaneous Revenue	222,988	195,575	291,394	195,000	195,000
615 Contributions for Postemployment	-	-	-	-	-
616 Retiree Contribution to Post Employment	-	-	-	-	-
Total Self Funded Severance Revenue	\$ 278,847	\$ 199,272	\$ 287,878	\$ 200,000	\$ 200,000
Self Funded Severance Expenditures					
191 Severance Payments	\$ 5,880	\$ 45,469	\$ -	\$ 45,000	\$ 45,000
2XX Benefit Payments	133,852	204,947	460,363	205,000	205,000
Total Self Funded Severance Expenditures	\$ 139,732	\$ 250,416	\$ 460,363	\$ 250,000	\$ 250,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SELF FUNDED HEALTH INSURANCE - FUND 22

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Health Insurance Revenue					
092 Interest	\$ 138,043	\$ 4,449	\$ 11,868	\$ 10,000	\$ 10,000
099 Miscellaneous Revenue	20,566,119	20,395,458	20,817,564	21,011,910	22,769,957
615 Contributions for Postemployment	299,190	391,180	308,383	303,090	295,043
616 Retiree Contribution to Post Employment	259,614	253,347	275,975	275,000	275,000
Total Self Funded Health Revenue	\$ 21,262,966	\$ 21,044,434	\$ 21,413,790	\$ 21,600,000	\$ 23,350,000
Self Funded Health Insurance Expenditures					
299 Other Benefits	\$ 20,254,294	\$ 21,580,574	\$ 22,444,104	\$ 23,005,000	\$ 23,905,000
305 Administrative Fees	-	-	-	-	-
401 General Supplies	37,806	68,119	74,842	85,000	85,000
896 ACA Fees & Taxes	1,714	6,678	-	10,000	10,000
Total Self Funded Health Expenditures	\$ 20,293,815	\$ 21,655,371	\$ 22,518,947	\$ 23,100,000	\$ 24,000,000

ALL SELF FUNDED INSURANCE AND SEVERANCE FUNDS (FUNDS 20, 21 AND 22)

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
Total Self Funded Revenue					
092 Interest	\$ 198,718	\$ 8,948	\$ 7,886	\$ 20,000	\$ 20,000
099 Miscellaneous Revenue	21,684,481	21,448,411	21,953,862	22,041,910	23,829,957
615 Contributions for Postemployment	330,100	398,778	314,258	313,090	305,043
616 Retiree Contribution to Post Employment	285,628	276,355	297,570	295,000	295,000
Total Self Funded Revenue	\$ 22,498,927	\$ 22,132,492	\$ 22,573,576	\$ 22,670,000	\$ 24,450,000
Self Funded Expenditures					
299 Other Benefits	\$ 20,254,294	\$ 21,580,574	\$ 22,444,104	\$ 23,005,000	\$ 23,905,000
305 Administrative Fees	-	-	-	-	-
401 General Supplies	742,505	1,221,318	859,644	945,000	975,000
896 ACA Fees & Taxes	196,343	268,258	510,844	270,000	270,000
Total Self Funded Expenditures	\$ 21,193,143	\$ 23,070,151	\$ 23,814,592	\$ 24,220,000	\$ 25,150,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CUSTODIAL FUND - FUND 18

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
Custodial Revenue						
092	Interest	\$ 1,453	\$ -	\$ -	\$ -	\$ -
096	Gifts/Bequests	497	-	-	-	-
099	Miscellaneous Revenue	5,000	-	-	-	-
Total Custodial Revenue		\$ 6,951	\$ -	\$ -	\$ -	\$ -
Custodial Expenditures						
401	Printing	\$ 300	\$ -	\$ -	\$ -	\$ -
898	Scholarships	78,410	64,072	-	-	-
Total Custodial Expenditures		\$ 78,710	\$ 64,072	\$ -	\$ -	\$ -

With GASB Statement No. 84-Fiduciary Activities and the accounting for private purpose trust funds changed, the Scholarship Fund was combined with the Custodial Fund. Since the 2021-2022 fiscal year, scholarships have gone through Foundation 191.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB REVOCABLE TRUST - FUND 25

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue						
092	Interest Income	\$ 470,616	\$ 1,485,860	\$ (847,295)	\$ 500,000	\$ 500,000
	Total OPEB Trust Revenue	\$ 470,616	\$ 1,485,860	\$ (847,295)	\$ 500,000	\$ 500,000
OPEB Trust Expenditures						
220	Health Insurance	\$ 745,184	\$ 874,929	\$ 775,812	\$ 842,173	\$ 900,920
305	Contracted Services	38,026	46,247	20,000	57,827	24,080
	Total OPEB Trust Expenditures	\$ 783,210	\$ 921,176	\$ 795,812	\$ 900,000	\$ 925,000

The District follows GASB Statement No. 45, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. The District engages an actuary every two years to determine the District's liability for postemployment healthcare benefits other than pensions as of July 1st. OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 45, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 45.

The District issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post employment benefit (OPEB) payments. As of July 1, 2022, the District had a Total OPEB Liability of \$9,289,131. Plan assets in the Revocable OPEB Trust at July 1, 2022 is \$10,774,721. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

BLAZE YOUR PATH BLAZE
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PATH BLAZE YOUR PATH



Informational

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

one91
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**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23⁽²⁾</u>	<u>2023-24⁽²⁾</u>	<u>2024-25⁽²⁾</u>	<u>2025-26⁽²⁾</u>	<u>2026-27⁽²⁾</u>
EC	126	101	137	100	145	145	145	145
PreK	137	134	126	195	195	195	195	195
K	653	618	600	650	588	600	600	590
1	616	608	588	590	574	588	600	597
2	597	566	590	572	592	572	588	599
3	551	541	541	562	574	590	572	584
4	580	514	539	513	573	576	590	572
5	648	548	493	511	543	575	576	590
6	564	557	509	473	524	548	575	576
7	637	527	547	488	468	529	548	574
8	586	588	511	530	519	473	529	548
9	652	547	601	483	571	519	473	529
10	622	641	571	568	516	571	519	473
11	637	599	632	541	609	516	571	519
12 ⁽¹⁾	750	742	734	738	715	695	611	591
Total	8,355	7,831	7,720	7,514	7,704	7,690	7,690	7,680

Note: Historical Adjusted Average Daily Membership (ADM-1.0)

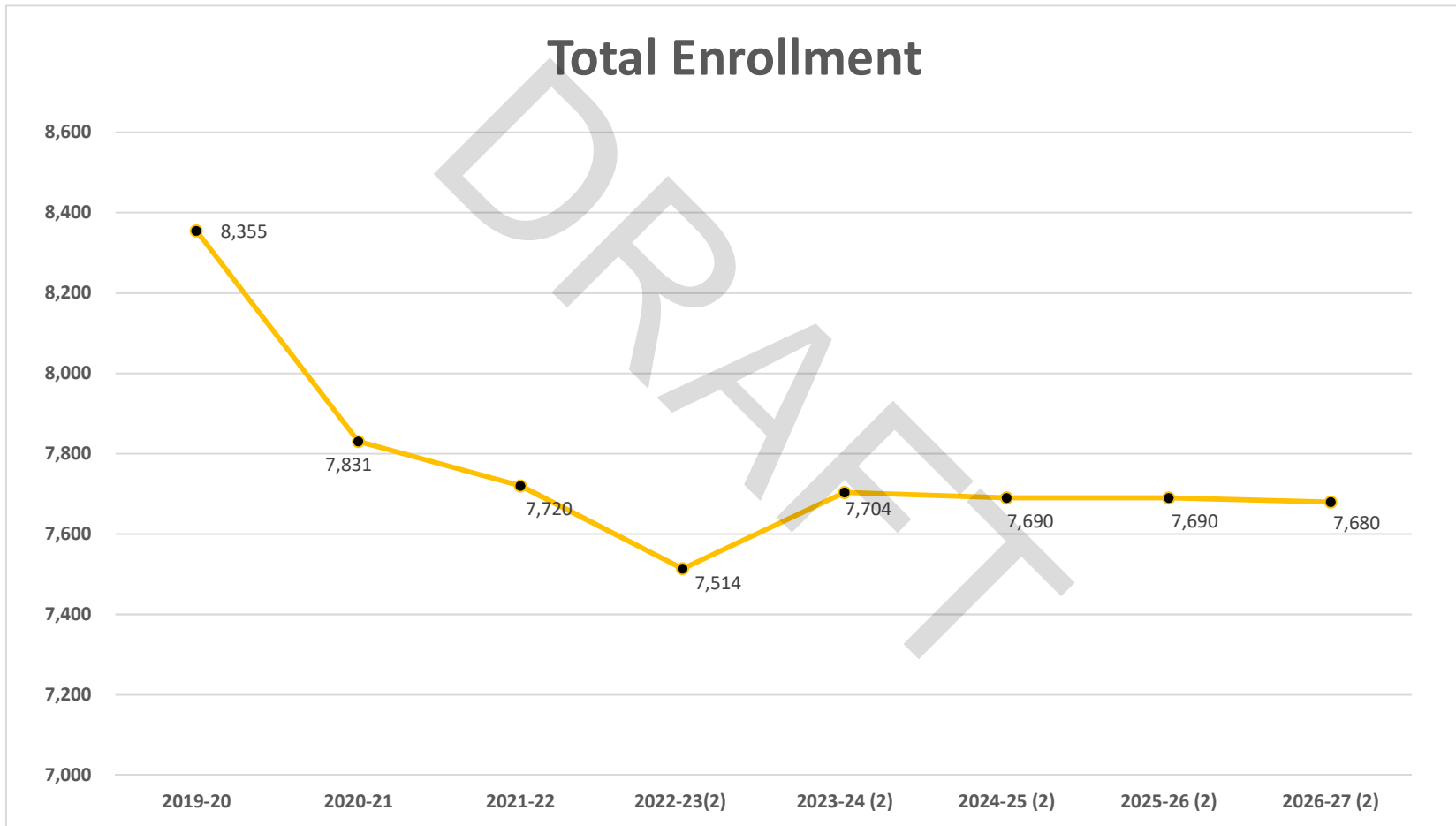
(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ENROLLMENT BY GRADE BY YEAR



Note: Historical Adjusted Average Daily Membership (ADM-1.0)

(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

	Fiscal Years									
	2013	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %
Grade 5	58.0	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9
Grade 7	48.0	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8
Grade 10	61.0	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9
MCA Math (See Note 1)										
Grade 3	66.0	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3
Grade 5	54.0	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3
Grade 7	49.0	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0
Grade 11	44.0	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6
ACT										
Independent School District No. 191										
Average Composite Score	23.0	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9
State Average Composite Score (1)	23.0	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test.

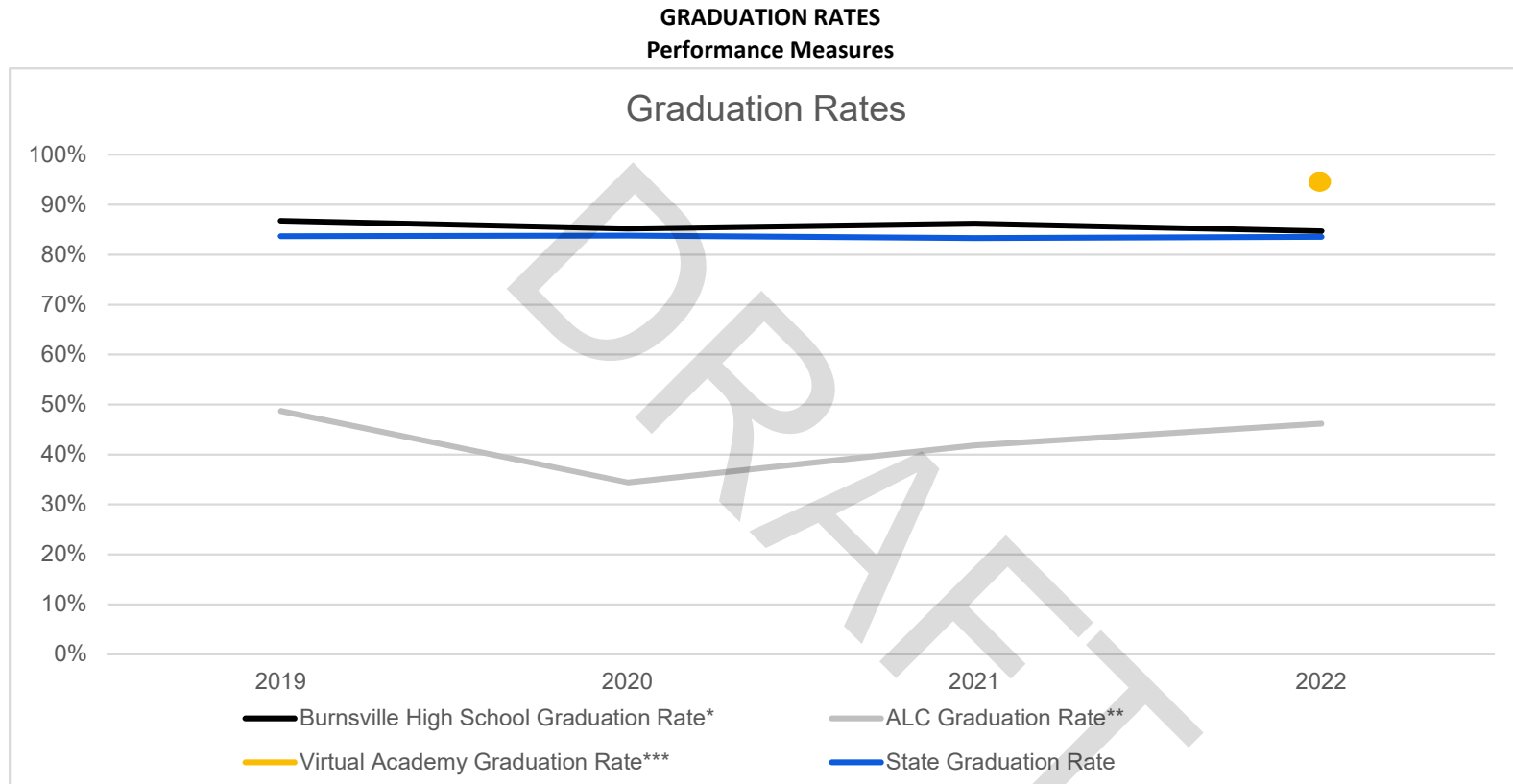
Note 2: Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. State Average Composite Scores are available through MN Office of Higher Education.

(2) - Due to COVID-19 Pandemic, MCA and ACT testing did not occur in the 2019-2020 school year. Tests were administered fall of 2020 for the class of 2020

(3) - Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

Source: MDE Report Card



*BHS is the District's traditional High School with grades 9 through 12.

**ALC is the District's Alternative Learning Center

***The ISD 191 Virtual Academy experienced their first graduating class in FY22

Source: MDE Report Card

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

School Lunch Program Data

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2013	9,001	1,074,606	172	6,248	69.41	508,951	47.36	95,527	8.89
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	--	--	--	--	--	--	--	--	--
2022 (4)	--	--	--	--	--	--	--	--	--

Year Ended June 30,	Student Lunch Prices		
	Elementary	Middle	High School
2019	\$ 2.70	\$ 2.80	\$ 2.80
2020	2.80	2.90	2.90
2021	2.80	2.90	2.90
2022	2.80	2.90	2.90
2023	2.80	2.90	2.90

- (1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.
- (2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding
- (3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21
- (4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
District & School Admin						
Superintendent	Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	Unaffiliated	1.00	1.00	1.00	1.00	1.00
Director/Supervisor	District Wide	0.00	0.00	0.00	0.15	0.15
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	15.00	12.00	13.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	30.50	27.50	28.00	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated, Principal	6.40	6.40	6.40	5.40	5.40
Cultural Liason	Unaffiliated	0.00	0.00	3.00	2.00	1.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	17.00	18.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.00	1.15	1.20	1.95
K-12 Teachers	Teacher	409.25	389.33	394.85	386.60	393.12
Teacher on Special Assignment	Teacher	0.00	0.00	1.00	2.00	1.00
Digital Learning Specialist	Teacher	8.00	7.00	7.75	8.00	8.00
Advanced Learning Specialist	Teacher	0.00	3.00	3.00	3.00	3.00
Psychologist	Teacher	1.00	1.00	0.50	0.50	0.50
Counselors	Teacher	0.00	0.20	1.20	1.70	1.70
Educational Assistants	Educational Assistant	29.31	19.79	22.85	34.03	30.60
Other Administration	District Wide, Unaffiliated	4.00	3.98	4.35	4.46	5.46
Other Support Staff	Clerical, CE, Unaffiliated	37.66	31.41	30.83	33.36	35.51
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	15.10	13.60	13.77	13.18	12.81
Educational Assistants	Educational Assistant	5.25	5.25	5.25	6.13	6.13

Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Special Education						
Director/Supervisor	District Wide	4.50	4.50	4.00	4.00	4.00
Teachers	Teacher	118.60	116.80	115.30	114.16	121.36
Physical Therapist	Teacher	0.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	5.50	6.30	6.50	7.50
Speech Teachers	Teacher	20.55	16.80	15.80	15.80	16.50
Nurses	Teacher	5.62	3.94	3.99	5.33	5.36
Social Workers	Teacher	6.25	5.55	5.48	5.48	5.55
Psychologist	Teacher	11.40	10.40	9.90	9.40	10.90
Cultural Liason	Unaffiliated	1.88	1.88	1.88	2.00	2.00
Educational Assistants	Educational Assistant	125.84	118.75	117.91	123.36	123.51
Other Support Staff	Clerical, Unaffiliated	6.80	5.80	6.80	8.50	9.60
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.25
Assistant Principals	Principal	7.00	6.00	6.00	6.00	6.00
Teachers	Teacher	0.20	1.60	1.60	0.00	0.00
Dean	Unaffiliated	7.00	5.00	5.83	9.00	7.00
Teacher on Special Assignment	Teacher	2.00	0.00	0.00	1.74	4.74
Continuous Improvement Coach	Teacher	10.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	0.00	1.00	1.00	1.00	1.00
Media Specialist	Teacher	3.70	3.00	3.00	3.00	3.00
Social Workers	Teachers	9.75	8.45	8.32	8.52	8.45
Cultural Liason	Unaffiliated	10.00	11.00	10.00	12.00	11.00
Educational Assistants	Educational Assistant	9.88	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	10.00	12.00	13.00	13.00	14.00
Other Administration	District Wide, Unaffiliated, Principal	1.50	4.60	3.80	2.60	2.60
Other Support Staff	Clerical, Unaffiliated	1.50	0.50	1.00	1.50	1.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	7.78	9.26	8.61	7.27	11.64
Counselors	Teacher	12.50	10.50	10.50	10.50	10.50
Educational Assistants	Educational Assistant	8.11	5.72	5.38	1.81	2.72
Other Support Staff	Unaffiliated	2.00	2.00	2.00	1.71	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	2.60	3.60	4.60	4.60
Custodians	Custodian	73.50	67.50	70.50	69.50	70.50
Other Support Staff	Clerical	2.00	2.00	2.00	1.89	1.89
Total		1,079.93	1,007.34	1,024.64	1,036.63	1,060.86

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Outstanding Debt By Type

Fiscal Year	Governmental Activities				Population	Per Capita
	General Obligation Bonds	Capital Leases	Special Assessments	Total Primary Government		
2012	\$ 96,710,000	\$ 3,914,576	\$ 20,163	\$100,644,739	67,370	1,494
2013	108,795,000	3,406,148	6,721	112,207,869	67,370	1,666
2014	103,405,000	2,875,088	-	106,280,088	67,370	1,578
2015	162,490,000	2,691,255	-	165,181,255	67,370	2,452
2016	193,640,000	2,447,817	-	196,087,817	67,370	2,911
2017	186,029,667	1,871,605	-	187,901,272	68,261	2,753
2018	150,839,845	1,270,148	-	152,109,993	68,261	2,228
2019	138,355,000	884,653	-	139,239,653	68,261	2,040
2020	131,350,000	479,964	-	131,829,964	68,261	1,931
2021	122,960,000	234,534	-	123,194,534	68,261	1,805
2022	113,850,000	160,460	-	114,010,460	68,261	1,670
2023*	106,710,000	82,355	-	106,792,355	68,261	1,564
2024*	99,160,000	-	-	99,160,000	68,261	1,453

*Unaudited Data

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Projected Principal at 6/30/23	Due 2023-2024
BHS Turf Lease May/Nov	Capital Lease	5.37%	\$ 875,000	2024	\$ 82,355	\$ 82,355
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	55,210,000	3,691,613.00
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	25,350,000	3,382,925.00
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	7,685,000	1,392,224.00
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	9,575,000	1,388,400.00
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	8,890,000	1,365,875.00
					106,792,355	11,303,392

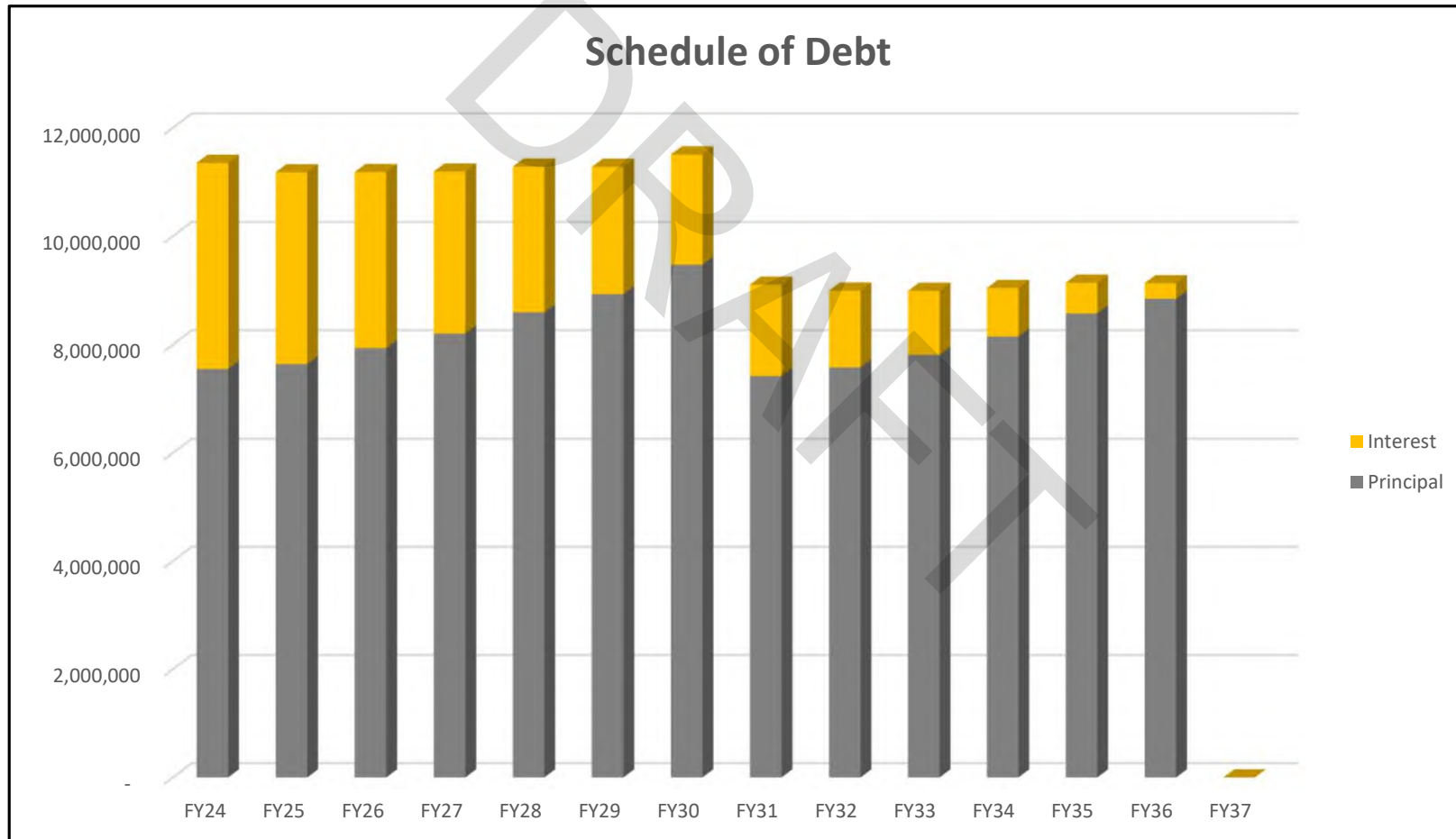
(1) GO = General Obligation

(2) The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district.
The District is well below its limit, which currently stands at \$1,389,585,525 as of 2022.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

The District aims to use debt appropriately and with our constituent's financial well-being in mind. Bonded debt is primarily consisted of funds needed for major construction projects for our school buildings. The last major bond issuance occurred in the year 2015. This issuance provided necessary funds to complete a needed remodeling of Burnsville High School as well as renovations at other sites. Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016. The final payment on the bonds will be on February 1, 2029.



