



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 22, 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 Anna Werb and Director Safio Mursal

- I. Call to Order
 - A. Welcome
 - B. Pledge of Allegiance
- II. Approval of Agenda
- III. Information
 - A. Lead in Water Report 3
Speaker(s): Dave Lake, Director of Operations and Transportation
 - B. Report about the SMART Goals for the ISD 191 Board of Education for 2023-2024 12
Speaker(s): Scott Hume, Chair
 - C. Report about Superintendent's Goals 16
Speaker(s): Dr. Theresa Battle, Superintendent
 - D. Committee, Board Appointment and School Assignment Reports 19
- 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.

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.

1. Approve Minutes	24
2. Approve Personnel Recommendations	23
Description:	
3. Adopt a Resolution to Accept Donations	24
4. Approve Payroll, Receipts, Expenses and Investments	26
5. Accept the Budget Analysis	83
6. Receive a Report about the Listening Session	88
7. Annual Fiscal Year Membership Authorizations	89
8. Adopt the 2023-2024 Resolution for Membership in the Minnesota High School League (MSHSL)	90
9. Approval of Auditor	93
B. New Business	94
1. Approve the Washburn Co-located Mental Health Contract	96
Speaker(s): Amy Piotrowski, Director of Student Support Services	
2. Establish FY23 Committed and Assigned Fund Balance	101
Speaker(s): Tyler Dehne, Director of Finance	
3. Approve the Final FY24 Adopted Budget	102
Speaker(s): Tyler Dehne, Director of Finance	
4. Approve the Coverage for Property, Casualty and Liability Insurance for 2023-2024	333
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
5. Approve Long-Term Facility Maintenance for ISD 191	334
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
6. Approve Long-Term Facility Maintenance for ISD 917	350
Speaker(s): Stacey Sovine, Executive Director of Administrative Services	
7. Approve the SMART Goals for the ISD 191 Board of Education for 2023-2024	355
Speaker(s): Scott Hume, Chair	
8. Approve the Superintendent's Goals	359
Speaker(s): Dr. Theresa Battle, Superintendent	
V. Adjourn	



**Agenda III.A.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dave Lake, director of operations and transportation

Date: June 22, 2023

Re: Lead in Water Report

Receive a report about Lead in Water from Dave Lake, director of operations and transportation.

Lead in Drinking Water Testing Report

Dave Lake, director of operations

June 22, 2023



Lead in Water Testing Report

Lead in Drinking Water Testing Introduction

- The United States Environmental Protection Agency (EPA) has federal regulations regarding lead in drinking water.
- Minnesota Department of Health (MDH) and Minnesota Department of Education (MDE) worked together to pass a state statute (Minnesota State Statute 121A.335) which mandates methods, testing and communication of lead concentrations in drinking water.
- Lead is a toxic metal that is harmful to human health when it is ingested or inhaled.
- Lead exposure is a serious health concern, especially for young children and infants.

Lead in Water Testing Report

Lead in Drinking Water Testing Requirements

Under the MN statute, school districts are required to:

- Efficiently test for lead in school buildings serving students from prekindergarten to grade 12.
- Create a schedule for testing that includes all school district buildings that serves students.
- Each tap must be tested at least once every five years thereafter.
- Make the results of testing available to the public to review and notify parents/guardians of the availability of the information.

Lead in Water Testing Report

Lead in Drinking Water Testing Process

- Field Environmental Consulting, Inc. collected first draw samples. First draw samples consist of water emitted from a fixture after the outlet has been sitting for a period of 8 hours.
- Water was collected immediately in the morning before it could be used for other purposes.
- First draw samples were collected using clean 250 milliliter (mL) sampling bottles, filled to the top, capped, recorded and transported to a certified drinking water laboratory.
- Analysis was conducted by Minnesota Valley Testing Laboratories, Inc of New Ulm, Minnesota using EPA Method 200.8 for determination of trace elements in drinking water.

Lead in Water Testing Report

Lead in Drinking Water Testing Results

- A total of 747 samples were collected throughout the district at 14 sites.
- The EPA, MDH and MDE strongly recommend that actions be taken if lead concentrations exceed 20 parts per billion (ppb) or 20 micrograms per liter (µg/L).
- Fourteen samples at Harriet Bishop (1), Sky Oaks (1), Vista View (2), Eagle Ridge (2), Nicollet (6) and Burnsville High School (2) were above the recommended level.
 - Lead in Drinking Water First Draw [Report](#)

Lead in Water Testing Report

Lead in Drinking Water Testing Action Steps

- Actions should be taken for those taps where lead concentrations exceed 20 ppb ($\mu\text{g/L}$). Specific actions will likely be dependent on individual school conditions.
- MDH and MDE provide the following options:
 - Remove tap or fixture from service
 - Replace tap or fixture and retest
 - Flush water at tap and test
 - Clean/replace faucet aerators to reduce lead concentrations at the tap and retest
 - Add a point-of-use treatment device

Lead in Water Testing Report

Lead in Drinking Water Testing Action Steps

- Minnesota Statute 121A.335 requires that the school district make its testing results available to the public for review.
 - Lead in Drinking Water Re-Sampling [Report](#)
- Of the 16 fixtures that tested above or near 20.0ppb or 20µg/L, all aerators were cleaned or replaced and fixtures were retested. Five of the retested fixtures tested above the recommended level.
- District 191 has replaced the fixture at Harriet Bishop. The district has placed signage indicating “Water Not for Drinking” for the remaining four fixtures - Burnsville High School (1), Nicollet (2) and Vista View (1).

Thank You



**Agenda III.C.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Scott Hume, chair

Date: June 22, 2023

Re: Report about the SMART Goals for the ISD 191 Board of Education for 2023-2024

Receive a report about the SMART Goals for the ISD 191 Board of Education for 2023-2024 from Scott Hume, chair.

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 better understand how the District is working to ensure that all students are meeting goals and expectations around student achievement, including but not limited to our Pathways K-12 program, and use this improved understanding to inform setting district priorities.

Members of the District 191 Board of Education will:

- Better understand how our academic programming, including K-12 Pathways, leads to improved student outcomes.
- Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools.

Measures of progress:

- Board members will participate in workshops in order to understand how the curriculum we are using, including but not unlimited to K-12 Pathways, are leading to improved academic achievement for our students.
- Board members will receive reflections of Pathways K-12 and other district curriculum priorities 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 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.
- Better understand the responsibilities charged to the Board Member role by the members of the public who elected us.
- 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.



**Agenda III.D.
June 22, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 22, 2023
Re: Report about Superintendent's Goals

Receive a report about Superintendent's 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, 202^{3,4} 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 III.E.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Scott Hume, board chair

Date: June 22, 2023

Re: Committee, Board Appointment and School Assignment Reports

Receive reports on Board committees, appointments, and school assignments.

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Toni Conner, Anna Werb
Policy Review	Abigail Alt (Chair), Eric Miller, Safio Mursal
Negotiations	Eric Miller (Chair), Abigail Alt, Toni Conner

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Toni Conner (primary)
Burnsville Chamber of Commerce Policy Committee	Scott Hume
ISD 917	Lesley Chester (primary)
Foundation 191	Safio Mursal (primary)
MN School Board Association (MSBA)	Scott Hume (primary)
Burnsville Festival & Fire Muster	Abigail Alt
MN State HS League (MSHSL)	Eric Miller
Burnsville HS Hall of Fame Committee	Eric Miller

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Eric Miller
Burnsville-Eagan-Savage Transition Program (BEST)	Toni Conner
Burnsville HS	Safio Mursal
Nicollet Middle School	Scott Hume
Harriet Bishop Elementary	Lesley Chester
Rahn Elementary	Abigail Alt
Vista View Elementary	Anna Werb

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 June 8, 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, Mursal, Werb and Chair Hume were present. Dr. Theresa Battle, superintendent, administrators, staff and members of the public were also present.

Attendance

Chair Hume welcomed the audience and asked Director Chester to lead the Pledge of Allegiance.

Pledge of Allegiance

Moved by Chester, seconded by Werb, to approve the agenda. The motion carried unanimously (7 0).

Agenda

The board recognized John Coskran Award Recipients.

John Coskran

Director Miller left the meeting at 6:40 p.m. and returned at 6:42 p.m.

Reports

Received a report about Community Eligibility Provision (CEP) from Stacey Sovine, executive director of administrative services.

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

Received a report about Co-Located Mental Health Services Proposed Contract from Amy Piotrowski, director of student support services.

Received 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.

Received a report about the Superintendent's Evaluation from Anna Werb, vice chair.

Received a report from Dr. Theresa Battle, superintendent, and Dr. Chris Bellmont, assistant superintendent.

Received a verbal report from Director Conner,

Consent Agenda
 Minutes
 Personnel
 Recommendation
 Donations
 Listening Session

Moved by Alt, seconded by Conner, to approve the consent agenda:

-Approve the minutes of the May 25, 2023, regular board meeting and closed session.

-Approve personnel recommendations for Allison Strauss, America Farrell, Maggie Mayernik, Siri Mehning, Tonia Dukart, Alta Brown, Kaitlin Cantolla, Katrina Stinson, Lauren Liberacki, Lisa Paloma, Michelle Nelson, Olivia

ProPay

Brammer, Tracy Discher, Anne Blom, Brian Phillips, Kaitlin Cantolla, McKenna Rogness, Stephen Dixon, Jennifer Williamson, Darya Dracheva, Jarrod Leake, Javier Blazquez, Kristina Aars, Lauren Liberacki, Motee Subah, Pamela Lundberg-Schmidt, and Cheryl Anderson,
 -Adopt a resolution to approve and accept donations as presented.
 -Receive a report about the Listening Session on May 25, 2023.
 The motion carried unanimously (7, 0).

UCAAS
 (Telephone)
 System

Moved by Miller, seconded by Werb, that the Board of Education approves the proposed revisions and re-adopt the unchanged language in the 2023–2024 Pro-Pay Memorandum of Understanding with the Burnsville Education Association.
 The motion carried unanimously (7, 0).

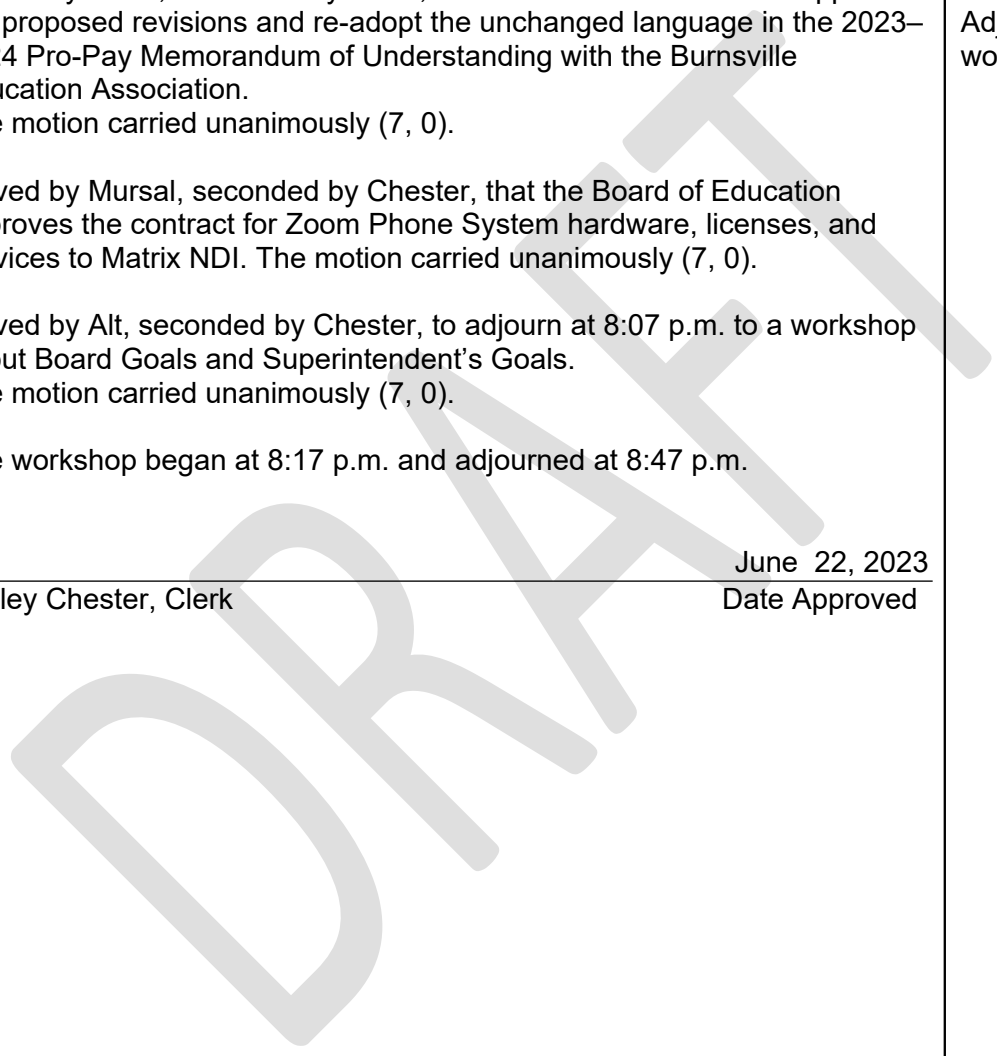
Adjourn to a
 workshop

Moved by Mursal, seconded by Chester, that the Board of Education approves the contract for Zoom Phone System hardware, licenses, and services to Matrix NDI. The motion carried unanimously (7, 0).

Moved by Alt, seconded by Chester, to adjourn at 8:07 p.m. to a workshop about Board Goals and Superintendent’s Goals.
 The motion carried unanimously (7, 0).

The workshop began at 8:17 p.m. and adjourned at 8:47 p.m.

Lesley Chester, Clerk June 22, 2023
Date Approved



**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 22, 2023

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Amby Elkins		Vista View Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Anna Miller		Sky Oaks Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Avery Lester		Hidden Valley Elementary	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Brian Waters		Burnsville High School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Briean Handahl		WM. Byrne Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	DaryAnn Webb		Sky Oaks Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Jose Martinez		Harriet Bishop Elementary	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Jule Andersen		Burnsville Alternative High School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Karly Zyskowski		ECSE Center	Speech/Language Pathologist	07/10/2023	1.0 FTE
Certified	Appointment	Kaylie Klaers		Vista View Elementary School	Teacher	08/22/2023	1.0 FTE
Certified	Appointment	Sarah Linner		Burnsville High School	Teacher	08/22/2023	1.0 FTE
Certified	Recall	Dorothy Clark-Miles		Burnsville High School	Counselor	2023-2024 School year	.60 FTE
Certified	Resignation	Colleen Coleman		Burnsville High School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Jessica Quinonez		Hidden Valley Elementary	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Kaycie Miller		Rahn Elementary School	Teacher	06/09/2023	1.0 FTE
Certified	Resignation	Vicki Robole	*	ECSE Center	Occupational Therapist	06/09/2023	1.0 FTE
Classified	Appointment	Adrienne Turzynski		ECSE Center	Behavior Analyst	08/28/2023	8 hours/day
Classified	Appointment	Colleen Coleman		Diamondhead Education Center	SISA Coordinator	07/03/2023	8 hours/day
Classified	Appointment	Niaka Dunbar		Harriet Bishop Elementary	Student Systems Leadership Specialist	08/28/2023	8 hours/day
Classified	Change of Assignment	Rahima Abdi		Burnsville Alternative High School	Educational Assistant	08/28/2023	7 hours/day
Classified	Change of Assignment	Rebecca O'Daniel		Burnsville High School	Food Service Associate	08/22/2023	5.75 hours/day
Classified	Resignation	Colleen Coleman		Burnsville High School	Youth in Government	06/09/2023	Stipend
Classified	Resignation	Deonta El-Shabazz		Eagle Ridge Middle School	Athletic Coordinator	06/09/2023	Stipend
Classified	Resignation	Deonta El-Shabazz		Eagle Ridge Middle School	Dean	06/09/2023	8 hours/day
Classified	Resignation	Diana Graves		Nicollet Middle School	Educational Assistant	06/08/2023	7.25 hours/day
Classified	Resignation	Isabella Williams		Burnsville High School	Mock Trial	06/09/2023	Stipend
Classified	Resignation	Megan Gauer-Kloos		Hidden Valley Elementary	Administrative Assistant-Elementary	06/09/2023	Stipend
Classified	Resignation	Megan Gauer-Kloos		Hidden Valley Elementary	Peer Support	06/09/2023	Stipend
Classified	Resignation	Motee Subah		Sky Oaks Elementary School	Educational Assistant	06/08/2023	7.25 hours/day
Classified	Resignation	Olivia Paradise		Burnsville High School	Boys Tennis Coach-Head	05/18/2023	Stipend
Classified	Resignation	William Ullrich		Sky Oaks Elementary School	Community Education Coordinator 1	06/30/2023	8 hours/day



**Agenda IV.A.3.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 22, 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 22, 2023.

Clerk – Board of Education

Date	Donor	Recipient	Terms	Donation

Total monetary donation received: None



**Agenda IV.A.4
June 22, 2023**

To: Dr. Theresa Battle, superintendent and Board of Education
From: Tyler Dehne, Director of Finance
Date: June 13, 2023
Re: April Payroll, Claims and Receipts

Recommendation: That the Board approves April payroll checks in the net amount of \$4,029,640.71. April claims to date, wire transfers and adjustments totaling \$9,735,170.66. Also, that the Board accepts April receipts of \$16,904,323.85 and investments for the General Fund, 2015A School Building Bonds, and OPEB of \$69,504,306.25 as of April 30, 2023.

April payroll, wire transfers, claims and receipts have been prepared under the direction of Tyler Dehne, Director of Finance, and are presented for approval by the School Board.

TD/mw/jb

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
April 2023**

Cash Receipts

Receipts		\$16,904,323.85
Miscellaneous Adjustments		_____

TOTAL April CASH RECEIVED		<u><u>\$16,904,323.85</u></u>
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CASH DISBURSEMENTS

April Payroll		\$4,029,640.71
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A/P April Claims	Checks 487935-488178		\$2,295,324.10
	Virtual Card 6000001081-6000001117		\$109,262.26
	ACH-Emp/Vend 9000004144-9000004248		\$410,148.63

April A/P Wires+P-card		\$6,917,306.61
April Bank Fees		\$3,129.06

TOTAL April CASH DISBURSED		<u><u>\$13,764,811.37</u></u>
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TOTAL TO BE APPROVED		<u><u>\$13,764,811.37</u></u>
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	<u>Money Market</u>	<u>(Original Cost)</u> <u>Investments</u>	<u>4/30/2023</u>
GENERAL FUND	\$14,654,558.19	\$43,448,969.94	\$58,103,528.13
OPEB	\$712,293.07	\$5,229,796.72	\$5,942,089.79
OPEB EQUITY INV	\$50,512.53	\$5,408,175.80	\$5,458,688.33
	\$15,417,363.79	\$54,086,942.46	\$69,504,306.25

Note: The attached investment reports are provided by our investment advisor, PMA Financial Network, Inc. These reports include our investment and money market balances.

Burnsville ISD 191 (31134-101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		04/30/2023			IS Balance	\$14,654,558.19	\$14,654,558.19	\$14,654,558.19	28
LTD		04/30/2023			LTD Balance		\$10,260,656.57	\$10,260,656.57	
SDA	SDA-1285862-1	04/30/2023			Savings Deposit Account - MNTRUST – Term Series-Flex (PenFed LOC)	\$4,144,913.77	\$4,144,913.77	\$4,144,913.77	
SDA	SDA-1287414-1	04/30/2023		19581	Savings Deposit Account - BELL BANK	\$15,731,237.62	\$15,731,237.62	\$15,731,237.62	
SDA	SDA-1291160-1	04/30/2023			Savings Deposit Account - MNTRUST – Term Series-Flex (Pref HCC)	\$1.42	\$1.42	\$1.42	
SDA	SDA-1291161-1	04/30/2023			Savings Deposit Account - MNTRUST – Term Series-Flex (Pref PHLI)	\$5,089.75	\$5,089.75	\$5,089.75	
CD	CD-289645-1	05/10/2021	05/11/2023	60269	GREENSTATE CREDIT UNION	\$249,200.00	\$249,948.63	\$249,200.00	0.150
SEC	SEC-48342-1	05/14/2021	05/15/2023	35141	BMW BANK NORTH AMERICA	\$249,099.57	\$249,000.00	\$249,000.00	0.130
CD	CD-291023-1	08/16/2021	08/18/2023	58629	ALLEGIANCE BANK TEXAS	\$249,000.00	\$249,501.86	\$249,000.00	0.101
SEC	SEC-48820-1	08/25/2021	08/25/2023	57565	UBS BANK USA	\$249,743.75	\$249,000.00	\$249,000.00	0.150
SEC	SEC-48853-1	08/25/2021	08/25/2023	58177	SALLIE MAE BANK/SALT LKE	\$249,742.33	\$249,000.00	\$249,000.00	0.201
SEC	SEC-48854-1	08/30/2021	08/30/2023	33682	STATE BANK OF INDIA	\$249,742.33	\$249,000.00	\$249,000.00	0.201
TS	TS-295784-1	04/19/2023	10/18/2023		MN TRUST TERM SERIES	\$1,000,000.00	\$1,025,130.97	\$1,000,000.00	5.040
SEC	SEC-53305-1	06/08/2022	12/08/2023	33124	GOLDMAN SACHS BANK USA	\$246,649.66	\$246,000.00	\$246,000.00	2.320
CD	CD-1346204-1	01/25/2023	01/25/2024	31840	Financial Federal Bank	\$238,450.00	\$249,895.60	\$238,450.00	4.800
CD	CD-1346208-1	01/25/2023	01/25/2024	57512	Western Alliance Bank	\$238,650.00	\$249,849.84	\$238,650.00	4.693
CD	CD-1346209-1	01/25/2023	01/25/2024	4147	Bank 7	\$238,800.00	\$249,882.71	\$238,800.00	4.641
CD	CD-1346210-1	01/25/2023	01/25/2024	57993	ServisFirst Bank	\$238,500.00	\$249,848.25	\$238,500.00	4.758
SEC	SEC-58549-1	01/30/2023	01/30/2024	68574	GE CREDIT UNION	\$247,354.20	\$247,000.00	\$247,000.00	4.803
CD	CD-1346972-1	03/16/2023	03/14/2024	3212	ANECA FCU	\$237,600.00	\$249,738.82	\$237,600.00	5.137
CD	CD-1346974-1	03/16/2023	03/14/2024	58816	Royal Business Bank	\$237,600.00	\$249,772.42	\$237,600.00	5.137
CD	CD-1346977-1	03/16/2023	03/14/2024	33539	Preferred Bank	\$237,500.00	\$249,870.79	\$237,500.00	5.223
TS	TS-295772-1	04/19/2023	04/18/2024		MN TRUST TERM SERIES	\$1,500,000.00	\$1,572,900.00	\$1,500,000.00	4.860
CD	CD-295121-1	10/28/2022	04/25/2024	227	PENTAGON FEDERAL CREDIT UNION (183 day and out)	\$1,750,000.00	\$1,865,935.60	\$1,750,000.00	4.449
SEC	SEC-57091-1	11/04/2022	05/06/2024	34444	CUSTOMERS BANK	\$244,632.85	\$244,000.00	\$244,000.00	4.520
CD	CD-293933-1	06/01/2022	06/03/2024	33686	BANK HAPOALIM	\$236,700.00	\$249,288.42	\$236,700.00	2.648
SEC	SEC-53308-1	06/09/2022	06/10/2024	57803	ALLY BANK	\$246,429.86	\$246,000.00	\$246,000.00	2.610
SEC	SEC-53310-1	06/08/2022	06/10/2024	27471	AMERICAN EXPR NATL BK	\$246,702.22	\$246,000.00	\$246,000.00	2.603
CD	CD-1346205-1	01/25/2023	07/23/2024	24045	Pacific Western Bank	\$233,700.00	\$249,885.56	\$233,700.00	4.610
CD	CD-1346207-1	01/25/2023	07/23/2024	61797	ELGA CREDIT UNION	\$234,000.00	\$249,886.54	\$234,000.00	4.520
TS	TS-294471-1	08/18/2022	08/19/2024		MN TRUST TERM SERIES	\$2,000,000.00	\$2,124,339.73	\$2,000,000.00	3.100
CD	CD-1346971-1	03/16/2023	09/10/2024	5214	The First National Bank of Moose Lake	\$233,100.00	\$249,668.17	\$233,100.00	4.741
SEC	SEC-58541-1	02/02/2023	02/03/2025	3511	WELLS FARGO BANK NA	\$248,691.31	\$248,000.00	\$248,000.00	4.355
CD	CD-1346973-1	03/16/2023	03/14/2025	4256	First National Bank	\$227,550.00	\$249,866.48	\$227,550.00	4.819
CD	CD-1346975-1	03/16/2023	03/14/2025	14028	First Guaranty Bank	\$227,800.00	\$249,638.84	\$227,800.00	4.800
CD	CD-1346976-1	03/16/2023	03/14/2025	58741	Fieldpoint Private Bank & Trust	\$227,550.00	\$249,610.79	\$227,550.00	4.770
CD	CD-1346978-1	03/16/2023	03/14/2025	4185	First Priority Bank	\$227,550.00	\$249,610.79	\$227,550.00	4.770
Sub Totals →						\$47,277,838.83	\$58,103,528.13	\$57,532,707.32	

Time and Dollar Weighted Average Portfolio Yield: 4.19%

Weighted Average Portfolio Maturity: 161.18 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

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Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SDA	34.23	\$19,881,242.56	SDA Account
CD	10.52	\$6,111,700.11	Certificate of Deposit
SEC	4.21	\$2,443,868.78	Securities
TS	8.13	\$4,722,370.70	Term Series
IS	25.23	\$14,654,558.19	IS Account
LTD	17.67	\$10,260,656.57	LTD Account

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Cost is comprised of the total amount you paid for the investment including any fees and commissions.

Rate is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series



Total Portfolio Report CAR

Report as of 4/30/2023

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563 31
 Phone: 630-657-6400
 Fax: 630-718-8701

Burnsville ISD 191 (31134-301 - 2009 Opeb Trust)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		04/30/2023			IS Balance	\$712,293.07	\$712,293.07	\$712,293.07	
SEC	SEC-47613-1	01/08/2021	08/01/2023		SAN MARCOS ISD-REF	\$1,642,845.00	\$1,500,000.00	\$1,500,000.00	0.120
SEC	SEC-48075-1	03/09/2021	08/15/2023		SAN MARCOS CTFS OBLIG	\$321,741.75	\$295,000.00	\$295,000.00	0.110
SEC	SEC-48062-1	03/23/2021	09/01/2023		ROCK CO-TXBL-REF	\$998,050.00	\$1,000,000.00	\$998,050.00	0.130
SEC	SEC-48054-1	02/26/2021	10/01/2023		HAWAII-EY-REF	\$247,033.60	\$220,000.00	\$220,000.00	0.100
SEC	SEC-48044-1	02/24/2021	12/01/2023		DEWITT ETC CO CCD #54	\$616,968.90	\$590,000.00	\$590,000.00	0.190
SEC	SEC-49708-1	11/22/2021	11/15/2024		US TREASURY N/B	\$923,084.96	\$925,000.00	\$923,084.96	0.673
CD	CD-279751-1	01/21/2020	01/21/2025	14445	FARMERS AND MERCHANTS UNION BANK	\$228,200.00	\$248,078.24	\$228,200.00	1.740
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$6,093,017.28	\$5,942,089.79	\$5,869,428.03	
Totals →						\$6,093,017.28	\$5,942,089.79	\$5,869,428.03	

Time and Dollar Weighted Average Portfolio Yield: 1.60%

Weighted Average Portfolio Maturity: 296.19 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SEC	75.92	\$4,452,884.98	Securities
CD	11.93	\$699,796.72	Certificate of Deposit
IS	12.14	\$712,293.07	IS Account

Index

Cost is comprised of the total amount you paid for the investment including any fees and commissions.