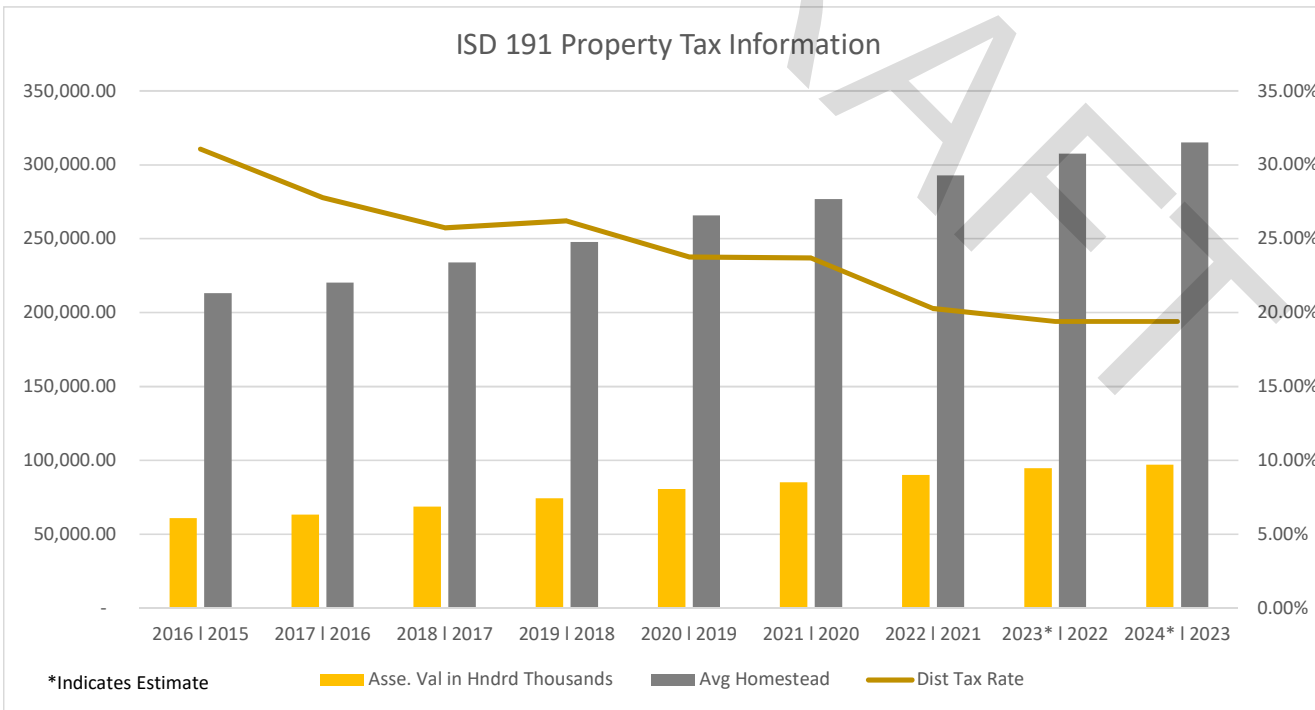
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Assessed Value	Average Homestead	Dist Tax Rate
2016 2015	6,078,216,849	213,138	31.06%
2017 2016	6,342,662,320	220,148	27.78%
2018 2017	6,884,771,670	233,948	25.75%
2019 2018	7,437,341,349	247,844	26.20%
2020 2019	8,046,683,354	265,896	23.77%
2021 2020	8,511,201,879	277,006	23.70%
2022 2021	9,019,196,895	292,879	20.27%
2023* 2022	9,470,156,740	307,523	19.40%
2024* 2023	9,706,910,658	315,211	19.40%

* Forecast based on historical trends

Source: Dakota and Scott County Department of Property Tax and Public Records



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

PROPERTY TAX LEVIES

Taxes Levied for the Fiscal Year

Fiscal Year	Payable Year	General RMV Voters	General RMV Other	General NTC Voter	Community Service Levy	Debt Service Fund Levy	OPEB Debt Levy	Total Tax Levy (1)	
2020	2019	\$ 16,107,032	\$ 5,204,274	\$ 9,070,650	\$ 1,543,821	\$ 10,372,592	\$ 1,402,667	\$ 43,701,036	(2)
2021	2020	15,247,949	6,427,084	9,820,210	1,809,068	9,569,825	1,368,864	44,242,999	(2)
2022	2021	14,575,150	5,906,987	10,173,995	1,640,765	10,341,995	1,472,264	44,111,154	(2)
2023	2022	14,109,365	5,708,610	9,548,250	1,602,379	9,133,673	1,295,891	41,398,167	(2)
2024	2023	19,027,404	6,708,122	8,441,180	1,617,454	8,462,755	1,399,739	45,656,653	(2)

Notes:

- (1) State credits are included in the operating levy
- (2) Original Gross Levy
- (3) Minnesota legislation allows for conversion of up to \$724 of voter approved to non-voter approved referendum

Glossary of Terms:

A

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

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

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

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

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

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

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

Adjusted Pupil Units (APU): The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district. ²⁰⁷

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

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

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

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

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

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

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

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

Note: *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since²⁰⁸ it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

Coronavirus Aid, Relief and Economic Security (CARES) Act: Federal relief package, passed on March 27, 2020, provided²¹⁰ over \$2 trillion in federal economic relief to protect the American people from the public health and economic impacts of COVID-19. The CARES Act included an Education Stabilization Fund, which created two major sources of funding for schools: Governor's Emergency Education Relief (GEER) Fund and the Elementary and Secondary School Emergency Relief (ESSER) Fund. It also contained section 5001, the Coronavirus Relief Fund (CRF), which established \$150 billion in payments to state, local and Tribal governments navigating the impact of the COVID-19 pandemic.

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

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

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

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

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

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

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

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

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

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

D

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

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

Debt Service Excess: Minnesota Statutes 2021, section 475.61, provides that MDE calculate excess debt service fund balances for the Debt Service Fund (Fund 7) and the Postemployment Benefits Debt Services Fund (Fund 47). Districts also have the option of requesting an amount greater than the debt excess reduction calculated by MDE for Fund 7 or Fund 47.

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

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

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

E

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

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

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

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

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

Equalization: The process of (1) reducing the tax rate or tax base disparities among different taxing jurisdictions, or (2) reducing net tax disparities among different properties within the same class in a given taxing jurisdiction.

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

Free School Meals: In order to qualify for free school meals, a household must submit an application. The federal government, comparing the household's size to its income, sets guidelines.

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

Formula Allowance: Minnesota's basic general education formula allowance provided school districts with a majority of their revenue.

G

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

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

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

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

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

H

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

I

Individualized Education Program (IEP): A document that outlines the unique needs of the student and the specialized

goals and objectives that will help the student make educational progress.

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

Pathways: Programs, opportunities and services that encourages life-long learning, exploration, and preparedness.

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

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

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

Pupil Units: A weighted count of pupils in average daily membership used in calculation of state aid and local tax levies.

Q

No entries

R

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

Referendum Market Value (RMV): The total market value excluding the value of agricultural and seasonal-recreational²¹⁹ property which is the tax base used for operating referendum, local optional, transition and equity levies.

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

Reserve: An amount set aside for some specified purpose.

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

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

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

Review and Comment: A process by which the commissioner of Minnesota Department of Education reviews and comments on the feasibility and practicality of proposed school district building projects.

S

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

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

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

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

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

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

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

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

Statute: A written law passed by a legislative body.

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

STEM: Acronym for Science, Technology, Engineering and Mathematics.

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

T

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and

traditional school year to qualified learners.

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

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

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

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

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

Trial Balance: A listing of all account balances, provides a means of testing whether total debts equal total credits for all accounts.

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

U

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

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

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

V

No entries

W

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

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

X

No entries

Y

No entries

Z

No entries

APPENDIX A

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

Policy 701 – Budget

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

Policy 701.1 – Modification of School District Budget

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

Policy 702 – Accounting

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

Policy 714 – Fund Balance – GASB 54

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

Adopted: 2/1991, 8/1996
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DBH

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. REQUIREMENT

- A. The superintendent or designee shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section 123B.10.
- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including the link to the school district's report card on the Minnesota Department of Education's website, and publish a summary of information

and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district. 225

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. The school district shall make such reports to the Minnesota Commissioner of Education as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)

Cross References: Burnsville-Eagan-Savage School District Policy 701.1 (Modification of School District Budget)
Burnsville-Eagan-Savage School District Policy 702 (Accounting)

701-1

Adopted: 2/1991
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DBH

Burnsville-Eagan-Savage School District Policy 701.1

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. REQUIREMENT

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund. Unbudgeted expenditures, in clear alignment with the school district mission, may be made for which revenue is collected for a particular purpose and for which neither revenue nor expenditures were budgeted. Example of such includes; PTO donations, insurance proceeds, miscellaneous grants, etc.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent

shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

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

Cross References: Burnsville-Eagan-Savage School District Policy 701 (Establishment and Adoption of School District Budget)

DRAFT

Adopted: 2/1991
Reviewed: 2/9/2023
Revised: 2/27/2023
Rescinds: DIA

702 ACCOUNTING

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. MAINTENANCE OF BOOKS AND ACCOUNTS

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

IV. PERMANENT FUND TRANSFERS

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

V. REPORTING

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

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for Current Operating Costs; Capital Expenditure Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: Burnsville-Eagan-Savage School District Policy 703 (Annual Audit)

Adopted: 5/2001
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DAA

Burnsville-Eagan-Savage School District Policy 714

714 FUND BALANCES

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

- A. “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- B. “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- C. “Enabling legislation” means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

- D. “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.
- E. “Nonspendable” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- F. “Restricted” fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- G. “Unassigned” fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- H. “Unrestricted” fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

IV. CLASSIFICATION OF FUND BALANCES

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

V. MINIMUM FUND BALANCE

Unassigned balances in the District’s Operating Funds are necessary to:

- A. Maintain a positive cash position at all times.
- B. Provide for reasonable and expected budget variances.
- C. Anticipate appropriation deficiencies.
- D. Retain credit worthiness as determined by bond rating agencies.
- E. Provide for unexpected or emergency expenditures.

The school district will strive to maintain a minimum unassigned general fund balance of 8 percent of the general fund expenditures. Amounts in excess of that goal may be

committed to future years' expenditures upon determination that the accumulation of reserves are not needed for other reasons. If the school board determines that the fund balance goal cannot be met, the policy requirements may be waived upon majority vote when the budget is formally adopted or revised. When conditions permit, subsequent budgets shall reflect an effort to restore the unassigned general fund balance to the desired level.

VI. ORDER OF RESOURCE USE

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

VII. COMMITTING FUND BALANCE

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

VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the Executive Director of Administrative Services. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

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

IX. REVIEW

The school board will review the sufficiency of the minimum unassigned general fund balance level at least annually, when the budget is formally adopted or revised.

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

Cross References:

APPENDIX B

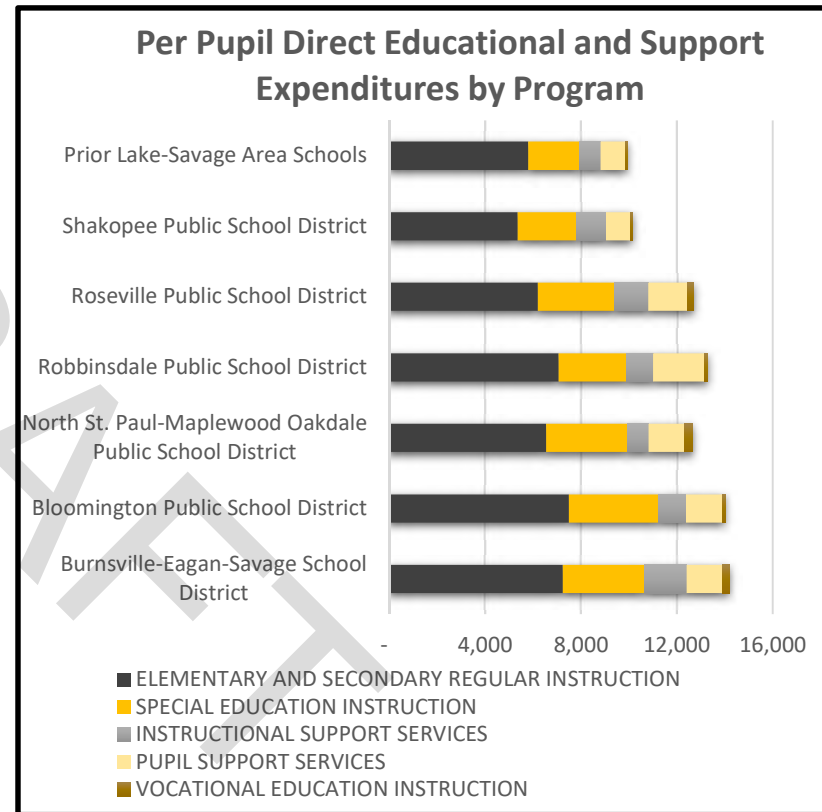
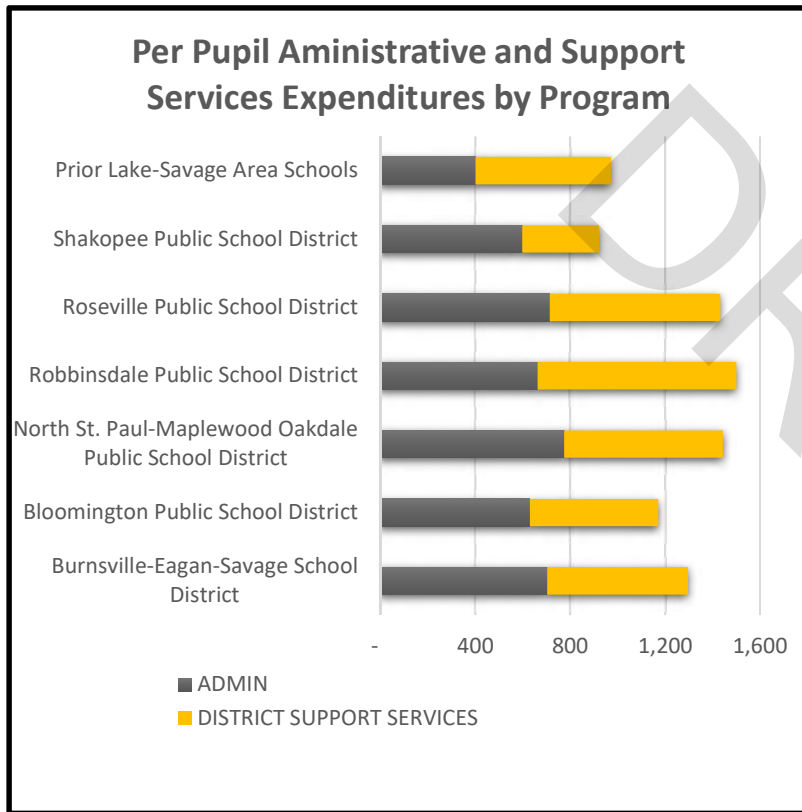
The following are reports pulled from Comparative Analytics, a Frontline Education Company. Comparative Analytics uses data submitted to the Minnesota Department of Education by school districts. The analytics were developed to support the information needs of school districts and their stakeholders. These reports provide information to users about their school districts and how their district compares to other MN school districts.

Independent School District #191 compares itself to six other MN school districts based on a number of criteria including enrollment, number of high schools and location. The six comparable districts are Bloomington, Roseville, Shakopee, Prior Lake, Robbinsdale and North St Paul – Maplewood. Included are the following comparison reports:

- Total PK-12 General Fund Expenditures
- District Administration and Support Services



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**



Our current expenditures on a program basis align with the long-term goals set forth by the Board of Education and our tax constituents. We have an above average spend in terms of direct instruction relative to our peer group. The District, as a whole, falls in the middle of the peer group in terms of expenditures relating to direct administration and support expenditures. As a whole, the District spends more than the average on a per pupil basis as compared to districts of similar sizes and demographics.

**INDEPENDENT SCHOOL DISTRICT #191 BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

APPENDIX C

The following documents are reports that the district has historically included in the budget documentation. These documents are included in Appendix C to ensure all stakeholders are receiving the information that they may have come to rely on.

- FY2024 Adopted Budget by Budget Unit
- Staffing Detail by Site and Budget Unit as of May 15, 2023
- General Fund Budget Comparative Summary (Current Reality)
- FY2024 Staff Salary and Benefits by Bargaining Group
- Bargaining Unit Descriptions

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
01010	General Elementary Instruction Personnel	18,906,277	0	18,906,277	144.00
Provides the funding necessary to provide instruction in the core academic subjects of language arts, math, and social studies at the district's eight elementary schools.					
01030	General Elementary Instruction Subs	0	645,000	645,000	0.00
Provides the funding necessary for elementary substitutes.					
02010	General Middle School Instruction Personnel	5,094,483	0	5,094,483	41.88
Provides the funding necessary to offer courses in the core academic subjects of language arts, math, science, social studies, and world language at the district's three middle schools.					
02020	General Middle School Instruction Subs	60,000	208,000	268,000	0.00
Provides the funding necessary for middle school substitutes.					
03010	General High School Instruction Personnel	6,160,611	0	6,160,611	55.99
Provides the funding necessary to offer courses in the core academic subjects of language arts, math, science, social studies, and world language at the district's high school.					
03020	General High School Instruction Subs	85,000	165,000	250,000	0.00
Provides the funding necessary for high school substitutes.					

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
04010	PhyEd, Health, Art, Music Personnel	5,597,570	0	5,597,570	49.10
Provides the funding to provide K-12 physical education, 6-12 health, K-12 visual arts, K-12 general/vocal music, and 6-12 Instructional music instruction.					
05010	Long Term Subs	150,000	0	150,000	0.00
Provides the funding necessary for payment of Long Term Subs K-12.					
06000	Health Care Teacher	30,623	0	30,623	0.30
Provides the funding to operate the instructional program of health care.					
06010	Family and Consumer Science Instruction	854,345	0	854,345	8.00
Provides the funding to operate the instructional program of family and consumer science.					
06020	Trade and Industrial Education	515,660	0	515,660	4.00
Provides the funding to operate the instructional program of trade and industrial education.					
06030	Career and Tech General Education	127,061	0	127,061	0.90
Provides the funding for general career and tech education in a variety of career objectives.					
06040	Business and Office Education	299,261	0	299,261	2.51
Provides the funding to operate the instructional program of business and office education.					
06050	Partnerships	212,512	5,000	217,512	1.00
Provides the funding for Strategic Partnerships and Pathways and related efforts in connecting our students with community opportunities.					

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
06060	PostSecondary Tuition Career Tech		610,000	610,000	0.00
Provides the budget for secondary students to attend Career & Technical classes.					
06070	PostSecondary CIS PSEO		635,000	635,000	0.00
Provides the budget for secondary students to attend classes through the District's various University and College programs including college in the schools (CIS) and post-secondary enrollment options (PSEO).					
07010	K12 Media Services	767,557	0	767,557	7.75
Provides the funding to provide K-12 media services- media specialists and media educational assistants.					
07020	K12 Gifted and Talented	145,040	0	145,040	1.00
Provides the funding to provide for a gifted and talented instructor at each elementary school.					
07030	612 Guidance Services	1,292,394	0	1,292,394	11.00
Provides the funding to provide 6-12 guidance services.					
07040	912 Deans	548,786	0	548,786	6.00
Provides the funding to provide 6-12 Dean support.					
07060	English Second Language Learner	5,101,631	72,100	5,173,731	46.40
Provides funding for the district's K-12 English Second Language Learner program and includes salaries, benefits, and other instructional expenses.					

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
08010	Site Allocation of Instructional/Operational Resources	3,430	464,379	467,809	0.00
Provides the per pupil funding allocation for instructional and operational related expenses. This funding is intended to cover the costs of building level equipment repairs, purchase of general supplies, classroom supplies, telephone, etc.					
08020	Building Level Copier Leases	0	65,000	65,000	0.00
Provides the funding for the monthly lease costs of the main multi-functional device within each school.					
09010	Special Ed Salaries/Benefits	27,832,942	0	27,832,942	314.91
Provides funding for staff costs necessary to operate the Office of Student Support Services. Most, but not all of these expenditures, are either reimbursed with state or federal special education funds or are related to general education functions.					
09030	Special Ed Purchased Services	0	2,420,345	2,420,345	0.00
Provides funding for Student Support Services purchased services, supplies and equipment.					
09040	Special Ed Transportation	0	4,608,923	4,608,923	0.00
Required transportation, purchased services, supplies and equipment for students served by Student Support Services.					
10010	Alternative Learning Center	1,961,188	235,080	2,196,268	37.40
Provides categorical funds to operate the alternative high school, school within a school, extended day and extended year programs for elementary and middle school students.					

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
10020	Licensed Mental Health Services	0	125,000	125,000	0.00
Provides categorical funding to support a financial partnership with Headway, who are able to respond to pressing mental health needs, proactively support student success, and be readily available in case of a crisis.					
10030	K12 Nursing/Health Services	1,307,853	30,793	1,338,646	14.36
Provides funding to operate the district health services department including salaries, benefits and other operating expenses for the district school health offices. Certain FTEs may also be included in Special Ed Salaries, 09010.					
11010	Co-Curricular Activities (Non-Athletic)	276,877	0	276,877	0.00
Provides the funding to support co-curricular activities. These funds are supplemented through ticket sales, fund raising, donations, etc.					
11011	Student Activities	0	200,000	200,000	0.00
Provides funding to provide Student Activities. These funds are supplemented through fundraising and donations.					
11020	High School Interscholastic Athletics	897,319	483,715	1,381,034	2.00
Provides the funding to provide high school athletics. These funds are supplemented through ticket sales, fund raising, donations, etc.					
11021	Middle School Interscholastic Athletics	105,411	89,700	195,111	0.00
Provides the funding to provide middle school athletics. These funds are supplemented through ticket sales, fund raising, donations, etc. This budget unit consists of salaries and benefits for no FTEs					

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
12010	Title I, Part A Regular Improving Basic Programs	1,878,504	144,861	2,023,365	20.76
Provides funding to help ensure all children meet challenging state academic standards. Includes staffing, instructional, Supplemental Education Services and staff development expenses.					
12020	Title II, Part A Regular Teacher/Principal Training & Recruiting	235,182	25,500	260,682	3.71
Funding pays a portion of teacher and administrative salaries of highly qualified professionals working to improve student achievement.					
12030	Title III Regular Limited English Proficient Students	150,348	84,641	234,989	0.50
Funding supports ESL personnel, their professional development, and for interpretation needs of our LEP families.					
12040	Title IV Regular Limited English Proficient Students	176,933	20,840	197,773	1.00
Provides funding to provide students with a well rounded education, support safe and healthy students and support effective use of technology for personalized learning opportunities.					
12050	Carl Perkins Grant	8,097	92,084	100,181	0.00
Funding pays for professional development and supplies to teachers of Family and Consumer Science, Business, and Technology Education at Burnsville High School.					
13010	QComp/ProPay	2,178,781	3,200	2,181,981	6.00
Provides for expenditures associated with the district's Q-Comp / Pro-Pay programs including salaries and benefits, stipends, performance incentives and other operating expenses.					

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
13020	Integration and Achievement	2,012,716	92,845	2,105,561	22.55
Provides for expenditures related to the achievement and integration program including salaries and benefits, professional development and other operating expenses.					
13030	Compensatory Education	9,435,263	0	9,435,263	9.00
Provides funding for compensatory programs and initiatives to meet the educational needs of students who are under prepared or are not meeting age appropriate performance standards.					
14010	Technology	1,008,369	1,036,683	2,045,052	8.00
Provides funding to manage and support the district's technologies including digital learning specialist, instructional, operational resources, equipment and supplies including the District's intranet and telephone systems.					
14020	Technology: Capital Levy	1,603,796	2,138,148	3,741,944	15.00
Provides funding of technical staff, 1:1 initiative, and technical training of instructional staff.					
14030	Technology: ERP and SIS Systems	0	696,750	696,750	0.00
Provides funding to manage the business management software for HR/Business, Finance, Budgeting, Archival (ERP) and Student Information Systems (SIS)					
15010	Instructional Development	113,746	109,250	222,996	0.50
Provides the funding for district professional development (PD) to support the acquisition of district learning goals. Includes operational resources, purchased services, equipment, supplies, and building level PD allocations.					

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
15020	Curriculum Development	488,554	247,600	736,154	1.75
Provides the funding for the ongoing development of a comprehensive written curriculum. Also includes operational resources, purchased services, equipment and supplies.					
15030	Curriculum Adoptions	0	621,000	621,000	0.00
Provides the funding for the purchase of curriculum resources to support delivery of the written curriculum including textbooks, manipulatives, software and software subscriptions.					
15040	Assessment Program	129,445	168,500	297,945	0.00
Provides the funding necessary to implement required accountability assessments to monitor student progress toward achievement of academic standards through software fees, purchased services, equipment and supplies.					
16010	Board of Education	42,535	91,538	134,073	7.00
Provides the funding for the School Board. Includes School Board stipends, District elections, legal fees and other expenses related to Board initiatives.					
16020	Superintendent	415,932	36,288	452,220	2.00
Provides the funding to operate the office of Superintendent of Schools to support the District's mission, vision, and instructional goals.					
16030	Assistant Superintendent	275,811	42,700	318,511	1.50
Provides the funding to operate the office of the Assistant Superintendent of Schools to support the development, operation and evaluation of the district's elementary and secondary instructional programs.					