Rate is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

CD - Certificates of Deposit, **CP** - Commercial Paper, **ISC** - Investment Shares Class, **MMA** - Money Market Account, **SEC** - Government Securities, **TS** - Term Series



**Burnsville ISD 191 OPEB
Investment Review**

April 1 - April 30, 2023

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

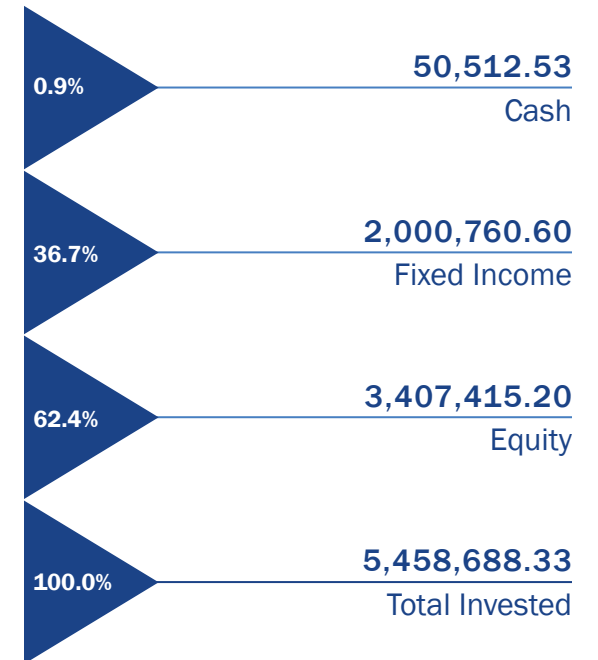
RELATIONSHIP TEAM
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Steve Pumper
VP, Investment Services
(612) 509-2565
SPumper@pmanetwork.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	5,413,693.56
Contributions	0.00
Withdrawals	0.00
Net Investment Income	2,884.47
Unrealized Gain/Loss	42,110.30
Realized Gain/Loss	0.00
Ending Market Value	5,458,688.33

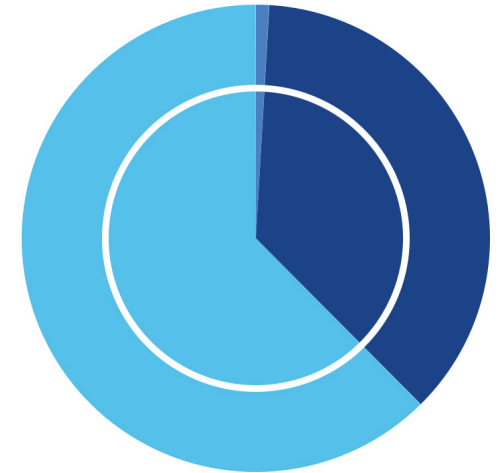
Compliance	Status
As of 04/30/2023	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	50,512.53	0.93%	2,884.47	6.06%
Fixed Income				
TOTAL Credit	2,000,760.60	36.65%	6,757.50	0.34%
Funds - Corporate	2,000,760.60	36.65%	6,757.50	0.34%
TOTAL Fixed Income	2,000,760.60	36.65%	6,757.50	0.34%
Equity				
TOTAL Domestic Equity	3,407,415.20	62.42%	35,352.80	1.05%
Funds - Large Cap	3,407,415.20	62.42%	35,352.80	1.05%
TOTAL Equity	3,407,415.20	62.42%	35,352.80	1.05%
TOTAL Invested	5,458,688.33	100.00%	44,994.77	0.83%

CURRENT PERIOD ALLOCATION



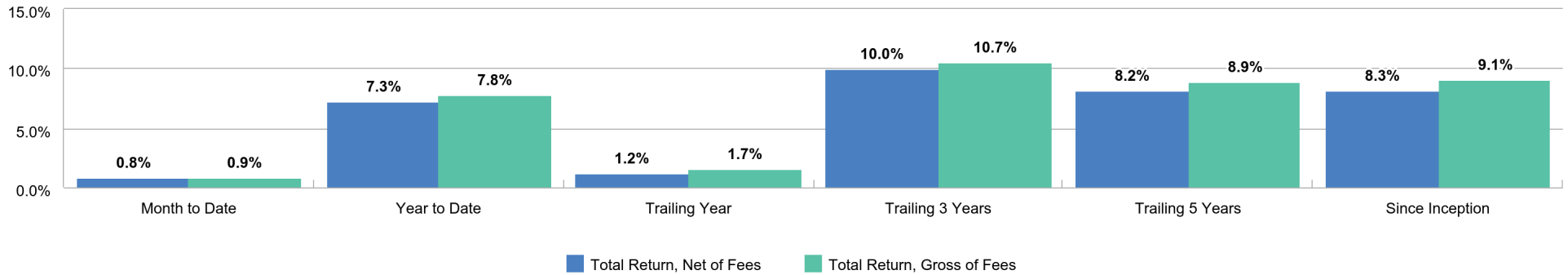
Asset Class

- Cash - 0.9%
- Fixed Income - 36.7%
- Equity - 62.4%

Sector

- Cash - 0.9%
- Credit - 36.7%
- Domestic Equity - 62.4%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	0.83%	7.33%	1.20%	10.03%	8.17%	8.29%
Total Return, Gross of Fees	0.87%	7.78%	1.71%	10.68%	8.94%	9.15%

Since Inception Date: November 01, 2014

Periods greater than 1 year are annualized. Year to Date returns are presented fiscal year to date.

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	50,512.53	0.96%	0.39%	0.00%
Fixed Income	2,000,760.60	36.80%	0.59%	0.22%
Equity	3,407,415.20	62.25%	1.05%	0.65%
Portfolio Total	5,458,688.33	100.00%	0.87%	0.87%

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
04/21/2023	04/21/2023	(2,255.71)	US DOLLAR	USD	CCYUSD	—	(2,255.71)	0.00
—	—	(2,255.71)	Total Management Fee	—	—	—	(2,255.71)	0.00
<i>Money Market Fund Interest</i>								
04/30/2023	04/30/2023	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	199.10	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	199.10	—
Funds - Corporate								
<i>Equity Dividend</i>								
04/03/2023	04/06/2023	0.00	VANGUARD TOT BD ETF	BND	921937835	—	4,941.08	—
—	—	0.00	Total Equity Dividend	—	—	—	4,941.08	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
<i>Cash</i>														
FGTX	38141W273	50,313.43	GOLDMAN:FS GOVT INST	AAA	4.94%	04/30/2023	04/30/2023	50,313.43	1.0000	50,313.43	805.61	—	4.77%	4.77%
USD	CCYUSD	199.10	Receivable	AAA	0.00%	04/30/2023	04/30/2023	199.10	1.0000	199.10	0.00	—	0.00%	0.00%
—	—	50,512.53	—	AAA	4.92%	—	—	50,512.53	—	50,512.53	805.61	—	4.75%	4.75%
Fixed Income														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	27,030.00	VANGUARD TOT BD ETF	—	—	—	—	2,266,729.04	74.0200	2,000,760.60	41,269.41	2.60%	—	—
—	—	27,030.00	—	NA	—	—	—	2,266,729.04	—	2,000,760.60	41,269.41	2.60%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	16,520.00	VANGUARD TSM IDX ETF	—	—	—	—	2,177,004.79	206.2600	3,407,415.20	41,839.63	1.58%	—	—
—	—	16,520.00	—	—	—	—	—	2,177,004.79	—	3,407,415.20	41,839.63	1.58%	—	—
Total Invested		94,062.53	—	AAA	4.92%	—	—	4,494,246.37	—	5,458,688.33	83,914.65	1.96%	4.75%	4.75%

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This report is intended to detail investment advisory activity through your PMA advisory separately managed account (hereinafter "Account"). The information in this report is confidential and is intended for existing client use only. All transactions are reflected as of trade date. Information derived from sources other than PMA (including market value and market analytics), is believed to be accurate, but is not independently verified nor guaranteed to be accurate or complete. Accounting settings on PMA's accounting and reporting platform, provided by Clearwater Analytics, may not reflect your internal accounting methodology.

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In computing the market value of any asset of the Account, each security listed on any national securities exchange shall be valued at the last quoted sale price on the valuation date on the principal exchange on which such security is traded. The market values of many fixed income securities are provided by pricing services companies which utilize pricing evaluations based on various market and industry inputs. A hierarchy of pricing sources, which may include prices provided by PMA, is used to provide a price for each security on this report. Although PMA believes the price to be reliable, the values of the investments do not always represent the prices at which the investments could have been bought or sold. Performance is calculated for positions managed by PMA only. Market values for Unmanaged Assets are shown based on information provided by you or your custodian.

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PMA does not have the authority to withdraw funds from the Client's account with the custodian bank, except in limited circumstances as authorized by the client for the payment of the investment advisory fee. Our clients retain responsibility for their internal account policies, implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

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In order to better serve you, we request that you promptly notify us of any material change in your investment policy, investment objective or financial situation.

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Review of Report

Please review the pages of this report carefully. If you think there are any errors, missing account information or if you need more information about transactions, please contact PMA within 60 days of receipt. If you have other questions or concerns, you should contact your Institutional Portfolio Manager.



PMA Asset Management, LLC

2135 CityGate Lane, 7th Floor

Naperville, IL 60563

630-657-6400

For more information visit www.pmanetwork.com

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AP Check Register

AP Run: 20230411 VACH — Post Date: 2023-04-11 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/11/2023	9000004144	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,107.00
04/11/2023	9000004145	ACH	CDW Government Inc	920289-1	1 AP5800	255,013.21
04/11/2023	9000004146	ACH	Teachers On Call	929847	1 AP5800	23,682.15
Total:						\$279,802.36

20230411 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	279,802.36
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$279,802.36

AP Check Register

AP Run: 20230412 EACH — Post Date: 2023-04-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/12/2023	9000004147	ACH	Albersheim-Carter, Marcina	018646	1 AP5800	86.13
04/12/2023	9000004148	ACH	Amos, Susan K	020121	1 AP5800	10.48
04/12/2023	9000004149	ACH	Baker, Jack T	020900	1 AP5800	1,000.00
04/12/2023	9000004150	ACH	Barcus, Christine J	020538	1 AP5800	75.00
04/12/2023	9000004151	ACH	Blood, Kelsey Jo	017981	1 AP5800	122.29
04/12/2023	9000004152	ACH	Bragg, Kaitlin J	017752	1 AP5800	50.00
04/12/2023	9000004153	ACH	Briggs, Lori A	016049	1 AP5800	50.00
04/12/2023	9000004154	ACH	Carlisano, Marta L	020630	1 AP5800	403.20
04/12/2023	9000004155	ACH	Chroust, Vicki	018419	1 AP5800	50.00
04/12/2023	9000004156	ACH	Clancy, Carissa	016999	1 AP5800	131.02
04/12/2023	9000004157	ACH	Crosbie, Cindy	015885	1 AP5800	41.10
04/12/2023	9000004158	ACH	De Leon, Angel M	020085	1 AP5800	75.00
04/12/2023	9000004159	ACH	Deutsch, Matt R	014970	1 AP5800	70.87
04/12/2023	9000004160	ACH	Dykstra, Bryan G.	012673	1 AP5800	24.00
04/12/2023	9000004161	ACH	Elbeiali, Rosenda	020877	1 AP5800	85.00
04/12/2023	9000004162	ACH	Erbes, Sarah L	017283	1 AP5800	85.67
04/12/2023	9000004163	ACH	Erickson, Kayla M	020006	1 AP5800	126.22
04/12/2023	9000004164	ACH	Foley, Alena M	020885	1 AP5800	100.00
04/12/2023	9000004165	ACH	Gehrke, Andrew R	016612	1 AP5800	14.87
04/12/2023	9000004166	ACH	Gierada, Barbara L	008128	1 AP5800	75.00

AP Check Register

AP Run: 20230412 EACH — Post Date: 2023-04-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/12/2023	9000004167	ACH	Hanson, Lisa	011966	1 AP5800	75.00
04/12/2023	9000004168	ACH	Herman, Linda R	017618	1 AP5800	50.00
04/12/2023	9000004169	ACH	Higgins, Renee C	020926	1 AP5800	85.00
04/12/2023	9000004170	ACH	Holewa, Mary A	011153	1 AP5800	31.70
04/12/2023	9000004171	ACH	Howe, Jaimie K	020412	1 AP5800	36.09
04/12/2023	9000004172	ACH	Johnson, Brian J	018190	1 AP5800	108.08
04/12/2023	9000004173	ACH	Jordan, Joanna	014624	1 AP5800	22.14
04/12/2023	9000004174	ACH	Kaahiye, Axmad	018140	1 AP5800	70.61
04/12/2023	9000004175	ACH	Kauffman, Christina	019468	1 AP5800	27.25
04/12/2023	9000004176	ACH	Kleiner, Kevin T	020910	1 AP5800	864.89
04/12/2023	9000004177	ACH	Knott, Kelly S	008797	1 AP5800	25.15
04/12/2023	9000004178	ACH	Koch, Rebecca M	018297	1 AP5800	125.00
04/12/2023	9000004179	ACH	Kolstad, Michele M	007847	1 AP5800	25.74
04/12/2023	9000004180	ACH	Krick, Kylie M	020916	1 AP5800	101.98
04/12/2023	9000004181	ACH	Kuhlman, Susan M	016375	1 AP5800	50.00
04/12/2023	9000004182	ACH	Lake, David	017436	1 AP5800	162.44
04/12/2023	9000004183	ACH	Latourelle, Sandra E	010686	1 AP5800	50.00
04/12/2023	9000004184	ACH	Lautigar-beutz, Julie	010321	1 AP5800	75.00
04/12/2023	9000004185	ACH	Lian, Jocelyn M	020194	1 AP5800	76.96
04/12/2023	9000004186	ACH	Liberacki, Lauren	020767	1 AP5800	75.00

AP Check Register

AP Run: 20230412 EACH — Post Date: 2023-04-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/12/2023	9000004187	ACH	McCarthy, Jennifer	009785	1 AP5800	50.00
04/12/2023	9000004188	ACH	McDowell, Morgan	018635	1 AP5800	11.40
04/12/2023	9000004189	ACH	Mitsch, Kelli L	018974	1 AP5800	15.39
04/12/2023	9000004190	ACH	Molina, Alfonso A	020808	1 AP5800	68.12
04/12/2023	9000004191	ACH	Morris, Alison A	019566	1 AP5800	116.97
04/12/2023	9000004192	ACH	Mousseau, Rebecca J	020278	1 AP5800	52.45
04/12/2023	9000004193	ACH	Neal, Bryeny B	013693	1 AP5800	43.75
04/12/2023	9000004194	ACH	Nelson, Katie L	015010	1 AP5800	47.29
04/12/2023	9000004195	ACH	Niemiec, Alicia	013692	1 AP5800	113.32
04/12/2023	9000004196	ACH	Niesen, Elizabeth A	015962	1 AP5800	81.61
04/12/2023	9000004197	ACH	Oftedahl, Imina P	020003	1 AP5800	191.65
04/12/2023	9000004198	ACH	O'Laughlin, John M	020956	1 AP5800	19.00
04/12/2023	9000004199	ACH	Oliver, Kerry M	020861	1 AP5800	76.83
04/12/2023	9000004200	ACH	Otto, Caron	018846	1 AP5800	50.00
04/12/2023	9000004201	ACH	Petersen, Holly M	018849	1 AP5800	15.20
04/12/2023	9000004202	ACH	Pieper, Jill	017753	1 AP5800	75.00
04/12/2023	9000004203	ACH	Proctor, Beth	011315	1 AP5800	75.00
04/12/2023	9000004204	ACH	Quinonez, Jessica L	020592	1 AP5800	70.22
04/12/2023	9000004205	ACH	Robb, Brad E	013654	1 AP5800	209.19
04/12/2023	9000004206	ACH	Robole, Vicki M	009670	1 AP5800	222.05

AP Check Register

AP Run: 20230412 EACH — Post Date: 2023-04-12 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/12/2023	9000004207	ACH	Roeske, Melissa L	014609	1 AP5800	75.00
04/12/2023	9000004208	ACH	Ruzichka, Laurie	015691	1 AP5800	50.00
04/12/2023	9000004209	ACH	Sahli, Jonathan C	016816	1 AP5800	79.00
04/12/2023	9000004210	ACH	Seamen, Michelle A	018634	1 AP5800	78.34
04/12/2023	9000004211	ACH	Sellars, Jason A	019217	1 AP5800	364.96
04/12/2023	9000004212	ACH	Sweeney, Michael J	016376	1 AP5800	97.07
04/12/2023	9000004213	ACH	Tarnofsky, John J	020438	1 AP5800	41.46
04/12/2023	9000004214	ACH	Theis, Rachael L	018697	1 AP5800	32.00
04/12/2023	9000004215	ACH	Voigt, Pamela M	017183	1 AP5800	382.72
04/12/2023	9000004216	ACH	Weatherford, Andrea M	017161	1 AP5800	13.62
04/12/2023	9000004217	ACH	Westerlund, Danette R	018186	1 AP5800	50.00
04/12/2023	9000004218	ACH	Yasin, Muna I	020207	1 AP5800	50.00
04/12/2023	9000004219	ACH	Yost, Molly M	019831	1 AP5800	19.92
04/12/2023	9000004220	ACH	Zupke, Samuel	009298	1 AP5800	100.00
Total:						\$7,852.41

20230412 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	74	7,852.41
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	74	\$7,852.41

AP Check Register

AP Run: 20230426 EACH — Post Date: 2023-04-26 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/26/2023	9000004221	ACH	Allcock, Sarah W	020605	1 AP5800	100.87
04/26/2023	9000004222	ACH	Battle, Theresa F	019927	1 AP5800	645.68
04/26/2023	9000004223	ACH	Bellmont, Chris	014183	1 AP5800	200.00
04/26/2023	9000004224	ACH	Borden, Paige M	019204	1 AP5800	159.81
04/26/2023	9000004225	ACH	Branch, Nancy C	018662	1 AP5800	39.96
04/26/2023	9000004226	ACH	Brown, Christopher M	013495	1 AP5800	20.96
04/26/2023	9000004227	ACH	Conner, Antoinette	020089	1 AP5800	105.81
04/26/2023	9000004228	ACH	Czapar, Kelly N	017322	1 AP5800	60.78
04/26/2023	9000004229	ACH	Dehne, Tyler	020322	1 AP5800	200.00
04/26/2023	9000004230	ACH	Engberg, Denise G	012072	1 AP5800	100.00
04/26/2023	9000004231	ACH	Erbes, Sarah L	017283	1 AP5800	126.94
04/26/2023	9000004232	ACH	Gorton, Rachel	016735	1 AP5800	200.00
04/26/2023	9000004233	ACH	Henderson, Sean M	017644	1 AP5800	144.56
04/26/2023	9000004234	ACH	Hubbard, Mark R	013921	1 AP5800	178.75
04/26/2023	9000004235	ACH	Huemoeller, Michael T	009394	1 AP5800	1,177.14
04/26/2023	9000004236	ACH	Jones, Thelma	020548	1 AP5800	30.39
04/26/2023	9000004237	ACH	Kosloski, Scott	019322	1 AP5800	83.84
04/26/2023	9000004238	ACH	Pieper, Jill	017753	1 AP5800	26.86
04/26/2023	9000004239	ACH	Rimbo, Angela B	020785	1 AP5800	99.98
04/26/2023	9000004240	ACH	Robran, Kimberly J	020836	1 AP5800	29.80

AP Check Register

AP Run: 20230426 EACH — Post Date: 2023-04-26 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/26/2023	9000004241	ACH	Sampers, Cynthia	008937	1 AP5800	111.48
04/26/2023	9000004242	ACH	Sovine, Stacey	017487	1 AP5800	200.00
04/26/2023	9000004243	ACH	Tinklenberg, Aaron D	017462	1 AP5800	200.00
04/26/2023	9000004244	ACH	Voigt, Pamela M	017183	1 AP5800	711.55
04/26/2023	9000004245	ACH	Woodcock, Sue M	007835	1 AP5800	56.99
Total:						\$5,012.15

20230426 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	25	5,012.15
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	25	\$5,012.15

AP Check Register

AP Run: 20230428 VACH — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2023	9000004246	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	2,214.00
04/28/2023	9000004247	ACH	CDW Government Inc	920289-1	1 AP5800	2,519.64
04/28/2023	9000004248	ACH	Teachers On Call	929847	1 AP5800	112,748.07
Total:						\$117,481.71

20230428 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	117,481.71
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$117,481.71

AP Check Register

AP Run: 20230510 Void ACH — Post Date: 2023-05-10 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
05/10/2023	9000004227	ACH	Conner, Antoinette	020089	1 AP5800	-105.81
Total:						-\$105.81

20230510 Void ACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	-105.81
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$105.81

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	406,040.08
02 - FOOD SERVICE	259.34
04 - COMMUNITY SERVICE	1,703.58
22 - ISF - HEALTH SELECT 105	1,750.00
50 - STUDENT ACTIVITY FUND	289.82
	\$410,042.82

AP Check Register

AP Run: 20230404 AP — Post Date: 2023-04-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/04/2023	487935	Check	A.J. Moore Electric Inc	928491	2 AP8845	3,607.27
04/04/2023	487936	Check	Acer Service Corporation - Attn: Finance Dept.	929434	2 AP8845	11,069.59
04/04/2023	487937	Check	American Heart Association	908048-2	2 AP8845	300.00
04/04/2023	487938	Check	Anderson, Bruce	9002125	2 AP8845	176.00
04/04/2023	487939	Check	Arrow Lift	926468	2 AP8845	1,194.00
04/04/2023	487940	Check	Ascend Education	930292	2 AP8845	176.44
04/04/2023	487941	Check	Association Of Clerical Employees	904895	2 AP8845	360.00
04/04/2023	487942	Check	Capernaum Pediatric Therapy	930712	2 AP8845	1,318.40
04/04/2023	487943	Check	Carrier Corporation	900707-1	2 AP8845	73,350.00
04/04/2023	487944	Check	Centerpoint Energy	902519	2 AP8845	5,456.55
04/04/2023	487945	Check	Cerda, Ana	501055	2 AP8845	42.95
04/04/2023	487946	Check	CESO Communications LLC	930130	2 AP8845	4,381.21
04/04/2023	487947	Check	CESO HR, LLC	930763	2 AP8845	3,280.00
04/04/2023	487948	Check	Chow, Siew Kin	501057	2 AP8845	135.00
04/04/2023	487949	Check	City of Savage - Parks & Recreation	909588-2	2 AP8845	70.00
04/04/2023	487950	Check	Cub Foods	900645	2 AP8845	151.03
04/04/2023	487951	Check	Custom Ink	927836	2 AP8845	715.00
04/04/2023	487952	Check	Dalco	904186-1	2 AP8845	21,475.21
04/04/2023	487953	Check	Dialog One LLC	927732	2 AP8845	774.50

AP Check Register

AP Run: 20230404 AP — Post Date: 2023-04-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/04/2023	487954	Check	DS Erickson & Associates PLLC	927334	2 AP8845	390.43
04/04/2023	487955	Check	Eagan Forensics Boosters	930048	2 AP8845	104.00
04/04/2023	487956	Check	Eastview High School Speech Team	906734-4	2 AP8845	123.00
04/04/2023	487957	Check	Education Minnesota	928531	2 AP8845	92.00
04/04/2023	487958	Check	Ehlers	920802-1	2 AP8845	417.50
04/04/2023	487959	Check	Electro Watchman Inc	901078	2 AP8845	7,514.35
04/04/2023	487960	Check	Foundation 191	928202	2 AP8845	161.65
04/04/2023	487961	Check	Jama, Osman A	930185	2 AP8845	345.00
04/04/2023	487962	Check	JTM Provisions Co Inc	928622	2 AP8845	10,600.12
04/04/2023	487963	Check	Klug, Melissa	930882	2 AP8845	70.00
04/04/2023	487964	Check	Lakes Country Service Cooperative	901718	2 AP8845	135.00
04/04/2023	487965	Check	Lakeville Area Schools	901880-1	2 AP8845	180.00
04/04/2023	487966	Check	Lakeville North Speech Boosters	929973-1	2 AP8845	153.00
04/04/2023	487967	Check	Lakson, Natalie	501054	2 AP8845	51.50
04/04/2023	487968	Check	Lamprecht, John	928748	2 AP8845	55.93
04/04/2023	487969	Check	Lano Equipment	925133	2 AP8845	424.71
04/04/2023	487970	Check	Link Interpret	929933	2 AP8845	10,577.14
04/04/2023	487971	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	88.85
04/04/2023	487972	Check	Minnesota Sword Play	924659	2 AP8845	770.00

AP Check Register

AP Run: 20230404 AP — Post Date: 2023-04-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/04/2023	487973	Check	MSOPA- Int School Dist 917	902956	2 AP8845	475.00
04/04/2023	487974	Check	National Academic Quiz Tournaments LLC (NAQT)	926335	2 AP8845	805.00
04/04/2023	487975	Check	NCBERS Group Life Ins	908769	2 AP8845	32.00
04/04/2023	487976	Check	NCS Pearson Inc	925372	2 AP8845	135.00
04/04/2023	487977	Check	Northfield Public Schools	908609	2 AP8845	84.00
04/04/2023	487978	Check	PBBS Equipment Corporation	930000	2 AP8845	1,011.72
04/04/2023	487979	Check	Perez, Melissa M	924879	2 AP8845	2,565.00
04/04/2023	487980	Check	RAK Construction Inc	929749	2 AP8845	4,735.00
04/04/2023	487981	Check	Red Wing Business Advantage Account	921851-1	2 AP8845	625.00
04/04/2023	487982	Check	Riverland Community College	928453-1	2 AP8845	750.00
04/04/2023	487983	Check	Roseville Area High School	930009	2 AP8845	42.00
04/04/2023	487984	Check	School Services Employees Local 284	907382	2 AP8845	2,947.72
04/04/2023	487985	Check	Second Harvest Heartland	928183	2 AP8845	946.27
04/04/2023	487986	Check	Soto, Nestor David	926857	2 AP8845	465.00
04/04/2023	487987	Check	Southwest West Central Service Cooperative	923594	2 AP8845	4,698.00
04/04/2023	487988	Check	Sphero Inc	929426	2 AP8845	18,338.56
04/04/2023	487989	Check	Stamm, Amanda	930020	2 AP8845	105.00
04/04/2023	487990	Check	Sunbelt Staffing LLC	930586	2 AP8845	15,843.38
04/04/2023	487991	Check	The Works	902039	2 AP8845	624.00

AP Check Register

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AP Run: 20230404 AP --- Post Date: 2023-04-04 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/04/2023	487992	Check	Ventris Learning LLC	930879	2 AP8845	602.00
04/04/2023	487993	Check	Volimas, Jon	501058	2 AP8845	25.00
04/04/2023	487994	Check	Westendorf, Mary	501056	2 AP8845	39.00
Total:						\$216,180.98

20230404 AP Summary

Type	Count	Amount
Regular	60	216,180.98
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	60	\$216,180.98

AP Check Register

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AP Run: 20230407 FS — Post Date: 2023-04-07 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2023	487995	Check	EPN Travel Services Inc	926379	2 AP8845	41,548.50
04/07/2023	487996	Check	REM5 LLC	930844	2 AP8845	2,000.00
Total:						\$43,548.50

20230407 FS Summary

Type	Count	Amount
Regular	2	43,548.50
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$43,548.50

AP Check Register

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AP Run: 20230407 FS2 — Post Date: 2023-04-07 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2023	487997	Check	The Hartford	924486	2 AP8845	50,248.66
04/07/2023	487998	Check	Xcel Energy	902776	2 AP8845	14,181.71
Total:						\$64,430.37

20230407 FS2 Summary

Type	Count	Amount
Regular	2	64,430.37
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	\$64,430.37

AP Check Register

AP Run: 20230410 AP — Post Date: 2023-04-10 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2023	487999	Check	Acer Service Corporation - Attn: Finance Dept.	929434	2 AP8845	26,834.70
04/10/2023	488000	Check	Arrunategui, Carla	929405	2 AP8845	120.00
04/10/2023	488001	Check	Arvig	928649	2 AP8845	2,957.17
04/10/2023	488002	Check	Bimbo Bakeries USA	902333-1	2 AP8845	2,690.00
04/10/2023	488003	Check	Captivate Media + Consulting	929000	2 AP8845	2,754.00
04/10/2023	488004	Check	Carlson, Gerri	929243	2 AP8845	1,053.00
04/10/2023	488005	Check	Casperson, Julie	928973	2 AP8845	424.50
04/10/2023	488006	Check	Centurylink	902781	2 AP8845	266.02
04/10/2023	488007	Check	City of Burnsville - Utilities	904226	2 AP8845	12,873.53
04/10/2023	488008	Check	City of Eagan - Utilities	901002	2 AP8845	1,440.51
04/10/2023	488009	Check	City of Savage - Utilities	909588	2 AP8845	4,602.83
04/10/2023	488010	Check	Colorado Time Systems	902580	2 AP8845	1,965.00
04/10/2023	488011	Check	Comcast	923547	2 AP8845	9.95
04/10/2023	488012	Check	Cottens NAPA Main Office	929846	2 AP8845	94.15
04/10/2023	488013	Check	Crown Rental Inc	900647	2 AP8845	337.70
04/10/2023	488014	Check	CST MN - BIN# 170065	929862	2 AP8845	35,000.00
04/10/2023	488015	Check	Dakota Outdoors LLC	922059	2 AP8845	35,665.00
04/10/2023	488016	Check	Dalco	904186-1	2 AP8845	8,013.34
04/10/2023	488017	Check	Durand Manufacturing Inc	924933	2 AP8845	209.25
04/10/2023	488018	Check	Fedex	901463	2 AP8845	63.58

AP Check Register

AP Run: 20230410 AP — Post Date: 2023-04-10 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2023	488019	Check	Gedi, Muno	930842	2 AP8845	600.00
04/10/2023	488020	Check	Global Communications Wiring & Services LLC	927736	2 AP8845	370.60
04/10/2023	488021	Check	Heartland Tire, Inc.	930160	2 AP8845	932.94
04/10/2023	488022	Check	House of Print	920347	2 AP8845	17,759.61
04/10/2023	488023	Check	Instream, LLC	930884	2 AP8845	498.00
04/10/2023	488024	Check	Instrumentalist Awards LLC	901896	2 AP8845	270.00
04/10/2023	488025	Check	Intermediate School Dist 917	909327	2 AP8845	8,961.60
04/10/2023	488026	Check	Interstate All Battery Center	928877	2 AP8845	153.60
04/10/2023	488027	Check	John A Dalsin & Son Inc	905816	2 AP8845	1,696.67
04/10/2023	488028	Check	Kennedy and Graven Chartered	908356	2 AP8845	2,890.50
04/10/2023	488029	Check	Macario Corporation	930770	2 AP8845	1,175.00
04/10/2023	488030	Check	Midwest Blinds	927063	2 AP8845	406.50
04/10/2023	488031	Check	Midwest Machinery Co	930825	2 AP8845	354.47
04/10/2023	488032	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	13,005.30
04/10/2023	488033	Check	Mountain, Marilyn	930639	2 AP8845	1,600.00
04/10/2023	488034	Check	MTI Distributing Inc	902544	2 AP8845	211.62
04/10/2023	488035	Check	Multilingual Word Inc	922324	2 AP8845	10,305.00
04/10/2023	488036	Check	Pioneer SecureShred	930098	2 AP8845	400.00
04/10/2023	488037	Check	Pust, Lindsey	930789	2 AP8845	400.00

AP Check Register

AP Run: 20230410 AP — Post Date: 2023-04-10 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2023	488038	Check	Richert, Andrea	930496	2 AP8845	1,320.00
04/10/2023	488039	Check	Richey Athletics	930830	2 AP8845	31,135.00
04/10/2023	488040	Check	Science Museum of Minnesota	903609	2 AP8845	375.00
04/10/2023	488041	Check	SFM	923848	2 AP8845	19,153.37
04/10/2023	488042	Check	St. Paul Academy and Summit Scool	930885	2 AP8845	995.00
04/10/2023	488043	Check	State of Minnesota	922354	2 AP8845	9,420.63
04/10/2023	488044	Check	Sunbelt Staffing LLC	930586	2 AP8845	16,240.88
04/10/2023	488045	Check	The Food Group	928651	2 AP8845	1,113.50
04/10/2023	488046	Check	The Retrofit Companies Inc	927677	2 AP8845	14,259.87
04/10/2023	488047	Check	University of Minnesota-Tuition Third Party Billing	908595	2 AP8845	3,915.00
04/10/2023	488048	Check	Viking Electric Supply Inc	904243	2 AP8845	49.90
Total:						\$297,343.79

20230410 AP Summary		
Type	Count	Amount
Regular	50	297,343.79
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	50	\$297,343.79