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
16040	Human Resources	654,826	178,283	833,109	5.00
Provides the funding to support operation of the Human Resources office including advertising, recruiting, hiring, staff development, legal fees, software applications, and compliance requirements.					
16041	Workers Comp, Unemployment, & Premiums for Property Casualty Liability Insurance	500,000	530,000	1,030,000	0.00
Provides the funding to support the District's workers comp, unemployment, and property, casualty liability insurance and contingencies for deductibles.					
16042	Flexible Savings Accounts/FSA	0	0	0	0.00
Provides expenditures associated with the District's Flexible Benefit Program. A Health Care FSA is a pre-tax benefit account that's used to pay for eligible medical, dental, and vision care expenses that are not covered by your health care plan or elsewhere.					
16050	Business	31,131	184,140	215,271	0.50
Provides the funding to manage the school district's business services- including operations, finance, and mandatory state and federal reporting.					
16051	Accounting & Finance	872,090	25,000	897,090	7.00
Provides the funding to operate the school district's accounting & finance- including payroll, accounts payable, accounts receivable, and compliance with mandatory state and federal reporting.					
16054	Business OPEB Implicit Chargeback	(595,877)	412,363	(183,514)	0.00
Represents allowable medical, dental, and life insurance costs reimburseable by the district's other postemployment benefits trust (credit to general fund budget) and costs associated with required pension entries for statewide PERA and TRA programs					

2024 Adopted Budget by Budget Unit					
(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
16060	Communications and Marketing	380,282	239,520	619,802	3.00
Provides the funding to the District's communications and marketing initiatives, maintenance of District websites, social networks, publications, etc.					
16070	Student Registration and Census	341,482	11,000	352,482	4.00
Provides the funding to operate the school district's student registration, enrollment, and reporting services.					
17010	Voluntary PreKindergarten	1,403,406	31,621	1,435,027	24.00
Provides the funding to operate the Voluntary Pre-Kindergarten Program.					
17011	Elementary Administrators	2,107,646	0	2,107,646	12.00
Provides the funding to operate the elementary principals' offices at each school.					
17012	Elementary Building Clerical	682,532	0	682,532	9.00
Provides the funding to operate the elementary principals' offices at each school.					
17013	Elementary EAs	443,808	0	443,808	14.44
Provides the funding various administrative and educational roles at each school.					
17021	Secondary Administrators	1,910,268	0	1,910,268	10.25
Provides the funding to operate the secondary principals' offices at each school.					
17022	Secondary Building Clerical	1,070,821	0	1,070,821	15.00
Provides the funding to operate the secondary principals' offices at each school.					

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)					
		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
17013	Secondary EAs	59,885	0	59,885	1.47
Provides the funding various administrative and educational roles at each school.					
17025	Miscellaneous Stipends	96,579	0	96,579	0.00
Provides the funding for miscellaneous stipends and extra hours that are currently not attached to another budget unit.					
17027	DEC CLERICAL	74,170	5,000	79,170	1.00
Provides the funding to operate the Administrative Services at Diamondhead.					
18010	Student Transportation	0	4,572,174	4,572,174	0.00
Provides the funding to transport eligible students to and from school including during regular and extended year/day terms.					
19010	Custodial	5,424,427	892,439	6,316,866	70.40
Provides the funding to operate the District's custodial services. Includes supplies, equipment and contracted services.					
19020	Building, Grounds and Maintenance	301,208	1,226,435	1,527,643	3.50
Provides the funding to operate the District's building, grounds and maintenance departments. Includes supplies, equipment and contracted services.					
19030	Environmental Health and Safety/ADA Compliance	305,244	4,273,481	4,578,725	2.60
Provides the funding to operate the District's environmental health and safety department as well as Long Term Facilities Maintenance Projects. Includes supplies, equipment and contracted services.					

2024 Adopted Budget by Budget Unit

(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)

2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)		Payroll Expenses	Non-Payroll Expenses	Adopted Budget	Adopted FTE's
19040	Facility Leases	0	548,199	548,199	0.00
	Provides the funding for the District's facility leases for Pates Stadium, Ice Arena and Diamondhead leasehold improvements.				
19041	Facility Rental	172,020	88,117	260,137	0.89
	Provides the funding for the expenditures related to rental of the District's facilities.				
19050	Warehouse and Purchasing	126,087	0	126,087	1.50
	Provides the funding to operate the school district's warehouse and purchasing departments.				
19060	Utilities	0	3,227,300	3,227,300	0.00
	Provides the funding for the District's utilities.				
20010	School Resource Officers	0	101,242	101,242	0.00
	Provides the primary funding for school police resource officers for the district's secondary schools.				
20030	Safe Schools	12,069	270,613	282,682	0.11
	Provides the primary funding for additional Deans at Middle Schools.				
21000	Miscellaneous State and Local Grants	187,007	82,415	269,422	1.08
	Provides the primary funding for various grants received outside of Federal and Special Education funding.				
21100	Emergency Relief Aid	3,487,240	1,341,986	4,829,226	26.35
	Federal emergency relief funds provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.				
Total General Fund Expenditure Budget		118,536,194	34,956,791	153,492,985	
Total General Fund Period FTEs					1,060.86

Location Description	Budget Unit	Assignment Type Description	Full Name	247 FTE		
BES Transition Services	09010 - Spec Ed Salaries/Bene	Ace L4 Admin Asst/Specialist	Tanberg, Teri L	1.00		
		Psychologist	OPEN	1.00		
		Sped Ea	Anderson, Cheryl L	0.88		
		Sped Ea	Engstrom, Heather L	0.88		
		Sped Ea	Finch, Jeanne	0.88		
		Sped Ea	Frank, Sharon M	0.88		
		Sped Ea	Goodling, Beverly	0.88		
		Sped Ea	Koechlein, Laurie Leeanne	0.88		
		Sped Ea	Tousignant, Kare-kathleen K	0.88		
		Sped Tcr	Anderson, Kasey D	1.00		
		Sped Tcr	Chrissis, Erik R	1.00		
		Sped Tcr	Schmidtke, Angila R	1.00		
		Sped Tcr	Seamen, Michelle A	1.00		
		Sped Tcr	Smith, Ashley	1.00		
		Work Exp Tcr	Erickson, Shelly L	1.00		
		BES Transition Services Total				14.13
		Burnsville Alternative HS	06030 - Career & Technical Personnel	Work Exp Tcr	Bates, Daniel W	0.90
			07060 - ESL	ESL Tcr	Friendt, Andrea Lynn	1.00
09010 - Spec Ed Salaries/Bene	Psychologist		Gunderson, Mary Jane N	0.10		
	Sped Tcr		Morris, Angela J	1.00		
10010 - ALC/At Risk Programming	Ace L3 Secretary		Ho-Buttleman, Staci	1.00		
	Art Tcr		Braun, Catherine A	1.00		
	Counselor		Romano, Molly E	0.50		
	EA Level 3		Dimberio, Robbie	0.88		
	Lang Arts Tcr		Bergman, Anna T	0.50		
	Lang Arts Tcr		Meilleur, Stephanie J	1.00		
	Lang Arts Tcr		Sloneker, Angela	1.00		
	Math Tcr		Lotze, Timothy	1.00		
	Math Tcr		Mueller, Sarah K	1.00		
	Math Tcr		OPEN	0.50		
	Phy Ed Tcr		Morrissey, Kevin P	1.00		
	Principal		Ronn, Kelly J	0.75		
	Science Tcr		Engelhardt, Angela C	1.00		
	Science Tcr		Soderholm, William Eric	1.00		
	Soc Stu Tcr		Bates, Daniel W	0.10		
	Soc Stu Tcr		Bergman, Anna T	0.50		
	Soc Stu Tcr		Kirchner, Amy	1.00		
Soc Stu Tcr	OPEN		0.90			
10030 - K-12 Nursing Hlth Serv	Nurse - LPN		Carlisano, Marta L	1.00		
13030 - Compensatory Ed	Counselor		Maidment, Lori	0.20		
	Counselor		Romano, Molly E	0.50		
	Interventionist		Maidment, Lori	0.80		
Burnsville Alternative HS Total				20.13		
Burnsville HS	03010 - HS Core Instr Personnel	Avid Tcr	Christy, Danielle H	0.30		
		Avid Tcr	Harrod, Kim	0.20		
		Dance Tcr	Waller, Jennifer	0.20		
		Lang Arts Tcr	Burke, Katie J	1.00		
		Lang Arts Tcr	Connell, Paul J	0.60		
		Lang Arts Tcr	Dyrhaug, Michelle	1.00		
		Lang Arts Tcr	Eggers, Sheana	1.00		
		Lang Arts Tcr	Hansen, Marie C	0.80		
		Lang Arts Tcr	Hazelton, Morgan T	1.00		
		Lang Arts Tcr	Millea, Allison B	0.80		
		Lang Arts Tcr	OPEN	1.50		
		Lang Arts Tcr	Rudolph, Roxanne J	1.00		
		Lang Arts Tcr	Staum, Anne C	1.00		
		Lang Arts Tcr	Vonderharr, Alicia	1.00		
		Lang Arts Tcr	Waller, Jennifer	0.60		
		Lang Arts Tcr	Webber, Gloria M	1.00		
		Math Tcr	Banitt, Justin	0.80		

Location Description	Budget Unit	Assignment Type Description	Full Name	248 FTE	
Burnsville HS	03010 - HS Core Instr Personnel	Math Tcr	Croatt, Charles C	1.00	
		Math Tcr	Delmont, Brooke	1.00	
		Math Tcr	Harrod, Kim	0.80	
		Math Tcr	Kuziej, Janet L	1.00	
		Math Tcr	Meuser, Teresa	1.00	
		Math Tcr	Nelson, Amy	1.00	
		Math Tcr	Noss, Jean	1.00	
		Math Tcr	OPEN	1.00	
		Math Tcr	Quamme, David R	1.00	
		Math Tcr	Vogt, Kendra M	0.30	
		Science Tcr	Blandin, Melissa	1.00	
		Science Tcr	Davidson, Elizabeth A	1.00	
		Science Tcr	Douglas, Lori	1.00	
		Science Tcr	Hoeschen, Kerry	1.00	
		Science Tcr	Holt, Clayton B	0.90	
		Science Tcr	Huber, Jon Alan	1.00	
		Science Tcr	Huemoeller, Michael T	0.80	
		Science Tcr	Johnson, Cory Charles	0.80	
		Science Tcr	Morgan, William E	0.80	
		Science Tcr	Owings, Harrison D	0.40	
		Science Tcr	Weightman, Elizabeth C	1.00	
		Science Tcr	Werner-Dempsey, Anne	0.70	
		Soc Stu Tcr	Aars, Kristina	1.00	
		Soc Stu Tcr	Bousu, Mollie J	0.80	
		Soc Stu Tcr	Engelhardt, William T	1.00	
		Soc Stu Tcr	Eppen, Matthew W	1.00	
		Soc Stu Tcr	Graff, Jenn	1.00	
		Soc Stu Tcr	Jensen, Jennifer	1.00	
		Soc Stu Tcr	McDevitt, Paul David	0.80	
		Soc Stu Tcr	Milinovich, Chris M	1.00	
		Soc Stu Tcr	Moffitt, Leslie Allan	1.00	
		Soc Stu Tcr	Silberman, Kevin	1.00	
		Soc Stu Tcr	Strand, Nate R	1.00	
		Soc Stu Tcr	VanSchoonhoven, Katherine	1.00	
		Soc Stu Tcr	Wendling, Kathryn	1.00	
		World Lang Tcr	Abdullahi, Sahro	0.40	
		World Lang Tcr	Blazquez, Javier	0.47	
		World Lang Tcr	Dundon, Mary Lou	1.00	
		World Lang Tcr	Holcombe, Sara J	0.80	
		World Lang Tcr	Larson, Rachael M	0.40	
		World Lang Tcr	Lehner, Timothy	1.00	
		04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Buckrey, Susan E	1.00
			Art Tcr	Kegley, Robyn E	1.00
			Art Tcr	Pings, Kenadie B	1.00
			Art Tcr	Soley, Nicole D	1.00
			Band Tcr	French, Keith J	1.00
Band Tcr	Holmes, Molly		1.00		
Phy Ed Tcr	Fritz, Kimberly A		1.00		
Phy Ed Tcr	Hermes, Shelley		0.10		
Phy Ed Tcr	Johnson, Ronna E		1.00		
Phy Ed Tcr	OPEN		1.00		
Phy Ed Tcr	Reuss, Eric		1.00		
Phy Ed Tcr	Stachowski, Susan C		1.00		
Phy Ed Tcr	Varpness, Vincent C		1.00		
Strings Tcr	Kosloski, Scott		0.40		
Vocal Tcr	Leyva, Ana M		1.00		
06000 - Medical Careers Personnel	Health Care Tcr		Werner-Dempsey, Anne	0.30	
	06010 - FACS Instr Personnel		Facs Tcr	Deutsch, Matt R	0.46
Facs Tcr		Eichten, Heidi J	1.00		
Facs Tcr		Holman, Sandra L	1.00		

Location Description	Budget Unit	Assignment Type Description	Full Name	240 FTE
Burnsville HS	06010 - FACS Instr Personnel	Facs Tcr	OPEN	1.00
		Facs Tcr	Spies, Gabrielle	1.00
		Facs Tcr	West, Julie	0.50
	06020 - Trade Instr Ed Personnel	Ind Tech Tcr	OPEN	1.00
		Ind Tech Tcr	Patrie, Orion D	1.00
		Ind Tech Tcr	Tesmer, Russell	1.00
	06040 - Business Ed Personnel	Business Tcr	Carroll, Michele	1.00
		Business Tcr	Mayernik, Maggie	1.00
	07010 - K12 Media Serv Support	Media Specialist	Oie, Roger	1.00
	07030 - K12 Guidance Serv Support	College & Career Specialist	Sexton, Marcia	1.00
		Counselor	Akerson, Rebecca D	1.00
		Counselor	Harrison, Scott	1.00
		Counselor	Markham, Angela L	1.00
		Counselor	Marshall, Veronica Jean	1.00
		Counselor	Schwanke, Samantha	1.00
		Counselor	Soderholm, John	1.00
	07040 - DEANS	Dean	Shaw, David W	1.00
		Dean	Torres, Hector R	1.00
	07060 - ESL	ESL Tcr	Abdullahi, Sahro	0.60
		ESL Tcr	Edmondson, Eduardo	1.00
		ESL Tcr	Larson, Rachael M	0.30
		ESL Tcr	Moukrim, Mina	1.00
		ESL Tcr	O'Sheaghnessy, Susan	1.00
		ESL Tcr	Parent, Andrea J	1.00
		ESL Tcr	Persons, Melissa B	1.00
		ESL Tcr	Winterlin, Jeffrey	1.00
	09010 - Spec Ed Salaries/Bene	Nurse - LSN	Beaulieu, Kourtney A	0.36
		Nurse - RN	Robison, Kim A	0.16
		Psychologist	Gunderson, Mary Jane N	0.90
		Psychologist	OPEN	1.00
		Social Worker	Hewett, Thomas	0.35
		Social Worker	Morrissey, Michelle M	0.35
		Sped Ea	Ahmed, Amina	0.88
		Sped Ea	Blanchard, Trey C	0.88
		Sped Ea	Bocklund, Timothy	0.88
		Sped Ea	Chroust, Vicki	0.88
		Sped Ea	Dixon, Dave T	0.88
		Sped Ea	Garvis, Angela N	0.88
		Sped Ea	Gibbs Holtan, Helen	0.88
		Sped Ea	Grahn, Anders AD	0.88
		Sped Ea	Kaytor, Linda K	0.88
		Sped Ea	Kinsella, Joe	0.88
		Sped Ea	Kolumbus, Ryan C	0.88
		Sped Ea	Larson, Janet Anne	0.88
		Sped Ea	Lorig, Diane	0.88
		Sped Ea	Martinson, Joni	0.88
		Sped Ea	O'Neal, Patrick F	0.88
Sped Ea		OPEN	1.75	
Sped Ea		Ray, Stephen	0.88	
Sped Ea		Robles, Michelle R	0.88	
Sped Ea		Smidt, Holly B	0.88	
Sped Tcr		Ansell, Emily	1.00	
Sped Tcr		Bortel, Shawn D	1.00	
Sped Tcr	Brammer, Olivia A	1.00		
Sped Tcr	Bunkers, Kathleen K	1.00		
Sped Tcr	Cox, Kelly J	1.00		
Sped Tcr	Galles, Betsy M	1.00		
Sped Tcr	Ganion, Emma C	1.00		
Sped Tcr	Kappel, Genevieve N	1.00		
Sped Tcr	Kibler, Christian D	1.00		

Location Description	Budget Unit	Assignment Type Description	Full Name	250 FTE	
Burnsville HS	09010 - Spec Ed Salaries/Bene	Sped Tcr	Knox, Jacob M	1.00	
		Sped Tcr	Lauer, Lisa N	1.00	
		Sped Tcr	McCool, Molly	1.00	
		Sped Tcr	Nelson, Emily A	1.00	
		Sped Tcr	Neuer, Michelle E	1.00	
		Sped Tcr	OPEN	2.00	
		Sped Tcr	Pawley, Meg A	1.00	
		Sped Tcr	Roark, Kim J	1.00	
		Sped Tcr	Russell, Dimitri	1.00	
		Sped Tcr	Walker, Ryan M	1.00	
		Sped Tcr	Webber, Jeffrey	1.00	
		Speech Tcr	Barnes, Cherise C	1.00	
		Work Exp Tcr	Pope, Kristina	1.00	
		10030 - K-12 Nursing Hlth Serv	Nurse - LSN	Beaulieu, Kourtney A	0.64
			Nurse - RN	Robison, Kim A	0.85
	11020 - 9-12 Athletics	Ace L4 Admin Asst/Specialist	Riggs, Jeanine L	1.00	
		Dir Activities	Kleiner, Kevin T	1.00	
	12020 - F414 Fed Title II Part A	Avid Coordinator	Christy, Danielle H	0.20	
		Lang Arts Tcr	Connell, Paul J	0.20	
	12040 - F433 Fed Title IV-A	Lang Arts Tcr	Connell, Paul J	0.20	
	13020 - Integration Program	Avid Coordinator	Christy, Danielle H	0.10	
		Social Worker	Hewett, Thomas	0.65	
		Social Worker	Morrissey, Michelle M	0.65	
	13030 - Compensatory Ed	Avid Tcr	Christy, Danielle H	0.40	
		Avid Tcr	Deutsch, Matt R	0.20	
		Avid Tcr	Hansen, Marie C	0.20	
		Avid Tcr	Johnson, Cory Charles	0.20	
		Avid Tcr	McDevitt, Paul David	0.20	
		Avid Tcr	Millea, Allison B	0.20	
		Avid Tcr	Waller, Jennifer	0.20	
		Lang Arts Tcr	OPEN	0.50	
		Math Tcr	Banitt, Justin	0.20	
		Math Tcr	Vogt, Kendra M	0.20	
		Reading Tcr	Holcombe, Sara J	0.20	
		Science Tcr	Holt, Clayton B	0.10	
		Science Tcr	Huemoeller, Michael T	0.20	
		17021 - Sec Bldg Administrators	Dean	Wilson, Catima	1.00
			Principal	Sandoval, Jesus Jaime	1.00
	Principal Asst		Blaylark, Eddie D	1.00	
	Principal Asst		Braspenick, Cherie	1.00	
	Principal Asst		Heim, Bill V	1.00	
	Principal Asst		Noble, Sarah J	1.00	
	17022 - Sec Bldg Clerical	Ace L3 Secretary	Funk, Ann E	1.00	
		Ace L3 Secretary	Moberg, Carlene	1.00	
		Ace L3 Secretary	Plomski, Marci	1.00	
		Ace L3 Secretary	Salinas, Myra A	1.00	
		Ace L3 Secretary	Scherer, Deb M	1.00	
Ace L3 Secretary		Thornton, Jenifer A	1.00		
Ace L4 Admin Asst/Specialist		Cenci, Barbara	1.00		
Ace L4 Admin Asst/Specialist		Ebel, Krystal A	1.00		
Registrar		Westerlund, Danette R	1.00		
19010 - OP Custodial		Custodian - Level 1	Davis, Kyle	1.00	
	Custodian - Level 1	Jacobson, Michael J	1.00		
	Custodian - Level 1	Jimenez, David M	1.00		
	Custodian - Level 1	Linder, Anthony J	1.00		
	Custodian - Level 1	Martinez, Annette	1.00		
	Custodian - Level 1	Mcdonald, David	1.00		
	Custodian - Level 1	Molina, Luis A	1.00		
	Custodian - Level 1	Orellana, Laura I	1.00		
	Custodian - Level 1	Schwanke, Craig A	1.00		

Location Description	Budget Unit	Assignment Type Description	Full Name	251 FTE	
Burnsville HS	19010 - OP Custodial	Custodian - Level 1	Toeller, John F.	1.00	
		Custodian - Level 1	Wick, Darryl	1.00	
		Custodian - Level 2	Gibbons, Patrick M	1.00	
		Custodian - Level 2	Gorzycki, Mark	1.00	
		Custodian - Level 2	Lundberg-Schmidt, Pamela M	1.00	
		Custodian - Level 2	Mauser, Benjamin	1.00	
		Custodian - Level 2	Wendorf, Eric S	1.00	
		Custodian - Level 3	Morgan, Julie C	1.00	
		Custodian - Level 3	Sahli, Jonathan C	1.00	
		21000 - Current Grants	Facs Tcr	Deutsch, Matt R	0.34
	21100 - Emergency Relief Aid	Interventionist	Shimshock, Erik A	0.80	
		Lang Arts Tcr	Burnham, Charles F	0.80	
		Math Tcr	Vogt, Kendra M	0.50	
Burnsville HS Total				178.17	
Community Ed	10010 - ALC/At Risk Programming	ALC/CE Program Coordinator	Jordan, Allison A	1.00	
		Community Connections Coord	Daoud, Hamde	0.33	
		Community Connections Coord	Ontiveros, Eddieca	0.33	
		Dir Community Ed	Sellers, Jason A	0.15	
		Youth Development/ALC Coord	Floback, Courtnee L	0.60	
	17010 - VOLUNTARY PRE-SCHOOL	CE Program Supervisor	Abraha, Wubet A	0.75	
		CE Program Supervisor	Ali, Faduma	1.00	
		CE Program Supervisor	Coulter, Elizabeth E	0.63	
		CE Program Supervisor	Monnens, Selena	0.88	
		CE Program Supervisor	Patricio, Angelie A	1.00	
		Dir Community Ed	Sellers, Jason A	0.05	
		Early Learning Coordinator	Sampers, Cynthia	0.30	
	21100 - Emergency Relief Aid	CE Social Services Specialist	Wild, Priscila C	1.00	
Community Ed Total				8.02	
Diamondhead	06050 - Partnership Burnsville Pro	Dir Strategic Partnerships	Funston, Kathy L	1.00	
		09010 - Spec Ed Salaries/Bene	Ace L4 Admin Asst/Specialist	Gries, Brenda J	1.00
			Ace L4 Admin Asst/Specialist	Hardt, Annette	1.00
	Behavior Analyst		OPEN	0.60	
	Dir Special Ed		Piotrowski, Amy	1.00	
	Sped Supervisor		Cherry, Carolyn J	0.50	
	Sped Supervisor		Middendorf, Jennifer L	1.00	
	Sped Supervisor		Thompson, Dana K	1.00	
	TOSA		McDowell, Morgan	0.26	
	10010 - ALC/At Risk Programming		Ace L4 Admin Asst/Specialist	Adan, Naimo	1.00
			12010 - F401 Fed Title I	Ace L3 Secretary	Chamberland, Tausha
		Ace L4 Admin Asst/Specialist		Boucher, Jodi L	0.50
	Sisa Coordinator	Fischer McDonald, Christine	0.80		
	Sisa Coordinator	Howe, Jaimie K	0.80		
	TOSA	Gehrke, Andrew R	0.40		
	12020 - F414 Fed Title II Part A	Sisa Coordinator	Fischer McDonald, Christine	0.20	
		Sisa Coordinator	Lowe, Brandon L	1.00	
		Sisa Coordinator	OPEN	1.00	
	TOSA	Gehrke, Andrew R	0.60		
	12040 - F433 Fed Title IV-A	Behavior Analyst	OPEN	0.40	
		Sisa Coordinator	Howe, Jaimie K	0.20	
	13020 - Integration Program	Cultural Liaison	Dale, Maricela	1.00	
	14020 - Tech Capital Projects	Ace L4 Admin Asst/Specialist	Lallier, Britney	1.00	
		Dir Technology	Gorton, Rachel	1.00	
		Tech Spec 1	Abdiwahab, Mohamed S	1.00	
		Tech Spec 1	Meyer, Jessica M	1.00	
		Tech Spec 1	Music, Tyler L	1.00	
		Tech Spec 1	Stalock, Andrew R	1.00	
		Tech Spec 2	Lund, Elliott J	1.00	
		Tech Spec 2	Rethlake-homolka, Pam	1.00	
		Tech Spec 2	Thomas, John S	1.00	
		Tech Spec 2	Webster, James A	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	252 FTE	
Diamondhead	14020 - Tech Capital Projects	Tech Spec 3	Kopp, Elizabeth A	1.00	
		Tech Spec 3	Lund, Tim J	1.00	
		Tech Spec 4	OPEN	1.00	
		Tech Spec 4	Weiler, Bob M	1.00	
		Tech Spec 4	Wolke, Drew D	1.00	
	15010 - Prog Development	Ace L4 Admin Asst/Specialist	Boucher, Jodi L	0.50	
	15020 - Curriculum	Dir Curriculum & Instruction	Oftedahl, Imina P	1.00	
		Sisa Coordinator	Lucius, Rachel H	1.00	
	16020 - Superintendent	Exec Admin Assistant	Kenney, Jami M	1.00	
		Superintendent	Battle, Theresa F	1.00	
	16030 - Assist Superintendent	Ace L4 Admin Asst/Specialist	Mitsch, Kelli L	0.50	
		Asst Superintendent	Bellmont, Chris	1.00	
	16040 - Human Resources	Dir Human Resources	Sovine, Stacey	1.00	
		Hr Benefits Specialist	Olson, Ariel R	1.00	
		Hr Coord	Busker, Hailey M	1.00	
		Hr Employment Specialist	Kacmarynski, Krissi	1.00	
		Hr Labor Relations Mgr	Demuth, Joy S	1.00	
	16050 - Business Services	Ace L4 Admin Asst/Specialist	Mitsch, Kelli L	0.50	
	16051 - Accounting & Finance	Accounting & Compliance Coord	Leake, Jarrod S	1.00	
		Ace L4 Admin Asst/Specialist	Kaisershot, Stacy L	1.00	
		Ace L4 Admin Asst/Specialist	Wilson, Michele L	1.00	
		Ace L4 Admin Asst/Specialist	Zellmer, Julie A	1.00	
		Dir Finance	Dehne, Tyler	1.00	
		Financial Controller	Baker, Jack T	1.00	
		Pyrl Supervisor	Robasse, Christine M	1.00	
		16060 - Marketing Communications	Communications Coordinator	Steichen, Matthew J	1.00
			Communications Specialist	Lake, Lisa L	1.00
			Dir Communications	Tinklenberg, Aaron D	1.00
	16070 - Student Registration	Ace L3 Secretary	Carrillo Martinez, Angelica	1.00	
		Ace L3 Secretary	Kaiser, Tanya J	1.00	
		Ace L4 Admin Asst/Specialist	Odowa, Huda Y	1.00	
		Student Systems Coordinator	Petroskey, Kellie A	1.00	
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Cherne, Lori M	1.00	
		CE Coordinator 2	Milnovich, Tracy	1.00	
		Sped Supervisor	Cherry, Carolyn J	0.15	
	17027 - DEC Clerical	Ace L2 Clerk	Lau, Jessie	1.00	
	19010 - OP Custodial	Custodian - Level 1	Abbott, Mark M	1.00	
		Custodian - Level 1	Alvarado Robles, Luis	1.00	
		Custodian - Level 1	Graupmann, David A	1.00	
		Custodian - Level 3	Glende, Mark	1.00	
		Custodian - Level 3	Thurber, Laurie	1.00	
		Dir Operations	Lake, David	0.40	
	19030 - H & S/ADA Compliance	Ace L4 Admin Asst/Specialist	Maro, Julie A	1.00	
		Dir Operations	Lake, David	0.60	
	19041 - Facilities Rental	Facilities Coordinator	Hinrichsen, Kyle	0.89	
	20030 - Campus Secur Personnel	Facilities Coordinator	Hinrichsen, Kyle	0.11	
	21000 - Current Grants	TOSA	McDowell, Morgan	0.74	
	21100 - Emergency Relief Aid	Ace L4 Admin Asst/Specialist	Schonewill, Jamie	1.00	
		Student Svcs Acct Specialist	De Leon, Angel M	1.00	
		Tech Spec 1	Tarnofsky, John J	1.00	
	Diamondhead Total				71.65
	District-wide	01010 - Elem Core Instr Person	1st Grade Tcr	Hildreth, Casey L	1.00
			1st Grade Tcr	OPEN	1.00
			2nd Grade Tcr	Gravink, Ashley	1.00
			3rd GradeTcr	Krueger, Kaitlynn L	1.00
			4th Grade Tcr	Viktora, Gabrielle E	1.00
		03010 - HS Core Instr Personnel	BEA President	Wuensh, Wendy Drugge	1.00
		07060 - ESL	ESL Tcr	Hennen, Jennifer S	1.00
		09010 - Spec Ed Salaries/Bene	Assistive Tech Tcr	Nelson, Katie L	1.00
			Behavior Analyst	Czapar, Kelly N	0.90