AP Check Register

AP Run: 20230417 AP — Post Date: 2023-04-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2023	488049	Check	AdaptHealth Minnesota LLC	930425	2 AP8845	5,527.90
04/17/2023	488050	Check	Addo, Akosua Obuo	930890	2 AP8845	200.00
04/17/2023	488051	Check	Advanced Imaging Solutions	928551-1	2 AP8845	5,549.00
04/17/2023	488052	Check	Amplified IT LLC	929297	2 AP8845	407.87
04/17/2023	488053	Check	Aramark	901365	2 AP8845	612.06
04/17/2023	488054	Check	Armstrong, Maureen	900778	2 AP8845	265.00
04/17/2023	488055	Check	Association Of Clerical Employees	904895	2 AP8845	372.00
04/17/2023	488056	Check	Autism Community Store	930888	2 AP8845	279.98
04/17/2023	488057	Check	Bernard Food Industries	930876	2 AP8845	293.12
04/17/2023	488058	Check	BHS Girls Hockey Boosters	930889	2 AP8845	1,170.00
04/17/2023	488059	Check	BHS Swim-Dive Boosters	909039	2 AP8845	1,500.00
04/17/2023	488060	Check	Bix Produce Company	900477	2 AP8845	7,134.08
04/17/2023	488061	Check	CESO Transportation LLC	930220	2 AP8845	15,921.24
04/17/2023	488062	Check	Christensen, Mary	930167	2 AP8845	147.37
04/17/2023	488063	Check	Comcast	926565-1	2 AP8845	5,468.58
04/17/2023	488064	Check	Conney Safety Products	900552-1	2 AP8845	239.52
04/17/2023	488065	Check	Dakota Printing Inc	926840	2 AP8845	583.00
04/17/2023	488066	Check	Dalco	904186-1	2 AP8845	13,695.93
04/17/2023	488067	Check	Darst, Ciara	501059	2 AP8845	34.00
04/17/2023	488068	Check	Dorian Business Systems	927706	2 AP8845	899.00

AP Check Register

AP Run: 20230417 AP — Post Date: 2023-04-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2023	488069	Check	DS Erickson & Associates PLLC	927334	2 AP8845	396.06
04/17/2023	488070	Check	Education Minnesota	928531	2 AP8845	92.00
04/17/2023	488071	Check	Electro Watchman Inc	901078	2 AP8845	1,249.50
04/17/2023	488072	Check	Foundation 191	928202	2 AP8845	170.32
04/17/2023	488073	Check	Gedi, Muno	930842	2 AP8845	120.00
04/17/2023	488074	Check	H&B Specialized Products Inc	901641	2 AP8845	1,717.00
04/17/2023	488075	Check	HL Corporation	908148	2 AP8845	1,135.70
04/17/2023	488076	Check	Honken, Shannon	501060	2 AP8845	61.60
04/17/2023	488077	Check	Intermediate District 287	901390	2 AP8845	7,825.62
04/17/2023	488078	Check	John A Dalsin & Son Inc	905816	2 AP8845	1,717.72
04/17/2023	488079	Check	Kapsner, Ashley	501022	2 AP8845	22.40
04/17/2023	488080	Check	Kidsdance	930658	2 AP8845	500.00
04/17/2023	488081	Check	Matheson Tri-gas Inc	927932	2 AP8845	200.66
04/17/2023	488082	Check	Midwest Playscapes Inc	922012	2 AP8845	7,290.00
04/17/2023	488083	Check	Minnesota Energy Resources	903029	2 AP8845	16,703.26
04/17/2023	488084	Check	MN High School Quiz Bowl Inc (MNHSQB)	904483-2	2 AP8845	640.00
04/17/2023	488085	Check	Mohammoud, Zahra Ali	928322	2 AP8845	180.00
04/17/2023	488086	Check	Naseema Omer LLC	930381	2 AP8845	483.00
04/17/2023	488087	Check	NIETOC	930891	2 AP8845	550.00
04/17/2023	488088	Check	Norcostco Inc	902765	2 AP8845	878.09

AP Check Register

AP Run: 20230417 AP — Post Date: 2023-04-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2023	488089	Check	Novak, Janice S	902467	2 AP8845	54.00
04/17/2023	488090	Check	Nuvera	902483	2 AP8845	186.25
04/17/2023	488091	Check	Out Source Projects, Inc.	930723	2 AP8845	3,000.00
04/17/2023	488092	Check	Per Mar Security Services	930354	2 AP8845	491.80
04/17/2023	488093	Check	Perez, Melissa M	924879	2 AP8845	1,260.00
04/17/2023	488094	Check	Phoenix School Counseling, LLC	930806	2 AP8845	10,150.00
04/17/2023	488095	Check	Propio LS, LLC	930817	2 AP8845	70.00
04/17/2023	488096	Check	Quadient Inc	930262	2 AP8845	595.20
04/17/2023	488097	Check	RAK Construction Inc	929749	2 AP8845	33,701.00
04/17/2023	488098	Check	Rifton Equipment	909053	2 AP8845	165.75
04/17/2023	488099	Check	Rock Hard Landscape Supply	928528	2 AP8845	7,588.85
04/17/2023	488100	Check	Safeway Driving School	926796	2 AP8845	8,460.00
04/17/2023	488101	Check	Schmitt & Sons - Contract	909331-2	2 AP8845	691,556.66
04/17/2023	488102	Check	School Services Employees Local 284	907382	2 AP8845	2,918.13
04/17/2023	488103	Check	Second Harvest Heartland	928183	2 AP8845	783.50
04/17/2023	488104	Check	Simon, Eileen	501033	2 AP8845	112.50
04/17/2023	488105	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	3,776.46
04/17/2023	488106	Check	Staples Business Credit	903640-1	2 AP8845	72.84
04/17/2023	488107	Check	The Food Group	928651	2 AP8845	1,467.49
04/17/2023	488108	Check	The Sanneh Foundation	930655	2 AP8845	2,500.00

AP Check Register

AP Run: 20230417 AP --- Post Date: 2023-04-17 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2023	488109	Check	The Trophy House Inc	903986	2 AP8845	2,166.00
04/17/2023	488110	Check	The Works	902039	2 AP8845	361.00
04/17/2023	488111	Check	Truelson, Nels W	930350	2 AP8845	40.65
04/17/2023	488112	Check	Upper Lakes Foods Inc	929826	2 AP8845	33,822.12
04/17/2023	488113	Check	USPS	931024-1	2 AP8845	2,021.30
04/17/2023	488114	Check	Winecke, Laurel	501061	2 AP8845	19.00
Total:						\$909,573.08

20230417 AP Summary		
Type	Count	Amount
Regular	66	909,573.08
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	66	\$909,573.08

AP Check Register

AP Run: 20230421 AP — Post Date: 2023-04-21 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2023	488115	Check	Anchor Solar Investments LLC	929704	2 AP8845	2,056.48
04/21/2023	488116	Check	Centerpoint Energy	902519	2 AP8845	69,090.47
04/21/2023	488117	Check	Dakota Electric Association	900809	2 AP8845	65,602.28
04/21/2023	488118	Check	Gebremariam, Tigist	501065	2 AP8845	70.00
04/21/2023	488119	Check	GreatAmerica Financial Services	929729	2 AP8845	395.00
04/21/2023	488120	Check	International Gymnastics of MN LLC	926911	2 AP8845	8,752.00
04/21/2023	488121	Check	Irby, Tunisia	501063	2 AP8845	244.97
04/21/2023	488122	Check	Johnson, Diane	501062	2 AP8845	23.62
04/21/2023	488123	Check	Leonard, Patricia	930641	2 AP8845	1,300.00
04/21/2023	488124	Check	Midwest Playscapes Inc	922012	2 AP8845	21,771.75
04/21/2023	488125	Check	Nelson, Kristi Kay	930378	2 AP8845	420.00
04/21/2023	488126	Check	REM5 LLC	930844	2 AP8845	3,660.00
04/21/2023	488127	Check	Schmitt & Sons Inc	909331	2 AP8845	27,828.15
04/21/2023	488128	Check	Sunbelt Staffing LLC	930586	2 AP8845	6,721.38
04/21/2023	488129	Check	Tharp, Theresa	501064	2 AP8845	74.00
04/21/2023	488130	Check	Third Party Integrity Inc	930282	2 AP8845	2,500.00
04/21/2023	488131	Check	T-Mobile	929345	2 AP8845	2,808.54
Total:						\$213,318.64

AP Check Register

AP Run: 20230421 AP --- Post Date: 2023-04-21 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20230421 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	17	213,318.64
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	17	\$213,318.64

AP Check Register

AP Run: 20230425 AP — Post Date: 2023-04-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2023	488132	Check	A.J. Moore Electric Inc	928491	2 AP8845	4,588.96
04/25/2023	488133	Check	Aspen Equipment Co	905941	2 AP8845	4,607.93
04/25/2023	488134	Check	Backupify Inc	928803	2 AP8845	1,500.00
04/25/2023	488135	Check	Bix Produce Company	900477	2 AP8845	5,926.50
04/25/2023	488136	Check	Brin Glass Service	928124	2 AP8845	2,016.00
04/25/2023	488137	Check	Brown's Ice Cream Co	904655	2 AP8845	3,364.62
04/25/2023	488138	Check	Capernaum Pediatric Therapy	930712	2 AP8845	1,442.00
04/25/2023	488139	Check	Captivate Media + Consulting	929000	2 AP8845	2,754.00
04/25/2023	488140	Check	Cengage Learning Inc/Gale	903622-2	2 AP8845	50.00
04/25/2023	488141	Check	CESO Finance, LLC	930764	2 AP8845	2,500.00
04/25/2023	488142	Check	Children's Theatre Company	908621-1	2 AP8845	390.00
04/25/2023	488143	Check	Choy, Melissa	930259	2 AP8845	60.00
04/25/2023	488144	Check	Conney Safety Products	900552-1	2 AP8845	231.65
04/25/2023	488145	Check	Crown Rental Inc	900647	2 AP8845	66.61
04/25/2023	488146	Check	CST MN - BIN# 170065	929862	2 AP8845	167,085.60
04/25/2023	488147	Check	Dalco	904186-1	2 AP8845	3,008.38
04/25/2023	488148	Check	Dialog One LLC	927732	2 AP8845	7,673.50
04/25/2023	488149	Check	Educators Benefit Consultants LLC	926262-1	2 AP8845	800.72
04/25/2023	488150	Check	Ehlers	920802-1	2 AP8845	420.00
04/25/2023	488151	Check	Ekon-O-Pac LLC	928982	2 AP8845	7,516.50

AP Check Register

AP Run: 20230425 AP — Post Date: 2023-04-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2023	488152	Check	Gedi, Muno	930842	2 AP8845	120.00
04/25/2023	488153	Check	Gregory, Loris Sofia	927443	2 AP8845	90.00
04/25/2023	488154	Check	Hakala, Erick	501066	2 AP8845	81.13
04/25/2023	488155	Check	Hanuschak, Oksana	930258	2 AP8845	80.00
04/25/2023	488156	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	8,693.50
04/25/2023	488157	Check	Intermediate School Dist 917	909327	2 AP8845	217,769.05
04/25/2023	488158	Check	John A Dalsin & Son Inc	905816	2 AP8845	6,877.57
04/25/2023	488159	Check	Kennedy and Graven Chartered	908356	2 AP8845	1,314.77
04/25/2023	488160	Check	Klein, Evan	501067	2 AP8845	81.13
04/25/2023	488161	Check	Kully Supply Inc	901434	2 AP8845	63.80
04/25/2023	488162	Check	Link Interpret	929933	2 AP8845	1,300.54
04/25/2023	488163	Check	Midwest Athletic Fields LLC	930411	2 AP8845	3,742.50
04/25/2023	488164	Check	Minnesota Energy Resources	903029	2 AP8845	367.54
04/25/2023	488165	Check	MRI Software LLC	929957	2 AP8845	203.00
04/25/2023	488166	Check	Multilingual Word Inc	922324	2 AP8845	1,630.00
04/25/2023	488167	Check	Office of MNIT Services	906477	2 AP8845	480.85
04/25/2023	488168	Check	Park Nicollet Health Services	903508	2 AP8845	542.00
04/25/2023	488169	Check	Per Mar Security Services	930354	2 AP8845	1,425.00
04/25/2023	488170	Check	REM5 LLC	930844	2 AP8845	4,420.00

AP Check Register

AP Run: 20230425 AP — Post Date: 2023-04-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2023	488171	Check	Richert, Andrea	930496	2 AP8845	2,750.00
04/25/2023	488172	Check	Ryan Mechanical Inc	923241	2 AP8845	36,793.22
04/25/2023	488173	Check	Second Harvest Heartland	928183	2 AP8845	550.98
04/25/2023	488174	Check	Sherwin-Williams	903745-2	2 AP8845	181.76
04/25/2023	488175	Check	Southwest Metro Intermediate 288	928611	2 AP8845	100.00
04/25/2023	488176	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	4,373.57
04/25/2023	488177	Check	Transportation Plus, Inc.	906215	2 AP8845	1,464.00
04/25/2023	488178	Check	Upper Lakes Foods Inc	929826	2 AP8845	39,429.86
Total:						\$550,928.74

20230425 AP Summary		
Type	Count	Amount
Regular	47	550,928.74
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	47	\$550,928.74

AP Check Register

AP Run: 20230517 Voids --- Post Date: 2023-05-17 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
05/17/2023	487996	Check	REM5 LLC	930844	2 AP8845	-2,000.00
05/17/2023	488122	Check	Johnson, Diane	501062	2 AP8845	-23.62
Total:						-\$2,023.62

20230517 Voids Summary

Type	Count	Amount
Regular	2	-2,023.62
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	-\$2,023.62

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	1,151,031.61
02 - FOOD SERVICE	120,434.87
03 - TRANSPORTATION	909,795.12
04 - COMMUNITY SERVICE	66,311.84
16 - FACILITIES RENTAL	1,204.54
22 - ISF - HEALTH SELECT 105	1,175.00
50 - STUDENT ACTIVITY FUND	43,347.50
	\$2,293,300.48

AP Check Register

AP Run: 20230413 CB — Post Date: 2023-04-13 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/13/2023	6000001081		Advanced Imaging Solutions	928551	2 Virtua	5,422.80
04/13/2023	6000001082		American Time & Signal Co	903503	2 Virtua	1,189.65
04/13/2023	6000001083		Aramark Refreshment Services	900428	2 Virtua	33.45
04/13/2023	6000001084		Barnes & Noble Inc	900386	2 Virtua	248.56
04/13/2023	6000001085		Continental Clay Company	903866	2 Virtua	296.09
04/13/2023	6000001086		Dicks Sanitation Service Inc	900641	2 Virtua	10,736.33
04/13/2023	6000001087		Distributed Website Corporation	922061-1	2 Virtua	300.00
04/13/2023	6000001088		ECM Publishers Inc	909272	2 Virtua	2,917.59
04/13/2023	6000001089		Ecolab	908846-2	2 Virtua	2,003.18
04/13/2023	6000001090		Grainger	904387-1	2 Virtua	3,213.67
04/13/2023	6000001091		Horizon Commercial Pool Supply	904818	2 Virtua	2,042.20
04/13/2023	6000001092		Johnson Controls Fire Protection LP	903587	2 Virtua	15,118.10
04/13/2023	6000001093		Mackin Educational Resources	902196	2 Virtua	5,179.25
04/13/2023	6000001094		McDowall Comfort Management	930006	2 Virtua	1,600.55
04/13/2023	6000001095		Meca Sportswear	924921	2 Virtua	331.00
04/13/2023	6000001096		MEI Total Elevator Solutions	908999-1	2 Virtua	2,996.11
04/13/2023	6000001097		Northern Air Corporation (NAC)	920320	2 Virtua	9,629.00
04/13/2023	6000001098		PPG Architectural Finishes	901709	2 Virtua	109.60
04/13/2023	6000001099		Professional Wireless Communications	924681	2 Virtua	1,303.00

AP Check Register

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AP Run: 20230413 CB — Post Date: 2023-04-13 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/13/2023	6000001100		Schmitt Music	903532	2 Virtua	3,566.25
04/13/2023	6000001101		Siemens Industry Inc	902217	2 Virtua	976.00
04/13/2023	6000001102		TriMark Marlinn LLC	925854	2 Virtua	732.00
04/13/2023	6000001103		Trio Supply	903802	2 Virtua	3,687.08
Total:						\$73,631.46

20230413 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	23	73,631.46
Total:	23	\$73,631.46

AP Check Register

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AP Run: 20230428 CB — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2023	6000001104		American Time & Signal Co	903503	2 Virtua	2,432.10
04/28/2023	6000001105		Aramark Refreshment Services	900428	2 Virtua	98.22
04/28/2023	6000001106		Cintas Corp	903681	2 Virtua	748.26
04/28/2023	6000001107		Cornerstone Copy Center	900502	2 Virtua	151.00
04/28/2023	6000001108		Cummins Sales & Service	929228-1	2 Virtua	6,632.77
04/28/2023	6000001109		General Parts LLC	901541-1	2 Virtua	269.90
04/28/2023	6000001110		Grainger	904387-1	2 Virtua	2,878.94
04/28/2023	6000001111		Johnson Controls Fire Protection LP	903587	2 Virtua	7,143.73
04/28/2023	6000001112		Kelleher Helmrich and Associates Inc	908955	2 Virtua	523.50
04/28/2023	6000001113		Northern Air Corporation (NAC)	920320	2 Virtua	876.63
04/28/2023	6000001114		Occupational Health of MN, PC	929919	2 Virtua	614.86
04/28/2023	6000001115		Professional Wireless Communications	924681	2 Virtua	80.00
04/28/2023	6000001116		State Supply Co Inc	903689	2 Virtua	832.00

AP Check Register

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AP Run: 20230428 CB — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2023	6000001117		Trio Supply	903802	2 Virtua	12,348.89
Total:						\$35,630.80

20230428 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	14	35,630.80
Total:	14	\$35,630.80

AP Check Register

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Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	88,442.77
02 - FOOD SERVICE	18,460.01
04 - COMMUNITY SERVICE	2,359.48
	\$109,262.26

Monthly Void/Wire Report

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AP Run: 20230414 Wires PR — Post Date: 2023-04-14 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/14/2023	8000000628	Wire Transfer	Commissioner Of Revenue	120,594.88
04/14/2023	8000000629	Wire Transfer	Educators Benefit Consultants	195,116.57
04/14/2023	8000000630	Wire Transfer	Internal Revenue Service	710,422.40
04/14/2023	8000000631	Wire Transfer	MN Child Support	3,646.43
04/14/2023	8000000632	Wire Transfer	Mn Teachers Retirement Assoc	376,997.07
04/14/2023	8000000633	Wire Transfer	PERA	114,559.42
04/14/2023	8000000634	Wire Transfer	Teachers Federal Credit Union	32,881.71
Total:				\$1,554,218.48

20230414 Wires PR Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	7	1,554,218.48
Epayables:	0	0.00
Total:	7	\$1,554,218.48

Monthly Void/Wire Report

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AP Run: 20230428 Wires PR — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/28/2023	8000000648	Wire Transfer	Commissioner Of Revenue	120,896.08
04/28/2023	8000000649	Wire Transfer	Educators Benefit Consultants	194,129.07
04/28/2023	8000000650	Wire Transfer	Internal Revenue Service	709,578.13
04/28/2023	8000000651	Wire Transfer	ISD 191 Flex Account	41,022.97
04/28/2023	8000000652	Wire Transfer	MN Child Support	3,598.73
04/28/2023	8000000653	Wire Transfer	Mn Teachers Retirement Assoc	377,349.21
04/28/2023	8000000654	Wire Transfer	PERA	113,229.63
04/28/2023	8000000655	Wire Transfer	Teachers Federal Credit Union	32,881.71
Total:				\$1,592,685.53

20230428 Wires PR Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	8	1,592,685.53
Epayables:	0	0.00
Total:	8	\$1,592,685.53

Monthly Void/Wire Report

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AP Run: 20230428 Wires 1MSDLAF — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/28/2023	8000000665	Wire Transfer	Delta Dental Plan Of Minnesota	69,668.28
04/28/2023	8000000666	Wire Transfer	GreatAmerica Postage	5,000.00
04/28/2023	8000000667	Wire Transfer	ISD 191 Flex Account	40,926.41
04/28/2023	8000000668	Wire Transfer	ISD 191 Self Insurance Account	1,668,055.02
04/28/2023	8000000669	Wire Transfer	MN Dept of Revenue	471.19
04/28/2023	8000000670	Wire Transfer	MN Dept of Revenue-Sales Tax	1,109.00
04/28/2023	8000000671	Wire Transfer	Solutran, Inc	2,507.10
Total:				\$1,787,737.00

20230428 Wires 1MSDLAF Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	7	1,787,737.00
Epayables:	0	0.00
Total:	7	\$1,787,737.00

Monthly Void/Wire Report

79

AP Run: 20230428 Wires 20S.Ins — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/28/2023	134	Wire Transfer	Further	93,357.90
04/28/2023	135	Wire Transfer	Preferredone Admin Services	1,719,628.16
Total:				\$1,812,986.06

20230428 Wires 20S.Ins Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	1,812,986.06
Epayables:	0	0.00
Total:	2	\$1,812,986.06

Monthly Void/Wire Report

80

AP Run: 20230428 Wires 8Flex — Post Date: 2023-04-28 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/28/2023	56	Wire Transfer	Further	35,541.37
Total:				\$35,541.37

20230428 Wires 8Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	35,541.37
Epayables:	0	0.00
Total:	1	\$35,541.37

Monthly Void/Wire Report

81

AP Run: JAZ P-Card 0423 — Post Date: 2023-04-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/25/2023	8000000672	Wire Transfer	US Bank	134,138.17
Total:				\$134,138.17

JAZ P-Card 0423 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	134,138.17
Epayables:	0	0.00
Total:	1	\$134,138.17

Monthly Void/Wire Report

82

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - GENERAL	4,709,786.84
02 - FOOD SERVICE	83,750.42
04 - COMMUNITY SERVICE	187,857.92
08 - FLEX BENEFIT FUND	35,541.37
15 - CAFE	250.66
16 - FACILITIES RENTAL	7,782.07
20 - ISF - DENTAL	69,668.28
22 - ISF - HEALTH SELECT 105	1,815,493.16
50 - STUDENT ACTIVITY FUND	7,175.89
	\$6,917,306.61



**Agenda IV.A.5
June 22,2023**

To: Dr. Theresa Battle, superintendent and Board of Education

From: Tyler Dehne, Director of Finance

Date: June 13, 2023

Re: Budget Analysis for the Month Ending April 30, 2023

Recommendation: That the Board accepts the Budget Analysis for the month ending April 30, 2023.

The April Budget Reports are presented for Board information and review. The reports indicate the following:

	Year-to-Date Revenue	% of Adopted Budget	Year-to-Date Expenditures	% of Adopted Budget
All Funds	\$ 128,265,579	69.74%	\$ 137,741,600	74.21%
General Fund	\$ 101,787,067	73.89%	\$ 99,268,550	72.04%

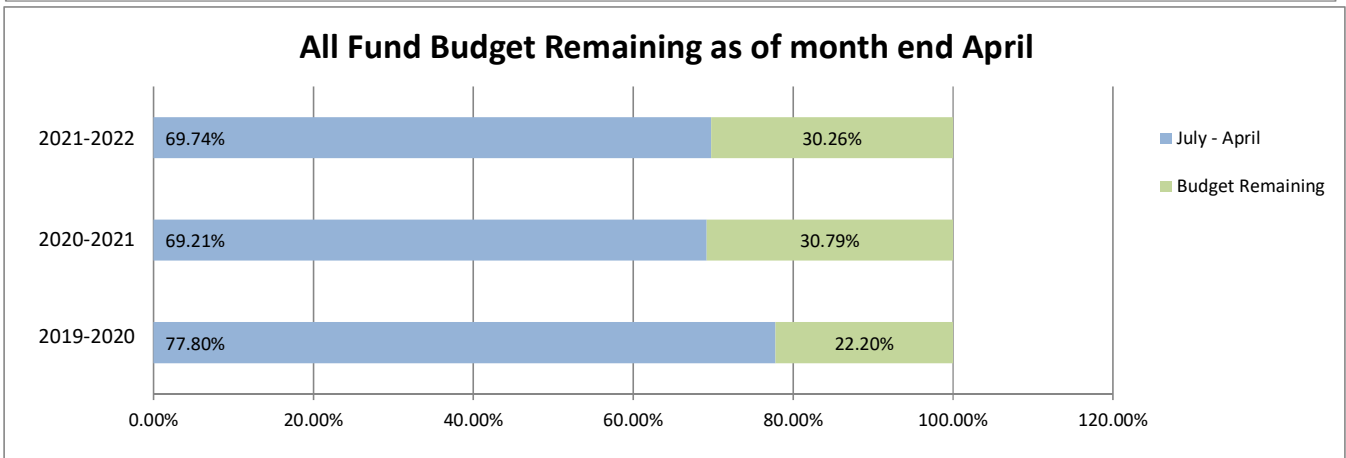
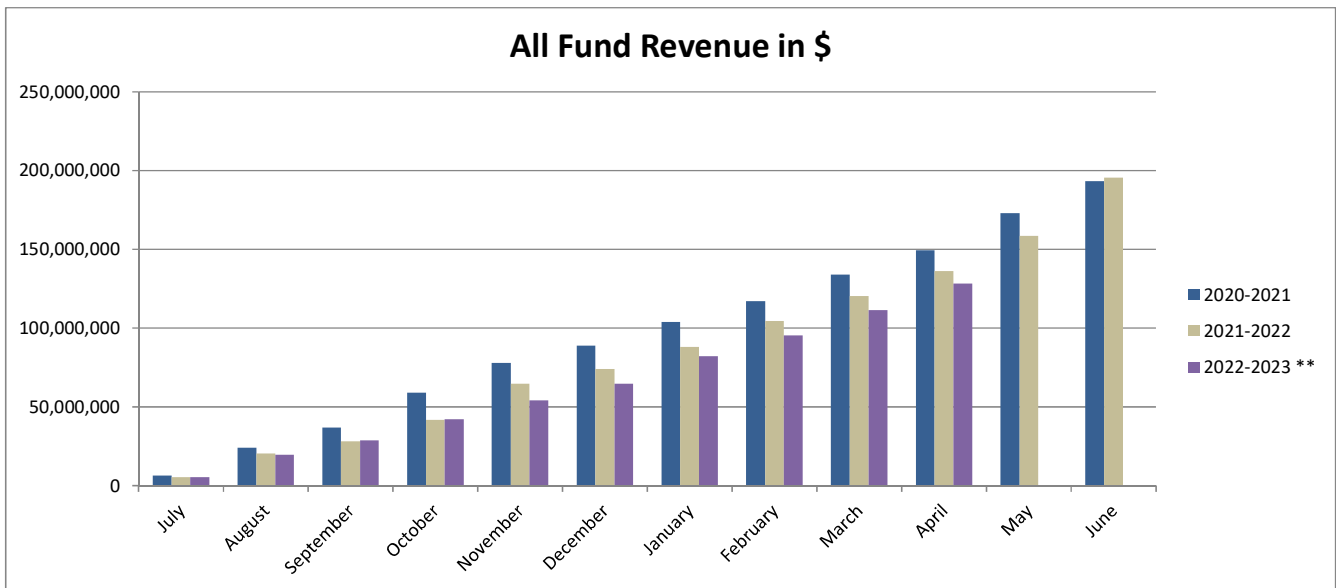
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

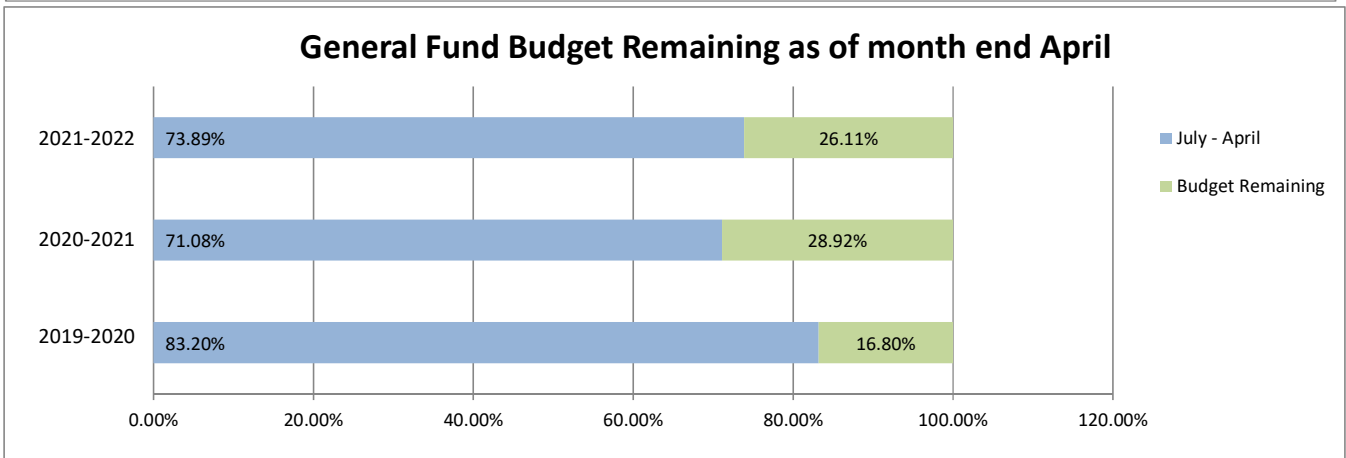
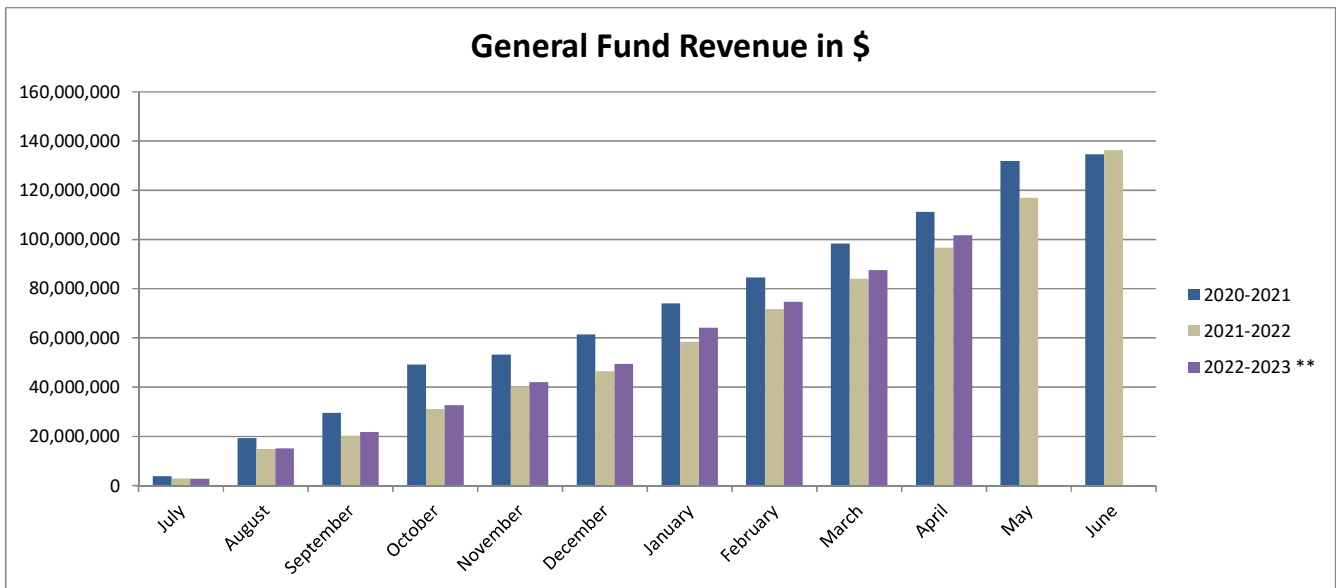
	2020-2021		2021-2022		2022-2023 **	
	\$	%	\$	%	\$	%
July	6,287,193	3.27%	5,298,428	2.69%	5,211,222	2.83%
August	24,061,844	12.52%	20,358,554	10.34%	19,546,851	10.63%
September	36,829,976	19.17%	28,136,656	14.30%	28,812,784	15.67%
October	59,014,681	30.72%	41,631,893	21.15%	42,091,259	22.89%
November	77,976,654	40.59%	64,659,908	32.86%	54,008,523	29.37%
December	88,949,514	46.30%	73,979,823	37.59%	64,648,180	35.15%
January	103,921,863	54.09%	88,036,615	44.73%	82,067,715	44.62%
February	117,144,444	60.98%	104,470,173	53.08%	95,322,052	51.83%
March	133,864,754	69.68%	120,312,724	61.13%	111,417,802	60.58%
April	149,466,884	77.80%	136,207,121	69.21%	128,265,579	69.74%
May	173,006,598	90.05%	158,547,029	80.56%	0	0.00%
June	193,223,197	100.58%	195,607,991	99.39%	0	0.00%
BUDGET	192,115,074	100.00%	196,799,175	100.00%	183,913,084	100.00%



** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

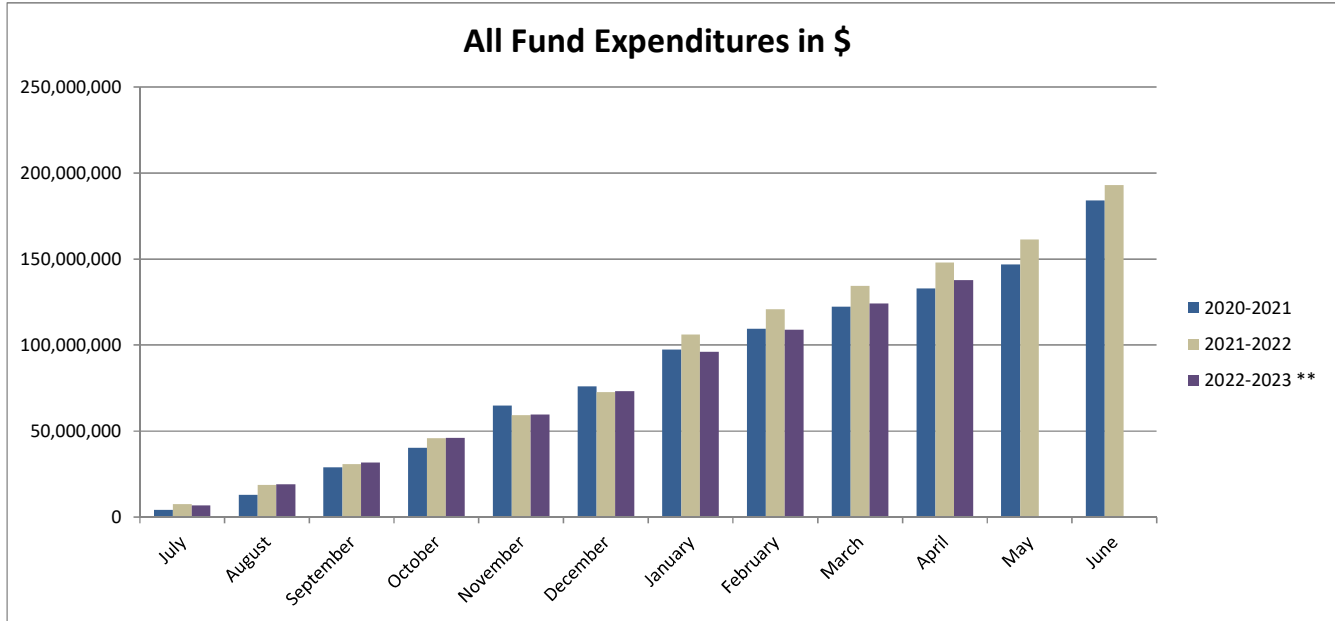
	2020-2021		2021-2022		2022-2023 **	
	\$	%	\$	%	\$	%
July	3,817,036	2.85%	2,907,172	2.14%	2,782,571	2.02%
August	19,274,187	14.41%	14,923,642	10.98%	15,069,992	10.94%
September	29,519,205	22.07%	20,264,600	14.91%	21,696,447	15.75%
October	49,179,583	36.77%	31,072,851	22.87%	32,616,003	23.68%
November	53,171,053	39.76%	40,153,389	29.55%	42,025,977	30.51%
December	61,389,953	45.90%	46,491,149	34.21%	49,535,706	35.96%
January	73,970,734	55.31%	58,485,580	43.04%	64,158,526	46.57%
February	84,622,165	63.27%	71,619,316	52.71%	74,679,348	54.21%
March	98,343,919	73.53%	84,028,770	61.84%	87,517,956	63.53%
April	111,273,854	83.20%	96,590,415	71.08%	101,787,067	73.89%
May	131,860,398	98.59%	116,854,949	86.00%	0	0.00%
June	134,646,387	100.67%	136,320,648	100.32%	0	0.00%
BUDGET	133,743,862	100.00%	135,885,717	100.00%	137,755,710	100.00%



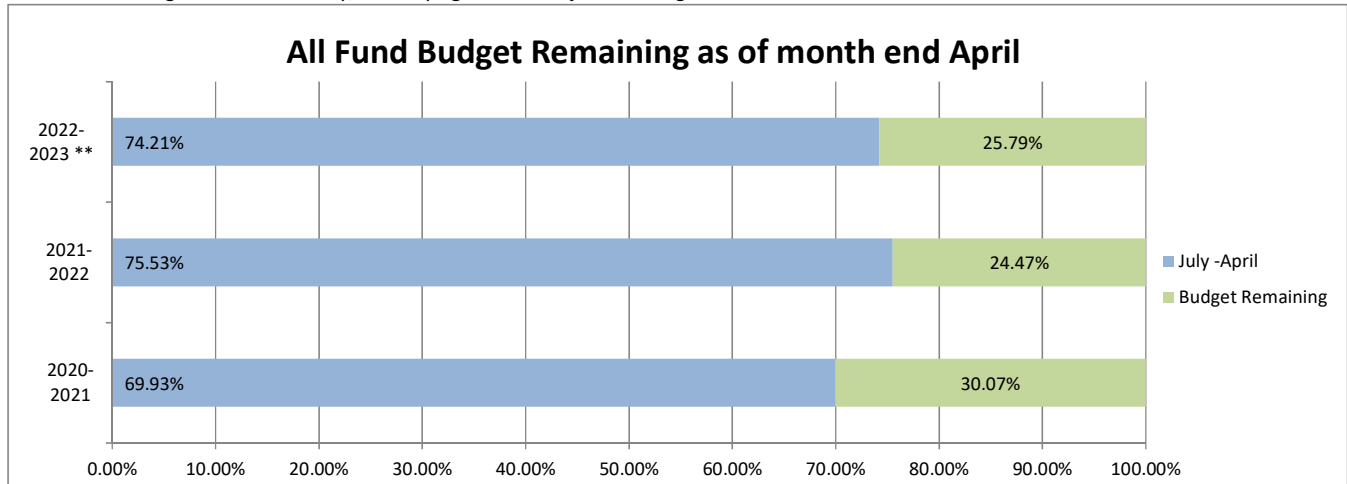
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2020-2021		2021-2022		2022-2023 **	
	\$	%	\$	%	\$	%
July	4,136,021	2.17%	7,576,301	3.87%	6,846,145	3.69%
August	12,806,761	6.73%	18,666,589	9.53%	18,979,577	10.22%
September	28,871,496	15.17%	30,852,672	15.75%	31,646,042	17.05%
October	40,214,431	21.14%	45,790,996	23.38%	46,123,533	24.85%
November	64,868,844	34.09%	59,277,157	30.27%	59,574,576	32.09%
December	76,102,321	40.00%	72,545,028	37.04%	73,187,172	39.43%
January	97,403,339	51.19%	106,184,839	54.22%	96,054,702	51.75%
February	109,396,118	57.50%	120,813,912	61.69%	108,872,180	58.65%
March	122,331,287	64.29%	134,387,435	68.62%	124,220,836	66.92%
April	133,047,037	69.93%	147,917,512	75.53%	137,741,600	74.21%
May	146,818,004	77.16%	161,442,665	82.43%	0	0.00%
June	184,048,150	96.73%	192,966,400	98.53%	0	0.00%
BUDGET	190,265,767	100.00%	195,843,777	100.00%	185,621,470	100.00%

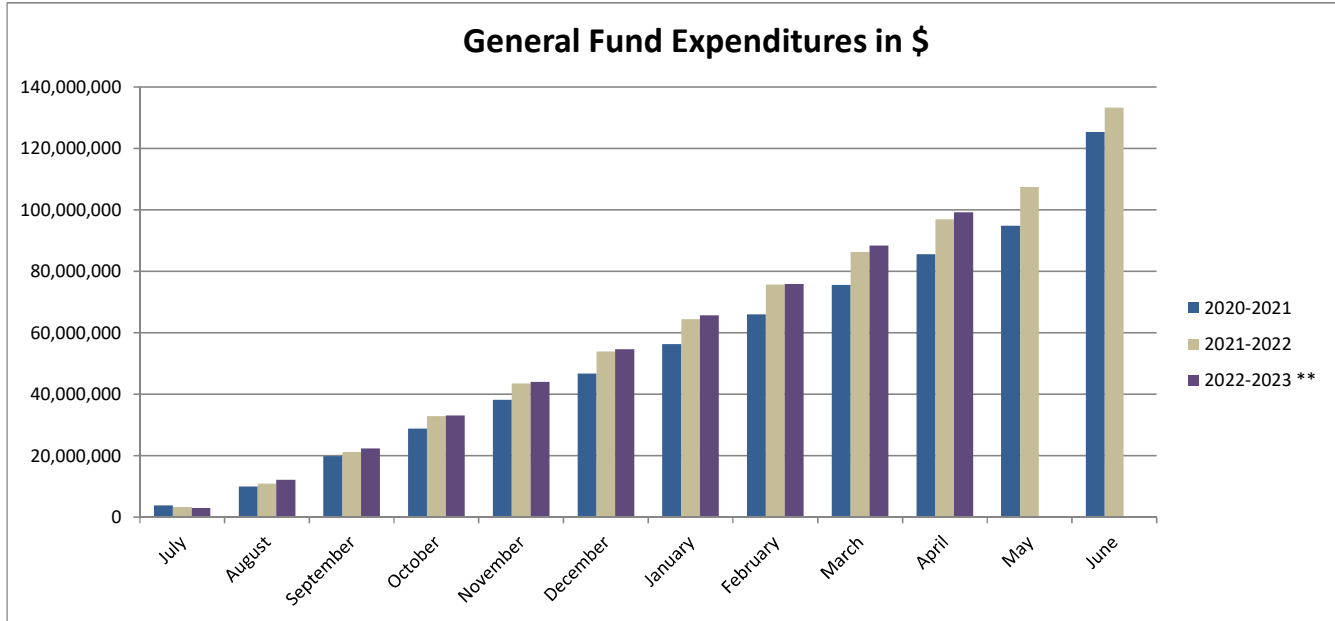


**based on timing of financial activity, monthly figures are subject to change

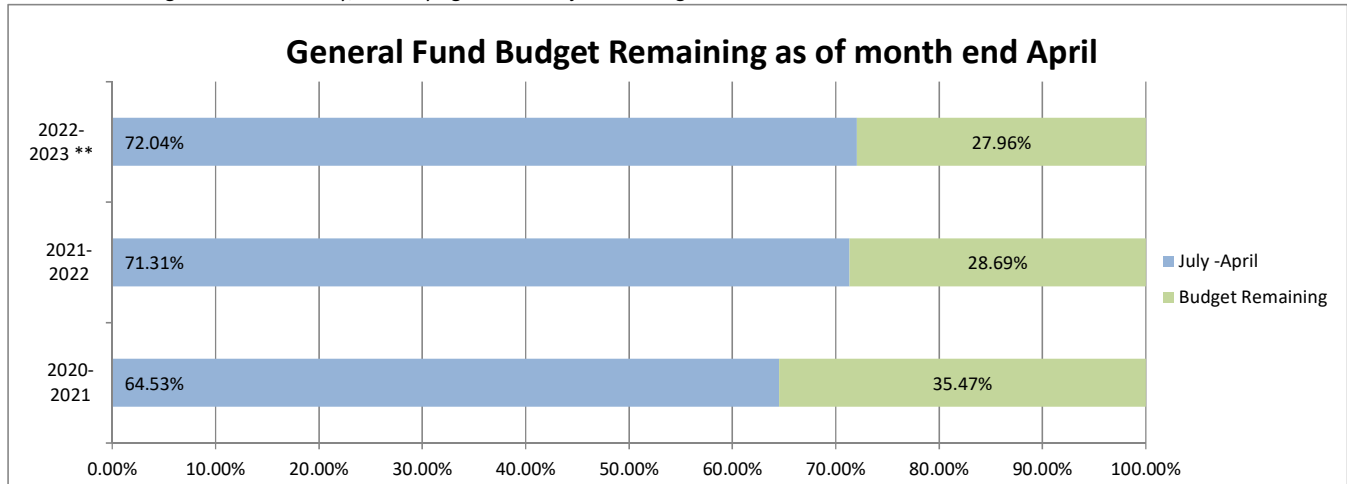


**EXPENDITURE COMPARISON
GENERAL FUND**

	2020-2021		2021-2022		2022-2023 **	
	\$	%	\$	%	\$	%
July	3,805,343	2.87%	3,258,178	2.40%	2,991,235	2.17%
August	9,950,010	7.50%	10,886,189	8.00%	12,150,968	8.82%
September	19,860,387	14.98%	21,189,447	15.58%	22,316,375	16.19%
October	28,831,518	21.75%	32,864,644	24.16%	33,077,014	24.00%
November	38,110,749	28.74%	43,449,234	31.94%	44,001,209	31.93%
December	46,736,045	35.25%	53,909,332	39.63%	54,594,640	39.62%
January	56,357,446	42.51%	64,483,325	47.40%	65,687,324	47.67%
February	65,964,586	49.75%	75,609,009	55.58%	75,861,166	55.05%
March	75,602,778	57.02%	86,292,890	63.43%	88,345,796	64.11%
April	85,552,003	64.53%	97,013,445	71.31%	99,268,550	72.04%
May	94,865,356	71.55%	107,457,075	78.99%	0	0.00%
June	125,450,536	94.62%	133,320,629	98.00%	0	0.00%
BUDGET	132,586,567	100.00%	136,035,698	100.00%	137,803,486	100.00%



**based on timing of financial activity, monthly figures are subject to change





**Agenda IV.A.6.
June 22, 2023**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 22, 2023
Re: Report about the Listening Session

Recommendation: Receive a report about the Listening Session on June 8, 2023.

Superintendent Dr. Theresa Battle, Director Lesley Chester, and Director Safio Mursal were present. No one spoke at the listening session.



**Agenda IV.A.7.
June 22, 2023**

To: Members of the School Board
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 22, 2023

Re: Annual Fiscal Year Membership Authorizations

Recommendation: That the Board of Education approves district memberships for the 2023-24 school year as presented.

The annual organization of the school board occurs in January to conform with the term of office for school board members. Unlike the election of officers, some matters of school board organization are more readily conducted on a fiscal year basis. The following membership items pertain to fiscal year 2024. They are of a routine nature and although board action is required, discussion is usually unnecessary. I recommend the approval of the following memberships as indicated.

Organization	2024 Estimated Membership Fee
Association of Metropolitan School Districts (AMSD)	\$ 11,532.00
City of Burnsville Chamber of Commerce	\$ 425.00
City of Savage Chamber of Commerce	\$ 275.00
Metropolitan Educational Cooperative Service Unit (ECSU)	\$ 3,200.00
Minnesota Administrators for Special Education (MASE)	\$ 1,000.00
Minnesota Association of School Administrators (MASA)	\$ 5,240.00
Minnesota Association of School Business Officials (MASBO)	\$ 825.00
Minnesota Association of School Personnel Administrators (MASPA)	\$ 1,100.00
Minnesota Community Education Association (MCEA)	\$ 1,985.00
Minnesota School Boards Association (MSBA)	\$ 16,410.00
Minnesota State High School League (MSHSL)	\$ 10,494.25
Minnesota State High School Mathematics League	\$ 600.00
Region V Computer Services	\$ 1,185.00
South Suburban Conference	\$ 6,600.00



**Agenda IV.A.8.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 22, 2023

Re: Adopt the 2023-2024 Resolution for Membership in the Minnesota High School League (MSHSL)

Recommendation: That the Board of Education approves adopting the 2023-2024 Resolution for Membership in the Minnesota High School League (MSHSL).

Membership in Minnesota State High School League

Annotation: The Minnesota State High School League is the governing agency for all inter-scholastic co-curricular activities. The administration recommends renewal of our annual membership of \$10,494.25.

School Fee: \$100
Enrollment Fee (\$5.00 per student): \$3,674.25
Sport Fee (\$160 per sport): \$6,720.00



**2023-2024 RESOLUTION FOR MEMBERSHIP
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE
Membership Renewal Form**

This form must be completed once for each school in the district.

Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2023. Retain one copy for the school files.

RESOLVED, that the Governing Board or Entity of Burnsville High School (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and. Participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote, such as district meetings, region meetings, and mail ballots.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee
Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

Burnsville High School

Name of School (Please Print)

208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

Eric Miller

(Designated School Board Member – please print)

Kevin Kleiner

(Designated School Representative – please print)

ecmiller@isd191.org

Email Address

kkleiner@isd191.org

Email Address

208.02 ACTIVITY REPRESENTATIVES

Kevin Kleiner

(Boys Sports – please print)

Kevin Kleiner

(Girls Sports – please print)

Bill Heim

(Speech – please print)

Bill Heim

(Music – please print)

208.03 LOCAL ADVISORY COMMITTEE MEMBERS

Eric Miller

(Board Member—please print)

Quinn Hess

(Student—please print)

Kelli Mitsch

(Parent—please print)

Ronna Johnson

(Faculty Member—please print)

Kevin Kleiner

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: Lesley Chester

(Clerk/Secretary - Local Governing Board)

Print Name: Dr. Theresa Battle

(Superintendent or Head of School)

Signed: Signature required

(Clerk/Secretary - Local Governing Board)

electronically through DocuSign

Date:

Signed: Signature required

(Superintendent or Head of School)

electronically through DocuSign

Date:

Agenda IV.A.9.
June 22, 2023

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 22, 2023

Re: Approve the firm of BerganKDV to perform the 2022-23 financial statement audit

Recommendation: That the Board of Education approves the firm of BerganKDV be contracted to perform the 2022-23 financial audit. Field work and final reporting will occur during the fall/winter of 2023-24 school year.

CliftonLarsonAllen (CLA) firm began conducting the audit for the 2009-2010 financial statement audit.

Audit fees from CLA were drastically higher for the 2022-23 financial statement audit compared to their original multiple year proposal received two years ago. Therefore, we requested proposals from three other firms and received proposals from two firms. We reviewed the proposals from the two new firms and CLA. We considered the history/relationship with our current firm, audit fieldwork timing, services provided, and fees for those services.

As a result of the above process, BerganKDV is recommended for approval to perform the 2022-23 financial statement audit.

Upon approval an engagement letter will be signed.

June 22, 2023 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Subject Matter)

Board Member Question	Staff Response
<p>If I am not mistaken, it looks like one of our Instructional Coaches has resigned as a Teacher and has accepted a position in SISA. Assuming a replacement for the IC role will be found? Please correct me if I am mistaken.</p>	<p>Yes, a replacement position was posted on June 7th.</p>

(LTFM)

Board Member Question	Staff Response
<p>How, specifically, does the "equalized state aid" re LTFM impact 191? The background docs indicate that it allows us to accelerate some projects, but I'd like to better understand what was previously expected and what is now expected.</p>	<p>The short answer for this is in recent years, the District is actually not impacted by equalized state aid. The District is not receiving much for state aid because of declining enrollment and increased net tax capacity (out of the District's control) compared to 5 years ago.</p> <p>The formula for this is the District's Adjusted Net Tax Capacity per Adjusted Pupil Unit divided by 123% of the Statewide Adjusted Net Tax Capacity per Adjusted Pupil Unit.</p> <p>Declining enrollment and tax capacity increases means that ratio gets closer to 1, which means more levy revenue instead of state aid. State aid is allocated to debt service first and then to the general fund..</p> <p>5 years ago we were getting 80% levy and 20% state aid. For FY24 it's 99.7% levy.</p>

<p>1. Looking at last year's LTFM site report and comparing it to this year's LTFM site report, please help me understand why the Edward Neill bituminous reconstruction project was delayed from FY25 to FY29 - it can last that long?</p> <p>2. Same question for Vista View airedale unit. Why the delay from FY25 to FY32?</p> <p>3. BHS bituminous overlay - Are there any plans to rework curbs and separate traffic (back lot traffic separated from main thoroughfare & front loop) for safety, either as part of this project or down the road?</p> <p>4. Looking back at LTFM presented in 2022, please confirm again which FY24 items are moving forward this school year. Specifically, I am looking at the parking lot at Cedar School this summer and bituminous reconstruction.</p> <p>5. FY27: In last year's version, we planned to replace stage curtains at Hidden Valley, and in this year's plan, we have interior updates. What is the difference between the two?</p> <p>6. FY27: When was the last time that Eagle Ridge houses were painted?</p> <p>7. In last year's FY28 plan, we planned bituminous overlay and landscaping replacement at Rahn, and I cannot seem to locate this in this year's LTFM plan. Have I missed it? If I haven't, why did it drop off?</p>	<p>1. Many of the projects are listed as items that we know will need to be addressed over the next 10 years. This doesn't mean that they may not be adjusted when looking at degradation, balancing costs, and other influencers such as long term facility usage. Also, the items listed on the 10 year plan are those that are most expensive, but it is not all inclusive of all of the projects, close to 30-40 projects a year. EN's lot is able to be delayed for a few years and we are moving BHS south lot up along with the VV front loop. They are degrading quicker and need more immediate attention.</p> <p>2. VV airedale may be sooner, but it is listed as a placeholder. It is not needed in FY25 at this time.</p> <p>3. LTFM would not cover changes to the design because the level of degradation wouldn't require the work to be done. If changes need to occur before degradation requires updating it would need to be funded from other sources.</p> <p>4. We will be addressing Cedar this summer. It was delayed with the conversation around open facilities planning.</p> <p>5. We were able to revitalize the curtains with commercial cleaning and replacement is not necessary at this time. Interior updates reflect classroom painting.</p> <p>6. ER had interior paint update in 2018-2019, \$25,000.</p> <p>7. At this time, the level of degradation allows us to bring forward other priorities. This doesn't mean that it may not be addressed sooner if opportunities allow.</p>
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Agenda IV.B.1.
June 22, 2023

To: Members, Board of Education
Dr. Battle, superintendent

From: Amy Piotrowski, director of student support services

Date: June 22, 2023

Re: Approve agreement for co-located mental health services with Washburn Center for Children for 2023-24

Recommendation: That the Board of Education approves the agreement for mental health services with Washburn Center for Children for 2023-24 for a total of \$678,000 and authorizes the Executive Director of Administrative Services to execute the agreement.

The agreement for 2023-24 calls for 10.8 therapists to be co-located in schools to support the mental health needs of students in 2 high schools, 2 middle schools, and 8 elementary schools. Assignments will be:

- Two therapists will provide services in Burnsville High School.
- .8 Therapists will provide services in Burnsville Alternative High School.
- One therapist will provide services in each of the two Middle Schools.
- Six therapists will provide services in the Elementary Schools, including two split positions which will be determined prior to the beginning of the school year and will take into account enrollment numbers, current caseload size, and referral history.

Mental health services continue to be one of the greater needs of our student population and this agreement allows the district to better serve our students. I am pleased to recommend this agreement for your approval.



CONTRACTUAL AGREEMENT
between
WASHBURN CENTER FOR CHILDREN
and
Independent School District (ISD) 191

This Agreement is between Washburn Center for Children, 1100 Glenwood Avenue, Minneapolis MN 55405, hereafter referred to as “WCC” and Independent School District (ISD 191), 200 Burnsville Parkway, Burnsville MN 55337, hereafter referred to as “SCHOOL.”

A. Relationship

WCC and SCHOOL agree that their relationship is that of independent contractors and not that of employer or principal and agent. The WCC retains professional and administrative responsibility for services rendered.

B. Objective

The objective of the agreement is to provide clinical mental health assessment and therapy, care coordination, and other ancillary services to SCHOOL students outside of the educational model. These services are available in school sites as defined and provide support to the family and at home or in community as necessary. These services are intended to assist in maintaining educational services for special education students and general education students in the least restrictive environment. They are also intended to provide staff development and consultation to SCHOOL staff that will assist them in supporting the students in the educational setting. This service is expected to collaborate and compliment any existing services provided by the licensed staff, psychologists, social workers or counselors but is expected to extend into a clinical therapeutic model which is beyond the “educational provisions” that are in place.

C. Certification

WCC represents that it is registered with the State of Minnesota as a CTSS-certified, Community Mental Health Center, and employs therapists who are licensed by and in good standing under the laws of the State of Minnesota.

D. Scope of Service

In this Agreement, the SCHOOL is requesting WCC services to be provided at SCHOOL and home with a case load of students determined by the school and WCC.

- 1) WCC will bill the SCHOOL bi- annually for services.
 - (a) Service reports will be provided when requested but at a minimum annually.
 - (b) Third party reimbursement will be accessed by WCC whenever possible.
 - (c) State and health insurance dollars will be leveraged whenever possible.
- 2) Expenses covered under this contract include costs for ancillary and supportive services which are not reimbursed through other payers, non-billable ancillary and supportive



services including care coordination, consultation and training services, and staff time related to referrals, coordination, planning and program development.

- 3) WCC agrees to provide services in accordance with established policies and regulations of the SCHOOL as applicable to WCC therapists and within the plan of care as established by the therapist and WCC supervisor.
- 4) WCC will complete assessments and interventions as needed.
- 5) WCC agrees not to transfer students who were originally referred to them as a result of this Agreement to his/her private practice or other service providers unless the services needed are not available through WCC or it is clearly in the best interest of the client to do so.
- 6) WCC will consult with professional and direct service staff of the SCHOOL as required to provide the most comprehensive service to the child and participate in conferences as needed.
- 7) The actual hours/days of service at sites will be determined by the WCC staff, supervisors, and appropriate District personnel in order to meet the needs of individual children, families and the District.
- 8) WCC will work with SCHOOL to determine referrals, Caseload sizes range with an average of 15-20, WCC clinicians have productivity expectations set by WCC and are not expected to exceed that.

E. SCHOOL Responsibilities

- 1) The SCHOOL will pay WCC \$678,000.00 for the period July 1, 2023 through June 30, 2024 earned. Two payments of \$339,000 will be made within 30 days after the receipt of invoice, which WCC will submit in August 2023 and January 2024.
- 2) The SCHOOL and WCC will assure the complete access of all appropriate client records within the SCHOOL, WCC and to each other for the performance of duties described herein only with appropriate signed releases.
- 3) The SCHOOL will provide equipment, supplies, and consistent space.

F. Payment/cost

- 1) There are currently two cost structures part of this contract for a total of \$678,000.00
- 2) SCHOOL elementary Schools are scheduled at 6 staff, supporting 8 sites
 - i. Sites with a designated clinician include:
 1. Harriet Bishop
 2. Gideon Pond
 3. Hidden Valley
 4. William Byrne



- ii. Sites with shared clinicians include:
 - 1. Sky Oaks
 - 2. Rahn
 - 3. Vista View
 - 4. Edward Neill
 - iii. There is DHS funding to support these sites which decreases the SCHOOL contribution
 - iv. There are limited dollars from DHS to cover un/under insured clients
 - v. Total DHS contribution for this piece of the contract is \$81,000, to support ancillary services.
 - vi. Total SCHOOL contribution to these sites is \$333,000.00
- 3) SCHOOL Middle, High and Transition schools are scheduled at 5 clinicians
- i. Site designated with 2 clinicians is Burnsville High School
 - ii. Sites designated with a clinician include:
 - 1. Eagle Ridge
 - 2. Nicollet
 - 3. Burnsville Alternative/Virtual Academy
 - iii. These positions are funded by Fee for Service and SCHOOL dollars.
 - iv. Total SCHOOL contribution is \$345,000.00
- 4) WCC will prorate invoices during the first quarter of the contract based on ability to fill roles at these SCHOOL sites, if a site has transition or FLMA WCC will work to provide a coverage plan for the caseload clients, if no coverage plan is available that will also be prorated.
- 5) There are not county dollars to support un/uninsured clients at this time. WCC works to serve every client in need of support, however if WCC is not able to meet Fee for Service goals it will affect dollars within the contract and could lead to an addendum.
- 6) If DHS is able to provide additional dollars for SLMH Grant which the Elementary SCHOOLS fall under, we would create an amendment to address how those dollars will be best spent in coordination with SCHOOL.

G. Limited Insurance

The WCC will carry liability insurance covering the scope of its services, staff, and facilities in terms of medical malpractice and negligence. WCC agrees to obtain, and maintain, during the Agreement's term, or any extension or renewal thereof, professional liability insurance in the minimum amount of One Million Dollars (\$1,000,000) per occurrence and Three Million Dollars (\$3,000,000) aggregate coverage for any personnel assigned pursuant to this Agreement with SCHOOL Schools named as and "additional insured."