Location Description	Budget Unit	Assignment Type Description	Full Name	253 FTE	
District-wide	09010 - Spec Ed Salaries/Bene	Behavior Analyst	Ewert, Casey B	0.90	
		Dape	Holden, Matt J	0.66	
		Dape	Sweeney, Michael J	1.00	
		Nurse - LSN	OPEN	0.40	
		Occ Therapist	Cesaro-Moxley, Rachel L	0.50	
		Occ Therapist	Elliott, Jenna E	1.00	
		Occ Therapist	Kolstad, Michele M	1.00	
		Occ Therapist	OPEN	1.00	
		Occ Therapist	Roeske, Melissa L	1.00	
		Physical Therapist	Lian, Jocelyn M	1.00	
		Sped Supervisor	Oscarson Wanzek, Kristi R	1.00	
		Sped Tcr	Zondag-Hamer, Kimberly	1.00	
		10030 - K-12 Nursing Hlth Serv	Nurse - LSN	OPEN	0.60
		12010 - F401 Fed Title I	Band Tcr	Kessler, Miles	1.00
	12020 - F414 Fed Title II Part A	Director of Equity	OPEN	0.25	
	12030 - F417 Fed Title III	Director of Equity	OPEN	0.50	
	12040 - F433 Fed Title IV-A	Behavior Analyst	Czapar, Kelly N	0.10	
		Behavior Analyst	Ewert, Casey B	0.10	
	13010 - F335 Pro Pay (QComp)	Continuous Improvement Coach	Bane, Deanna S	1.00	
		Continuous Improvement Coach	Barnes, Monet M	1.00	
		Continuous Improvement Coach	Coleman, Colleen M	1.00	
		Continuous Improvement Coach	Lorincz, Kristen L	1.00	
		Continuous Improvement Coach	Ness, Katie L	1.00	
		Continuous Improvement Coach	Niffenegger, Kamala N	1.00	
	13020 - Integration Program	Avid Coordinator	OPEN	0.10	
		Cultural Liaison	Ali, Maryan H	1.00	
		Cultural Liaison	Bauer, Andrea C	1.00	
		Cultural Liaison	Gaston, Tommie	1.00	
		Cultural Liaison	Grant, Heidi A	1.00	
		Cultural Liaison	Kaahiye, Axmad	1.00	
		Cultural Liaison	Lopez, Mary T	1.00	
		Cultural Liaison	Moalim, Shamsa A	1.00	
		Cultural Liaison	OPEN	1.00	
		Cultural Liaison	Osman, Amal M	1.00	
		Cultural Liaison	Yasin, Muna I	1.00	
		Director of Equity	OPEN	0.25	
		Specialist of American Indian	Mousseau, Rebecca J	1.00	
	13030 - Compensatory Ed	Continuous Improvement Coach	Hagen, Aimee E	1.00	
		Continuous Improvement Coach	Nemeth, Heather	1.00	
	14010 - Tech General	Digital Learning Specialist	Salmela, Kathryn	1.00	
	16010 - Board of Education	School Board	Alt, Abigail	1.00	
		School Board	Conner, Antoinette	1.00	
School Board		Mursal, Safio D	1.00		
School Board - Chair		Hume, Michael S	1.00		
School Board - Clerk		Chester, Lesley A	1.00		
School Board - Treasurer		Miller, Eric Charles	1.00		
School Board - Vice Chair		Werb, Anna J	1.00		
17010 - VOLUNTARY PRE-SCHOOL		CE Program Supervisor	Hassan, Hamza A	0.44	
19010 - OP Custodial	Custodian - Level 1	Kiehn, Jean M	1.00		
	Custodian - Level 1	Molina, Julio C	1.00		
	Custodian - Level 1	OPEN	1.00		
	Custodian - Level 2	Davila, Guillermo D	1.00		
	Custodian - Level 2	Johnson, Mark E	1.00		
	Custodian - Level 2	Johnson, Michael A	1.00		
	Custodian - Level 2	Wollersheim, Christian P	1.00		
	Ops Supervisor	O'Laughlin, John M	1.00		
	Ops Supervisor	Powers, Scott D	1.00		
	Ops Supervisor	Wolfram, Michael	1.00		
19020 - OP Bldg Main & Grounds	Custodian - Level 2	Anderson, John Charles	1.00		
	Custodian - Level 2	Chantara, Thomas Khamsing	0.50		

Location Description	Budget Unit	Assignment Type Description	Full Name	254 FTE	
District-wide	19020 - OP Bldg Main & Grounds	Custodian - Level 4	Alvarado, Angel	1.00	
		Custodian - Level 4	Gilbertson, Dale	1.00	
	19030 - H & S/ADA Compliance	Ops Supervisor	Henderson, Sean M	1.00	
	19050 - Purchasing/Warehouse	Custodian - Level 2	Chantara, Thomas Khamsing	0.50	
		Custodian - Level 4	Hadac, William	1.00	
	21100 - Emergency Relief Aid	Cultural Liaison	Ruiz, Cynthia	1.00	
		EA Level 3	OPEN	0.91	
		Finance Project Manager	Jensen, Pamela K	1.00	
		Math Tcr	OPEN	1.00	
		Science Tcr	OPEN	0.60	
District-wide Total				70.20	
Eagle Ridge MS	02010 - MS Core Instr Personnel	6th Grade Tcr	Barton, Duane	0.65	
		6th Grade Tcr	Kraft, Stephen	0.95	
		6th Grade Tcr	Lewandowski, Megan J	0.65	
		6th Grade Tcr	Lundahl, Timothy	0.95	
		6th Grade Tcr	Mikelson, Teresa	0.65	
		6th Grade Tcr	OPEN	1.00	
		Lang Arts Tcr	Anderson, Kristen L	0.65	
		Lang Arts Tcr	Blair, Michael E.	0.65	
		Lang Arts Tcr	Elward, Lucius P	0.65	
		Lang Arts Tcr	Meyer, Joseph	1.00	
		Lang Arts Tcr	Moran, Molly K	0.92	
		Lang Arts Tcr	OPEN	0.25	
		Lang Arts Tcr	Parkinson, Jacquelyn R	0.65	
		Lang Arts Tcr	Thomas, Jessica	0.44	
		Lunch Supervision - TEA	OPEN	0.26	
		Math Tcr	Czapar, Ryan J	0.95	
		Math Tcr	Drutowski, Alison	0.65	
		Math Tcr	Grueneich, Janelle	0.65	
		Math Tcr	Isacson, Melissa J	0.65	
		Math Tcr	Nelson, Michelle L	0.65	
		PLTW	Beckmann, Emily C	0.83	
		Science Tcr	Hammer, Jeffrey	0.95	
		Science Tcr	Meyer, Chad	0.95	
		Science Tcr	OPEN	0.17	
		Soc Stu Tcr	Klubberud, Michael	0.95	
		Soc Stu Tcr	Simmons, Sean D	0.95	
		World Lang Tcr	Larson, Rachael M	0.30	
		World Lang Tcr	OPEN	0.17	
		04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Weilandgruber, Elizabeth	0.74
			Band Tcr	Armstrong, Nicholas G	0.75
			Music Tcr	Adkins, Abigail E	0.34
			Music Tcr	Armstrong, Nicholas G	0.08
	Phy Ed Tcr		Hermes, Shelley	0.66	
	Phy Ed Tcr		Holden, Matt J	0.17	
	Phy Ed Tcr		Pearson, Chad W	1.00	
	Strings Tcr		Armstrong, Nicholas G	0.17	
	Strings Tcr		OPEN	0.17	
	06010 - FACS Instr Personnel		Facs Tcr	Borden, Paige M	0.65
		Facs Tcr	OPEN	0.34	
	07010 - K12 Media Serv Support	Media Specialist	Galland, John	1.00	
	07030 - K12 Guidance Serv Support	Counselor	Russell, Desha S	1.00	
		Counselor	Thornton, Madison M	1.00	
	07040 - DEANS	Dean	Claiborn, LaShunda R	1.00	
		Dean	El-Shabazz, Deonta	1.00	
	07060 - ESL	ESL Tcr	Garrison, Amber L	1.00	
		ESL Tcr	Heil, Rachel A	1.00	
		ESL Tcr	Limberg, Mindi L	1.00	
	09010 - Spec Ed Salaries/Bene	Nurse - LSN	Eilertson, Jane Ann	0.21	
		Psychologist	Kral, Melissa M	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	255 FTE	
Eagle Ridge MS	09010 - Spec Ed Salaries/Bene	Social Worker	Poliquin, Anne E	0.35	
		Sped Ea	Ashley, James M	0.91	
		Sped Ea	Bringgold, Debbie	0.91	
		Sped Ea	Evans, Lukah W	0.91	
		Sped Ea	Gillis, Cindy M	0.91	
		Sped Ea	Huitron, Victor M	0.91	
		Sped Ea	Kusniryk, Cassidy J	0.91	
		Sped Ea	Kusniryk, Kelly R	0.91	
		Sped Ea	Nassar, Thanaa R	0.91	
		Sped Ea	Pickett, Brian T	0.91	
		Sped Ea	Schwarz, Darcie N	0.91	
		Sped Tcr	Byrne, Edward	1.00	
		Sped Tcr	Chouanard, Mary E	1.00	
		Sped Tcr	Fredricks, Joel J	1.00	
		Sped Tcr	Gonnella, Mark P	1.00	
		Sped Tcr	Hermansen, Laura J	1.00	
		Sped Tcr	Mikkelson, Timothy	1.00	
		Sped Tcr	Nash, Derek B	1.00	
		Sped Tcr	Nicklin, Liza	1.00	
		Speech Language Assistant	Robran, Kimberly J	0.70	
		Speech Tcr	OPEN	0.50	
		10010 - ALC/At Risk Programming	6th Grade Tcr	Barton, Duane	0.35
			6th Grade Tcr	Kraft, Stephen	0.05
			6th Grade Tcr	Lewandowski, Megan J	0.35
			6th Grade Tcr	Lundahl, Timothy	0.05
			6th Grade Tcr	Mikelson, Teresa	0.35
			Lang Arts Tcr	Anderson, Kristen L	0.35
			Lang Arts Tcr	Blair, Michael E.	0.35
			Lang Arts Tcr	Elward, Lucius P	0.35
			Lang Arts Tcr	Parkinson, Jacquelyn R	0.35
			Lang Arts Tcr	Thomas, Jessica	0.23
			Math Tcr	Czapar, Ryan J	0.05
			Math Tcr	Drutowski, Alison	0.35
			Math Tcr	Grueneich, Janelle	0.35
			Math Tcr	Isaacson, Melissa J	0.35
			Math Tcr	Nelson, Michelle L	0.35
			Science Tcr	Hammer, Jeffrey	0.05
			Science Tcr	Meyer, Chad	0.05
			Soc Stu Tcr	Klubberud, Michael	0.05
			Soc Stu Tcr	Simmons, Sean D	0.05
	Soc Stu Tcr	Yager, Amy	1.00		
10030 - K-12 Nursing Hlth Serv	Nurse - LSN	Eilertson, Jane Ann	0.79		
12020 - F414 Fed Title II Part A	Avid Coordinator	Thomas, Jessica	0.13		
13020 - Integration Program	Avid Coordinator	Thomas, Jessica	0.20		
	Social Worker	Poliquin, Anne E	0.65		
17021 - Sec Bldg Administrators	Principal	Helke, David M	1.00		
	Principal Asst	Bohr, Jennifer L	1.00		
17022 - Sec Bldg Clerical	Ace L3 Secretary	Evans-Vorhies, Maryann C	1.00		
	Ace L3 Secretary	Felton, Shelly M.	1.00		
	Ace L4 Admin Asst/Specialist	Scalzo, Kristi	1.00		
17023 - Sec Bldg Ed Assistants	EA L2 Support	OPEN	1.00		
19010 - OP Custodial	Custodian - Level 1	Arreola, Bertha A	1.00		
	Custodian - Level 1	Leon, Steven F	1.00		
	Custodian - Level 1	Ly, Ty V	1.00		
	Custodian - Level 1	Sahli, Teresea	1.00		
	Custodian - Level 2	Johnson, Nicholas A	1.00		
	Custodian - Level 3	Johnson, Glenn A.	1.00		
21100 - Emergency Relief Aid	Math Tcr	Schmidt-boyles, Dawn	1.00		
Eagle Ridge MS Total				72.23	
ECSE	09010 - Spec Ed Salaries/Bene	Ace L4 Admin Asst/Specialist	Mcbride, Kristen	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	256 FTE
ECSE	09010 - Spec Ed Salaries/Bene	Behavior Analyst	OPEN	0.50
		Cultural Liaison	Hassan, Rahma	1.00
		Cultural Liaison	Riveros, Anna-maria	1.00
		ECSE Coordinator	Wakal, Kimberly B	1.00
		ECSE Tcr	Albersheim-Carter, Marcina	1.00
		ECSE Tcr	Barcus, Christine J	1.00
		ECSE Tcr	Blomquist, Stephanie	1.00
		ECSE Tcr	Blood, Kelsey Jo	1.00
		ECSE Tcr	Bresina, Autumn R	1.00
		ECSE Tcr	Clancy, Carissa	1.00
		ECSE Tcr	Cloutier, Dana	0.60
		ECSE Tcr	Dedomines, Jennifer L	1.00
		ECSE Tcr	Ebenhoh, Teegan M	1.00
		ECSE Tcr	Erbes, Sarah L	1.00
		ECSE Tcr	Melquist, Michelle	1.00
		ECSE Tcr	Nelson, Katherine J	1.00
		ECSE Tcr	Ness, Karen M	1.00
		ECSE Tcr	Niemiec, Alicia	1.00
		ECSE Tcr	Nolte, Nicole L	1.00
		ECSE Tcr	OPEN	4.00
		ECSE Tcr	Yost, Molly M	1.00
		Occ Therapist	Erickson, Kayla M	1.00
		Occ Therapist	Oliver, Kerry M	1.00
		Occ Therapist	Robole, Vicki M	1.00
		Psychologist	Arthur, Paula J	0.50
		Psychologist	Kennedy, Jennifer K	0.60
		Psychologist	Petersen, Holly M	0.80
		Social Worker	OPEN	1.00
		Sped Ea	Artiga-rosa, Patricia	0.81
		Sped Ea	Bachmeier, Michelle M	0.81
		Sped Ea	Kantor, Nancy M	0.81
		Sped Ea	Kendall, Dasia K	0.81
		Sped Ea	Mai, Anh T	0.81
		Sped Ea	Mohamed Ahmed, Malaz K	0.81
		Sped Ea	Ortiz, Janina E	0.81
		Sped Ea	Painter, Terri Lynn	0.81
		Sped Ea	Schroeder, Gina M	0.81
		Sped Ea	Smith, Brittney	0.81
		Sped Ea	Walterson, Kristen A	0.81
		Sped Ea	Zich, Mary M	0.81
		Speech Tcr	Jordan, Joanna	1.00
		Speech Tcr	Neal, Bryeny B	1.00
		Speech Tcr	Niesen, Elizabeth A	1.00
		Speech Tcr	Nordeen, Denise M	1.00
		Speech Tcr	OPEN	1.00
		Speech Tcr	Vodnick, Sarah A	1.00
		19010 - OP Custodial	Custodian - Level 1	James, Marcus C
	Custodian - Level 1	Lopez, Joseph D	1.00	
	Custodian - Level 1	Molina Urgiles, David	0.50	
	Custodian - Level 3	Dykstra, Bryan G.	1.00	
ECSE Total				48.76
Edward Neill Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Allman, Kellie R	1.00
		1st Grade Tcr	Olsen, Laura	1.00
		1st Grade Tcr	Webster, Susan M	1.00
		2nd Grade Tcr	Armstrong, Ryann M	1.00
		2nd Grade Tcr	Engdahl, Ann Mary	1.00
		2nd Grade Tcr	Lenton, Tiffany	1.00
		3rd GradeTcr	Lobben, Angela	1.00
		3rd GradeTcr	Wagner-smith, Sherry	1.00
		3rd GradeTcr	Zak, Gloria	1.00

Location Description	Budget Unit	Assignment Type Description	Full Name	257 FTE
Edward Neill Elementary	01010 - Elem Core Instr Person	4th Grade Tcr	Condon, James F	1.00
		4th Grade Tcr	Gilray, Rebecca J	1.00
		5th Grade Tcr	Hirani, Misbah M	1.00
		Kindergarten Tcr	Cantolla, Kaitlin M	1.00
		Kindergarten Tcr	Elfering, Kaylin E	1.00
		Kindergarten Tcr	Lippka, Jonalyn	1.00
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Binn, Malorie	0.67
		Music Tcr	OPEN	1.00
		Music Tcr	Tranby, Bonnie K.	0.67
		Phy Ed Tcr	Mode, Jason T	0.33
		Phy Ed Tcr	Moorlach, Brian	0.25
	07010 - K12 Media Serv Support	EA Media Support	Scheuneman, Kristen Joy	0.59
	07020 - K12 Gifted Talented Support	Advanced Learning	Petrella, Sara M	0.50
	07060 - ESL	ESL Tcr	Moran, Ryan W	1.00
		ESL Tcr	Musa-agboneni, Kari	1.00
		ESL Tcr	Rhinevault, Lynn	1.00
	09010 - Spec Ed Salaries/Bene	Learning Specialist	Kugler, Julie	0.80
		Nurse - LSN	OPEN	0.23
		Nurse - RN	Scoville, Jennifer	1.00
		Psychologist	Otto, Caron	0.50
		Social Worker	Parker, Sarah E	0.35
		Sped Ea	Gronseth, Allyssa M	0.91
		Sped Ea	Haile, Shamso A	0.91
		Sped Ea	Hammoud, Hanaa	0.91
		Sped Ea	Heger, Elizabeth A	0.91
		Sped Ea	Herman, Linda R	0.91
		Sped Ea	Kuhlman, Susan M	0.91
		Sped Ea	Pofahl, Janell C	0.91
		Sped Ea	Rockett, Joan	0.91
		Sped Tcr	Bing, Dena M	1.00
		Sped Tcr	Discher, Tracy L	1.00
		Sped Tcr	Gillispie, Jameson M	1.00
		Sped Tcr	OPEN	1.00
		Sped Tcr	Sullivan, Jodi L	0.50
		Speech Tcr	Jamison, Darcie L	1.00
		10030 - K-12 Nursing Hlth Serv	Nurse - LSN	OPEN
	Nurse - RN		Loerzel, Michelle M	1.00
	12010 - F401 Fed Title I	EA Level 3	Kruger, Tara N	0.94
		Learning Specialist	Herkenhoff, Patty Ann	1.00
		Learning Specialist	Kugler, Julie	0.20
	13020 - Integration Program	Social Worker	Parker, Sarah E	0.65
	14010 - Tech General	Digital Learning Specialist	Anderson, Bjorn Rs	0.67
	17010 - VOLUNTARY PRE-SCHOOL	CE Program Supervisor	Abdul, Ayan M	0.75
		CE Program Supervisor	OPEN	1.00
	17011 - Elem Bldg Administrators	Principal	Bomsta, Lyle J	1.00
		TOSA	OPEN	0.50
	17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Stickle, Carolyn E	1.00
17013 - Elem Bldg Ed Assistants	EA L2 Support	OPEN	0.41	
	EA L2 Support	Polding, Molly A	0.47	
	EA L2 Support	Rosenberger, Rose M	0.88	
19010 - OP Custodial	Custodian - Level 1	Alvarado, Mary	1.00	
	Custodian - Level 1	Amos, Susan K	0.50	
	Custodian - Level 1	Molina, Angel	0.50	
	Custodian - Level 3	Reimers, James F	1.00	
21100 - Emergency Relief Aid	5th Grade Tcr	Wening, Alesha	1.00	
Edward Neill Elementary Total				52.87
Gideon Pond Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Odegard, Elisa	1.00
		1st Grade Tcr	Trekell, Terese	1.00
		2nd Grade Tcr	Ambuehl, Jennifer A	1.00
		2nd Grade Tcr	Kleven, Mark A	1.00

Location Description	Budget Unit	Assignment Type Description	Full Name	258 FTE
Gideon Pond Elementary	01010 - Elem Core Instr Person	2nd Grade Tcr	Stoneking, Stacy	1.00
		3rd GradeTcr	Anderson, Brittney	1.00
		3rd GradeTcr	Traetow, Andrea	1.00
		3rd GradeTcr	Zucollo, Susan R	1.00
		4th Grade Tcr	Gallus, Jeffrey	1.00
		4th Grade Tcr	King, Dan Austin	1.00
		5th Grade Tcr	Rau, Jessica	1.00
		5th Grade Tcr	Selby, Hannah	1.00
		Kindergarten Tcr	Brace, Roxanna N	1.00
		Kindergarten Tcr	Carver, Emily J	1.00
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Schrivier, Mara C	0.75
		Music Tcr	Buck, Rebecca L	0.75
		Phy Ed Tcr	Dungey, Nate	0.75
	07010 - K12 Media Serv Support	EA Media Support	Butorac, Melanie A	0.59
	07060 - ESL	ESL Tcr	King, Kristen	1.00
		ESL Tcr	OPEN	1.00
	09010 - Spec Ed Salaries/Bene	Learning Specialist	Skoglund, Allison L	0.50
		Nurse - LSN	Cozad, Patricia M	0.19
		Psychologist	Otto, Caron	0.50
		Social Worker	Khalif, Abdullahi M	0.35
		Sped Ea	Hassan, Fatuma D	0.91
		Sped Ea	Hendrickson, Lisa	0.91
		Sped Ea	Mohamud, Ayan O	0.91
		Sped Ea	Theis, Rachael L	0.91
		Sped Ea	Weatherford, Andrea M	0.91
		Sped Ea	Wilson, Danelle P	0.91
		Sped Tcr	Lynch, Molly	1.00
		Sped Tcr	OPEN	1.00
		Sped Tcr	Tucker, Emily A	1.00
		Speech Tcr	Klein, Heather	1.00
	10030 - K-12 Nursing Hlth Serv	EA Health	Stene, Barbara	0.91
		Nurse - LSN	Cozad, Patricia M	0.21
	12010 - F401 Fed Title I	EA L2 Support	Papendick, Sharon L	0.44
		EA Level 3	Abdi, Rahima A	0.50
		EA Level 3	Waters, Stacie	0.63
	13020 - Integration Program	Learning Specialist	Skoglund, Allison L	0.50
		Advanced Learning	Stalock, Sharron C	0.50
		Social Worker	Khalif, Abdullahi M	0.65
	14010 - Tech General	Digital Learning Specialist	Knudsen, Julie A	0.75
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Smith-Lossiah, Sharon Kay	1.00
		CE Program Supervisor	Yusuf, Ubah	0.88
	17011 - Elem Bldg Administrators	Principal	Hussein, Salma	1.00
		TOSA	OPEN	0.50
	17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Olsen-Dickhausen, Sarah J	1.00
17013 - Elem Bldg Ed Assistants	EA L2 Support	Abdi, Rahima A	0.50	
	EA L2 Support	Butorac, Melanie A	0.25	
	EA L2 Support	Kump, Jolene	1.00	
19010 - OP Custodial	Custodian - Level 1	Fitzgerald, Elizabeth	1.00	
	Custodian - Level 1	Ohlhauser, Connor C	0.50	
	Custodian - Level 3	Dotzler, Brenda L	1.00	
21100 - Emergency Relief Aid	EA Level 3	Hussein, Sofia Y	0.91	
Gideon Pond Elementary Total				44.43
Harriet Bishop Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Anderson, Megan C	1.00
		1st Grade Tcr	Marshall, Debra L	1.00
		1st Grade Tcr	Strowbridge, Staci	1.00
		2nd Grade Tcr	Engen, Amy	1.00
		2nd Grade Tcr	Jarzyna-ingles, Anne W	1.00
		2nd Grade Tcr	Omodt, Jane	1.00
		2nd Grade Tcr	Schafer, Kristy J	1.00
		3rd GradeTcr	Anderson, Melissa	1.00