H. Confidentiality

WCC will protect and maintain the confidentiality of each client's mental health records, as required by state and federal law. This provision shall continue to be effective after the termination of this

Agreement. Upon termination of this Agreement, WCC will maintain all records, documentation, and other items that were used, created, or controlled by WCC during the term of this Agreement.

I. Modification of Contract

No waiver or modification of this Agreement or of any covenant, condition, or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith and no evidence of any waiver or modification shall be offered or received in any proceeding between the parties unless in writing.

J. Termination

This Agreement may be terminated by either party upon a two-month written notice delivered to the other party.

K. Period of Agreement

This Agreement shall be in existence for the period of July 1, 2023 through June 30, 2024, with renewal for up to two additional years with written agreement from both parties. Addendums for cost/payment will be managed throughout the contract.

Washburn Center for Children Representative

SCHOOL Schools Representative

Name

Name

Title

Title

Date

Date





**Agenda IV.B.2.
June 22, 2023**

To: Members, Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 22, 2023

Re: Establish Fiscal Year 2023 Committed Fund Balance

Recommendation: that the Board of Education approves the commitment of fund balance for Fiscal Year 2023 to include fund balance resulting from carryover funds, facility rental funds and Pro Pay funds.

The Fund Balance Policy 714 revised March 23, 2023 follows GASB Statement No. 54 which allows for the highest decision-making authority of a government, our Board of Education, to commit fund balance for a specific purpose by taking action prior to year end while amounts can be determined in a subsequent period. Commitments would be calculated as follows:

Carryover Funds: Calculated with revenues generated by department, area or site plus any unspent expenditure budget, including any multi-year grants/donations, as audited.

Facility Rental Funds: Calculated with revenues generated by Facility Rental Fund less expenditures, and adjustments between accounts as necessary added to the beginning fund balance as audited.

ProPay Funds: Calculated with dedicated revenues unspent, as audited.



**Agenda IV.B.3.
June 22, 2023**

TO: Members, Board of Education
Dr. Theresa Battle, Superintendent

FROM: Tyler Dehne, Director of Finance

DATE: June 22, 2023

RE: Approve FY 2023-2024 Adopted Budget

Recommendation: That the Board of Education approves the 2023-24 Adopted Budget providing all funds’ revenues of \$203,916,555 and all funds’ expenditures of \$203,315,861.

Below is a summary of the proposed 2023-2024 Adopted Budget for your review.

FUND	REVENUE BUDGET	EXPENDITURE BUDGET	INCR (DECR) TO FUND BALANCE
GENERAL	\$ 156,314,616	\$ 153,492,985	\$ 2,821,631
FOOD SERVICE	6,041,113	6,027,292	13,821
COMMUNITY SERVICE	6,395,673	6,365,431	30,242
CAPITAL PROJECTS	-	-	-
DEBT SERVICE	10,215,153	11,355,153	(1,140,000)
INTERNAL SERVICE FUND	24,950,000	26,075,000	(1,125,000)
TOTAL ALL FUNDS	\$ 203,916,555	\$ 203,315,861	\$ 600,694

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

This adopted budget will be revised later in the 2023-2024 year to adjust for actual data relating to state updates, federal updates, enrollment, staffing, audited fund balances, etc.

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
 - 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
- Continued use of Federal Pandemic Relief Funding wherever possible

SUMMARY

This budget was developed in accordance with direction provided by the Board of Education. There is potential for significant change as actual enrollment and staffing patterns are recognized. Our reality is that there are constant changes to staffing assignments as we adjust our staffing to best serve our student's needs.

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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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).



one91
Burnsville · Eagan · Savage

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 is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of the district. The Superintendent is appointed by the Board and is responsible for administrative control of the District. The District's financial statements include all funds for which the District is considered to be financially accountable.

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.

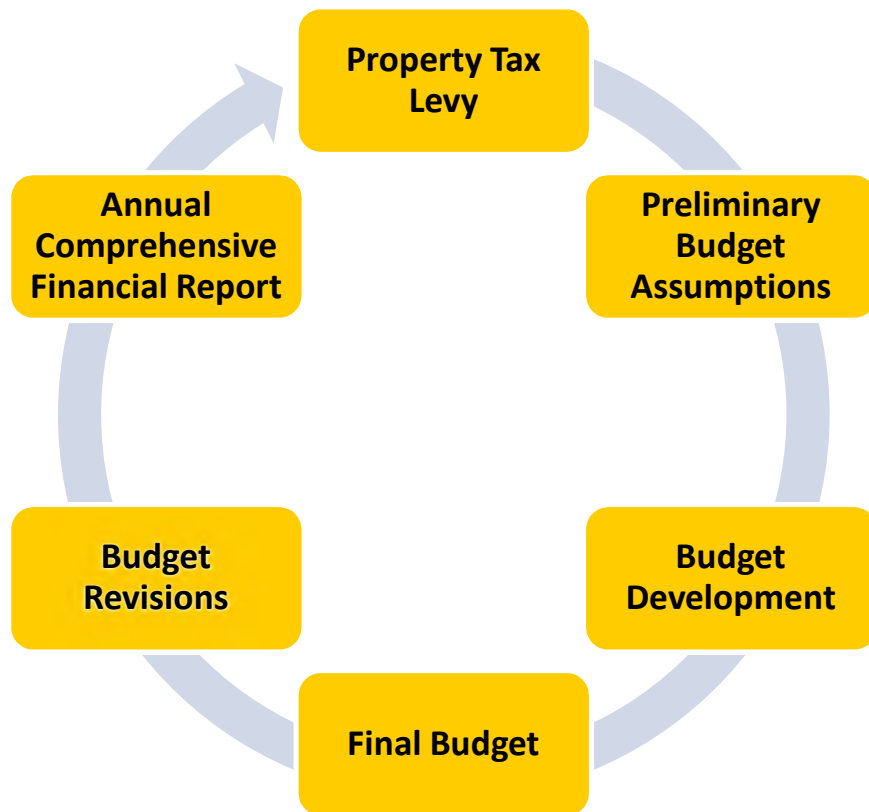
SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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

Scott Hume, Chairperson
Lesley Chester, Clerk
Eric Miller, Treasurer
Anna Werb, Vice-Chair
Abigail Alt, Director
Toni 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**

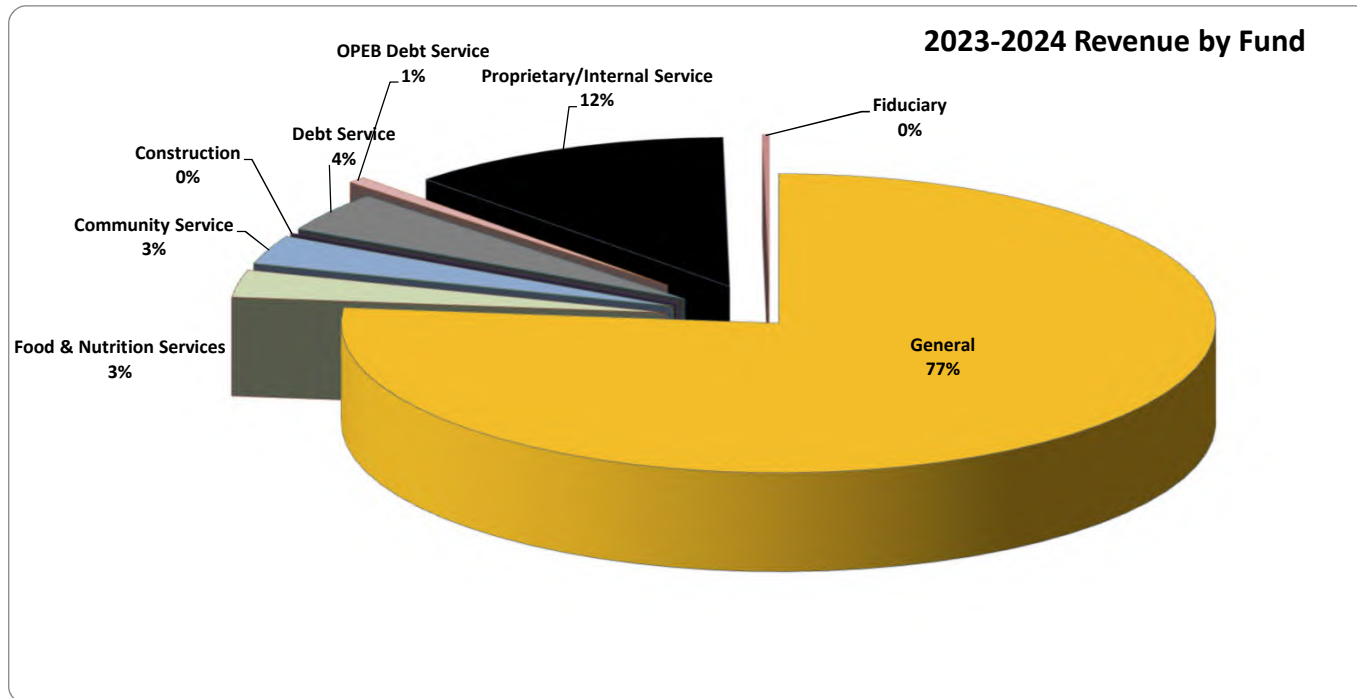
-
- Virtual Academy additional 1.0 FTE counselor
 - Virtual Academy – Advertising
 - Add Middle School Volleyball
 - Reduction of EL Coordinator (replaced with Director of Equity)
 - 4.0 Elementary TOSA’s for the creation of School Success Teams
 - Additional 1.0 Behavior Specialist
 - 1.0 Social worker – 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

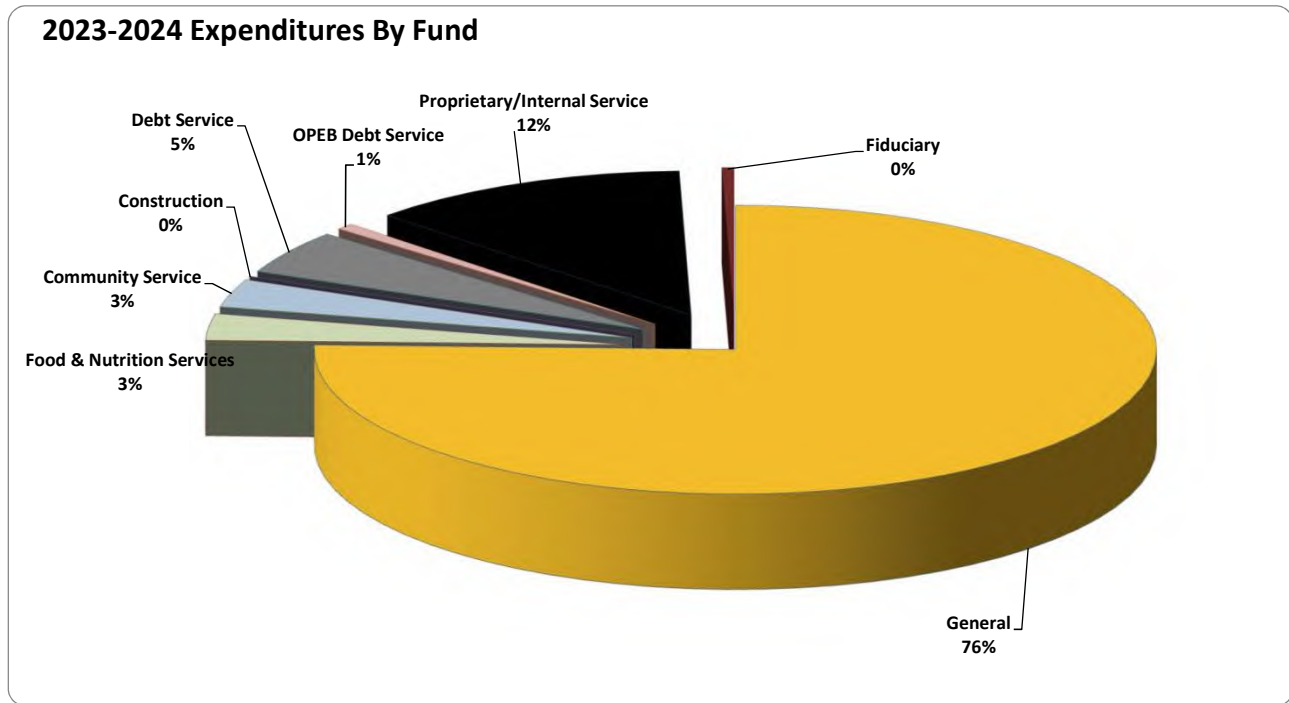
Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 151,047,098	\$ 154,068,040	\$ 157,149,401
Food & Nutrition 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	30,886	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

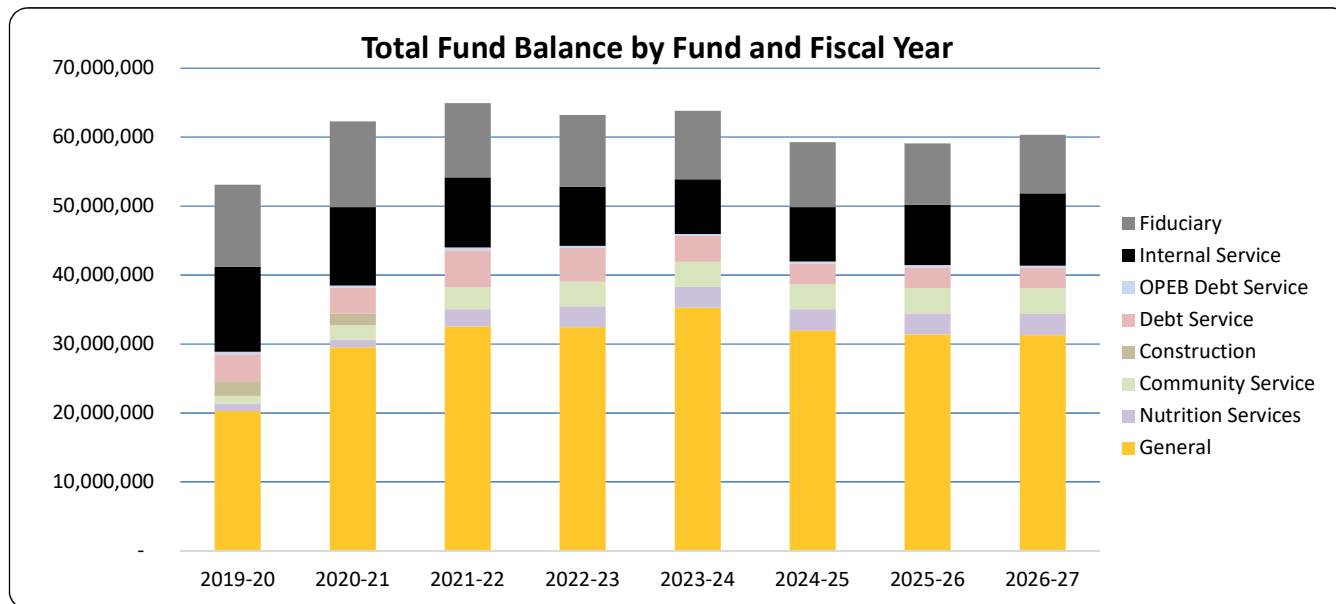
Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023	2023-2024 Budget	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget				
General	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 154,330,310	\$ 154,688,567	\$ 157,255,782
Food & Nutrition 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		2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget	2023-2024 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



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</u>⁽²⁾	<u>2023-24</u>⁽²⁾	<u>2024-25</u>⁽²⁾	<u>2025-26</u>⁽²⁾	<u>2026-27</u>⁽²⁾
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)

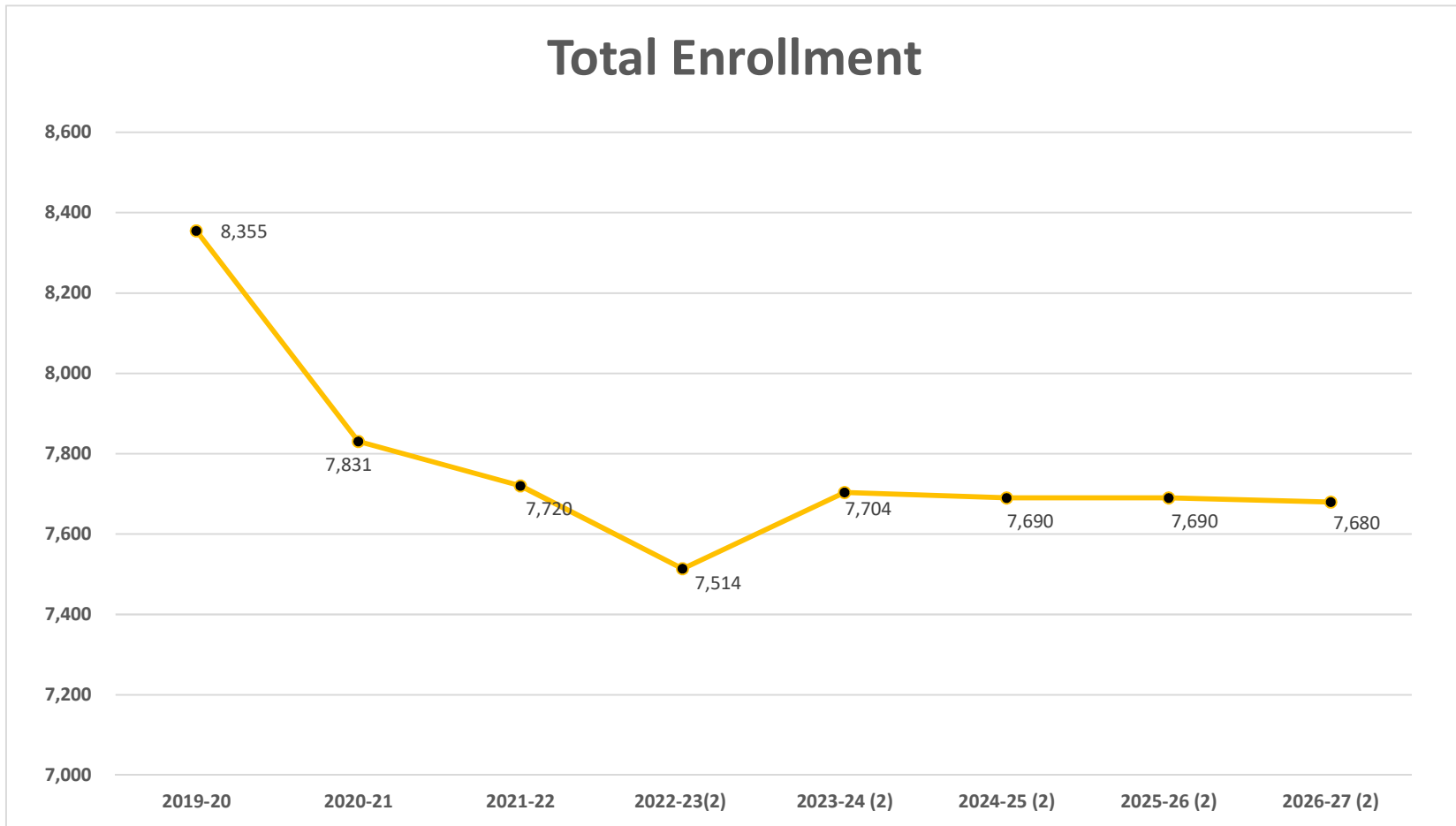
(1) Grade 12 includes students in the BEST Program

(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 Liaison	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

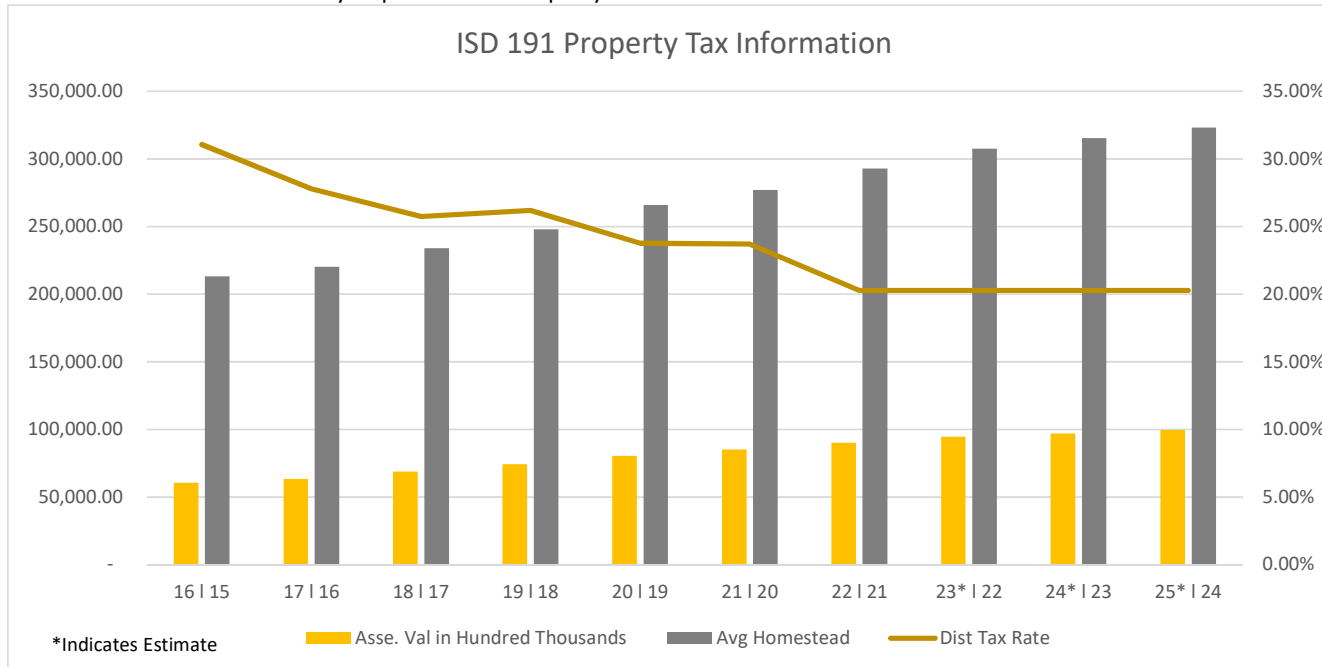
Employee by Program Series	Contract Group	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Special Education						
Director/Supervisor	District Wide	4.50	4.50	4.00	4.00	4.00
Teachers	Teacher	118.60	116.80	115.30	114.16	121.36
Physical Therapist	Teacher	0.00	1.00	1.00	1.00	1.00
Occupational Therapist	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 Liaison	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 Liaison	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**

Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Assessed Value	Average Homestead	Dist Tax Rate
16 15	6,078,216,849	213,138	31.06%
17 16	6,342,662,320	220,148	27.78%
18 17	6,884,771,670	233,948	25.75%
19 18	7,437,341,349	247,844	26.20%
20 19	8,046,683,354	265,896	23.77%
21 20	8,511,201,879	277,006	23.70%
22 21	9,019,196,895	292,879	20.27%
23* 22	9,470,156,740	307,523	20.27%
24* 23	9,706,910,658	315,211	20.27%
25* 24	9,949,583,425	323,091	20.27%

* Forecast based on historical trends including but not limited to an inflation rate of 2.5%
Source: Dakota and Scott County Department of Property Tax and Public Records



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.



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

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.



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**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 is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of the district. The Superintendent is appointed by the Board and is responsible for administrative control of the District. The District's financial statements include all funds for which the District is considered to be financially accountable.

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.

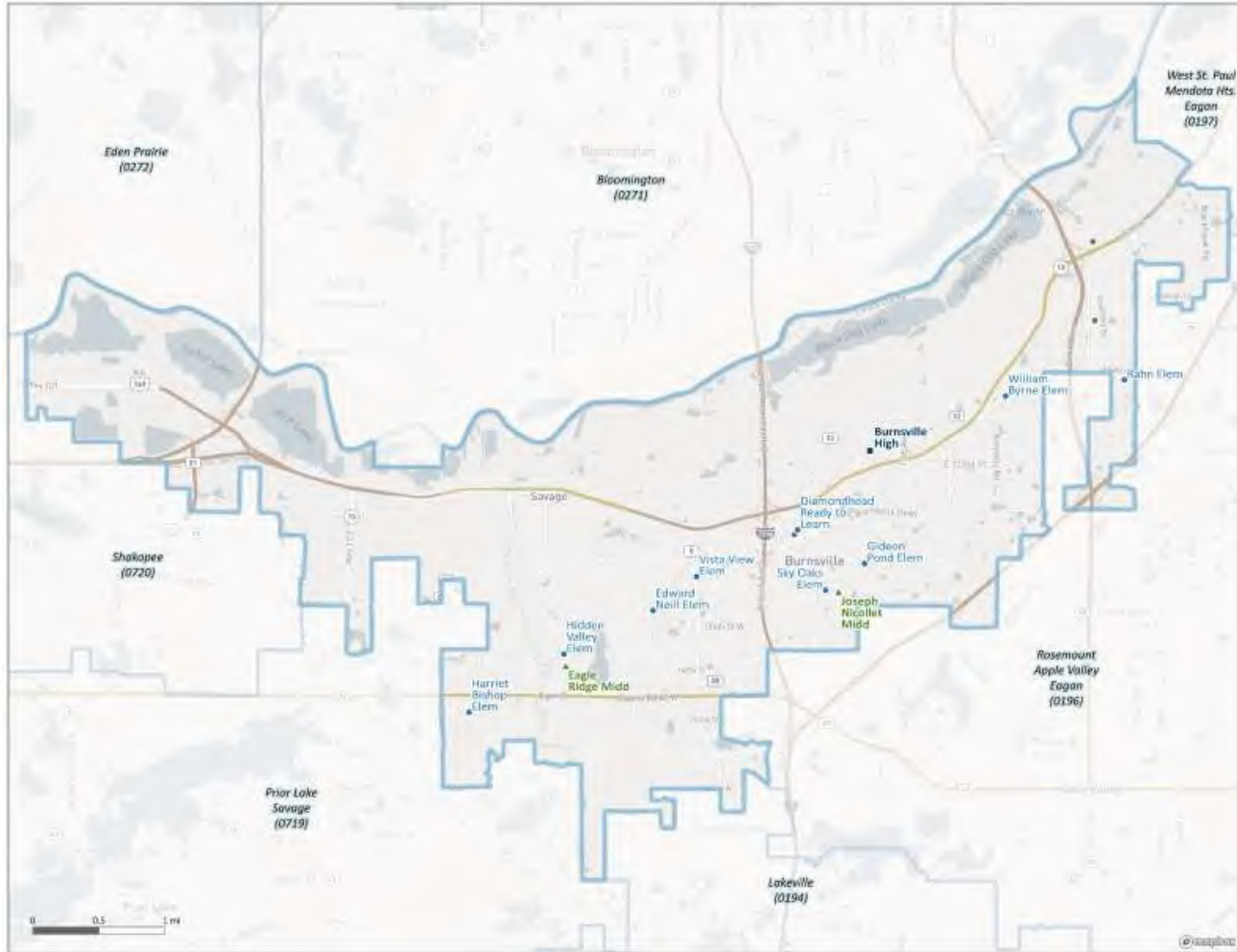
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2021-22 fiscal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

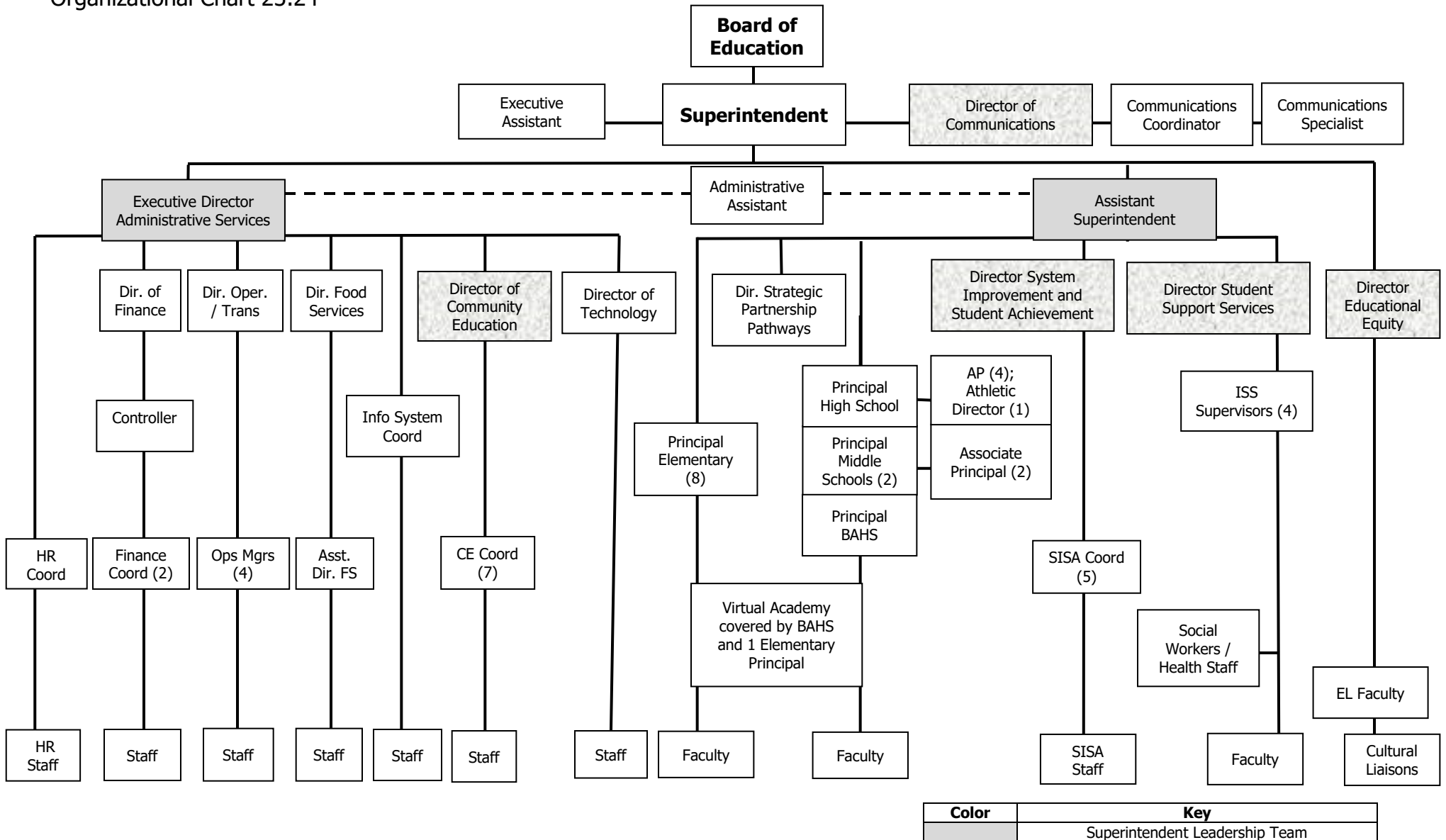
The District is projecting total enrollment at 7,704 which includes K-12, Voluntary Pre-Kindergarten, Early Childhood Special Education and a Transitional Program serving young adults ages 18-21.