Location Description	Budget Unit	Assignment Type Description	Full Name	259 FTE
Harriet Bishop Elementary	01010 - Elem Core Instr Person	3rd GradeTcr	Holden, Nichole L	1.00
		3rd GradeTcr	Jensen, Leta	1.00
		3rd GradeTcr	Meyer, Tanya L	1.00
		4th Grade Tcr	Coronis, Stacy S	1.00
		4th Grade Tcr	Soruco, Maria R	1.00
		4th Grade Tcr	Wallenta, Paul S	1.00
		4th Grade Tcr	Warmka, Cheri R	1.00
		5th Grade Tcr	Campen, Kim A.	0.50
		5th Grade Tcr	Dahl, Sabrina Lynn	1.00
		5th Grade Tcr	Morlock, Katie R	0.50
		5th Grade Tcr	VanHorn, Alexander W	1.00
		Kindergarten Tcr	Berryman, Ashley A	1.00
		Kindergarten Tcr	Harrold, Stacey L	1.00
		Kindergarten Tcr	Pavek, Brooke C	1.00
		04010 - K12 PhyEd/Art/Math/Music	Art Tcr	OPEN
		Music Tcr	Geesman, Garrett D	1.00
		Phy Ed Tcr	Loesch, Jake	1.00
	07010 - K12 Media Serv Support	EA Media Support	OPEN	0.59
	07060 - ESL	ESL Tcr	Blom, Anne E	1.00
		ESL Tcr	Christenson, Rachel A	1.00
		ESL Tcr	Kessler, Cecilia	1.00
		ESL Tcr	Mikunda, Ryanne R	1.00
		ESL Tcr	OPEN	2.00
	09010 - Spec Ed Salaries/Bene	Learning Specialist	Campen, Kim A.	0.50
		Learning Specialist	Morlock, Katie R	0.50
		Nurse - LSN	OPEN	0.17
		Nurse - RN	OPEN	1.00
		Psychologist	Lautigar-beutz, Julie	0.50
		Social Worker	Koch, Rebecca M	0.35
		Sped Ea	Chhen, Kuoy L	0.91
		Sped Ea	Dantoft, Erik N	0.91
		Sped Ea	Foley, Alena M	0.91
		Sped Ea	Keirstead, Amy	0.91
		Sped Ea	Mcguire, Rebecca L	0.91
		Sped Ea	OPEN	1.72
		Sped Ea	Rathjen, Lori A	0.91
		Sped Ea	Schmitt, Hanna R	0.91
		Sped Ea	Weber, Robert D	0.91
		Sped Tcr	Classen, Jodie L	1.00
		Sped Tcr	Hassler, Hannah E	1.00
		Sped Tcr	Logan, Kari M	0.50
		Sped Tcr	Mickelson, Ashly D	1.00
		Sped Tcr	Pred, Renee R	1.00
		Speech Tcr	Witt, Samantha M	1.00
	10030 - K-12 Nursing Hlth Serv	EA Health	OPEN	0.91
	Nurse - LSN	OPEN	0.83	
12010 - F401 Fed Title I	5th Grade Tcr	Schwalbe, Heather	1.00	
	EA L2 Support	Montoya Alvarez, Maria A	0.63	
	EA Level 3	Lazenby, Charline N	0.94	
	EA Level 3	Oshiro, Karen M	0.03	
	Learning Specialist	Shirley, Kaitlyn N	1.00	
13020 - Integration Program	Social Worker	Koch, Rebecca M	0.65	
13030 - Compensatory Ed	Advanced Learning	Huber, Erin	0.50	
14010 - Tech General	Digital Learning Specialist	Risteau, Joseph S	1.00	
17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Derusha, Jessalynn	1.00	
	CE Coordinator 2	Fandrich, Kari M	1.00	
	CE Program Supervisor	Sanborn, Nicholas	0.19	
17011 - Elem Bldg Administrators	Principal	Essay, Kenneth P	1.00	
	TOSA	OPEN	0.50	
17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Liyantage, Melanie	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	260 FTE
Harriet Bishop Elementary	17013 - Elem Bldg Ed Assistants	EA L2 Support	OPEN	1.38
		EA L2 Support	Smith, Linda M	0.63
	19010 - OP Custodial	Custodian - Level 1	Robasse, Charles W	1.00
		Custodian - Level 1	Spencer, Tandelyn T	1.00
		Custodian - Level 3	Martinez, Robert V	1.00
	21100 - Emergency Relief Aid	EA Level 3	Oshiro, Karen M	0.91
Harriet Bishop Elementary Total				66.16
Hidden Valley Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Hiebert, Tracy	1.00
		1st Grade Tcr	Langreck, Lori	1.00
		1st Grade Tcr	OPEN	1.00
		2nd Grade Tcr	Andrews, Donna	1.00
		2nd Grade Tcr	Briggs, Lori A	1.00
		2nd Grade Tcr	Tollerud, Teresa Jo	1.00
		3rd GradeTcr	Dwire, Melinda	1.00
		3rd GradeTcr	Ertl, Abby	1.00
		3rd GradeTcr	Taack, Gina	1.00
		4th Grade Tcr	Katchmark, Laura E	1.00
		4th Grade Tcr	Lecompte, Emilie	1.00
		4th Grade Tcr	OPEN	1.00
		5th Grade Tcr	Nelson, Kathryn L	1.00
		5th Grade Tcr	Schwenn, Jeffrey A	1.00
		5th Grade Tcr	Voris, Quincy B	1.00
		Kindergarten Tcr	Finch, Christine M	1.00
		Kindergarten Tcr	McCroskey, Shari	1.00
	Kindergarten Tcr	Walby, Molly E	1.00	
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Merkel, Sara A	1.00
		Music Tcr	Wood, Kimberly R	1.00
		Phy Ed Tcr	Shelden, Jon	1.00
	07010 - K12 Media Serv Support	EA Media Support	Schatzlein, Rachel	0.59
	07060 - ESL	ESL Tcr	Michels, Christine	1.00
		ESL Tcr	O'brien, Brianna	1.00
		ESL Tcr	OPEN	2.00
		ESL Tcr	Quinonez, Jessica L	1.00
		ESL Tcr	Reissy, Meagan C	1.00
		ESL Tcr	Sasseville-Praska, Natalie M	1.00
		09010 - Spec Ed Salaries/Bene	Learning Specialist	Collins, Leanne
	Learning Specialist		Nurmela, Crystal	0.50
	Psychologist		Komar, Karen K	0.50
	Social Worker		Gauer-Kloos, Megan	0.35
	Sped Ea		Datres, Susan	0.91
	Sped Ea		Davila, Ruth E	0.91
	Sped Ea		Jones, Jean	0.91
	Sped Ea		Kienitz, Darlys	0.91
	Sped Ea		Ochoa Herrera, Lisbet	0.91
	Sped Ea		OPEN	1.00
	Sped Ea		Peterson, Kim L	0.91
	Sped Ea		Sanz, Margaret M	0.91
	Sped Ea		Twardoski, Ruthann	0.91
	Sped Ea		Yousuf, Nimo I	0.91
	Sped Ea		Yusuf, Hana A	0.91
	Sped Tcr		Biagi, Louis	1.00
	Sped Tcr		Brown, Alta T	1.00
	Sped Tcr	Gagner, Ashly	1.00	
	Sped Tcr	Hanson, Alyssa	1.00	
Sped Tcr	Pettes, Julie A	1.00		
Sped Tcr	Sullivan, Jodi L	0.50		
Speech Tcr	Spoden, Annemarie	1.00		
10010 - ALC/At Risk Programming	CE Coordinator 3	Dudley, Martha Viczian	0.20	
10030 - K-12 Nursing Hlth Serv	Nurse - RN	Dillon, Riley N	1.00	
12010 - F401 Fed Title I	Counselor	Bodin, Kristin M	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	261 FTE	
Hidden Valley Elementary	12010 - F401 Fed Title I	EA L2 Support	Givens, Katidea	0.31	
		Learning Specialist	Nurmela, Crystal	0.50	
		Psychologist	Komar, Karen K	0.50	
	13020 - Integration Program	Social Worker	Gauer-Kloos, Megan	0.65	
	13030 - Compensatory Ed	Advanced Learning	Huber, Erin	0.50	
	14010 - Tech General	Digital Learning Specialist	Grundstrom, Katie M	1.00	
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Rivers, Jessica L	1.00	
		CE Coordinator 2	Tusa, Angela M	1.00	
		CE Program Supervisor	Rush, Diane	1.00	
	17011 - Elem Bldg Administrators	Principal	Black, Kristine C	1.00	
		TOSA	OPEN	0.50	
	17012 - Elem Bldg Clerical	Ace L3 Secretary	Najera Vazquez, Martha E	1.00	
		Ace L4 Admin Asst/Specialist	Hreha, Kyle J	1.00	
	17013 - Elem Bldg Ed Assistants	EA L2 Support	Ali, Fartun A	0.31	
		EA L2 Support	Dracheva, Darya V	0.38	
		EA L2 Support	Gillies, Heidi D	0.41	
		EA L2 Support	OPEN	0.06	
		EA L2 Support	OPEN	0.06	
	19010 - OP Custodial	Custodian - Level 1	Alvarado, Ernesto	1.00	
		Custodian - Level 1	Sullivan, Geraldine E	1.00	
		Custodian - Level 3	Nelson, Kirk A	1.00	
	21100 - Emergency Relief Aid	EA Level 3	Lopez, Janet	0.91	
	Hidden Valley Elementary Total				64.73
Metcalfe MS	19010 - OP Custodial	Custodian - Level 3	Johnson, Brian J	1.00	
Metcalfe MS Total				1.00	
Nicollet MS	02010 - MS Core Instr Personnel	6th Grade Tcr	Cin, Stephanie P	0.60	
		6th Grade Tcr	Coronis, Anthony L	0.60	
		6th Grade Tcr	Glas, John M	0.60	
		6th Grade Tcr	Kelly, Katie J	0.95	
		6th Grade Tcr	Kohner, Joseph E	0.60	
		6th Grade Tcr	Nemetz, Scott	0.95	
		6th Grade Tcr	Ring, Katlin	0.60	
		6th Grade Tcr	Smalley, Amy C	0.55	
		Lang Arts Tcr	Abdullahi, Ibrahim H	0.72	
		Lang Arts Tcr	Brainard, Cole D	0.60	
		Lang Arts Tcr	Hansen, William C	0.60	
		Lang Arts Tcr	Orth, Steven D.	0.60	
		Lang Arts Tcr	Salad, Hawa D	0.60	
		Lang Arts Tcr	Schmidt, Jennifer R	1.00	
		Lang Arts Tcr	Sorensen, Brad	0.60	
		Lunch Supervision - TEA	OPEN	0.13	
		Math Tcr	Benson, Ross S	0.83	
		Math Tcr	Funches, Monique Roy	0.60	
		Math Tcr	Geddes, Richard W	0.72	
		Math Tcr	Hoge, Brittney	0.60	
		Math Tcr	OPEN	0.70	
		Math Tcr	Sticha, Matthew	0.60	
		Science Tcr	Challgren, Peg Ten	0.95	
		Science Tcr	Liberacki, Lauren	0.95	
		Science Tcr	Pieper, Jill	0.61	
		Science Tcr	Pranschke, Stephanie T	0.95	
		Soc Stu Tcr	Elfering, Jean	0.95	
		Soc Stu Tcr	Iverson, Adam	0.95	
		Soc Stu Tcr	Kammuehler, Inga K	0.95	
		Soc Stu Tcr	Philipsek, Megan K	0.95	
		World Lang Tcr	Blazquez, Javier	0.33	
		04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Hoffman, Emiley	0.83
			Band Tcr	Bakken, Ann	0.67
Band Tcr	Kosloski, Scott		0.20		
Lunch Supervision - TEA	OPEN		0.13		
Music Tcr	Adkins, Abigail E		0.34		

Location Description	Budget Unit	Assignment Type Description	Full Name	262 FTE
Nicollet MS	04010 - K12 PhyEd/Art/Math/Music	Phy Ed Tcr	Brown, Christopher M	0.66
		Phy Ed Tcr	Kubes, Margaret J	1.00
		Phy Ed Tcr	Nesseth, Paul L	1.00
		Strings Tcr	Kosloski, Scott	0.40
		Vocal Tcr	Bakken, Ann	0.33
	06010 - FACS Instr Personnel	Facs Tcr	Ruzichka, Laurie	1.00
		Facs Tcr	West, Julie	0.50
	06020 - Trade Instr Ed Personnel	PLTW	Paetzold, Robert James	0.84
	07010 - K12 Media Serv Support	Media Specialist	Meyer, Nancy L	1.00
	07030 - K12 Guidance Serv Support	Counselor	Hemmah, Katy M	1.00
		Counselor	OPEN	1.00
	07040 - DEANS	Dean	Conwell, Peirre D	1.00
		Dean	Henderson, Michelle A	1.00
	07060 - ESL	ESL Tcr	Cherne, Emily A	1.00
		ESL Tcr	Olson, Amy	1.00
		ESL Tcr	Proctor, Beth	1.00
	09010 - Spec Ed Salaries/Bene	Dape	Brown, Christopher M	0.34
		Nurse - LSN	OPEN	0.21
		Psychologist	Krylova, Anna V	1.00
		Social Worker	Fahey, Kara J	0.35
		Social Worker	Mains, Kristin E	0.35
		Sped Ea	Barr, Sarah B	0.91
		Sped Ea	Brown, Patricia L	0.91
		Sped Ea	Graves, Diana L	0.91
		Sped Ea	Hartman, Daniel	0.91
		Sped Ea	Lang, Hayden M	1.00
		Sped Ea	Miskiewicz, Kelly A	0.91
		Sped Ea	Needham, Diane M	0.91
		Sped Ea	Neptuno-temozan, Julio	0.91
		Sped Ea	Olson, Pamela S	0.91
		Sped Ea	OPEN	1.81
		Sped Ea	Payne, Debra Kay	0.91
		Sped Ea	Queen, LeVar A	0.91
		Sped Ea	Reeves, Jonathan K	0.91
		Sped Ea	Soucek, Mary L	0.91
		Sped Ea	Thompson, Robert L	0.91
		Sped Tcr	Bell, Angela	1.00
		Sped Tcr	Blons, Liane M	1.00
		Sped Tcr	Ferguson, Antanaya S	1.00
		Sped Tcr	Geditz, Randall J	1.00
		Sped Tcr	McCue, Michelle	1.00
		Sped Tcr	OPEN	1.00
		Sped Tcr	Rappe, Brian	1.00
	Sped Tcr	Scheit, Andrea	1.00	
	Sped Tcr	Schroeder, Jean M	1.00	
	Sped Tcr	Tetzloff, Mitzi R	1.00	
	Sped Tcr	Tillman, Megan	1.00	
	Speech Tcr	Brinkman, Carole I	0.50	
	10010 - ALC/At Risk Programming	6th Grade Tcr	Cin, Stephanie P	0.40
		6th Grade Tcr	Coronis, Anthony L	0.40
		6th Grade Tcr	Glas, John M	0.40
		6th Grade Tcr	Kelly, Katie J	0.05
6th Grade Tcr		Kohner, Joseph E	0.40	
6th Grade Tcr		Nemetz, Scott	0.05	
6th Grade Tcr		OPEN	1.00	
6th Grade Tcr		Peterson, Christine K	1.00	
6th Grade Tcr		Ring, Katlin	0.40	
6th Grade Tcr		Smalley, Amy C	0.12	
Interventionist		OPEN	2.00	
Lang Arts Tcr		Abdullahi, Ibrahim H	0.28	

Location Description	Budget Unit	Assignment Type Description	Full Name	263 FTE	
Nicollet MS	10010 - ALC/At Risk Programming	Lang Arts Tcr	Brainard, Cole D	0.40	
		Lang Arts Tcr	Hansen, William C	0.40	
		Lang Arts Tcr	Orth, Steven D.	0.40	
		Lang Arts Tcr	Salad, Hawa D	0.40	
		Lang Arts Tcr	Smolke, Angela S	1.00	
		Lang Arts Tcr	Sorensen, Brad	0.40	
		Math Tcr	Benson, Ross S	0.17	
		Math Tcr	Funches, Monique Roy	0.40	
		Math Tcr	Geddes, Richard W	0.28	
		Math Tcr	Hoge, Brittney	0.40	
		Math Tcr	Sticha, Matthew	0.40	
		Science Tcr	Challgren, Peg Ten	0.05	
		Science Tcr	Liberacki, Lauren	0.05	
		Science Tcr	Pieper, Jill	0.06	
		Science Tcr	Pranschke, Stephanie T	0.05	
		Soc Stu Tcr	Elfering, Jean	0.05	
		Soc Stu Tcr	Iverson, Adam	0.05	
		Soc Stu Tcr	Kammueler, Inga K	0.05	
		Soc Stu Tcr	Khamratthanome, Bounthavy	1.00	
		Soc Stu Tcr	OPEN	0.20	
		Soc Stu Tcr	Philipsek, Megan K	0.05	
		10030 - K-12 Nursing Hlth Serv	Nurse - LSN	OPEN	1.57
		12020 - F414 Fed Title II Part A	Avid Coordinator	Smalley, Amy C	0.13
		13020 - Integration Program	Avid Coordinator	Smalley, Amy C	0.20
			Social Worker	Fahey, Kara J	0.65
			Social Worker	Mains, Kristin E	0.65
		17021 - Sec Bldg Administrators	Principal	OPEN	1.00
			Principal Asst	Lepper, Jay C	1.00
		17022 - Sec Bldg Clerical	Ace L3 Secretary	Olson, Diane B	1.00
			Ace L3 Secretary	Paul, Tara	1.00
			Ace L4 Admin Asst/Specialist	O'Hara, Erin E	1.00
		19010 - OP Custodial	Custodian - Level 1	Mathys, Frederic G	1.00
			Custodian - Level 1	O'leary, Daniel L	1.00
		Custodian - Level 2	Teske, Jeffrey J	1.00	
		Custodian - Level 3	Schmidt, Brent G	1.00	
	21100 - Emergency Relief Aid	Behavior Analyst	Milligan, Anna	1.00	
		Math Tcr	Bakeberg, Jessie L	1.00	
	Nicollet MS Total				93.12
	Rahn Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Gambucci, Ann Marie	1.00
			1st Grade Tcr	Peterson, Keri	1.00
1st Grade Tcr			Plucinak, Jody L	1.00	
2nd Grade Tcr			Elliott, Rachel R	1.00	
2nd Grade Tcr			Rabino, Sophie R	1.00	
3rd GradeTcr			Athey, Callie L	1.00	
3rd GradeTcr			Guertin, Heather	1.00	
3rd GradeTcr			Naef, Nathan A	1.00	
4th Grade Tcr			Hill, Kari L	1.00	
4th Grade Tcr			Tofte, Alissa G	1.00	
5th Grade Tcr			Hartl, Aran J	1.00	
5th Grade Tcr			Slattery, Cara	1.00	
Kindergarten Tcr			McCarthy, Jennifer	1.00	
Kindergarten Tcr			Paloma, Lisa A	1.00	
04010 - K12 PhyEd/Art/Math/Music		Art Tcr	OPEN	1.00	
		Music Tcr	Lampone, Molly B	0.75	
		Phy Ed Tcr	Moorlach, Brian	0.75	
07010 - K12 Media Serv Support		EA Media Support	Christman, Amber S	0.59	
07060 - ESL		ESL Tcr	Arias, Angela Joy	1.00	
		ESL Tcr	Olson, Kimberly Lenora	1.00	
09010 - Spec Ed Salaries/Bene		Learning Specialist	Keuler, Lori J	0.50	
	Nurse - LSN	Stinson, Katrina L	0.04		

Location Description	Budget Unit	Assignment Type Description	Full Name	264 FTE	
Rahn Elementary	09010 - Spec Ed Salaries/Bene	Psychologist	Lautigar-beutz, Julie	0.50	
		Social Worker	Keller, Katie	0.35	
		Sped Ea	Buising, Marlene L	0.91	
		Sped Ea	Droege, Sheryl L	0.91	
		Sped Ea	Ho, Linda S	0.91	
		Sped Ea	Noor, Khadra	0.91	
		Sped Ea	Raichert, Sarah	0.91	
		Sped Ea	Reuter, Lisa L	0.91	
		Sped Ea	Sarhan, Sabah	0.91	
		Sped Ea	Sunde, Sara	0.91	
		Sped Ea	Torres-Busch, Michaeline E	0.91	
		Sped Ea	Wegner, Lisa L	0.91	
		Sped Tcr	Branch, Nancy C	1.00	
		Sped Tcr	Bunce, Jack K	1.00	
		Sped Tcr	Fechner, Susan	0.50	
		Sped Tcr	Reeson, Katie	1.00	
		Sped Tcr	Zwicke, Kayla M	1.00	
		Speech Tcr	Klinnert, Elizabeth	1.00	
		10010 - ALC/At Risk Programming	CE Coordinator I	Berge, Sara K	0.18
		10030 - K-12 Nursing Hlth Serv	EA Health	OPEN	0.91
			Nurse - LSN	Stinson, Katrina L	0.16
		12010 - F401 Fed Title I	EA Level 3	Gutierrez Beltran, Maria L	0.09
			Learning Specialist	Keuler, Lori J	0.50
		13020 - Integration Program	Social Worker	Keller, Katie	0.65
		13030 - Compensatory Ed	Advanced Learning	Podratz, Anne Marie	0.50
		14010 - Tech General	Digital Learning Specialist	Miller, Kaycie R	0.75
		17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Watson, Melissa A	1.00
			CE Program Supervisor	Burkart, Paula J	1.00
		17011 - Elem Bldg Administrators	Principal	Robb, Brad E	1.00
			TOSA	OPEN	0.50
		17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Crosbie, Cindy	1.00
		17013 - Elem Bldg Ed Assistants	EA L2 Support	Christman, Amber S	0.31
			EA L2 Support	Kato, Nojelyn L	1.00
			EA L2 Support	Mosley, Julie G	1.00
		19010 - OP Custodial	Custodian - Level 1	Needham, Timothy	1.00
	Custodian - Level 1	Ohlhauser, Connor C	0.50		
	Custodian - Level 1	OPEN	1.00		
	Custodian - Level 3	Jensen, Bryan J	1.00		
21100 - Emergency Relief Aid	2nd Grade Tcr	Mathys, Sandra	1.00		
	EA Level 3	Gutierrez Beltran, Maria L	0.91		
	Kindergarten Tcr	Richardson, Sarah	1.00		
Rahn Elementary Total				52.00	
Sky Oaks Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Kachman, Angela	1.00	
		1st Grade Tcr	OPEN	1.00	
		1st Grade Tcr	Sands, Anne	1.00	
		2nd Grade Tcr	OPEN	2.00	
		2nd Grade Tcr	Plaschko, Mary Beth	1.00	
		2nd Grade Tcr	Teien, Joan K	1.00	
		3rd GradeTcr	Jermeland, Meghan M	1.00	
		3rd GradeTcr	Schneider, Marisa Lynn	1.00	
		3rd GradeTcr	Stoltz, Lisa A	1.00	
		4th Grade Tcr	Bryant, Melanie A	1.00	
		4th Grade Tcr	Cunnién, Laurie A	1.00	
		4th Grade Tcr	Flom, Megan M	1.00	
		5th Grade Tcr	Berg, Matthew T	1.00	
		5th Grade Tcr	OPEN	1.00	
		5th Grade Tcr	Richards, Jesse	1.00	
		Kindergarten Tcr	Nicholson, Marcia L	1.00	
		Kindergarten Tcr	Preston, Angela	1.00	
		Kindergarten Tcr	Ritchie, Jacki Rae	1.00	

Location Description	Budget Unit	Assignment Type Description	Full Name	265 FTE	
Sky Oaks Elementary	01010 - Elem Core Instr Person	Kindergarten Tcr	Strahota, Sara J	1.00	
		04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Knott, Kelly S	1.00
			Music Tcr	OPEN	1.00
			Phy Ed Tcr	Ceola, Mike	1.00
	07010 - K12 Media Serv Support	EA Media Support	Berge, Kristy K	0.59	
	07020 - K12 Gifted Talented Support	Advanced Learning	Petrella, Sara M	0.50	
	07060 - ESL	ESL Tcr	Cadwell, Ann M	1.00	
		ESL Tcr	Jones, Noelle	1.00	
		ESL Tcr	King, Hannah	1.00	
		ESL Tcr	OPEN	1.00	
		ESL Tcr	Riphenburg, Wendy A	1.00	
		09010 - Spec Ed Salaries/Bene	Learning Specialist	Harves, Nicole R	0.60
			Learning Specialist	Lindell, Michelle M	0.70
	Learning Specialist		Ruhland, Maria	0.70	
	Nurse - LSN		Cozad, Patricia M	0.27	
	Psychologist		Arthur, Paula J	0.50	
	Social Worker		OPEN	0.35	
	Sped Ea		Boldt, Julie A	0.91	
	Sped Ea		Jungers, Gail	0.91	
	Sped Ea		Kegley, Renee C	0.91	
	Sped Ea		Mathews, Heather L	0.91	
	Sped Ea		Mohamud, Fauzia T	0.91	
	Sped Ea		OPEN	0.91	
	Sped Ea		Ruiz, Jessica	0.91	
	Sped Ea		Santos, Laura	0.91	
	Sped Ea		Schiller, Lori L	0.91	
	Sped Ea		Spaulding, Kristie	0.91	
	Sped Ea		Subah, Motee	0.91	
	Sped Ea		Terrell, Jewell K	0.91	
	Sped Tcr		Hansen, Amy	1.00	
	Sped Tcr		Hanson, Amy E	1.00	
	Sped Tcr	Heller, Mary R	1.00		
	Sped Tcr	Logan, Kari M	0.50		
	Sped Tcr	Sowieja, Olivia	1.00		
	Sped Tcr	Tangney, Amy K	1.00		
	Speech Tcr	Faust, Danielle M	1.00		
	10010 - ALC/At Risk Programming	CE Coordinator 3	Konopa, Stacey	0.20	
	10030 - K-12 Nursing Hlth Serv	Nurse - LPN	Wolke, Sara C	1.00	
		Nurse - LSN	Cozad, Patricia M	0.33	
	12010 - F401 Fed Title I	EA Level 3	Abtow, Anab A	0.03	
		Learning Specialist	Harves, Nicole R	0.40	
		Learning Specialist	Lindell, Michelle M	0.30	
		Learning Specialist	Ruhland, Maria	0.30	
	13020 - Integration Program	Social Worker	OPEN	0.65	
	14010 - Tech General	Digital Learning Specialist	Christen, Lisa K.	1.00	
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Santos, Miya D	1.00	
		CE Coordinator 2	Vogt, Kathrine M	1.00	
17011 - Elem Bldg Administrators	Principal	Brandner, Renee	1.00		
	TOSA	OPEN	0.50		
17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Halvorson Peralta, Nancy E	1.00		
17013 - Elem Bldg Ed Assistants	EA L2 Support	Berge, Kristy K	0.41		
	EA L2 Support	Haroon, Hajir S	0.63		
	EA L2 Support	OPEN	0.41		
	EA L2 Support	Yusuf, Kali M	0.31		
19010 - OP Custodial	Custodian - Level 1	Kinyon, Terry R	1.00		
	Custodian - Level 3	Kaisershot, Troy M	1.00		
21100 - Emergency Relief Aid	EA Level 3	Abtow, Anab A	0.91		
Sky Oaks Elementary Total				62.95	
St. John's	09010 - Spec Ed Salaries/Bene	Sped Tcr	Glashagel, Megan D	0.40	
	12010 - F401 Fed Title I	Title 1 Tcr	Pfeiffer, Donna M	0.40	

Location Description	Budget Unit	Assignment Type Description	Full Name	266 FTE
St. John's Total				0.80
Virtual Academy - Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Putman, Tanja	0.50
		2nd Grade Tcr	Cooper, Kirenza I	0.50
		3rd GradeTcr	Cooper, Kirenza I	0.50
		4th Grade Tcr	Davidson, Jessica J	0.50
		5th Grade Tcr	Davidson, Jessica J	0.50
		Kindergarten Tcr	Putman, Tanja	0.50
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Schrifer, Mara C	0.25
		Music Tcr	Buck, Rebecca L	0.25
		Phy Ed Tcr	Dungey, Nate	0.25
	07060 - ESL	ESL Tcr	OPEN	0.50
	09010 - Spec Ed Salaries/Bene	Learning Specialist	OPEN	0.20
		Sped Ea	Ulrich, Kimberly A	0.94
		Sped Tcr	Hill, Madeline E	1.00
		Speech Tcr	OPEN	0.50
	12010 - F401 Fed Title I	EA Level 3	Schonewill, Crix L	0.47
		Learning Specialist	OPEN	0.30
	14010 - Tech General	Digital Learning Specialist	Knudsen, Julie A	0.25
	17011 - Elem Bldg Administrators	Principal	Pohl, Angie J	0.25
Virtual Academy - Elementary Total				8.16
Virtual Academy Secondary	02010 - MS Core Instr Personnel	6th Grade Tcr	Mosey, Pat	0.72
		Lang Arts Tcr	Moran, Molly K	0.08
	03010 - HS Core Instr Personnel	Lang Arts Tcr	OPEN	0.46
		Lang Arts Tcr	Parkin, Landen A	0.60
		Math Tcr	Christian, David	0.60
		Math Tcr	Goff, Tara P	0.63
		Math Tcr	Good, Mary Jo	0.25
		Science Tcr	Morgan, William E	0.20
		Science Tcr	Owings, Harrison D	0.60
		Science Tcr	Pieper, Jill	0.34
		Soc Stu Tcr	Hill, Amy	0.80
		Soc Stu Tcr	OPEN	0.34
		World Lang Tcr	Blazquez, Javier	0.20
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Hoffman, Emiley	0.17
		Art Tcr	OPEN	0.30
		Art Tcr	Weilandgruber, Elizabeth	0.26
		Music Tcr	Adkins, Abigail E	0.32
		Phy Ed Tcr	Hermes, Shelley	0.24
		Phy Ed Tcr	Holden, Matt J	0.17
		Phy Ed Tcr	OPEN	0.50
	06010 - FACS Instr Personnel	Facs Tcr	Borden, Paige M	0.35
		Facs Tcr	OPEN	0.20
	06020 - Trade Instr Ed Personnel	PLTW	Paetzold, Robert James	0.16
	06040 - Business Ed Personnel	Business Tcr	OPEN	0.31
		Interventionist	Shimshock, Erik A	0.20
	07060 - ESL	ESL Tcr	Blair, Frances M.	1.00
	09010 - Spec Ed Salaries/Bene	Sped Tcr	Eiler, Elizabeth P	1.00
		Sped Tcr	Miller, Jill Elizabeth	0.80
	10010 - ALC/At Risk Programming	6th Grade Tcr	Mosey, Pat	0.20
		Math Tcr	Goff, Tara P	0.20
	13030 - Compensatory Ed	6th Grade Tcr	Mosey, Pat	0.08
		Interventionist	OPEN	0.25
		Math Tcr	Goff, Tara P	0.17
	17021 - Sec Bldg Administrators	Principal	Ronn, Kelly J	0.25
	17023 - Sec Bldg Ed Assistants	EA Level 3	Schonewill, Crix L	0.47
	21100 - Emergency Relief Aid	Lang Arts Tcr	Burnham, Charles F	0.20
		Lang Arts Tcr	Parkin, Landen A	0.40
		Math Tcr	Christian, David	0.40
		Soc Stu Tcr	Bousu, Mollie J	0.20
		Soc Stu Tcr	Hill, Amy	0.20

Location Description	Budget Unit	Assignment Type Description	Full Name	267 FTE
Virtual Academy Secondary Total				14.82
Vista View Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Bolfing, Alisha L	1.00
		1st Grade Tcr	Gaylord, Samuel M	1.00
		1st Grade Tcr	Steeg, Kimberly Kaye	1.00
		2nd Grade Tcr	Gandrud, Jennifer L	1.00
		2nd Grade Tcr	OPEN	1.00
		3rd GradeTcr	Houtman, Jennifer L	1.00
		3rd GradeTcr	Ivory, Courtney	1.00
		4th Grade Tcr	Dempsey, Jodi Jean	1.00
		4th Grade Tcr	Kramer, Krista	1.00
		5th Grade Tcr	Orlenko, Corbin D	1.00
		5th Grade Tcr	Rogers, Cole	1.00
		Kindergarten Tcr	Downey, Samantha R	1.00
		Kindergarten Tcr	Tucci, Amy J	1.00
		Kindergarten Tcr	Warren, Haley M	1.00
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Binn, Malorie	0.33
		Art Tcr	OPEN	1.00
		Music Tcr	Lampone, Molly B	0.25
		Music Tcr	OPEN	1.00
		Music Tcr	Tranby, Bonnie K.	0.33
		Phy Ed Tcr	Mode, Jason T	0.67
	07010 - K12 Media Serv Support	EA Media Support	Cermak, Barbara L	0.59
	07060 - ESL	ESL Tcr	Carlson, Lisa M	1.00
		ESL Tcr	Zimmerman, Kara J	1.00
	09010 - Spec Ed Salaries/Bene	Learning Specialist	Crawford, Cynthia Y	0.80
		Learning Specialist	Green, Kerianne Loran	0.20
		Learning Specialist	Woods, Megan M	0.50
		Nurse - LSN	OPEN	0.23
		Psychologist	Roehl, Peter A	0.50
		Social Worker	Lemke, Emily A	0.35
		Sped Ea	Auge, Elizabeth	0.91
		Sped Ea	Boekhoff, Melissa M.	0.91
		Sped Ea	Brown, Ruth	0.91
		Sped Ea	Hall, Jennifer J	0.91
		Sped Ea	Kuskayeva, Irina V	0.91
		Sped Ea	Latourelle, Sandra E	0.91
		Sped Ea	Meitrodt, Kathleen M	0.91
		Sped Ea	Pettengill, Taylor M	0.91
		Sped Ea	Roark, Kari L	0.91
		Sped Ea	Sackett, Emma J	1.00
		Sped Tcr	Fechner, Susan	0.50
		Sped Tcr	OPEN	1.00
		Sped Tcr	Peterson, Julie A	1.00
		Sped Tcr	Santele, Layne A	1.00
		Sped Tcr	Trisko, Mary	1.00
		Sped Tcr	Woods, Megan M	0.50
		Speech Tcr	Meulebroeck, Susanne	1.00
	12010 - F401 Fed Title I	EA L2 Support	Cermak, Barbara L	0.16
		EA Level 3	Tillman, Jack R	1.00
		Learning Specialist	Crawford, Cynthia Y	0.20
		Learning Specialist	Green, Kerianne Loran	0.40
	13020 - Integration Program	Social Worker	Lemke, Emily A	0.65
	13030 - Compensatory Ed	Advanced Learning	Podratz, Anne Marie	0.50
	14010 - Tech General	Digital Learning Specialist	Anderson, Bjorn Rs	0.33
		Digital Learning Specialist	Miller, Kaycie R	0.25
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Rottjakob, Ronda K	1.00
	17011 - Elem Bldg Administrators	Principal	Pohl, Angie J	0.75
		TOSA	OPEN	0.50
	17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Berra, Angie Marie	1.00
	17013 - Elem Bldg Ed Assistants	EA L2 Support	Cermak, Barbara L	0.25

Location Description	Budget Unit	Assignment Type Description	Full Name	268 FTE
Vista View Elementary	17013 - Elem Bldg Ed Assistants	EA L2 Support	Geedi, Ayaan M	0.69
		EA L2 Support	Gilbertson, Sherry A	0.69
	19010 - OP Custodial	Custodian - Level 1	Amos, Susan K	0.50
		Custodian - Level 1	Molina, Angel	0.50
		Custodian - Level 1	Morales, Manuela	1.00
		Custodian - Level 3	Gomez, Oscar A	1.00
	21100 - Emergency Relief Aid	EA Level 3	Colareta, Karina G	0.91
Vista View Elementary Total				50.18
William Byrne Elementary	01010 - Elem Core Instr Person	1st Grade Tcr	Risteau, Jill A	1.00
		1st Grade Tcr	Simpson, Lisa	1.00
		1st Grade Tcr	Smith, Melissa	1.00
		2nd Grade Tcr	Krzewki, Catherine D	1.00
		2nd Grade Tcr	Lamont, Heidi O	1.00
		2nd Grade Tcr	Mulder, Lindsey	1.00
		2nd Grade Tcr	Tomala, Crystal M	1.00
		3rd GradeTcr	Boche, Sonia R	1.00
		3rd GradeTcr	Hanson, Debra A	1.00
		3rd GradeTcr	Tompach, Tracy J	1.00
		3rd GradeTcr	Wurdeman, Deb Sue	1.00
		4th Grade Tcr	Batterman, Jessica M	1.00
		4th Grade Tcr	Happe, Nicole	1.00
		4th Grade Tcr	Walgenbach, Rachel C	1.00
		5th Grade Tcr	Gierada, Barbara L	1.00
		5th Grade Tcr	Kersten, Sarah M	1.00
	5th Grade Tcr	Zupke, Samuel	1.00	
	Kindergarten Tcr	Calnon, Jennifer	1.00	
	Kindergarten Tcr	OPEN	1.00	
	Kindergarten Tcr	Perez, Teresa G	1.00	
	04010 - K12 PhyEd/Art/Math/Music	Art Tcr	Vo, Kelly Rae	1.00
		Music Tcr	Langsjoen, Sonja	1.00
		Phy Ed Tcr	Mckane, Michelle M	1.00
	07010 - K12 Media Serv Support	EA Media Support	Engberg, Denise G	0.59
	07060 - ESL	ESL Tcr	Benson, Briana M	1.00
		ESL Tcr	Cisek, Abigail	1.00
		ESL Tcr	Johnson, Ashley	1.00
	09010 - Spec Ed Salaries/Bene	EA Health	Coleman, Sonya	0.91
		Learning Specialist	Hanson, Lisa	0.80
		Nurse - LSN	Stinson, Katrina L	0.72
		Nurse - RN	Exley, Amanda	0.18
		Psychologist	Roehl, Peter A	0.50
		Social Worker	Bruns, Brittany G	0.35
		Sped Ea	Abdallah, Hibo Saad	0.91
		Sped Ea	Adam, Sile Y	0.91
		Sped Ea	Ahmed, Faiza A	0.91
		Sped Ea	Freeman, Tammy S	0.91
		Sped Ea	Godfrey, Cintra L	0.91
		Sped Ea	Herbold, Nancy L	0.91
		Sped Ea	O'donnell, Joseph J	0.91
		Sped Ea	OPEN	0.91
		Sped Ea	Peters, John F	0.91
		Sped Ea	Scott, Angela J	0.91
Sped Ea		Theyson, Brenda	0.91	
Sped Tcr		Bugenhagen, Erica A	1.00	
Sped Tcr		Henrich, Sarah L	1.00	
Sped Tcr		Nerland, Lauren L	1.00	
Sped Tcr	OPEN	2.00		
Sped Tcr	Smith, Jennifer S	1.00		
Sped Tcr	Stegbauer, Amethyst R	1.00		
Speech Tcr	Kibler, Jeanne	1.00		
10010 - ALC/At Risk Programming	CE Coordinator 3	Kristjanson, Jeanine	0.20	

Location Description	Budget Unit	Assignment Type Description	Full Name	269 FTE	
William Byrne Elementary	10030 - K-12 Nursing Hlth Serv	Nurse - LSN	Stinson, Katrina L	0.08	
		Nurse - RN	Exley, Amanda	0.82	
	12010 - F401 Fed Title I	EA L2 Support	Engberg, Denise G	0.41	
		Learning Specialist	Hanson, Lisa	0.20	
		Learning Specialist	Knutson, Christine	1.00	
		Advanced Learning	Stalock, Sharron C	0.50	
	13020 - Integration Program	Social Worker	Bruns, Brittany G	0.65	
		Digital Learning Specialist	Abrahamson, Jonathan	1.00	
	14010 - Tech General	Digital Learning Specialist	Abrahamson, Jonathan	1.00	
	17010 - VOLUNTARY PRE-SCHOOL	CE Coordinator 2	Hanson, Virginia A	1.00	
		CE Program Supervisor	Kaplan, Emma A	1.00	
		CE Program Supervisor	OPEN	1.00	
	17011 - Elem Bldg Administrators	Principal	Bonneville, Jon G	1.00	
		TOSA	OPEN	0.50	
	17012 - Elem Bldg Clerical	Ace L4 Admin Asst/Specialist	Mcclellan, Melissa E	1.00	
	17013 - Elem Bldg Ed Assistants	EA L2 Support	Anderson, Nancy E	0.41	
		EA L2 Support	Cull, Margaret R	0.91	
		EA L2 Support	Duran, Lindsey M	0.38	
		EA L2 Support	OPEN	0.09	
		EA L2 Support	Vervais, Elizabeth	0.31	
		EA L2 Support	OPEN	0.09	
	19010 - OP Custodial	Custodian - Level 1	James, Marcus C	0.50	
		Custodian - Level 1	Molina Urgiles, David	0.50	
		Custodian - Level 1	OPEN	1.00	
		Custodian - Level 3	Sather, Derek D	1.00	
	21100 - Emergency Relief Aid	1st Grade Tcr	Peka, Emily	1.00	
		EA Level 3	Johnson, Megann M	0.91	
		Kindergarten Tcr	Bernier, Brionna	1.00	
	William Byrne Elementary Total				66.37
	Grand Total				1,060.86

General Fund Budget Comparative Summary

	Actual Results 2021-22	Adopted Budget 2022-23	Revised Budget 2022-23	Adopted Budget 2023-24
Total Beginning Fund Balance	\$ 29,521,880	\$ 29,371,898	\$ 32,521,899	\$ 32,474,123
Revenues	126,974,994	125,658,061	127,778,817	148,085,390
Federal Relief Revenues for current costs	3,902,488	3,400,000	4,027,847	3,400,000
Federal Relief Revenues for new costs	5,443,165	6,270,499	5,949,046	4,829,226
Expenditures	127,877,463	130,869,041	131,854,440	148,663,759
Federal Relief Expenditures for new costs	5,443,165	6,270,499	5,949,046	4,829,226
Variance (Revenues - Expenditures)	3,000,019	(1,810,980)	(47,776)	2,821,631
Total Ending Fund Balance	\$ 32,521,899	\$ 27,560,918	\$ 32,474,123	\$ 35,295,754
Breakdown of Fund Balance Categories				
Nonspendable	\$ 254,436	\$ 382,338	\$ 254,436	\$ 254,436
Restricted	9,841,889	8,637,897	10,819,678	12,350,354
Committed	1,837,017	1,168,634	1,394,580	1,016,319
Assigned	1,810,980	-	-	-
Unassigned	18,777,577	17,372,049	20,005,429	21,674,645
Total Ending Fund Balance	\$ 32,521,899	\$ 27,560,918	\$ 32,474,123	\$ 35,295,754
Unassigned Fund Balance %	14.08%	12.67%	14.52%	14.12%

Staff Salary and Benefits by Bargaining Group

General Fund Bargaining Group	Sum of FTE (Full-Time Equivalent)	Sum of Salary	Sum of Benefits	Total Salary + Benefits	% of Total
Clerical	43.00	\$ 2,236,212	\$ 953,337	\$ 3,189,549	2.92%
Confidential	5.00	\$ 402,063	\$ 177,973	\$ 580,036	0.53%
Custodial	72.00	\$ 3,995,978	\$ 1,600,765	\$ 5,596,743	5.13%
District Wide	9.85	\$ 1,360,272	\$ 482,683	\$ 1,842,955	1.69%
Educational Asst	167.70	\$ 5,305,281	\$ 3,088,537	\$ 8,393,818	7.70%
Info Tech Specialists	14.00	\$ 921,060	\$ 408,255	\$ 1,329,315	1.22%
Operations	4.00	\$ 321,321	\$ 117,066	\$ 438,387	0.40%
Principals	18.00	\$ 2,732,363	\$ 909,007	\$ 3,641,370	3.34%
Superintendent	1.00	\$ 205,736	\$ 69,091	\$ 274,827	0.25%
Teachers	635.26	\$ 53,413,133	\$ 22,598,584	\$ 76,011,717	69.70%
Unaffiliated	59.10	\$ 4,322,644	\$ 1,910,987	\$ 6,233,630	5.72%
VPK / CE	24.95	\$ 1,139,436	\$ 377,639	\$ 1,517,074	1.39%
Grand Total	1,053.86	\$ 76,355,498	\$ 32,693,924	\$ 109,049,422	100%

Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions

Below are definitions of the categories from which all of our Human Resource Assignments within the General Fund are derived. Close to 80% of the total general fund budget is made up of Salary and Benefits, including hourly assignments, from these groups within the General Fund.

Clerical refer to positions that fall under the **Association of Clerical Employees** collective bargaining agreement which are expected to complete clerical tasks as assigned.

"Confidential employee" means an employee who as part of the employee's job duties: (1) is required to access and use labor relations information as that term is defined in section [13.37, subdivision 1](#), paragraph (c) *"Labor relations information" means management positions on economic and noneconomic items that have not been presented during the collective bargaining process or interest arbitration, including information specifically collected or created to prepare the management position.*"; or
 (2) actively participates in the meeting and negotiating on behalf of the public employer.

Custodial refer to positions that fall under the **Service Employees International Union Local 284 - Custodial Employees** which are expected to complete custodial tasks as assigned.

District Wide - Districtwide Administrators Association includes the following positions whose roles vary depending upon their job description (note some of these positions are funded outside of the General Fund yet are included within this category) :

- Director of Curriculum, Instruction, and Student Support Services
- Director of Individualized Student Services
- Director of Operations, Properties, and Transportation
- Director of Community Education (funded by Fund 04)
- Director of Strategic Partnerships and Pathways
- Director of Activities and Athletics
- Director of Food Services (funded by Fund 02)
- Special Education Supervisor(s)
- Adult Basic Education Coordinator (funded by Fund 04)

Educational Asst - refer to positions that fall under the **Burnsville Association of Educational Assistants** collective bargaining agreement which are expected to complete tasks as assigned in the areas of support, health, media and special education.

Info Tech Specialists - refer to positions that fall under the **Information Technology Specialists** collective bargaining agreement which are expected to complete tasks as assigned to either level of Tech Spec 1, 2, 3, or 4.

Operations Supervisors - refer to positions that fall under the **Operations and Maintenance Supervisors** collective bargaining agreement which are expected to complete tasks as assigned for Operations Supervisors.

Principals - refer to positions that fall under the **Burnsville Principals Association** collective bargaining agreement which are expected to complete tasks as assigned for their assigned level of either Associate or Principal at Elementary, Middle or Senior High levels.

School Board - elected officials comprising the **ISD 191 School Board of Directors**.

Superintendent - Individual who leads ISD 191 as per job description and contract with School Board.

Teachers - refer to positions that fall under the **Burnsville Education Association** collective bargaining agreement which are expected to complete tasks as assigned for their position as a licensed teaching personnel as defined in the Public Employment Labor Relations Act (PELRA).

Unaffiliated Employees are positions that do not have a "Community of Interest" with established bargaining units within the district. These positions are At-Will and fall under Terms and Conditions of Employment verses a negotiated agreement.

Revised 3/5/2021



**Agenda III.F.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Anna Werb, vice chair

Date: June 8, 2023

Re: Report about the Superintendent's Evaluation

Receive a report about the Superintendent's Evaluation from Anna Werb, vice chair.

Superintendent's Evaluation - June 8th, 2023 Statement By Board Vice Chair Anna Werb

On **May 25, 2023** The ISD 191 School Board and Superintendent Theresa Battle met in a closed session to conduct her annual performance review.

The review consisted of two parts: 5 Essential Duties, and three personal district specific goals set for Superintendent Battle at the beginning of the school year.

Based on the assessments completed by all 7 Board members, Dr Battle's self-assessment, and our discussion during the closed session, it is our assessment that Dr Battle slightly exceeded our expectations for her during the 2022-23 school year.

The three personal goals set for Superintendent Dr. Battle for the 2022-23 school year were as follows:

Goal 1. Improve competency in moving toward adaptation in Cultural Competency as described by the Intercultural Development Continuum. The strategy is to link knowledge of my culture and other cultures to increase the skill of “shifting perspectives” and to link my cognitive ability to generate cultural appropriateness in my affect and behavior.

Goal 2. By January 2023, complete action plans for the One91 Roadmap strategic directions, a dashboard for the goal attainment metrics and Profile of a Learner.

Goal 3. By September 2022, present a plan with goals and strategies for reducing enrollment loss and retention of students and implement the plan throughout the 2022-23 school year.

As part of the performance evaluation process Dr. Battle completed a self assessment of her performance and each individual board member completed their own evaluation of her performance. These combinations of scores make up her total over all final review. The scores this year aligned very closely meaning we all are in agreement of her performance.

It was noted that Dr. Battle has made great strides in and involvement with our district's Legislative Platform, Grow Your Own Programs, Community Outreach, and being a solid trailblazer for our Pathways programming.

The Board is appreciative of Dr. Battle's leadership skills that shine through in her ability to promote our district in positive ways. Dr. Battle's passion for our schools is evident in her daily activities and how she conducts herself as the CEO of our district.

Thank you Board Members for your assistance in helping to complete Dr. Battle's evaluation, and thank you Dr. Battle for your commitment to meeting your goals and your continued dedication to serving our students and leading your staff.



**Agenda III.G.
June 8, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 8, 2023
Re: Superintendent Report

Receive a report from Dr. Theresa Battle, superintendent.



**Agenda III.H.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Board Chair

Date: June 8, 2023

Re: Board Member Reports

Receive reports from board members.