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

DISTRICT MAP



Organizational Chart 23.24



Color	Key
	Superintendent Leadership Team

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



Lesley Chester, Clerk

Anna Werb, Vice-Chair

Toni 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.

**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.

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

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

2023-2024 BUDGET

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

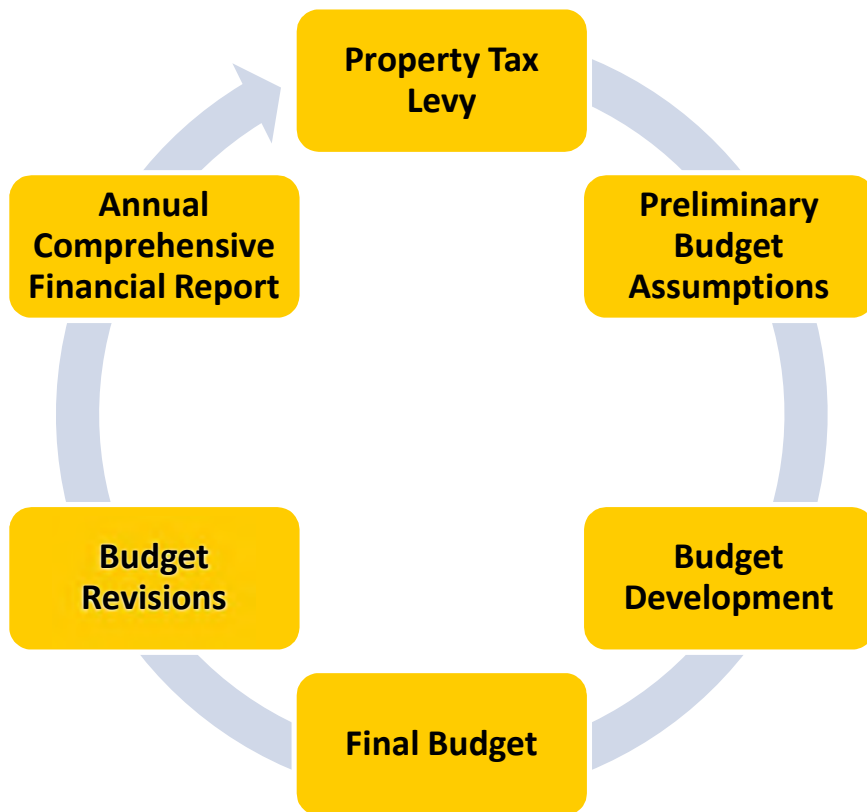
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board’s expenditure authorization for that school year. No funds may be expended for any 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.

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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.

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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.



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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.

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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.

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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

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- 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
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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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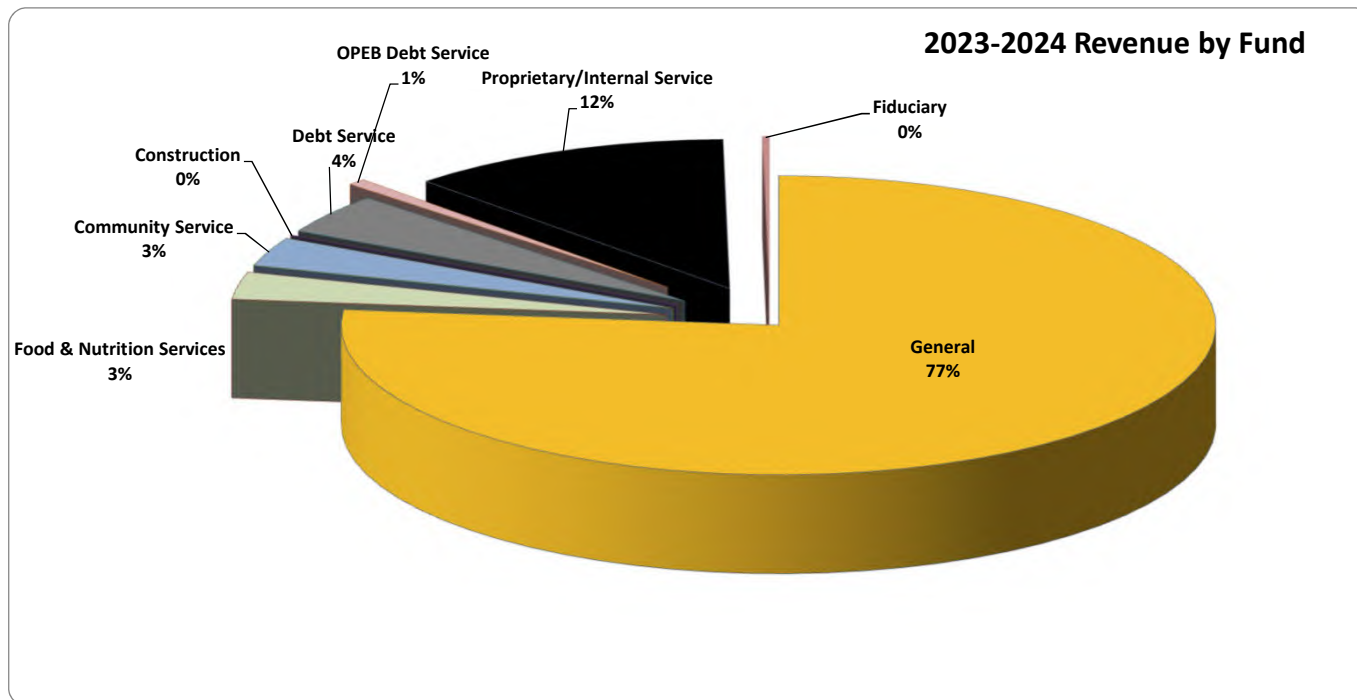
All District Funds

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.

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ALL FUNDS - REVENUE SUMMARY

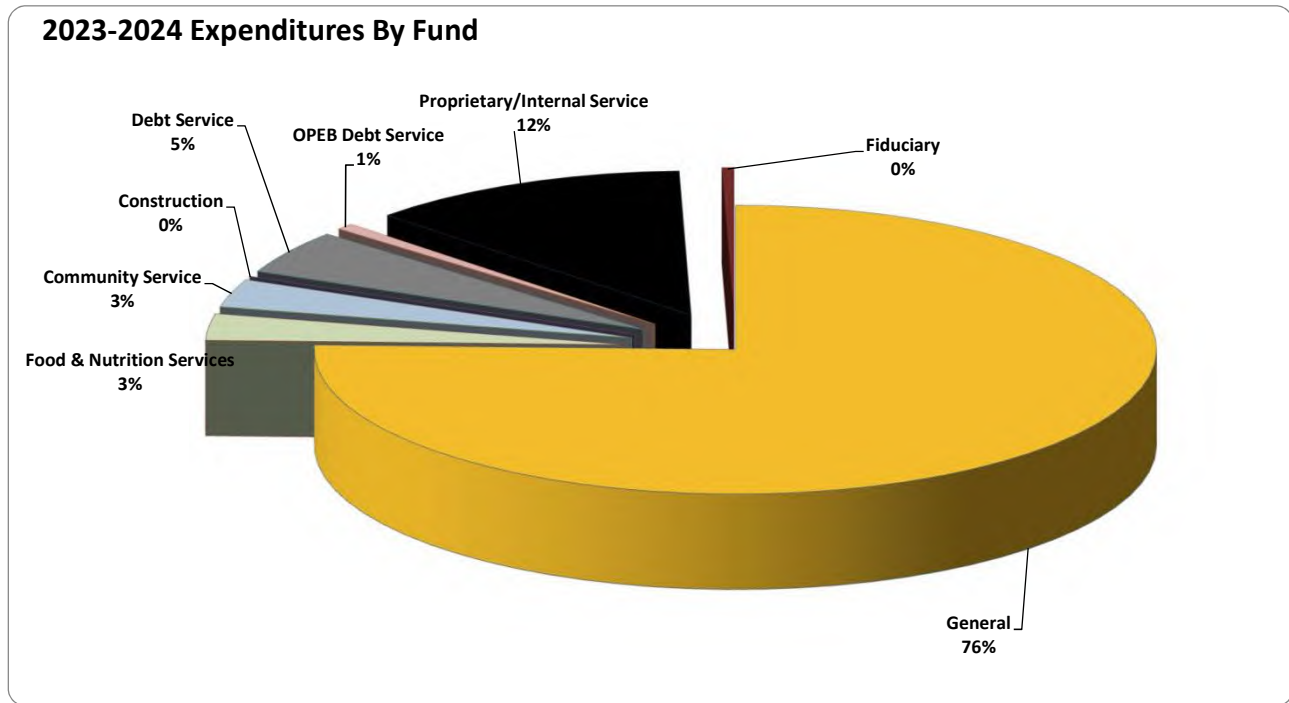
Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 132,246,196	\$ 134,646,387	\$ 136,320,648	\$ 137,755,710	\$ 156,314,616	\$ 151,047,098	\$ 154,068,040	\$ 157,149,401
Food & Nutrition 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	30,886	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



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ALL FUNDS - EXPENDITURE SUMMARY

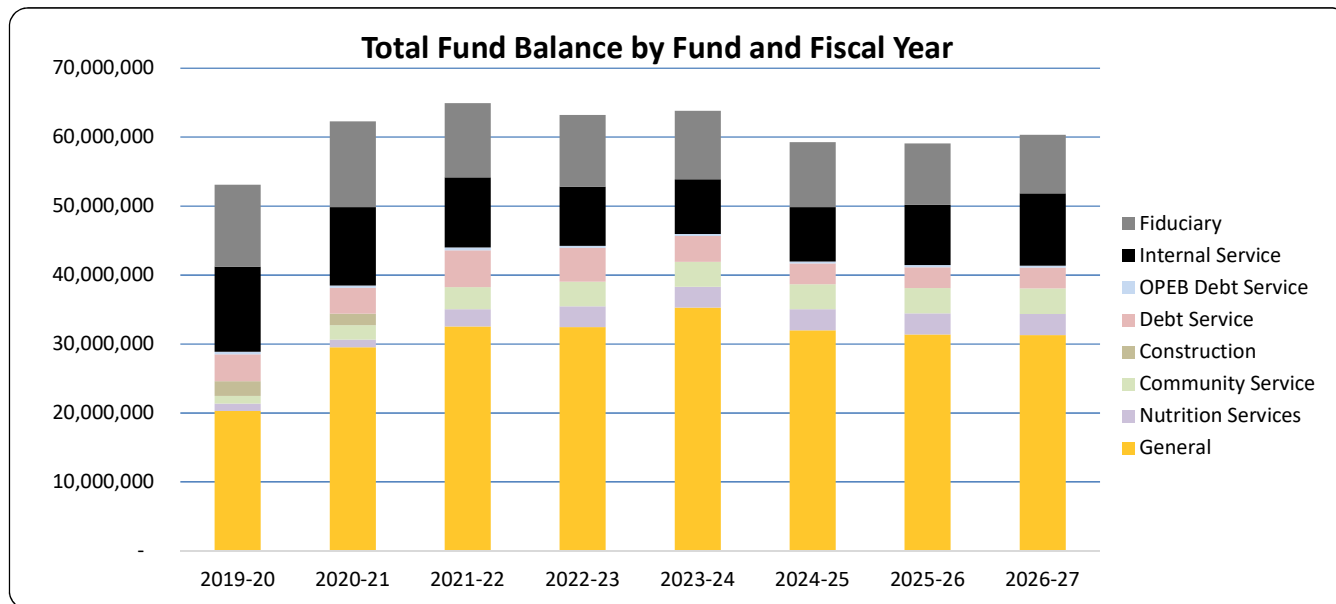
Fund	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 127,299,185	\$ 125,450,536	\$ 133,320,629	\$ 137,803,486	\$ 153,492,985	\$ 154,330,310	\$ 154,688,567	\$ 157,255,782
Food & Nutrition 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



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ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2020 Actual	06/30/2021 Actual	06/30/2022 Actual	2022-2023		2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
				Revised Budget	2023-2024 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



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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

Assumptions used for the three forecasted years: The District assumed an average of 2% increase in total revenue for each year. Expenditure increases would average 2.5%. In order to maintain a minimum of a 12% unassigned fund balance without additional increases in revenue, budget cuts of \$3M, \$3.5M and \$1.3M would be required in FY25 through FY27 consecutively.

**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 119

Assumptions used for the three forecasted years: The District is projecting an average of 3% increases in overall revenue each year with expenditure increases also increasing on average 3%.

**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

Assumptions used for the three forecasted years: The District is projecting an average of 3% increases in revenue each year with expenditure increases also increasing on average 3%. Maintaining a fund balance of approximately \$3.6M is beneficial to ensuring financial stability and programming.

**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

Assumptions used for the three forecasted years: No new construction projects are planned at this time.

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

Assumptions used for the three forecasted years: Revenue is projected at 105% of scheduled principal and interest payments as required by MN Department of Education. Other revenue sources are projected to remain stable. Expenditures are based on the debt schedule for principal and interest payments with an additional amount for fiscal service fees.

**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
 Assumptions used for the three forecasted years: Revenue is projected at 105% of scheduled principal and interest payments as required by MN Department of Education. Other revenue sources are projected to remain stable. Expenditures are based on the debt schedule for principal and interest payments with an additional amount for fiscal service fees.

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

PROPRIETARY/INTERNAL 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 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	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	\$ 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	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	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

Assumptions used for the three forecasted years: The internal service funds include self insured dental & health and severance benefits. The District is projecting on average an 8% increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last three years and is budgeted to decrease in the current year as well as in the 2023-24 fiscal year. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

**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; beginning in Fiscal Year 2022, scholarship run through Foundation 191
 Assumptions used for the three forecasted years: The Fiduciary Fund consists of the OPEB revocable trust and are projecting a conservative interest rate of 4% on the projected trust balance.
 Projected expenses are based on the most recent actuarial study for the direct and implicit OPEB costs and administrative fees.

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:

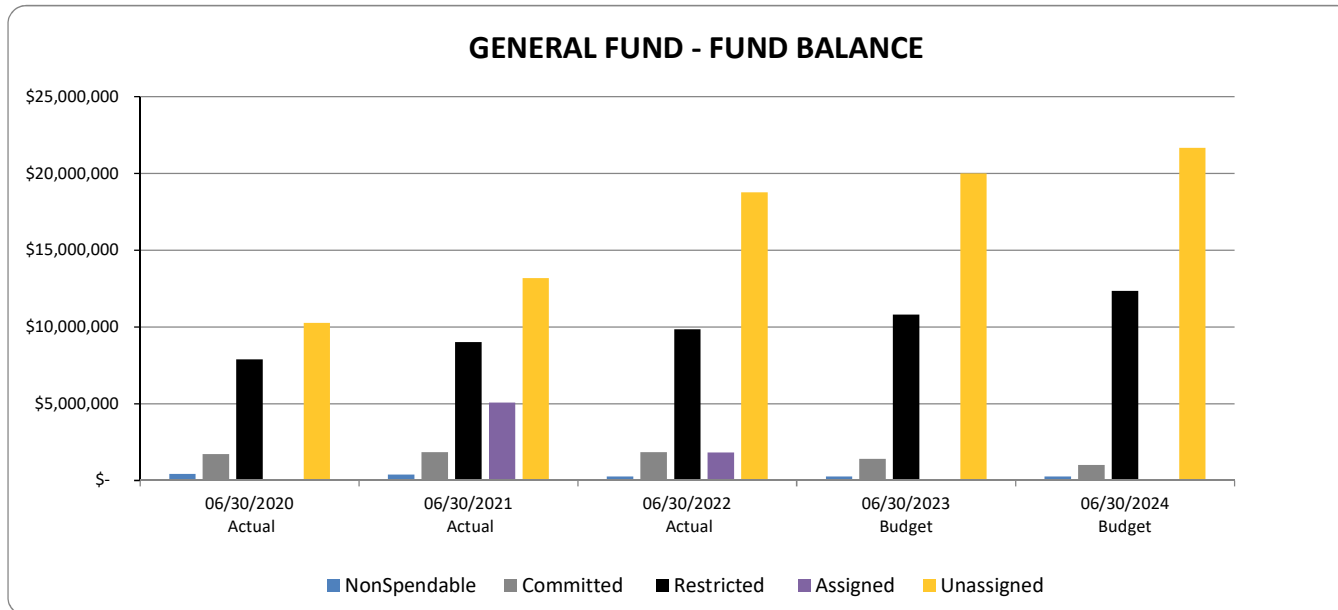
- Projected increase in staff salaries and wages for unsettled contracts
- Increases in benefit premiums, transportation, utility costs, and other areas due to contract changes or updating estimates
- A decrease in supplies and materials as the District eliminates the costs caused by the pandemic
- \$3.5 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	06/30/2021	06/30/2022	06/30/2023	06/30/2024
	Actual	Actual	Actual	Budget	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%
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**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

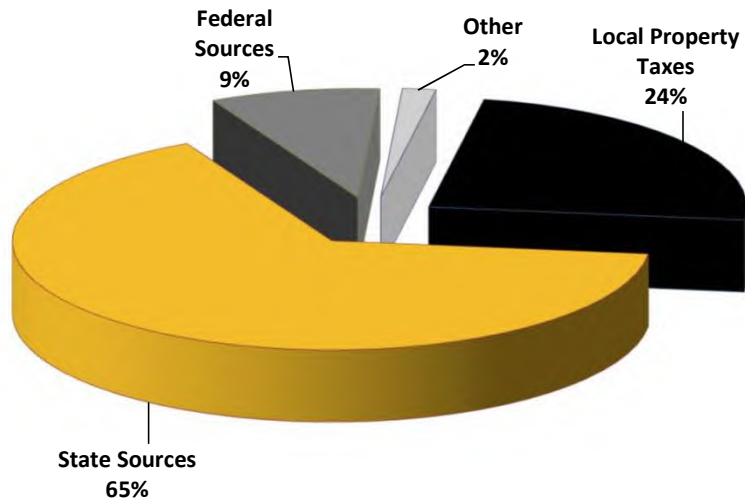
GENERAL FUND - DETAIL FUND BALANCE SUMMARY						
General Fund Balance Description	6/30/2022 Audited Fund Balance	6/30/2023 Budgeted Fund Balance	2023-2024 Revenue Budget	Transfers In/Out Funds	2023-2024 Expense Budget	6/30/2024 Budgeted Fund Balance
Unassigned Fund Balance	\$ 18,777,575	\$ 20,005,429	\$ 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**

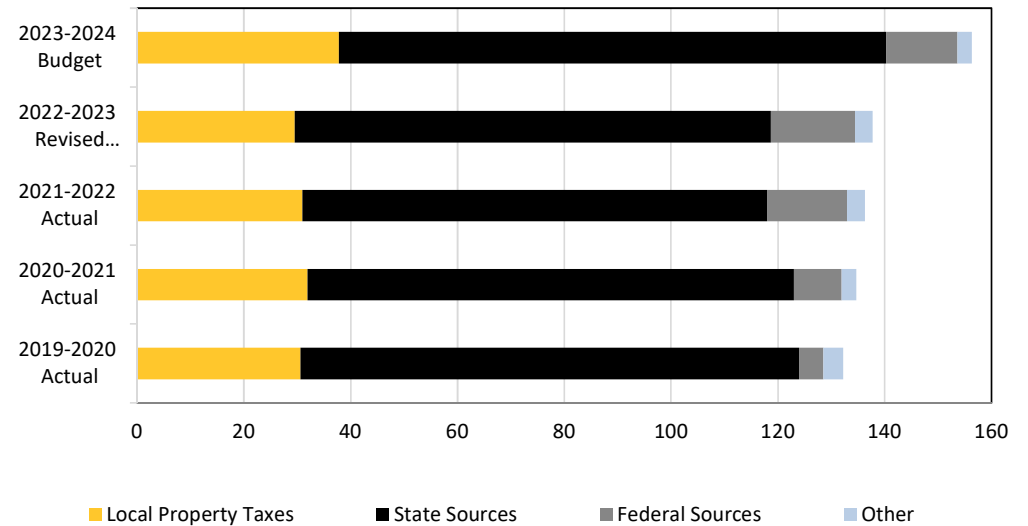
GENERAL FUND - REVENUE SUMMARY

	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

Revenue Source		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
		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	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

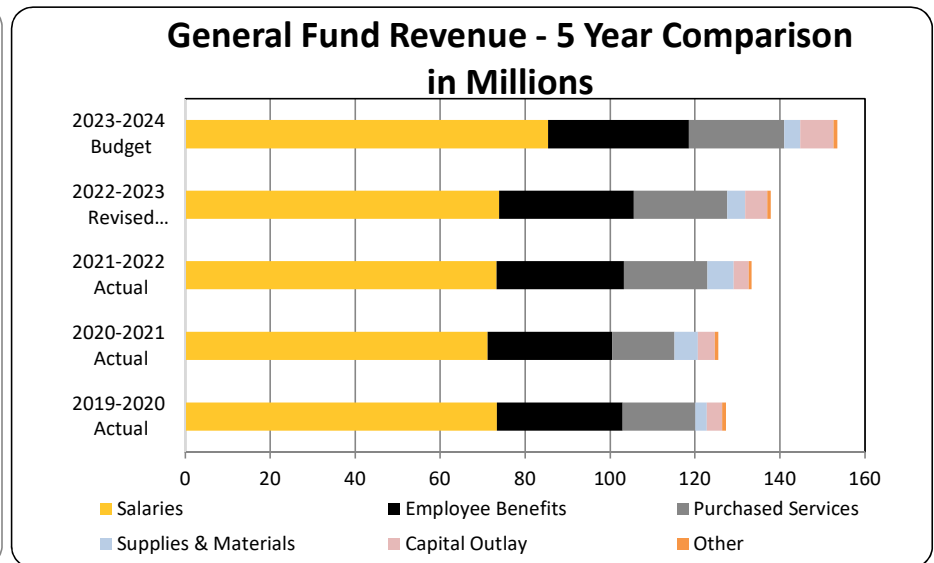
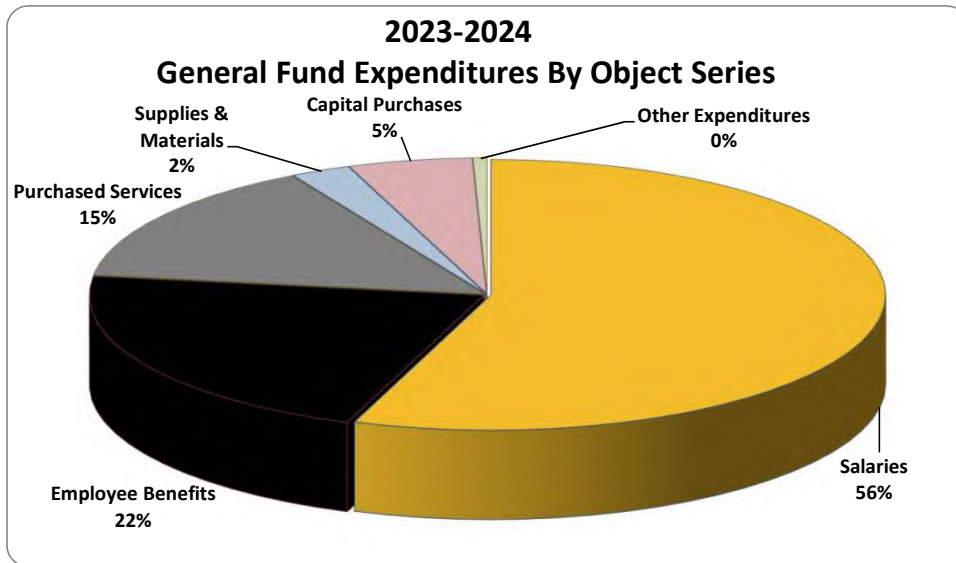
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 Budget
699 Miscellaneous Federal Aid Received From Others	-	-	274,480	-	-
510 Indian Education	-	13,399	11,428	14,746	15,000
Total Federal Aid Revenue	\$ 4,602,283	\$ 8,950,841	\$ 14,965,234	\$ 15,794,874	\$ 13,420,447
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

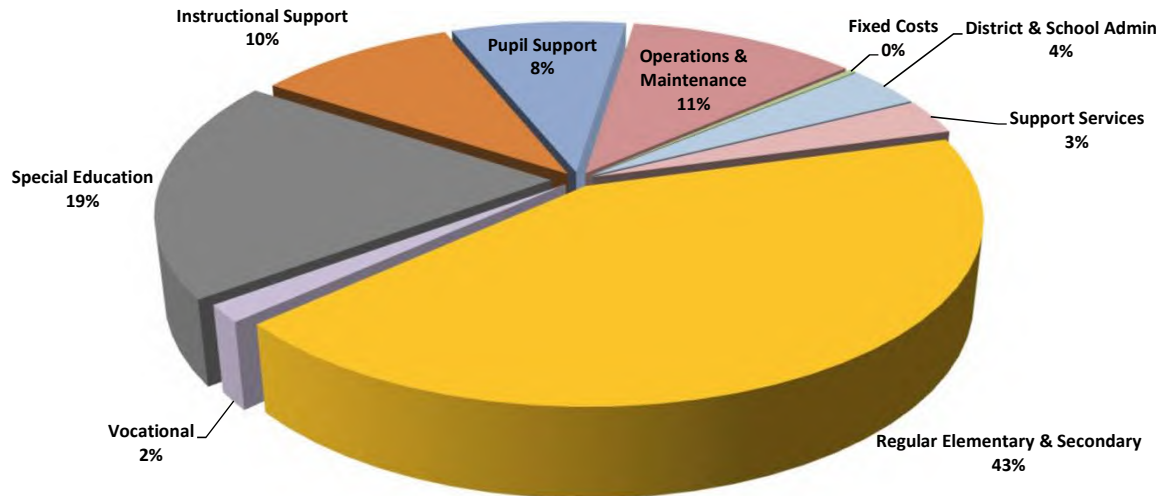
Object Description	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Revised Budget	Budget
490 Food	26,320	4,082	60,525	57,844	62,276
505 Capitalized Software Non-Instructional	187,351	-	23,260	-	-
506 Capitalized Software Instructional	30,000	30,000	-	15,000	15,000
510 Site or 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		Revised 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				2022-2023		Increase (Decrease)
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	Revised Budget	2023-2024 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
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
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	2022-2023					
	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	Revised Budget	2023-2024 Budget	Increase (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

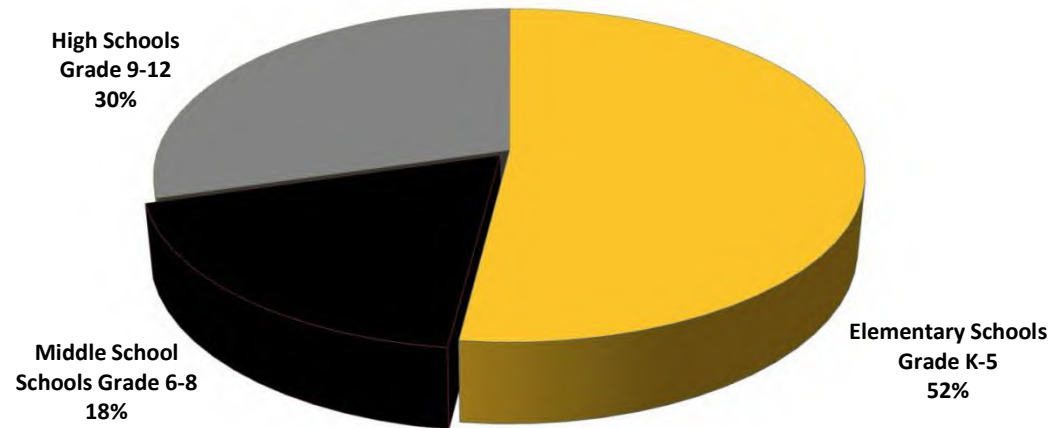
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Gideon Pond Elementary	\$ 4,732,077	\$ 4,699,339	\$ 4,635,218	\$ 4,744,730	\$ 4,663,464	\$ (81,266)
Edward Neill Elementary	4,118,831	4,573,333	4,470,875	4,476,027	4,906,125	430,098
Marion 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



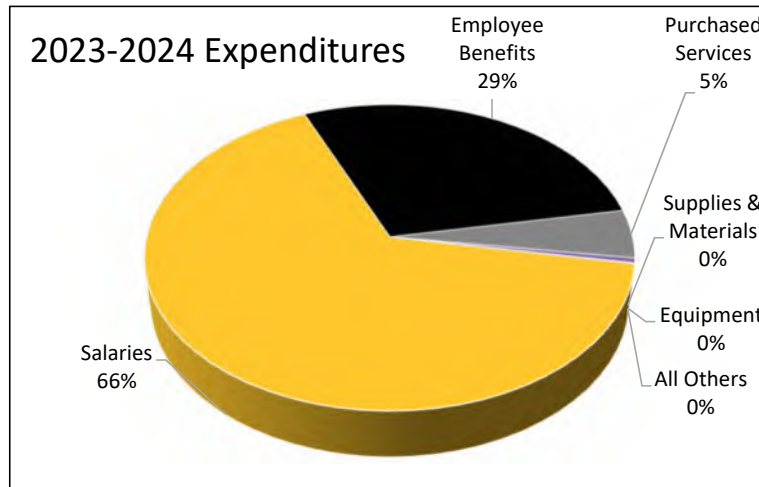
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

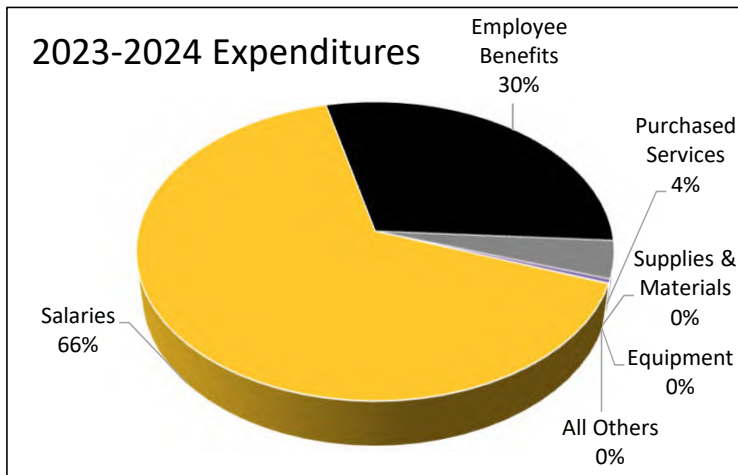
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

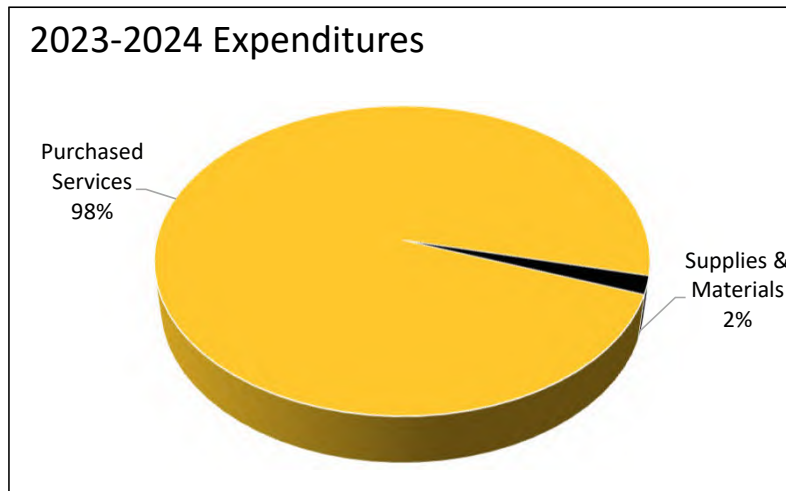
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2023-2024 Budget	
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

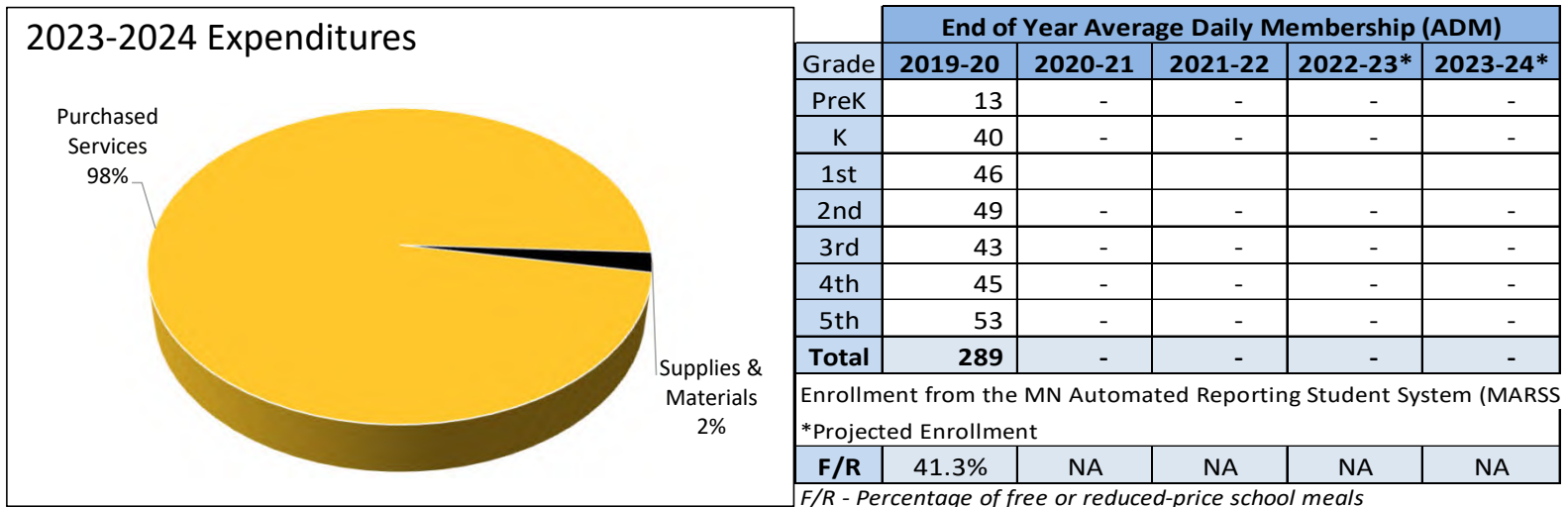
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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.



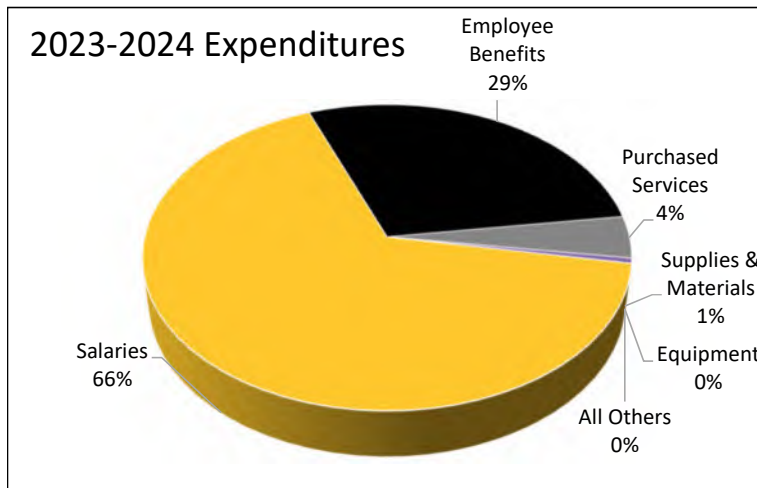
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

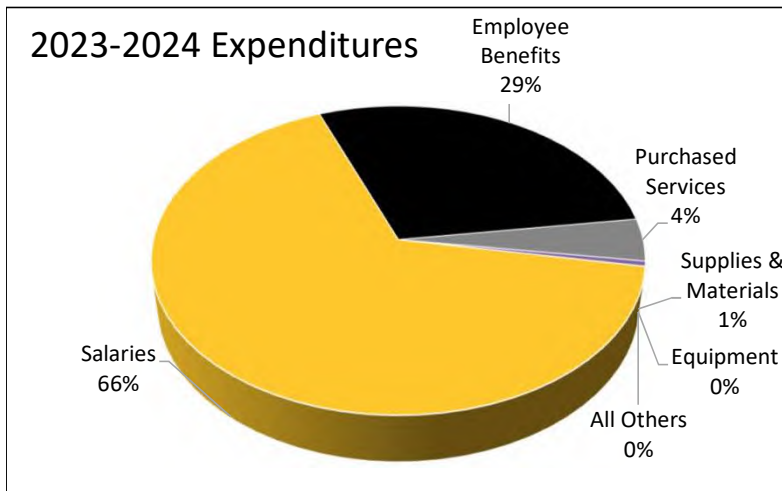
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

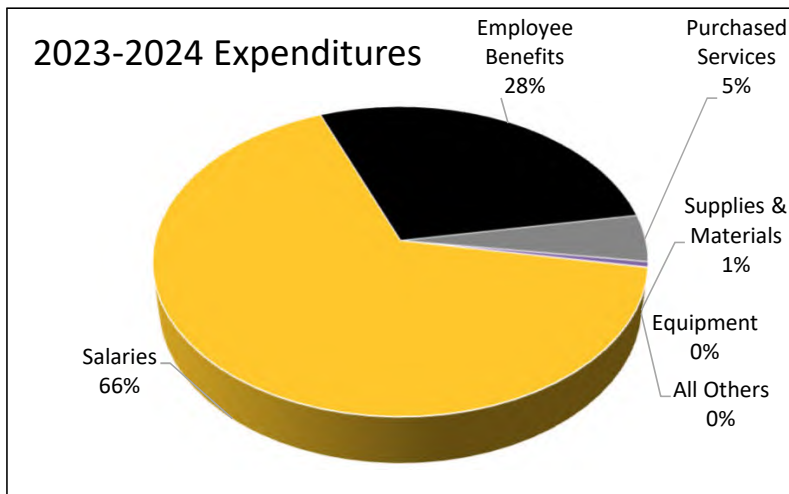
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

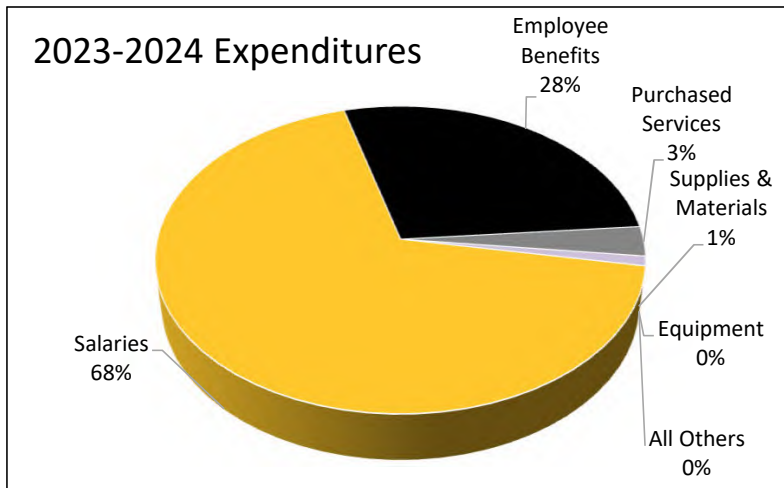
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

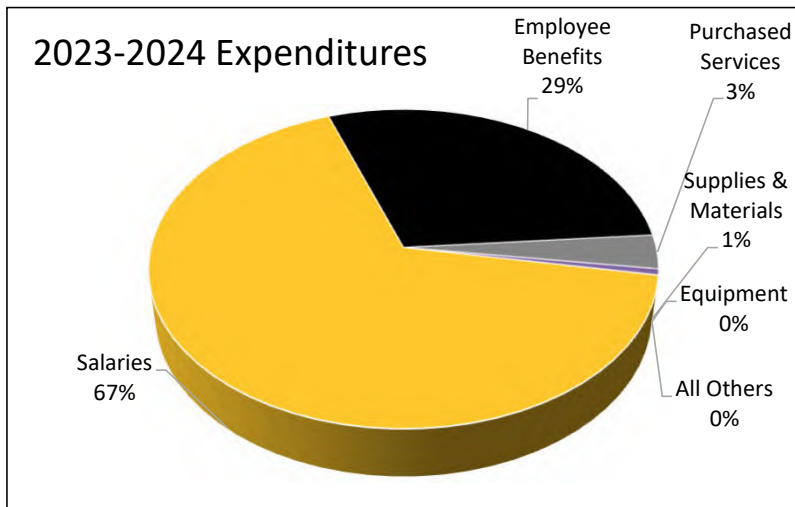
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
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

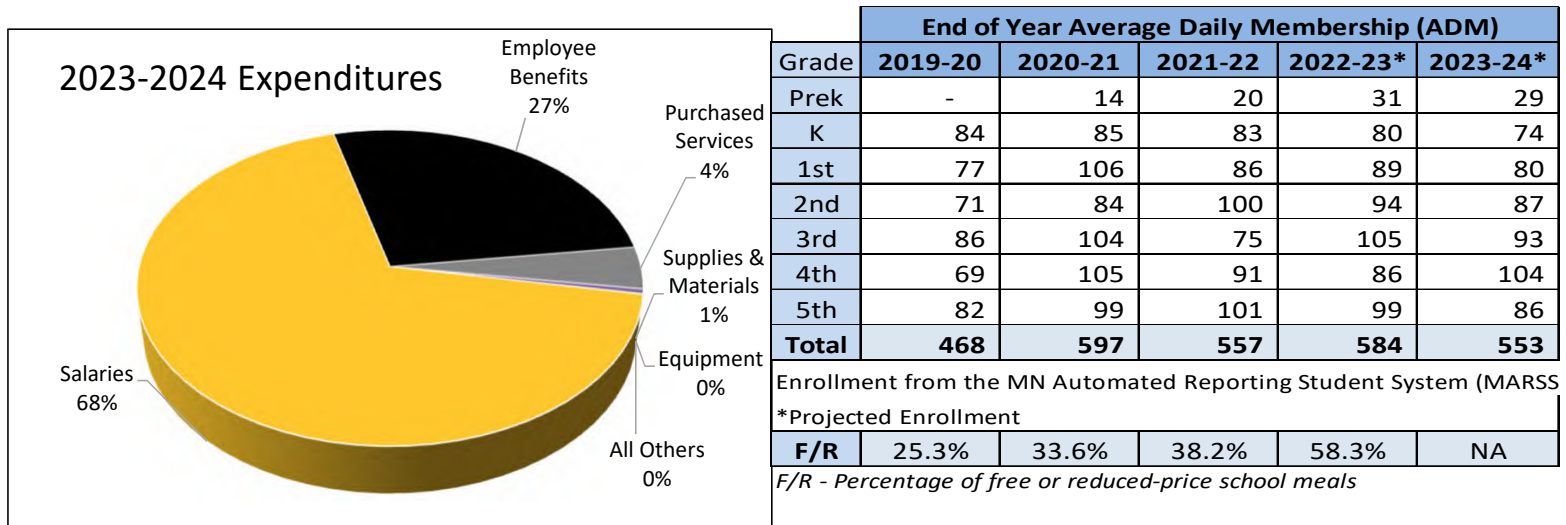
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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.



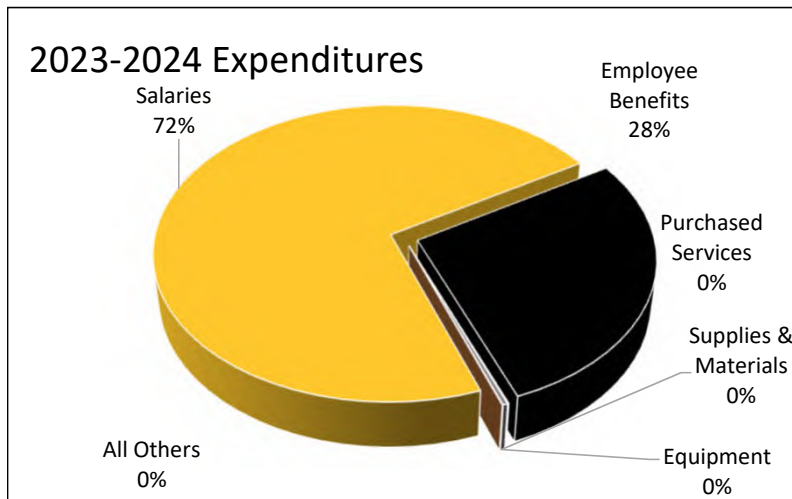
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**VIRTUAL ACADEMY - 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

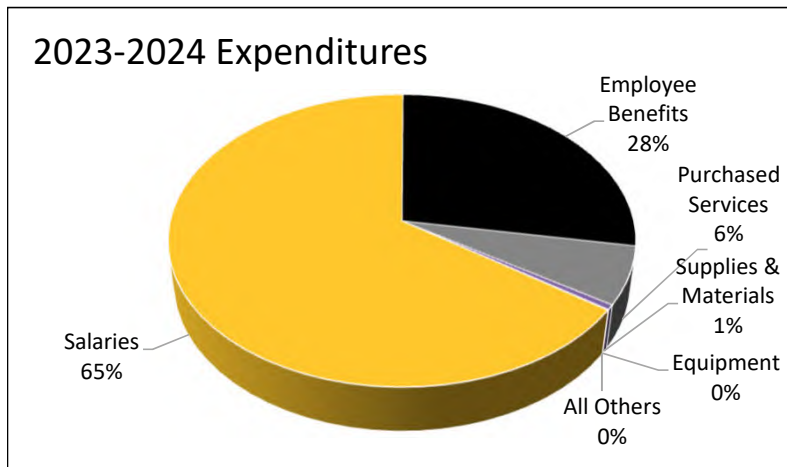
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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

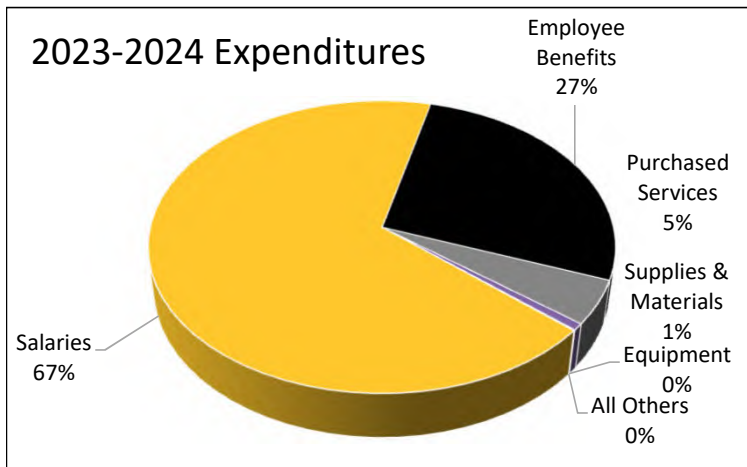
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Expenditures	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget			
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

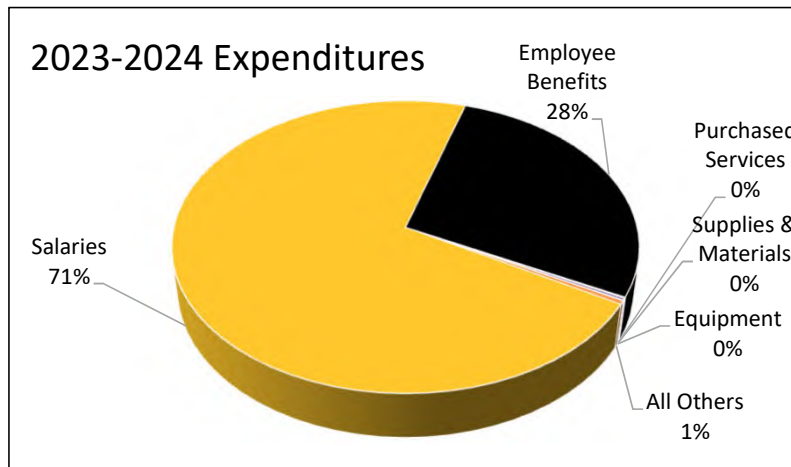
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

Expenditures	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
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	NA	NA	27.1%	39.5%	NA
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F/R - Percentage of free or reduced-price school meals

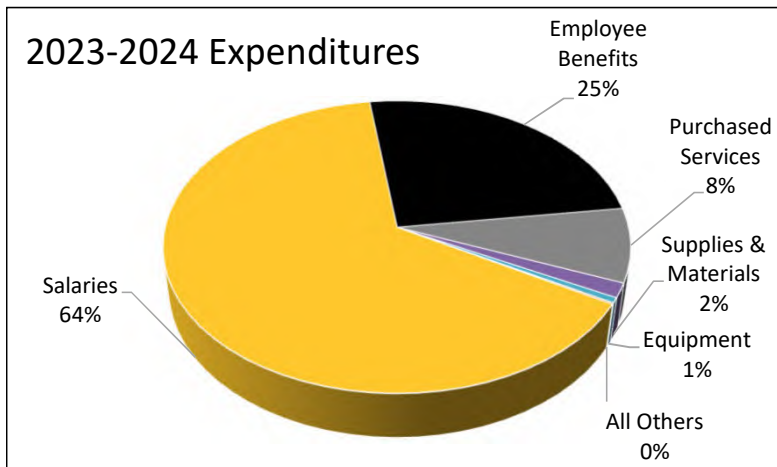
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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	40.7%	33.9%	35.9%	53.5%	NA
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F/R - Percentage of free or reduced-price school meals

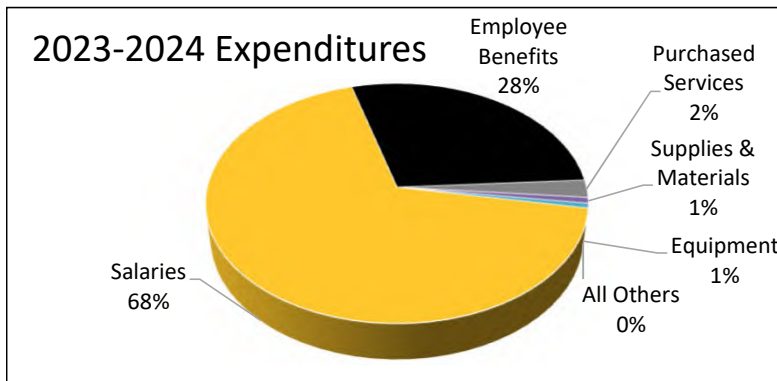
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**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	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 Liaison, 12.0 FTE Cultural Liaisons 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**

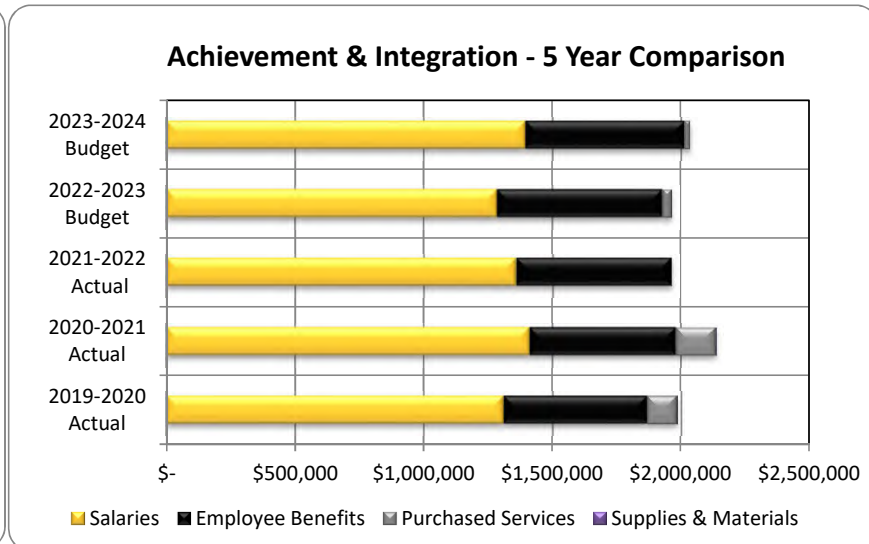
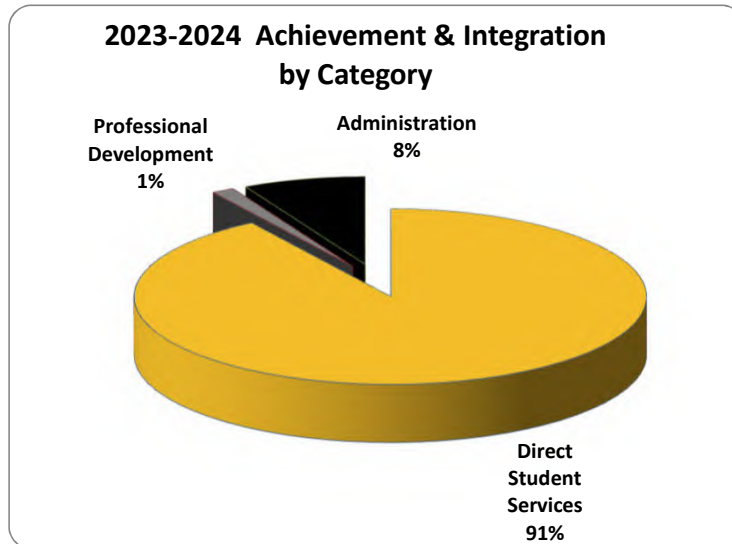
**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

Expenses	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 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.

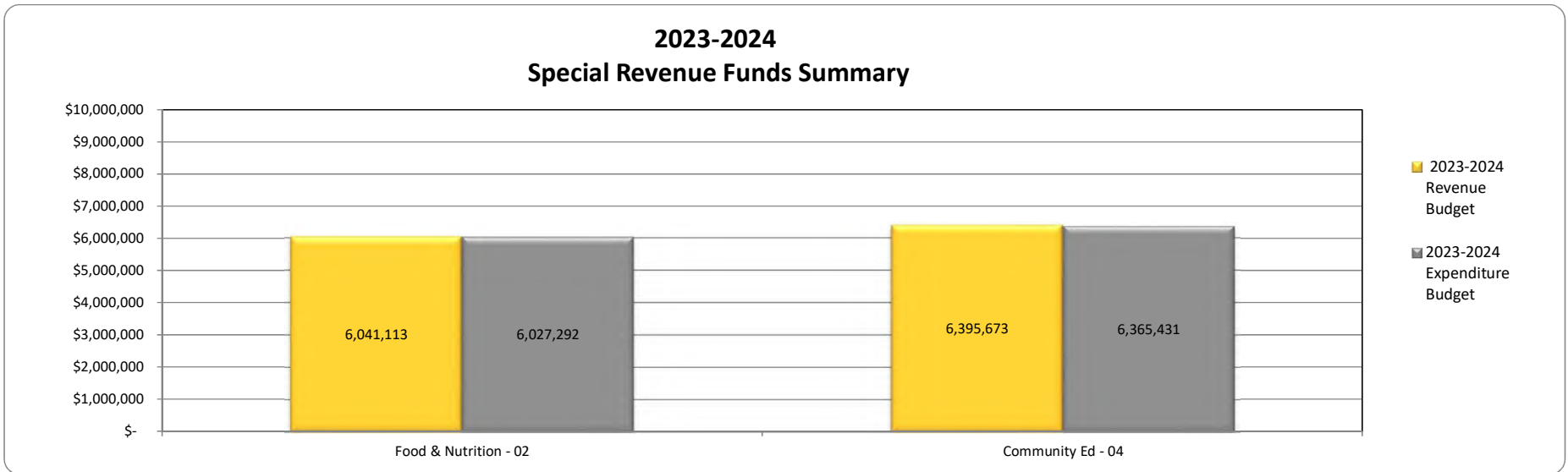
In 2023-24, revenue is projected to have a slight decline over 2022-23 by approximately \$19,000.