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 May 25, 2023

The regular meeting of the Board of Education was called to order by Chair Hume at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337. Call to Order

Directors Alt, Chester, Conner, Miller, Werb and Chair Hume were present. Director Mursal was absent. Dr. Theresa Battle, superintendent, Ava Drobnick, student board representative, administrators, staff and members of the public were also present. Attendance

Chair Hume welcomed the audience and asked Director Miller to lead the Pledge of Allegiance. Pledge of Allegiance

Moved by Chester, seconded by Werb, to approve the agenda. The motion carried unanimously (6 0). Agenda

Received a Student Performance and Achievement Committee report about the World's Best Workforce Read by Grade 3 presented by Imina Oftedahl, director of curriculum, instruction and assessment, Dr. Brandon Lowe, data and assessment coordinator, and Christine McDonald elementary SISA coordinator. SPA Committee

Recognized Student Board Representative Ava Drobnick and Introduce the Student Board Representative for 2023-24. Recognitions

Recognized Student Athletics and Activities.

Received a report about Foundation 191 Grant Recipients. Reports

Received a report about Q Comp from Katie Ness, Improvement Coach & Q Comp Coordinator.

Received a report about Fundraising from Stacey Sovine, executive director of administrative services.

Received reports on Board committees, appointments, and school assignments.

Moved by Werb, seconded by Chester, to approve the consent agenda:
 -Approve the minutes of the May 11, 2023, regular board meeting and May 16, 2023, closed sessions. Consent Agenda Minutes

-Approve personnel recommendations for Joanna Jordan, Jonet Henderson, Margaret Kube, Hodan Ibrahim, Jonathan Haupt, Kenadie Pings, Layne Santele, Nicole Soley, sis Buchanan, Jewell Terrell, Zachary Fischer, Briseida Gonzalez, Anthony Linder, Elizabeth Heger, Frances Becquer, Katidea Givens, Pierre Conwell, Pierre Conwell, Pierre Conwell, Personnel Recommendation

Pierre Conwell, Robbie Dimberio, Jennifer Hinman, and Linda Ho.

- Adopt a resolution to approve and accept donations as presented.
 - Approve March payroll checks in the net amount of \$4,050,572.98. March claims to date, wire transfers and adjustments totaling \$9,606,589.14. Also, that the Board accepts March receipts of \$16,209,332.70 and investments for the General Fund, 2015A School Building Bonds, and OPEB of \$64,724,464.80 as of March 31, 2023.
 - Accept the Budget Analysis for the month ending March 31, 2023.
 - Receive a report about the Listening Session on May 11, 2023.
 - Approve, on a second reading basis, non-substantive changes to Policies 201: *Legal Status of the School Board*, 202: *School Board Officers*, and 212: *School Board Member Development*.
- The motion carried unanimously (6, 0).

Donations
Checks, claims,
receipts and
investments

Budget Analysis
Listening Session
Policies

Moved by Alt, seconded by Miller, to adopt a Resolution Approving Purchase Agreement MWF Properties, LLC.

Purchase
Agreement

BE IT RESOLVED BY the School Board ("Board") of Independent School District No. 191 (Burnsville–Eagan–Savage), Dakota and Scott Counties, Minnesota (the "School District") as follows:
Section 1. Recitals.

1.01. The School District and MWF Properties, LLC, a Minnesota limited liability company (the "Buyer") desire to enter into a purchase agreement, including without limitation certain addenda thereto (together, the "Purchase Agreement") pursuant to which the School District will convey certain property owned by the School District and located at or about 200 West Burnsville Parkway in the City of Burnsville, Dakota County, Minnesota (PID No. 02-83500-02-030), in the southeast corner of the property depicted on EXHIBIT A attached hereto (the "Property").

1.02. Pursuant to the Purchase Agreement, the School District will convey the Property to the Buyer for a purchase price of \$900,000.00.

1.03. The School District finds that conveyance of the Property is desirable and in the best interest of the School District.

1.04. On October 8, 2020, the Board of the School District adopted a resolution entitled: "Resolution Approving the Open Facilities Action Plan and Authorizing Administration to Proceed with Next Steps for Possible Sale/Lease of Open Facilities of ISD 191," and on March 23, 2023, the Board of the School District adopted a resolution modifying such resolution entitled: "Resolution Approving Modifications to the District's Open Facilities Action Plan and Authorizing District Administration to Consider Options for the Sale or Lease of Certain Open Facilities" (as modified, the "Open Facilities Resolution"). Section 2. Purchase Agreement Approved.

2.01. Notwithstanding anything to the contrary in the Open Facilities

Resolution, the School District hereby approves the Purchase Agreement in substantially the form presented to the School District, subject to modifications that do not alter the substance of the transaction and that are approved by the Board Chair and Board Clerk of the School District, provided that execution of the Purchase Agreement by those officials shall be conclusive evidence of their approval.

2.02. School District staff and officials are authorized to take all actions necessary to perform the School District's obligations under the Purchase Agreement as a whole, including without limitation execution of any documents to which the School District is a party referenced in or attached to the Purchase Agreement, and of any deed or other documents necessary to convey the Property to the Buyer, all as described in the Purchase Agreement.

The motion carried unanimously after discussion (6, 0).

Moved by Conner, seconded by Miller, to approve the Burnsville Ice Center Rental Agreement for the 2023-2024 school year in the estimated amount of \$45,187.50 for a total of 180.75 hours of ice time.

The motion carried unanimously after discussion (6, 0).

Burnsville Ice Center

Moved by Alt, seconded by Werb, to adopt the following resolution: BE IT RESOLVED, by the Board of Education of Independent School District 191, pursuant to Minnesota Statute § 122A.40 that the teaching contracts of the following licensed probationary teachers and long-term substitute teachers in Independent School District 191 be terminated at the end of the 2022- 2023 school year.

Probationary Teacher and Long-Term Sub

Last Name	First Name	Building	Full Time Equivalent (FTE)
Bollum	Linnea	Nicollet Middle School	1.0 FTE (LTS)
Good	Mary Jo	Virtual Academy	.25 FTE (Teacher)
Miller	Siri	Sky Oaks	1.0 FTE (LTS)

BE IT FURTHER RESOLVED, that written notice is sent to said teachers regarding termination and nonrenewal of their contract as provided by law. The motion carried unanimously (6, 0).

Moved by Miller, seconded by Conner, to adjourn at 8:16 p.m. to a workshop about FY 24 Budget Update followed by a closed Session, as permitted by Minn. Stat. 13D.05 Subd. 3 (a), for the Superintendent's Evaluation. The motion carried unanimously (6, 0).

Adjourn to a Workshop and Closed Session

The workshop adjourned to a closed session at 9:19 p.m.

Lesley Chester, Clerk

June 8, 2023
Date Approved

DRAFT

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
May 25, 2023

The closed session of the Board of Education was called to order by Chair Hume at 9:28 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Directors Alt, Chester, Conner, Hume, Miller, Werb, and Chair Hume were present. Director Mursal was absent. Dr. Theresa Battle, superintendent, was also in attendance.

Attendance

The meeting was closed, as permitted by Minn. Stat. 13D.05 Subd. 3(a), for the superintendent's evaluation.

Purpose

The meeting adjourned at 10:48 p.m.

Adjourn

June 8, 2023

Lesley Chester, clerk

Date approved

DRAFT

**Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources**

TO: Members, Board of Education
Dr. Theresa Battle, Superintendent

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: June 8, 2023

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Allison Strauss		Edward Neill Elementary	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	America Farrell	*	Sky Oaks Elementary School	Social Worker	08/22/2023	1.0 FTE
Certified	Appointment	Maggie Mayernik	*	Burnsville High School	DECA Advisor- Head	2023-2024 School year	Stipend
Certified	Appointment	Siri Mehring		Harriet Bishop Elementary	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Tonia Dukart		Edward Neill Elementary	Teacher	08/22/2023	1.0 FTE
Certified	Recall	Alta Brown	*	Hidden Valley Elementary	Teacher	2023-2024 School year	1.0 FTE
Certified	Resignation	Kaitlin Cantolla	*	Edward Neill Elementary	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Katrina Stinson		WM. Byrne Elementary School	Licensed School Nurse	06/09/2023	1.0 FTE
Certified	Resignation	Lauren Liberacki		Nicollet Middle School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Lisa Paloma		Rahn Elementary School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Michelle Nelson		Eagle Ridge Middle School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Olivia Brammer		Burnsville High School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Tracy Discher	*	Edward Neill Elementary	Teacher	06/09/2023	1.0 FTE
Certified	Retirement	Anne Blom		Harriet Bishop Elementary	Teacher	06/09/2023	1.0 FTE
Classified	Appointment	Brian Phillips	*	District-wide	Custodial	06/12/2023	8 hours/day
Classified	Appointment	Kaitlin Cantolla	*	Community Education	Early Learning Support Specialist	06/10/2023	8 hours/day
Classified	Appointment	McKenna Rogness	*	Community Education	Community Education Coordinator 1	06/01/2023	8 hours/day
Classified	Appointment	Stephen Dixon	*	District-wide	Custodial	06/05/2023	8 hours/day
Classified	Change of Assignment	Jennifer Williamson	*	Eagle Ridge Middle School	Food Service Associate	08/22/2023	5.75 hours/day
Classified	Resignation	Darya Dracheva	*	Hidden Valley Elementary	Educational Assistant	06/08/2023	3 hours/day
Classified	Resignation	Jarrold Leake		Burnsville High School	Assistant Coach-Football	05/24/2023	Stipend
Classified	Resignation	Javier Blazquez		Nicollet Middle School	Girls Soccer Coach	06/09/2023	Stipend
Classified	Resignation	Kristina Aars		Burnsville High School	National Honor Society Advisor	06/09/2023	Stipend
Classified	Resignation	Lauren Liberacki		Nicollet Middle School	National Honor Society	06/09/2023	Stipend
Classified	Resignation	Motee Subah	*	Sky Oaks Elementary School	Educational Assistant	06/08/2023	7.25 hours/day
Classified	Resignation	Pamela Lundberg-Schmidt	*	Burnsville High School	Custodial	06/15/2023	8 hours/day
Classified	Retirement	Cheryl Anderson	*	BEST	Educational Assistant	06/08/2023	7 hours/day



**Agenda V.A.3.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 8, 2023

RECOMMENDATION: To adopt a resolution to approve and accept donations as presented.

RESOLUTION TO ACCEPT DONATIONS

WHEREAS,

1. School Board Policy 706 establishes guidelines for the acceptance of gifts to the District; and
2. Minnesota Statute 123B.02, Subd. 6 states the School Board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated; and
3. Minnesota Statute 465.03 states the School Board may accept a grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members; and
4. Businesses and individuals have submitted donations to the district;

THEREFORE, BE IT RESOLVED by the School Board of ISD 191 to approve and accept with appreciation the donations as presented below and to permit their use as designated by the donors.

Moved by: _____

Seconded by: _____

Members in favor of the motion:

Members opposed:

Whereupon said Resolution was declared duly passed and adopted on June 8, 2023.

Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation
5/26/0023	Tom Kratz (Husband)	Special Education	District 191 Special Education - No specific program was requested	\$100 - Sandie Kratz Memorial

Total monetary donation received: #100.00



**Agenda IV.A.4.
June 8, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 8, 2023
Re: Report about the Listening Session

Recommendation: Receive a report about the Listening Session on May 25, 2023.

Superintendent Dr. Theresa Battle, Chair Hume, and Director Miller were present.

Amy-Katherine Hansen, parent and special education teacher spoke about advocating for the length of elementary school day. She shared data about behavior incidents after 3:00 pm. Students are not able to maintain social-emotional during the last hour of the school day. For 5 years there's been a lack of training and mentorship with educational assistants. Additional time gained by shortening the school day with additional 10 minutes of training time. Academic skills and strategies for behavior intervention. One hour per month does not allow for proactive training to be included.

Allows for SPED teams to meet and support general education teams.

Jodi Plucinak, teacher spoke about the elementary school day. Current length is not what is best for our students. Impact of longer school days-late start time: students start their day at daycare, and they become tired and unproductive by the end of the day. Research shows that average performance drops with longer school days. During winter months, students can't play outside or spend quality time with family. Shortening the school day will impact our elementary students.

Molly Lynch, teacher spoke about the change for the elementary schedule in One 91. Start later and shorten the elementary day. Morning hours are more productive. As we get near the end of the day, less instructional time is available. The students are tired. From 3-4 pm teachers are forced to manage behaviors, taking time away from instruction. Student attention is lower and learning is not optimal between 3:00-4:00 pm.

Caron Otto, school psychologist spoke about the elementary school schedule change. Adding a meeting to the beginning of the staff day for collaborative planning and problem-solving across the school and within grade levels. She cited numerous staff that they must work with and they

all want to work together and learn together. This takes time and the time needs to be built into our work day. 10 minutes it is a start. Teachers are asked to fill out forms for evaluations for example. Important to look at our schedule and incorporate additional staff time.

Annie Jarzyna-Ingles, teacher spoke that our elementary students are tired and check-out by the end of the day. Logistical issues-when in 2016 the district changed to accommodate bus schedules and increase learning time. It is time to revisit the issue. Concerns of middle school was presented to the board last February. Busing should not be a problem. First bus arrived at 3:08 which is a waste of resources and shows that transportation could be adjusted. Beneficial to programs such as PALS could start and end earlier and Brain Power in a Backpack. Move our school dismissal time 15 minutes earlier because it will benefit our district's youngest learners.

jpo,,June 8, 2023 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Report on co-located MH services - Washburn)

Board Member Questions	Staff Response
<p>If I am understanding this correctly, we are replacing the previous provider with Washburn, yes?</p> <p>What is the cost differential between the two providers?</p> <p>It would be transparent to have the value of the proposed contract included in this report.</p> <p>What difference (if any) is there in FTE: districtwide and by school?</p>	<p>Yes, Washburn will be replacing Youable (previously known as Headway).</p> <p>There will be 10.8 FTEs instead of the 10.0 from the previous years. The .8 at BAHS was covered by a grant that is no longer available.</p> <p>In the RFP, Washburn was less than Youable, but we are still working through the contract.</p> <p>Cost per FTE was only one score on the RFP. There were other factors that we considered when selecting the agency that would best meet the needs of the district. Washburn came out much higher in the rubric when reviewing the proposals.</p> <p>The current school breakdown for FTEs: BHS - 2 Therapists BAHS - .8 NMS & ERMS - 1 Therapist each WB, SO, HB, & HV 1 Therapist each EN, Rahn, VV, & GP - .5</p>

(Budget Presentation)

Board Member Question	Staff Response
1. Typo in enrollment: previous estimates were 7,363. In this presentation, we see 7,364.	The 7363 was listed as an assumption. The 7364 reflects the adm's and may have rounding components that the assumption does not. We did not want to change the history of the previous reports to match rounding adjustments.
2. Contingency misspelled in hyperlink. "\$1.3 million in additional expenses..."	We are correcting line 37 in the pdf.

(Budget Book)

Board Member Question	Staff Response
1. P. 14 & 50 Typo with enrollment: 7,364. I trust all other figures elsewhere are correct?	The numbers reflect rounding equations. As of the date the numbers were run they are correct. Everyday multiple variables change the numbers, thus the reason to provide a revised budget in the winter.
2. P. 75 Compensatory Extended Day - was this rolled into Compensatory Aid & ELL between FY20 and FY21?	Yes, the State no longer separates Extended Day Compensatory from Regular Compensatory.
3. P. 75 QComp/ProPay - Why the decrease between FY23 Revised and FY24 Adopted?	This is just the State aid portion. The tax levy portion increased due to prior year adjustments (actual enrollment compared to projections) so the State's portion decreased compared to prior year. Total Pro Pay revenue increased in 2024.

<p>4. P. 76 Title funds decreased FY23 to FY24 (with the exception of Title VIII). Why is this the case?</p>	<p>This occurred for the 2023 original budget as well. The revised budget includes carryovers from prior years. We budget as if we won't carryover any funds for the original adopted budget.</p>
<p>5. P. 78 Looking at the approximate \$415,325 decrease in expenditures for Supplies and Materials, what is included in this?</p> <p>- p. 84 Supplies & Materials for Regular Instruction decreased FY23 to FY24 \$218,553. What kinds of materials will be lost with this reduction?</p> <p>- How are we maintaining/replacing instructional materials for our classrooms, specifically BHS Pathways? Is this solely through Vocational Instructional materials (on p. 85), or are there supplemental funds coming from elsewhere? If so, from where?</p>	<p>There is a decrease in new supply costs related to COVID/Pandemic relief fund spending. \$186k for COVID Testing grant (air filters/purifiers), \$200k for custodial supplies related to COVID (cleaning supplies, hand sanitizer, etc.).</p> <p>No materials are lost with this reduction. The reduction we're seeing is due to the curriculum replacement cycle, one-time grants or pandemic relief funds, and one-time purchase of computers for VPK staff.</p> <p>Pathways is funded throughout the district: regular instruction, vocational instruction, special education, and instructional support.</p>

<p>6. P. 81 390 Payment for Education to Other MN School Districts - Has tripled since FY20 to just over \$1.0 mil FY24. Why is this the case?</p>	<p>Change in coding per MDE for our agreements with 917 is most of the increase. Usage changes with the Intermediate Districts (287, 288, 917).</p>
<p>7. P. 82 What are Miscellaneous expenses of \$10,000?</p>	<p>It's part of a grant for our homeless students/families. The funding was from the ARP pandemic relief funds. We purchase short term hotel stays, activity passes, drivers ed course fees, tutoring, etc. using the miscellaneous expense code per MDE. The grant also provides school supplies, winter gear, fuel and food cards, etc. to the students/families in need.</p>
<p>8. How many staff have district credit cards at this point in time?</p>	<p>There are 46 active cardholders right now.</p>
<p>9. Typo: The elementary school's name is William Byrne.</p>	<p>We will add William to the pages listing "Byrne Elementary".</p>
<p>10. Appreciating the FTE by Program is in the latter portion of this report, from a budget perspective, we need a financial read of BU funding and FTE on the same page. Please add FTE by BU/object description.</p>	<p>Appendix C has the FTE by budget unit included in the summary (pages 187-198). There's also the detailed staff listing (pages 199-221), which includes FTE by site and budget unit.</p>

(CEP)

Board Member Questions	Staff Response
<p>I will be interested in a discussion around how we will track student numbers for reimbursement: daily attendance? Student counts in the cafeteria? We know that some students bring lunches, others choose not to eat lunch, and not all students enter the cafeteria for a variety of reasons, etc, etc.</p>	<p>We expect to record each meal served by each individual student. Meaning that students will still be expected to enter their unique PIN at the point of service, or an adult serving in a classroom would use a roster method checking off students by name. Either way, all information will be entered into an electronic software program, either at the exact point of service or by staff entering in the data soon after service. If we do not require this type of individualization, there is a greater chance that a student could come through the line twice, getting a second meal for free, and second meals are not reimbursable. This is especially true at secondary schools where there is greater volume and multiple points of service. Having all students recorded individually minimizes errors and potential fraudulent behaviors. Additionally, if we have some entered individually into the meal accounting software and some not - by using a manual paper count sheet that records total served, instead of each individual student, this type of hybrid meal accounting is extremely difficult to manage and leads to more claiming errors.</p>
<p>Also, what behavior changes will be needed in our cafeterias as a result of</p>	<p>As for cafeteria behaviors: increased flexibility, monitoring of meal times, and supervision may be necessary. We may</p>

<p>CEP? For students, staff - anything for families?</p>	<p>experience longer lines of students participating with us since the meal will be free and this is the desired outcome, not only for a student's nutrition needs, but for reimbursement. If we offer a Blaze Boost meal, in hopes that ALL students participate with us and we garner the most reimbursement , we can expect that service times may be slower than current operations.</p>
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(ProPay)

Board Member Questions	Staff Response
<p>Please post the copy of the MOU signed by the CBU for the board to approve.</p>	<p>A copy is available for the Board Chair to sign. The recommendation is to adopt the revisions.</p>

BURNSVILLE EAGAN SAVAGE
Independent School District 191
Human Resources

AGENDA ITEM: IV.B.1.

To: Members of the Board of Education
Superintendent Dr. Theresa Battle

From: Stacey Sovine, executive director of administrative services

Date: June 8, 2023

RE: **Proposed ratification of the Q-Comp / Pro-pay Memorandum of Understanding with the Burnsville Education Association.**

RECOMMENDATION: THAT THE BOARD OF EDUCATION APPROVE THE PROPOSED REVISIONS AND RE-ADOPT THE UNCHANGED LANGUAGE IN THE 2023 – 2024 PRO-PAY MEMORANDUM OF UNDERSTANDING WITH THE BURNSVILLE EDUCATION ASSOCIATION.

The major language items include:

- Major items on this document include updating dates
- Adding Building Leadership Team (BLT) members to assist with peer observations
- Clarifying language on participant requirements

Burnsville – Eagan – Savage

Teacher Professional Pay System

*Memorandum of Understanding
Between the Burnsville Education Association
and the
School Board of Independent School District #191*

July 1, ~~2022~~2023- June 30, ~~2023~~2024

**BURNSVILLE – EAGAN – SAVAGE
TEACHER PROFESSIONAL PAY SYSTEM**

This Agreement is entered into pursuant to Minn. Stat. § 122A.414 and the Public Employment Labor Relations Act (PELRA) of 1971, as amended, Minn. Stat. § 179A.01, et seq., by and between Independent School District No. 191, Burnsville – Eagan – Savage (herein after “District”) as the public employer under the PELRA and the Burnsville Education Association (herein after “BEA”) as the exclusive representative of teachers employed by the District under the PELRA, for the purpose of fully implementing the Burnsville – Eagan – Savage Teacher Professional Pay System (known hereafter as Pro-Pay). The terms of this Agreement are as follows:

AUTHORITY

Laws: This Agreement has been negotiated pursuant to and in compliance with the provisions of Minn. Stat. §§ 122A.414, 122A.4144 and 179A.01 et seq. The statutory authority specifically includes an exception to the PELRA in the form of an optional right to re-open negotiations regarding only the Professional Pay System.

BACKGROUND AND LEGAL REQUIREMENTS

1. Effect: This Agreement supersedes and replaces any salary or other provision of the PELRA Master Agreement that may currently be in effect between the District and the BEA that is inconsistent with any provision of this Agreement, subject to the contingencies specified in this Article.

2. Contingency: Effect of Contingencies: In the event that any contingency specified in this Section is not met, then this Agreement will have no force or effect and the terms and conditions of employment of the teachers employed by the District will be governed by the PELRA Master Agreement then in effect. Provided, however, that either party may re-open negotiations for the ProPay agreement as permitted under law in an effort to cure any cause that has nullified this Agreement.

- a. **MDE Approval:** This Agreement is contingent upon the legal requirements both of timely and of continuing approval by the Minnesota Department of Education for the 2015-2016 school year and thereafter.
- b. **Ratification:** This Agreement is contingent upon its ratification by the bargaining unit represented by the BEA and by the School Board of the District.
- c. **Continuing Revenue:** This Agreement is contingent upon the initial and continuing receipt of revenue based upon at least two hundred and sixty dollars (\$260.00) per pupil as specified in M.S. 122A.415, Subd.1 (2005). In the event additional revenue is allocated by the legislature, ISD #191 and the BEA agree to reopen the MOU to negotiate allocation of the revenue only.

Notice of Amendments: The District and BEA agree to discuss issues related to ProPay during negotiations. In the event the District and BEA amend this Agreement, the Minnesota Department of Education must be apprised of the amendment(s). In the event that the MDE asserts that any amendment is illegal and that revenue for the ProPay will be suspended, withheld, terminated or otherwise reduced, then this Agreement may be terminated effective with the date of the MDE’s decisions regarding changes in revenue by either party giving written notice to the other party at its official business address.

Implementation Review: Five administrators and five BEA appointed committee members will comprise an oversight committee that meets a minimum of three times per year.

Budget Review: ProPay is funded by categorical revenue. The BEA President and District Superintendent or his/her designee will periodically meet and review the budget. At least one such review shall occur prior to the adoption of the budget for the upcoming year. The review shall include a review of end-of-year expenditures; staff coded to the account and any carryover monies.

Annual Review: The ProPay Committee will meet annually to review and evaluate the effectiveness of the plan with respect to:

- Teacher Satisfaction
- Impact on student achievement
- Impact on school culture

The results will be used to modify the plan, consistent with the Notice of Amendment section above.

TEACHER PROFESSIONAL PAY SYSTEM

Section 1. Schedules:

- Subd. 1. The Professional Pay System Schedule is attached and incorporated by reference effective for fiscal year July 1, 20222023 to June 30, 20232024 as Appendix A. ABE and ECFE teachers shall follow the Professional Pay System Schedule Appendix B.
- Subd. 2. Any teacher hired after the inception of the professional pay plan will be placed on the matrix as provided in Article V of the Master Agreement.
- Subd. 3. Any change in location of a teacher on the ProPay matrix for subsequent fiscal years will be determined in accordance with the provisions of this Agreement. Any dispute regarding location on the ProPay matrix will be resolved through the grievance provision of the Master Agreement.

Section 2. Probationary Teachers:

- a. Each probationary teacher who has all or part of a three-year probationary period of employment under the law must complete all of the applicable performance appraisal requirements and engage in the Collaborative Teams, except as noted in Section 9, Subd 4 and Subd 5, in accordance with the District's standards in order to earn a performance increment for the subsequent year.
- b. Probationary Status: The District retains its managerial authority under the PELRA to evaluate and decide on the renewal or non-renewal of probationary teachers as provided by § M.S. 122A.40.

Section 3. Non-probationary Teachers:

- a. Notice of Assignment: Each teacher's contract will specify the teacher's career and level placement as well as compensation information.
- b. Contingencies: In the event of the occurrence of a contingency that voids this Agreement, salary under the ProPay will not be a part of any teacher's rights under the Continuing Contract statute. Salary rights will be determined pursuant to Article V of the Master Agreement.

- c. Standards: Attainment of performance increments will be in accordance with the standards of the ProPay.

Section 4. Calendar:

Subd. 1. **Development of District and School-Wide Goals:**

- a. On an annual basis, the District will set district improvement goals. The goals will be based on an analysis of student data and will align with the strategic plan and MDE requirements.
- b. On an annual basis, Building Leadership Teams (BLT) will set school-wide improvement goals within their School Improvement Plan (SIP). The goals will be based on an analysis of student data and will align with the strategic plan and district goals.

Subd. 2. **Teacher Responsibilities Summary:**

- a. Building Goal: Implement strategies that support a building goal focused on student achievement and aligned with core instruction.
- b. Collaborative Team Goal: Engage in the development and implementation of a collaborative team goal that addresses one of your school improvement goals.
- c. Personalized Professional Learning Plan: Develop and implement a professional learning plan that is personalized, aligned with your school improvement goals and building PD plan, and aligned with the teaching license renewal expectations.
- d. Observations and Coaching: Demonstrate your professional practice through 3 formative observations and coaching sessions conducted by 2 different observers (Continuous Improvement Coach and another trained observer).
- e. The goal setting and observation templates, rubrics, and examples explain what teachers must do to be successful in the ProPay system.
- f. Licensed staff will move vertically on the salary schedule and earn the performance pay incentive if the majority of their ratings are in proficient or exemplary categories by the end of the year when all three observations are compiled.

Subd. 3. **Timelines:**

- a. Building Goal (\$300)
 - i. Deadlines
 1. Building Leadership Teams will submit building goal by October 1.
 2. Sites will document their progress throughout the year.
 3. Sites will share their emerging results with district leadership and BLT.
 - ii. Completion and Processing
 4. Evidence of completion and final progress monitoring will be processed in the fall when all data are available.
 5. Payments shall occur by the last pay date in October of the following school year.
- b. Collaborative Team Goal (\$300)
 - i. Deadlines
 1. Collaborative teams will develop their team's goal once the School Improvement Plan's (or SIP's) student achievement goals have been identified.
 2. Collaborative teams will document their progress throughout the year and will share/report their progress with the building leadership team.

3. Collaborative teams will share their emerging results during collaborative team time during the year.
 - ii. Completion & Processing
 1. Evidence of completion should be submitted by May 15.
 2. Because some Collaborative Teams may choose to use standardized tests, payout will be processed in the fall when all data are available.
 3. Teachers may revise their Collaborative Team Goals and resubmit them up until October 31st or within 6 calendar weeks of date of hire, whichever is later.
 4. Payments shall occur by **the last pay date in October of the following school year July 15.**
 - c. Professional Learning Plan (\$300)
 - i. Deadlines
 1. Teachers will identify and develop their professional learning plan by October 15.
 2. Teachers will engage in PD aligned with their building PD and/or participate in other PD opportunities to support their area or interest.
 3. Teachers will document their progress in preparation for their observations.
 4. Teachers will document their learning in a reflective summary after their observations are completed.
 - ii. Completion & Processing
 1. Evidence of completion and the final reflective narrative will be shared with your Continuous Improvement Coach by May 15.
 2. Payments shall occur by July 15.
 - d. Coaching and Observations (\$900)
 - i. Deadlines
 1. **The All** first **CIC** observations should be completed by Jan. 31.
 2. **The All** second **CIC** observations should be completed before May 15.
 3. **The All** other trained observer observations should be completed by May 15.
 4. A minimum of three weeks must occur between consecutive observations.
 - ii. Completion & Processing
 1. Teachers schedule their pre- and post-observation conferences with their **Administrator**, Continuous Improvement Coach, **and or** other trained observer.
 2. Teachers complete their pre-observation form prior to their scheduled pre observation conference.
 3. The pre-observation includes a progress update connected to their professional learning plan in preparation for their observations.
 4. Post-observation reflections need to be completed within five days following each observation.
 5. Payments shall occur by July 15.
- Subd. 4. Coaching and Observations:
- a. The district evaluation system maintains the core structure of having principals / administrators evaluate non-tenured staff 3 times each year along with 1/3 of the tenured teachers.
 - b. Licensed staff will participate in three coaching observations based on their professional learning plan and connected to Danielson's Frameworks.
 - c. Continuous Improvement Coaches will conduct two formative observations with tenured staff.

- d. The third formative observation for tenured staff will be conducted by another trained observer, of the employee's choice when he/she is in the formative/ProPay cycle.
- e. The Professional Learning Plan will be integral to the Pre- and Post- Observation discussions.

Section 5 Performance Incentive Pay Dispute Resolution:

Subd. 1. **Limitations:**

- a. Scope: The dispute resolution mechanism of this Agreement extends only to disputes regarding a teacher's compliance with the standards of the ProPay. Teachers retain all rights to dispute resolution as per the Master Agreement regarding all other provisions of the contract aside from those relating to ProPay.
- b. Exclusive Remedy: The dispute resolution mechanism of this Agreement is the exclusive remedy for resolving disputes regarding a teacher's compliance with the standards of ProPay.

Subd 2. **Teachers who have a scoring dispute:**

- a. If a teacher is not satisfied with an observation by a trained observer, the instructor needs to schedule a meeting with his/her observer to appeal the observation. If the teacher and observer do not reach a satisfactory outcome, which may include another observation, the teacher may schedule an additional observation with a different trained observer by contacting the Superintendent's designee.
- b. If the outcome of the additional observation is not satisfactory to the teacher, the instructor may meet with the Superintendent's designee to request an additional appeal. If the Superintendent's designee determines an additional observation is warranted, he or she will conduct the observation for the teacher. The Superintendent's designee will consult with the BEA president before making a final decision. The ProPay committee will be updated annually on the number of disputes that occurred in the plan year.

Section 6: Career Ladder Descriptions: Career Ladders are career opportunities for teachers and other licensed professionals that broaden their influence on the teaching profession. Career ladder teacher performance will be reviewed on an annual basis. Teachers who are at the Emerging Professional Level in their careers are eligible to apply for Continuous Improvement Coach positions, with preference given to those who have at least 6 years of teaching experience including 2 or more in ISD191. Career Ladders present teachers with many opportunities for leadership. It is the intent of the District and BEA to encourage as many different qualified teachers as possible to assume leadership positions. Career Ladder positions in ISD #191 include the following:

Continuous Improvement Coaches (CIC) (\$3,400 stipend for full assignment, pro-rated for periods of unpaid leave). 6 TOSAs funded through ProPay plus 2 TOSA's funded through other district funds, will work with teachers to create Collaborative Team (CT) student achievement goals that align to the School Improvement Plans and assist in helping them write individual Personalized Professional Learning Plans (PLP). The role of the Continuous Improvement Coach is to help each teacher reach his/her goals through conducting observations, and providing feedback. Continuous Improvement Coaches will be decision makers regarding ProPay performance pay tied to each teacher's Professional Growth Plan. The Continuous Improvement Coaches responsibilities will include serving on the BLT of the assigned building(s). One CIC will serve as a .5 Q-Comp Coordinator with an additional stipend of \$1,600.

Employees seeking career ladder promotions will be able to complete an application for available Continuous Improvement Coach positions. A selection team consisting of 3 teachers appointed by the BEA and 3 administrators / principals will review, identify and approve a pool of qualified employees for the career promotions based on agreed upon criteria and qualifications including demonstration of cultural proficiency. If the selection team decides there are not enough qualified applicants for promotion, they may either extend the application deadline, recruit other employees or post for external candidates with a preference for teachers of color.

Continuous Improvement Coaches may return to their previous position after 3 years, if available. The request to return must be submitted by February 1st. If the previous assignment is not available, the teacher shall return to the previous department at the building from which the teacher transferred.

It is the expectation that teachers would return to teaching, either full- or part-time after serving as a Continuous Improvement Coach for a 3-5 year period of time. After completing three or more years in the position, Continuous Improvement Coaches continue to have the right to return to teaching. The District will place the returning teacher in a position for which he or she is appropriately licensed.

Continuous Improvement Coaches will work a 184 day schedule that meets the training and evaluation needs of the position.

Building Leadership Team (BLT) (\$1500 stipend, pro-rated for periods of unpaid leave) members (a proportionate and representative team of teachers & staff in each building – teachers receive a stipend from Pro-Pay) are responsible for writing, implementing, and evaluating the School Improvement Plans and the School Professional Development Plans aligned to the District Strategic Goals and the District 5 Year PD Plan. Each BLT member will facilitate the work of collaborative teams (CT). The BLT will approve the Collaborative Teams achievement goals to ensure alignment to the School Improvement Plan (which includes the ProPay building goals) and will address questions/issues regarding goal attainment. **82 92** BLT members will be paid through ProPay according to the following allocation. Additional BLT members will be paid through building professional development funds.

Elementary	5 per site with FTEs less than or equal to 34
Elementary	6 per site with FTEs greater than or equal to 35
Middle School	8 per site
BHS	1314
BAHS	34
Best	2
ECFE/ABE	4
ABE	2
ECFE	2
ECSE	4
Virtual Academy	34

The BLT ratio for probationary/tenured teachers:

<u>Max # of Probationary Teachers</u>	<u>Total teachers on BLTs</u>
1	1-7

2	8-12
3	13-17
4	18+

Section 7: Substitute Teacher Availability: Comprehensive implementation of ProPay requires that teachers occasionally leave their classrooms. Teachers will use prep time for Pre- and Post-observation meetings. Up to \$15,000 from Pro-Pay funds will be set aside annually to cover Elementary BLT members if scheduling restrictions require the need for a sub. Once the \$15,000 reserve is exhausted no other subs will be available.

Section 8: Professional Pay Plan Schedule:

- a. The Pro-Pay System Schedules are attached and incorporated by reference as described in Section 1, subd 1. effective for fiscal year July 1, ~~2020~~2022 - June 30, ~~2021~~2023.
- b. Any change in location of a teacher on the ProPay matrix for subsequent fiscal years will be determined in accordance with the provisions of this Agreement. Any dispute regarding initial placement on the ProPay matrix will be resolved through the grievance provision of the Master Agreement.

Section 9: Special Circumstances:

- Subd. 1. **Teachers with documented performance concerns:** Teachers with documented performance concerns will be provided with more direction in the area of goal-setting. Teachers will set goals that are linked to the areas(s) of needed improvement with input from the building principal. In addition, the teacher will be observed at least three times in a given year. One of the observations must be conducted by the principal. The teacher will have the option of involving the Continuous Improvement Coaches in the improvement process if he or she chooses.
- Subd. 2. **Teachers on a formal improvement plan:** Teachers who do not meet expectations and have been formally notified of substandard performance as per provisions in the collective bargaining agreement and are at risk of not earning a performance increment, will not be eligible for ProPay payouts. The teacher, teacher's principal and the Executive Director of Human Resources will meet as a team to determine the best way to provide assistance to the teacher.
- Subd. 3. **Performance Increment Pay Dispute Resolution:**
 - a. Teachers who demonstrate substandard performance such that they are at risk of not earning a performance increment must be notified prior to January 1st.
 - b. Prior to March 1 of that year, the teacher must have the opportunity to have consulted and worked with immediate supervisors in raising the level of job performance, consistent with ARTICLE V, Section 8, Subdivision 3 of the Master Agreement. Additional assistance is available as per Section 9. subd. 1. of this Memorandum of Understanding.
 - c. The exclusive dispute resolution process is the grievance procedure described in ARTICLE XV of the Master Agreement.
- Subd. 4. **Partial Year Teachers:**

a. **Teachers on Leave**

- i. A teacher who returns from an extended leave will fully participate in Pro-Pay if his/her number of work days is greater than or equal to 120.
- ii. These teachers shall be eligible for 100% of the Professional Learning Plans amount, Collaborative Team, and Building Goal. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.
- iii. A teacher who takes a partial year leave during the school year will participate to the extent that the required elements are completed.
- iv. The PLP should be written within 30 work days of returning, if it was not written before commencing a leave.
- v. The teacher will be eligible for PLP, CT, and Building Goal incentive pay if his/her number of work days is greater than or equal to 120.
- vi. Incentive pay based on observations will be pro-rated to the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3.

b. **Long Term subs**

- i. Long Term Subs are not eligible for ProPay unless the assignment is greater than or equal to 120 days. No other Long Term Subs will participate in ProPay.
- ii. These teachers shall be eligible for 100% of the Professional Learning Plans amount, Collaborative Team, and Building Goal. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.
- iii. The PLP shall be written within 30 days of start of employment.

c. **Newly hired teachers**

- i. Teachers hired into a new position, or as a replacement teacher, for an assignment that is greater than or equal to 120 days shall be eligible for 100% of the Professional Learning Plans amount, Collaborative Team, and Building Goal amounts. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.
- ii. The PLP shall be written within 30 days of start of employment.

Subd 5. **Part-time and Hourly Paid Teachers:** All teachers, regardless of FTE, are required to complete a Professional Learning Plan. Teachers who are on less than 0.4 FTE contracts, or less than 588 hours annually, will not be required to participate in collaborative team meetings outside of their scheduled hours. If participating in collaborative team meetings for ProPay compensation, they will not receive hourly compensation for attendance at required Collaborative Team meetings. Pre- and Post-Observation meetings will be scheduled within their compensated time. If a teacher qualified under this section chooses not to participate in regular CT meetings for ProPay compensation, then (s)he will be compensated for any required attendance at Collaborative Team meetings or other Professional Development that occurs outside of their scheduled work time, at the hourly rates established in Appendix C-4 of the Master Agreement. Teachers with an FTE of at least 0.25, but not greater than 0.4,

are required to complete two observations. Teachers with an FTE of less than 0.25 are required to complete 1 observation.

Section 10: Professional Pay: All individuals who are represented by the BEA except as defined in previous sections are eligible to earn two types of pay as defined below. The performance incentive pay for teachers represented in the Master Agreement is covered under Teacher Professional Pay System Section. 4.

Subd 1. **Performance Incentive Pay and Increment Advancement Process:**

- a. \$300 for meeting the school student achievement goal;
- b. \$300 for meeting the Collaborative Team student achievement goal;
- c. \$300 for the Personalized Professional Learning Plan (PLP);
- d. \$900 for demonstrating evidence of professional learning through participation in the observations and the collaborative coaching.
- e. Licensed staff will move vertically on the salary schedule and earn the performance pay incentive if the majority of their ratings are proficient by the end of the year (see Section9, Subd. 2).

Section 11: Performance I Levels:

As an educational institution, ISD #191 recognizes the value of enhanced content knowledge and the attainment of advanced pedagogical skills. Levels specify educational levels. Each level represents the attainment of additional, relevant post-graduate coursework.

- a. Level I = BA or BS degree
- b. Level II = BA + 20 quarter credits
- c. Level III = BA + 40 quarter credits
- d. Level IV = BA + 60 quarter credits OR Master's degree

Teachers cannot progress beyond Level IV until he/she attains a Master's degree.

- e. Level V = MA + 20 quarter credits
- f. Level VI = MA + 40 quarter credits
- g. Level VII = MA + 60 quarter credits OR Educational Specialist OR PhD

Section12: Mentoring Pilot:

For the purpose of establishing a long-term mentoring program for teachers new to ISD 191, ten thousand (\$10,000) dollars will be set aside within the ProPay budget to be used for professional development, materials, or stipends needed for a pilot program in 20222023 - 20232024.

APPENDIX A

Replace with new salary schedule
Salary Schedule for 2022-2023*

	Level I	Level II	Level III	Level IV	Level V	Level VI	Level VII
Probationary 1	\$42,570	\$44,330	\$45,880	\$48,090	\$50,310	\$52,390	\$54,970
Probationary 2	\$42,590	\$44,360	\$45,910	\$48,130	\$50,360	\$52,420	\$55,000
Probationary 3	\$42,630	\$44,390	\$45,940	\$48,180	\$50,400	\$52,470	\$55,040
Emerging Professional 1	\$43,220	\$44,720	\$46,690	\$50,400	\$54,280	\$55,170	\$57,880
Emerging Professional 2	\$44,290	\$46,170	\$48,340	\$52,260	\$56,800	\$57,860	\$60,370
Emerging Professional 3	\$46,930	\$48,850	\$51,250	\$55,230	\$57,910	\$60,620	\$63,820
Professional 1	\$50,890	\$51,030	\$53,170	\$57,480	\$60,190	\$62,640	\$66,320
Professional 2	\$50,890	\$55,110	\$55,640	\$60,010	\$62,460	\$65,650	\$68,850
Professional 3	\$50,890	\$55,110	\$60,610	\$62,960	\$66,140	\$69,580	\$73,010
Master Professional 1	\$50,890	\$55,110	\$60,610	\$66,590	\$69,790	\$73,220	\$76,910
Master Professional 2	\$50,890	\$55,110	\$60,610	\$71,260	\$74,850	\$78,450	\$82,490
Master Professional 3	\$50,890	\$55,110	\$60,610	\$77,410	\$81,130	\$85,010	\$89,150
Career Professional A	\$53,780	\$58,980	\$65,100	\$81,840	\$86,080	\$90,530	\$95,840
Career Professional B	\$57,840	\$62,400	\$69,220	\$85,340	\$90,100	\$95,130	\$102,020

Appendix B (ABE-ECFE)
Salary Schedule for 2022-2023*

	Level I	Level II	Level III	Level IV	Level V	Level VI	Level VII
Probationary 1	\$28.83	\$29.70	\$30.54	\$31.42	\$32.06	\$32.71	\$33.36
Emerging Professional 1	\$29.70	\$30.54	\$31.42	\$32.27	\$32.93	\$33.59	\$34.27
Professional 1	\$30.54	\$31.42	\$32.27	\$33.15	\$33.81	\$34.49	\$35.19
Professional 2	\$31.42	\$32.27	\$33.15	\$34.02	\$34.73	\$35.60	\$36.11
Master Professional 1	\$32.27	\$33.15	\$34.02	\$34.89	\$35.58	\$36.30	\$37.02

***Actual amounts will align with settlement of 20212023 - 20232025 Master Agreement Schedules**

DESCRIPTION OF PERFORMANCE INCREMENT PERFORMANCE TARGETS:

Probationary Teachers are beginning to translate their content knowledge into plans for instruction. During the probationary years teachers are acquiring the materials and developing effective learning activities. Probationary teachers are exploring methods of effective classroom management and physical room arrangement to enhance learning. They are beginning to acquire confidence in their ability to establish rapport with students. They are exploring and comparing strategies for dealing with problem behaviors. They recognize the importance of clear directions and asking a variety of questions but are developing their skills in this area. Probationary teachers work

hard to establish grading and record-keeping methods that comport with district requirements.

Emerging Professionals are gaining skills in the areas of planning, instruction and classroom management. They have established routines for organizational tasks and classroom management that are more automatic and support instruction. They are able to devote more time to instruction and providing effective feedback to students.

Professional Teachers demonstrate deep content and curricular knowledge. They demonstrate the ability to develop learning activities that both engage students and teach the desired content. They have a deep understanding of the scope and sequence of the curriculum. Classrooms run smoothly and professional responsibilities are understood and carried out.

Master Professionals understand the needs of individual students in each class and design instruction to meet those needs. Learning objectives are clearly articulated and instruction directly targets those objectives. Student learning is assessed and the results analyzed to determine re-teaching needs. Teachers utilize strategies to engage students in deep level discussion and answer higher level questions. The Master Professional contributes to the school by sharing expertise on district-wide and school-wide committees. The teacher shows professionalism in all assigned duties; whether presenting to peers, facilitating site-council, or performing hall duty.

Memorandum of Understanding

Burnsville Education Association and the School Board of Independent School District #191

Signature of Chairperson Board of Education: _____
Date

Signature of BEA President: _____
Date

Signature of BEA Chief Negotiator: _____
Date

Signature of Director of Human Resources: _____
Date



To: Members, Board of Education
Dr. Theresa Battle, Superintendent

Agenda IV.B.2.
June 8, 2023

From: Rachel Gorton, Director of Technology

Date: June 8, 2023

Re: Award Contract for UCAAS (Telephone) System

RECOMMENDATION: That the Board of Education approve the contract for Zoom Phone System hardware, licenses, and services to Matrix NDI.

A Request for Proposals (RFP) was issued April 28, 2023. It was posted on our district website and published in the SunThisWeek for weeks April 28, 2023 and May 5, 2023. Four vendors responded with one vendor proposing two options.

RFP Responses were evaluated against defined district criteria with one-time and ongoing costs being a primary factor. The recommendation is to award the contract to Matrix NDI to utilize the Zoom Phone System.

- Annual: Licensing and Support costs =\$153,336
- One Time: New Hardware and Equipment = \$206,451
- One Time: Implementation Services = \$185,465

It is recommended the contract be approved with Matrix NDI for the Zoom Phone System hardware, licenses and services.



**Agenda V.A.
June 8, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 8, 2023
Re: Superintendent Goals

2023-2024 Superintendent Evaluation Goals

The following personal development and district focused goals are provided to the school board as a component of the superintendent evaluation process.

Professional Development Goal(s)

- Improve competency in moving toward adaptation in Cultural Competency as described by the Intercultural Development Continuum. The strategy is to link knowledge of my culture and other cultures to increase the skill of “shifting perspectives” and to link my cognitive ability to generate cultural appropriateness in my affect and behavior.

Evidence of Performance

- When making decisions that may have impact to multiple constituents seek out and understand multiple perspectives by utilizing the Essential Elements of cultural proficiency (Assessing Cultural Knowledge, Valuing Diversity, Managing the Dynamics of Difference, Adapt to Diversity and Institutionalizing Cultural Knowledge) and the Teamworks’ tool *Leading in the Public Square*.
- Learn about and use *Leading in the Public Square*.
- Apply the tools to a major district project, board policy or to a contentious issue by learning about constituents’ perspectives through dialogue and planned intercultural experiences.
- Provide examples of ways I have included these multiple perspectives in my planning, decision-making and implementation of plans and review of policies and practices.

District Focused Goal(s)

1. Monitor schools’ progress toward achieving their site student achievement goals for the One91 Roadmap dashboard metrics.

Evidence of Performance

- Provide a template and a process for schools to report to the Superintendent on a quarterly basis.
- Present completed Dashboard (baseline data and targets, strategies to achieve) to board members by October 12, 2023.
- Report district progress and attainment of meeting the metrics via the Student Achievement and Performance Committee reports, PreK-12 Pathways report, and Enrollment and Equity reports.

- By September 30, 2024 present a report on all Dashboard metrics to the board and the public.

2. Increase knowledge of best practices to achieve effectiveness of district Operations (Food and Nutrition, Buildings and Grounds, Financial and Business Services, and Technology) by requiring the use of a project management tool.

Evidence of Performance

During the 2023-24 school year:

- Participate in professional development about key areas for management of operations.
- Plan and support long range facilities planning process for upgrades to district sites, including prioritizing projects and identifying funding sources for improved facilities. This includes creating a guiding change document by November 2023 and project management deliverables by December 30, 2023. Embedded in the process will be identification of consistent engagement opportunities for students, parents, staff and community members to provide feedback on long-range planning.



**Agenda V.B.
June 8, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Chair Scott Hume

Date: June 8, 2023

Re: Board Goals

ISD 191 Board of Education 2023-24 Goals - DRAFT 6.08.2023

In alignment with the One91 Strategic Road Map and District Values, the ISD191 Board of Education has identified the following three goals for the 2023-24 school year:

GOAL 1 – Cultural Proficiency

Building on the work from recent years, all ISD191 Board Members will understand and be able to articulate the district's work in being a culturally proficient school system (CPSS).

Members of the District 191 Board of Education will:

- Work to understand how CPSS is reflected in our district and the plan for further implementation.
- Be able to articulate why the work of CPSS is an important factor in fostering an environment that ensures the best possible outcomes for all students.

Measures of progress:

- Board members will participate in a facilitated retreat to learn more about CPSS, where the district currently fits, plans for continued implementation, and how this work leads to improved outcomes for students.
- Board members will receive information from Cultural Liaisons or other appropriate representatives from the school as part of school reports during the school board meetings.

GOAL 2 – Supporting and leveraging new methods and original thinking to improve student outcomes

All ISD191 Board Members will understand and be able to articulate our Pathways K-12 program and use it to inform setting district priorities.

Members of the District 191 Board of Education will:

- Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools.
- Understand how the K-12 Pathways leads to improved student outcomes.

Measures of progress:

- Board members will participate in a dedicated workshop to have a deep dive into the progress of Pathways K-12.
- Board members will receive reflections of Pathways K-12 as part of school reports during the school board meetings.
- Board members will receive dashboard reports which reflect the district's progress in meeting our Pathways goals.

GOAL 3 – Creating space and opportunity for each and every voice to be heard

As a district, it is the responsibility of the ISD191 Board of Education to be transparent with our community and receive community input to inform decision making.

Members of the District 191 Board of Education will:

- Seek input from multiple voices (families, staff, community members) that represent the full diversity of our communities, in order to inform decisions.
- Be transparent in its communication with the community.

Measures of progress:

- Board members will ensure members of the community have opportunities to provide input regarding district activities (i.e. budgeting, etc.) through community gatherings, surveys, etc.
- Board members will learn how information is getting to our families and staff, identify any gaps, and have staff work to resolve the gaps, leading to improved transparency of communication.
- Board members will understand which voices are represented in survey results, identify voices missing, and learn the plan to reach them.

Goal 4 - Provide appropriate governance and guidance to Dr Battle and her Team.

All ISD191 Board members will understand and live up to the governance role of the board of education in supervising and providing support and guidance to the Superintendent.

Members of the District 191 Board of Education will:

- Better understand the differences between “governance” and “management” in Board work and interactions with the superintendent.
- Clarify expectations with Dr Battle around communications protocols and other items where she needs Board support or Board direction.

Measures of progress:

- Board members will participate in one or more facilitated retreats to discuss board governance versus board management in order to better understand the appropriate role of the board and individual board members.
- Board members will work with Dr Battle to review and clarify the Board / Superintendent communications protocols to ensure alignment and clear expectations among all board members and Dr Battle.