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

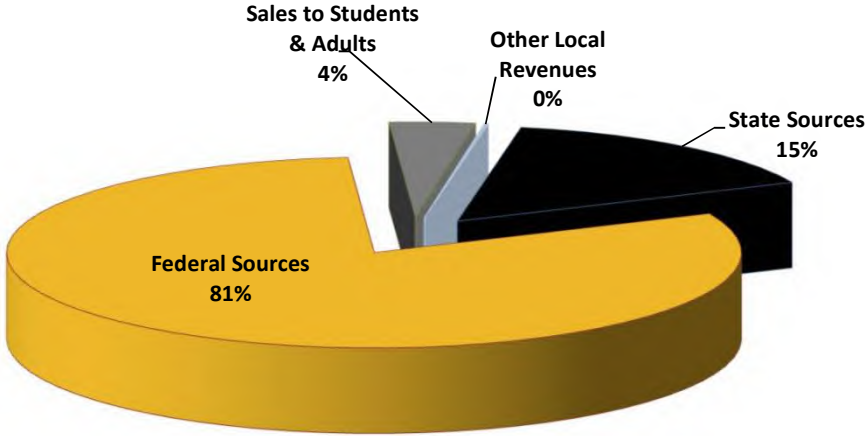


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

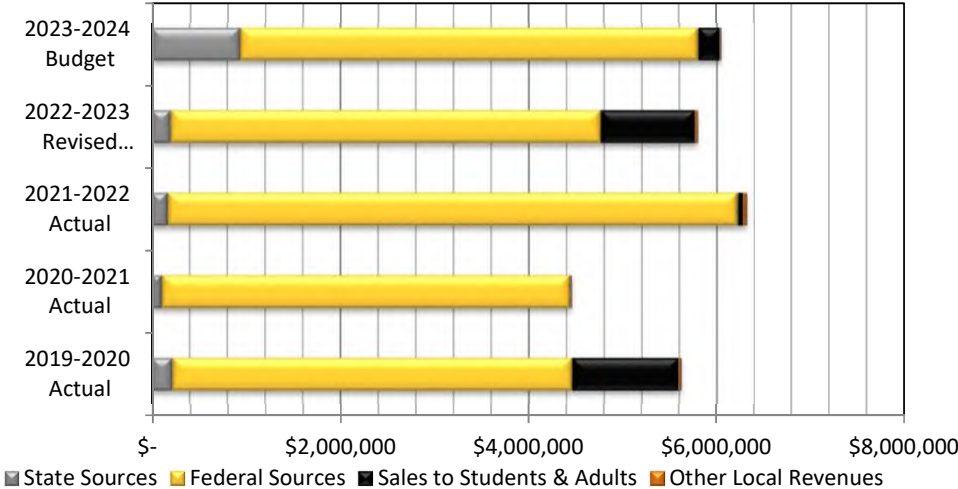
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		Amount	% Change
	Actual	Actual	Actual	Actual	Actual	Actual	Revised Budget	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**

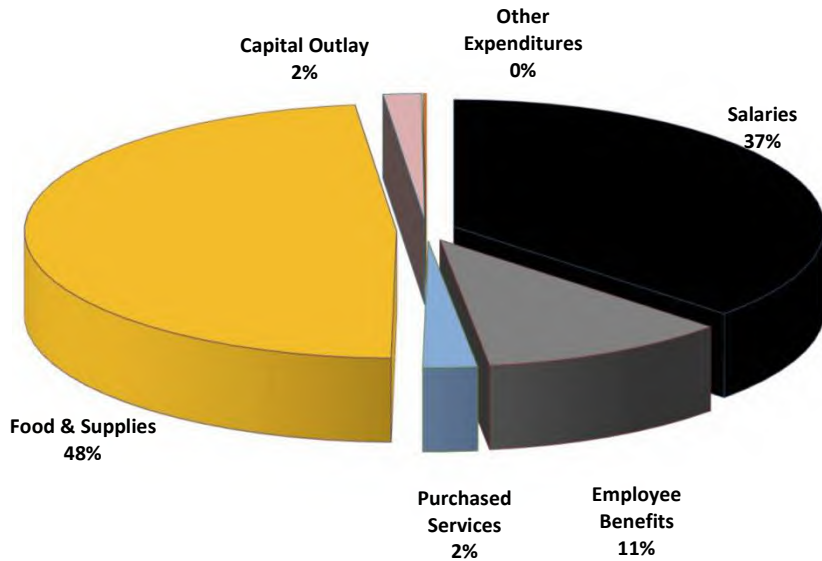


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

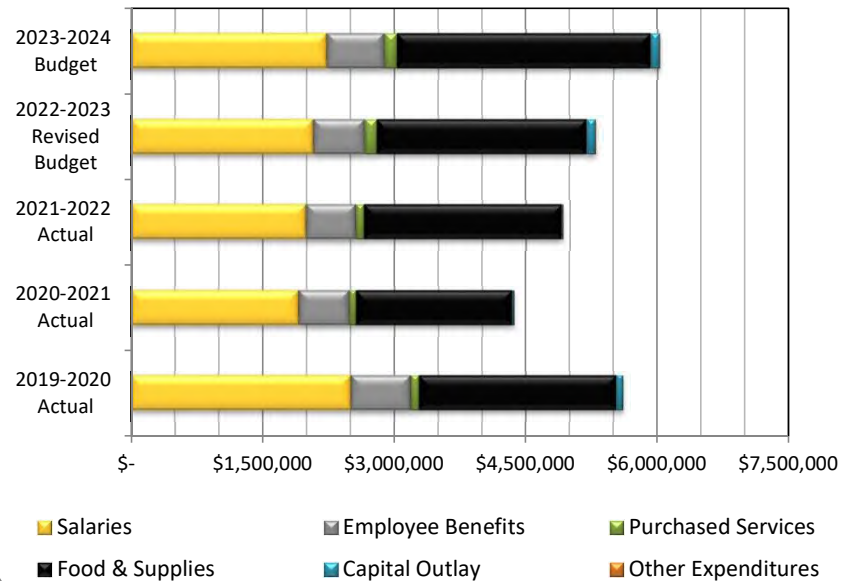
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	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	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

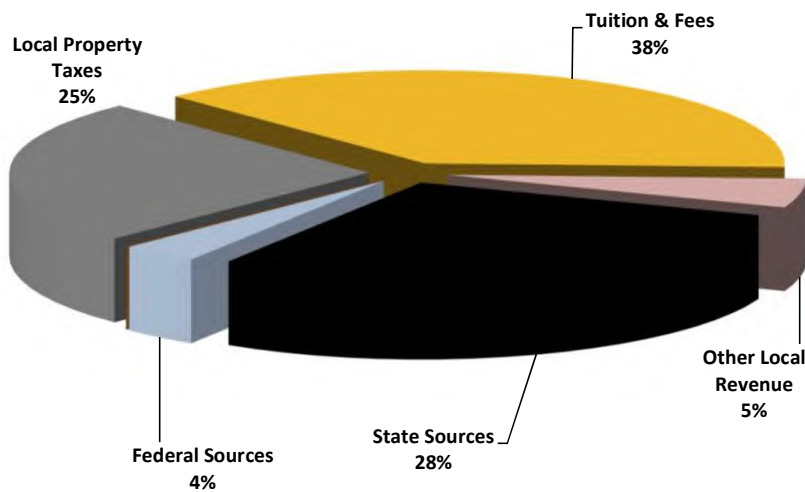


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

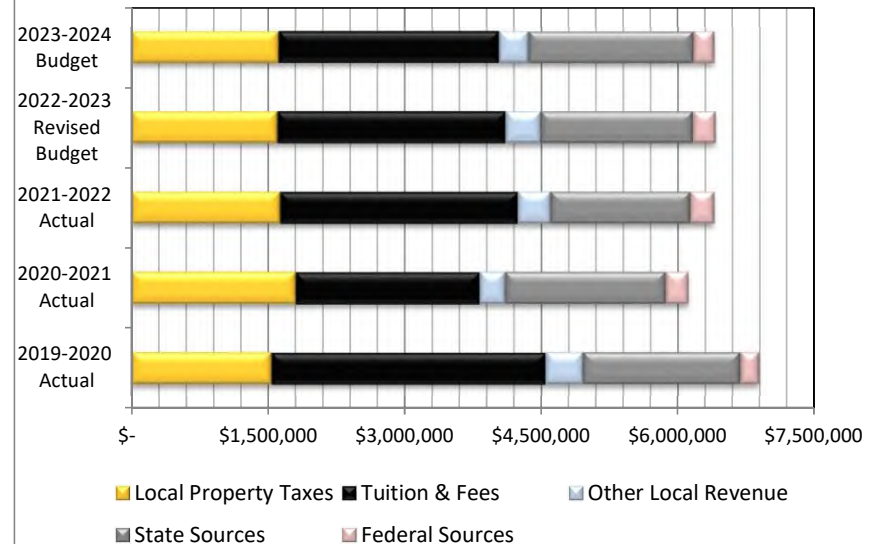
COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

	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

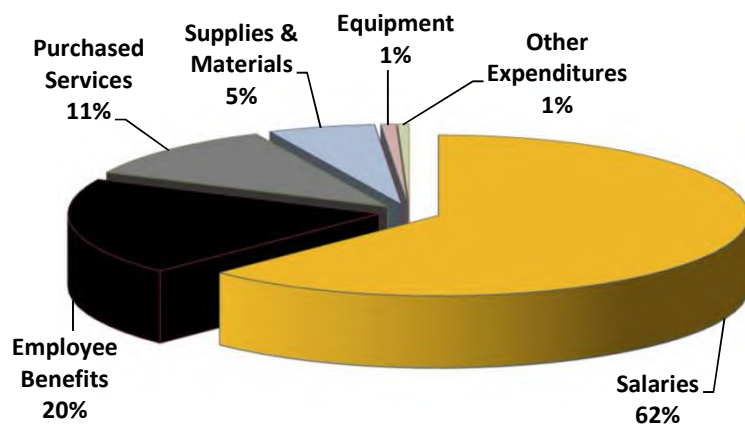


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

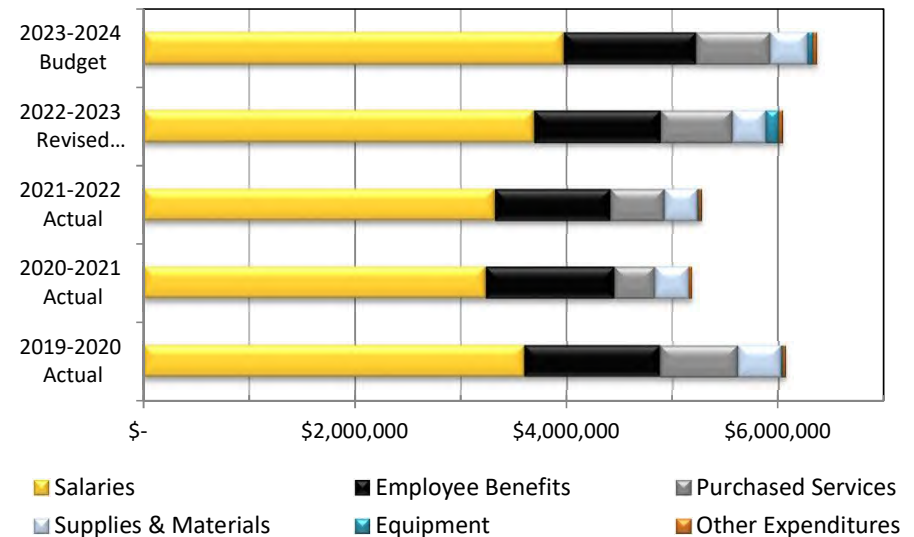
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	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**

COMMUNITY EDUCATION - FUND 04 - 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	\$ 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 Liaison	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

		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Object Description		Actual	Actual	Actual	Revised Budget	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

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)

					2022-2023	
		2019-2020	2020-2021	2021-2022	Revised	2023-2024
		Actual	Actual	Actual	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 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 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 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Revised Budget	2023-2024 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

					2022-2023		
		2019-2020	2020-2021	2021-2022	Revised	2023-2024	
		Actual	Actual	Actual	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
YOUR PATH BLAZE YOUR
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</u> ⁽²⁾	<u>2023-24</u> ⁽²⁾	<u>2024-25</u> ⁽²⁾	<u>2025-26</u> ⁽²⁾	<u>2026-27</u> ⁽²⁾
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 Enrollment	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

Enrollment Projections are based on:

Historical trends including birth rates

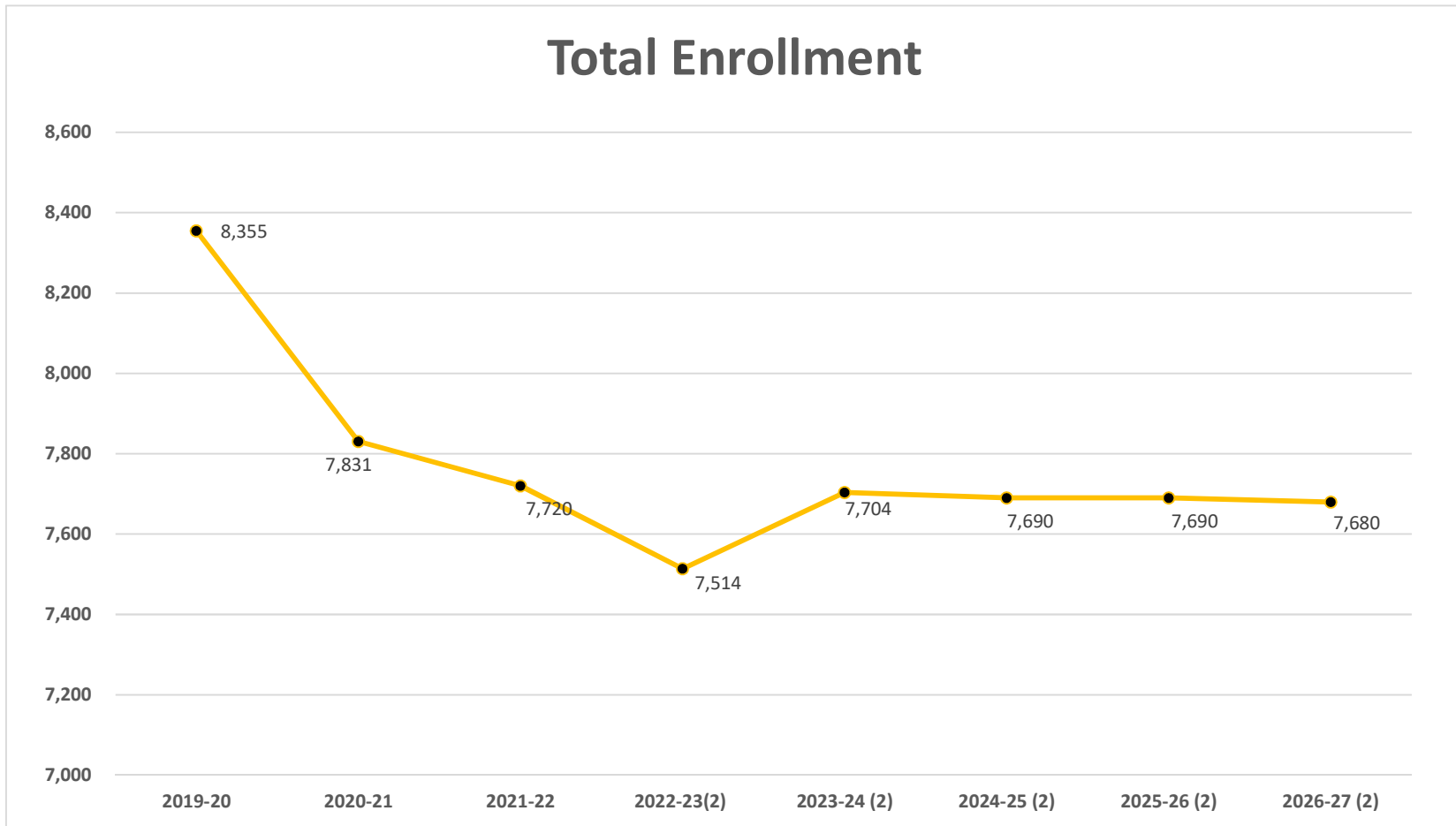
Fall 2022 Seat counts

Housing Market Methodology

Demographic Study (pending as of May 25, 2023)

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.

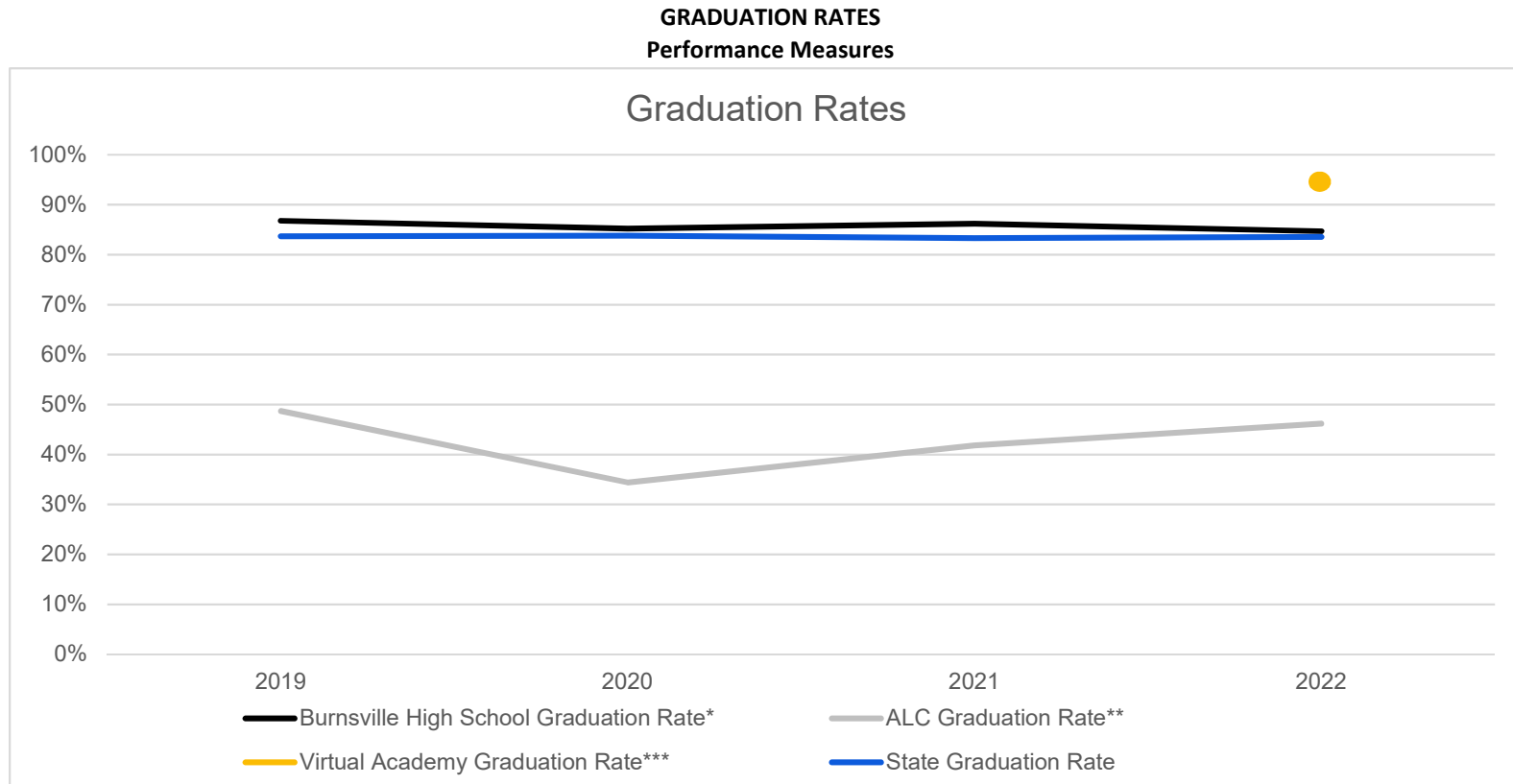
Note 2: Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(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 Liaison	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 Liaison	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 Liaison	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			Total Primary Government	Population	Per Capita
	General Obligation Bonds	Capital Leases	Special Assessments			
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.

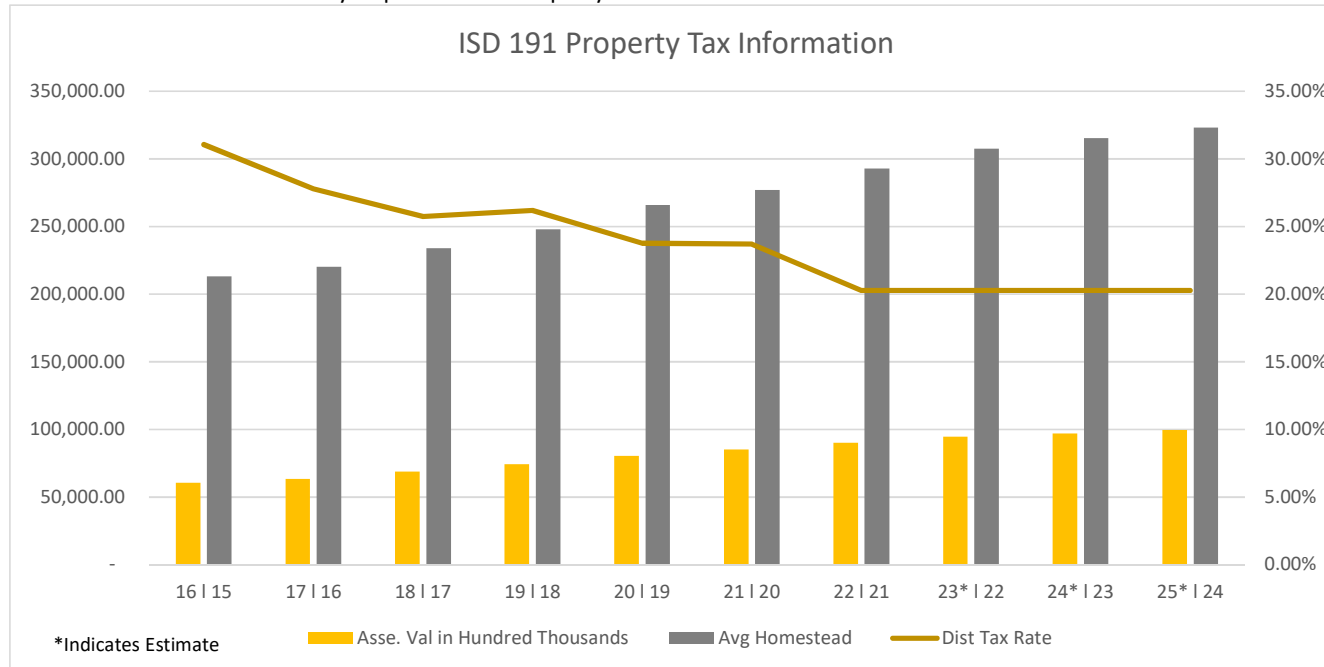


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Taxable Market Value of Properties in District

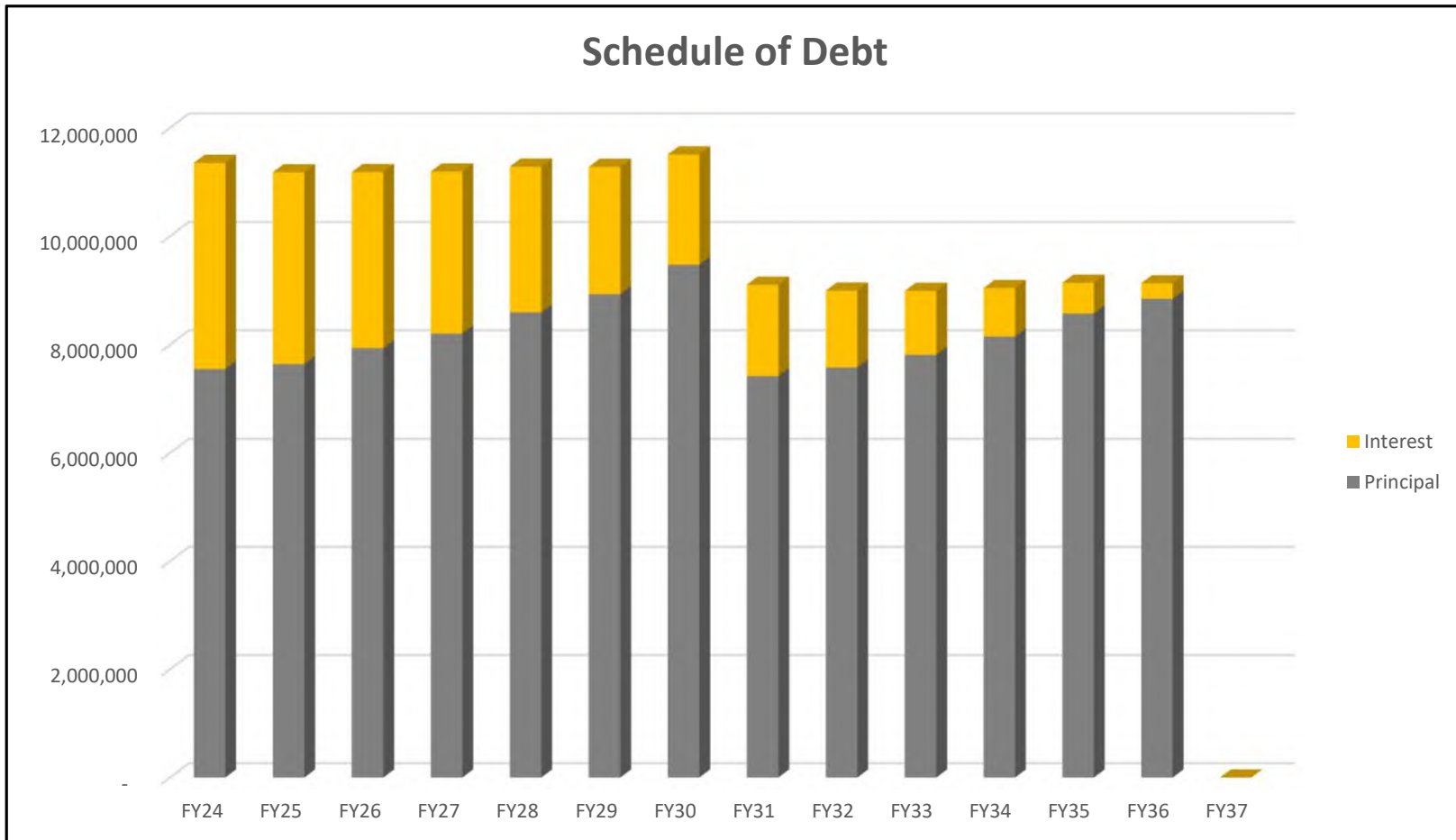
Fiscal Year/Payable Year	Total Assessed Value	Average Homestead	Dist Tax Rate
16 15	6,078,216,849	213,138	31.06%
17 16	6,342,662,320	220,148	27.78%
18 17	6,884,771,670	233,948	25.75%
19 18	7,437,341,349	247,844	26.20%
20 19	8,046,683,354	265,896	23.77%
21 20	8,511,201,879	277,006	23.70%
22 21	9,019,196,895	292,879	20.27%
23* 22	9,470,156,740	307,523	20.27%
24* 23	9,706,910,658	315,211	20.27%
25* 24	9,949,583,425	323,091	20.27%

* Forecast based on historical trends including but not limited to an inflation rate of 2.5%
Source: Dakota and Scott County Department of Property Tax and Public Records



**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**

PROPERTY LAX 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

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 an²⁶⁶ agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

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

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

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

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

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (see *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 since²⁶⁷ 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, provided²⁶⁹ 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-recreational²⁷⁸ 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

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

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. 284

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)

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

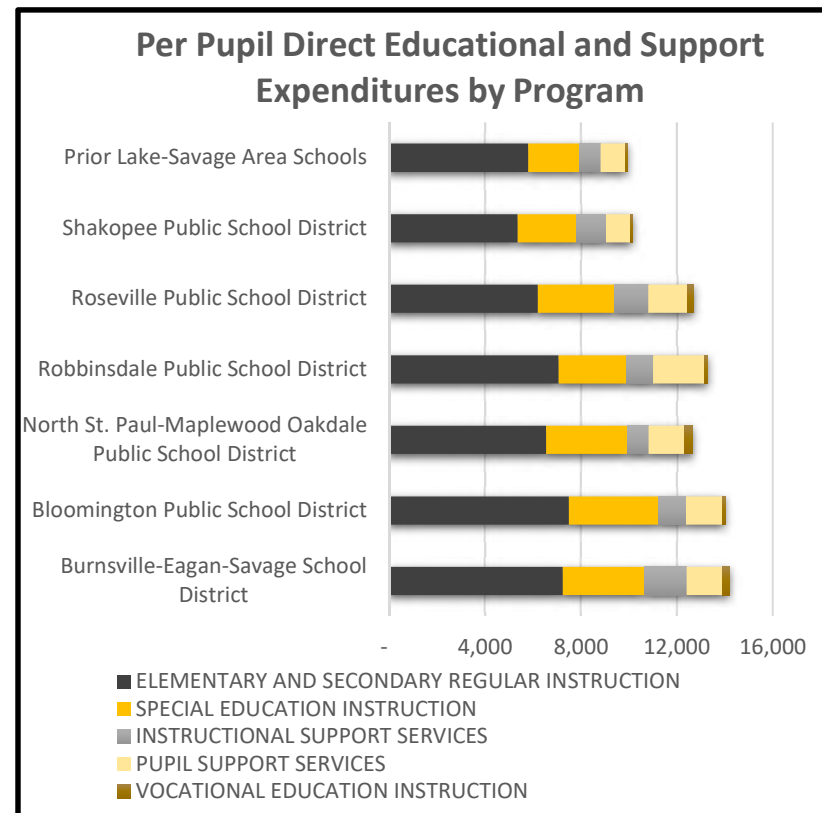
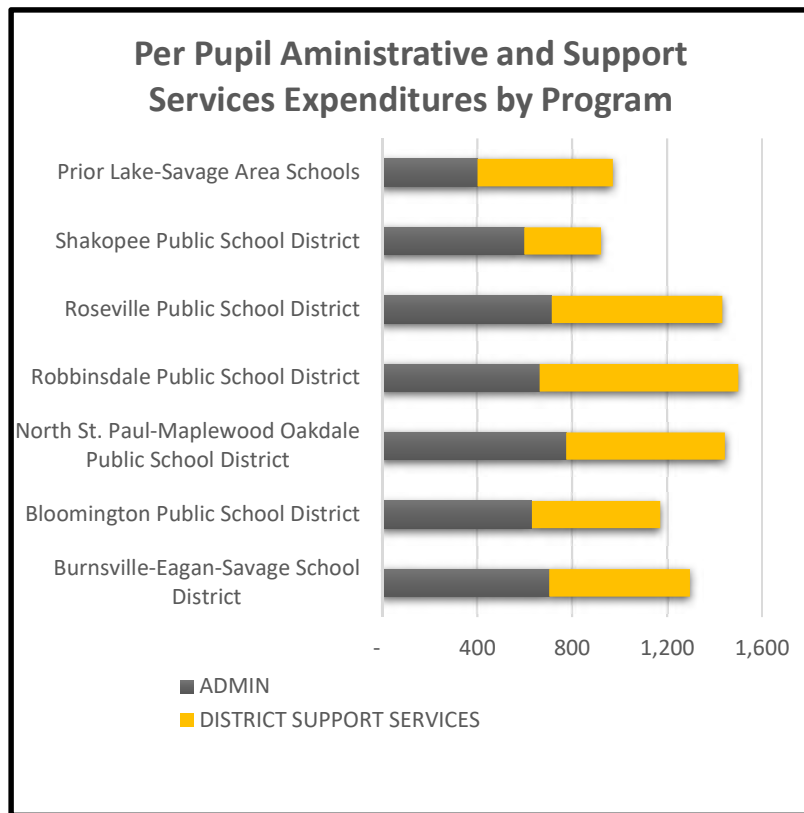
The following are reports pulled from Comparative Analytics, a Frontline Education Company. Comparative Analytics uses data submitted to the Minnesota Department of Education by school districts. The analytics were developed to support the information needs of school districts and their stakeholders. 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)					
		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	306 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	Koehlein, 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	307 PTE	
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	Huomoeller, 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	Milnovich, 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	308 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	300 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
	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
	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
		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
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	

Staffing Detail by Site and Budget Unit as of May 15, 2023

Location Description	Budget Unit	Assignment Type Description	Full Name	310 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			
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	1.00
		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	311 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	Miliovich, 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	Wuensch, 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	312 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	Isis Buchanan	0.25	
	12030 - F417 Fed Title III	Director of Equity	Isis Buchanan	0.50	
	12040 - F433 Fed Title IV-A	Behavior Analyst	Czapar, Kelly N	0.10	
	13010 - F335 Pro Pay (QComp)	Behavior Analyst	Ewert, Casey B	0.10	
		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	
	13020 - Integration Program	Continuous Improvement Coach	Niffenegger, Kamala N	1.00	
		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	Isis Buchanan	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	313 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	Isaacson, 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		

Staffing Detail by Site and Budget Unit as of May 15, 2023

Location Description	Budget Unit	Assignment Type Description	Full Name	314 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
	17021 - Sec Bldg Administrators		Social Worker	Poliquin, Anne E	0.65
		Principal	Helke, David M	1.00	
	17022 - Sec Bldg Clerical	Principal Asst	Bohr, Jennifer L	1.00	
Ace L3 Secretary		Evans-Vorhies, Maryann C	1.00		
17023 - Sec Bldg Ed Assistants	Ace L3 Secretary	Felton, Shelly M.	1.00		
	Ace L4 Admin Asst/Specialist	Scalzo, Kristi	1.00		
	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	315 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	0.50	
		Lopez, Joseph D	1.00	
		Molina Urgiles, David	0.50	
		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	316 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	
	09010 - Spec Ed Salaries/Bene	ESL Tcr	Rhinevault, Lynn	1.00	
		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	0.77	
		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	317 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	Schrifer, 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	318 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	1.00
		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	Fandrigh, 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	310 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	
	21100 - Emergency Relief Aid	Custodian - Level 3	Martinez, Robert V	1.00	
		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	1.00
			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		

Staffing Detail by Site and Budget Unit as of May 15, 2023

Location Description	Budget Unit	Assignment Type Description	Full Name	320 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	
	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	Kammuller, 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	321 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	322 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	323 FTE		
Rahn Elementary	09010 - Spec Ed Salaries/Bene	Psychologist	Lautigar-beutz, Julie	0.50		
		Social Worker	Keller, Katie	0.35		
		Sped Ea	Busing, 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	Cunnien, 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	324 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
	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
	09010 - Spec Ed Salaries/Bene	ESL Tcr	Rippenburg, Wendy A	1.00
		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	325 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	Schrivier, 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	326 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, Courteney	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	327 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		
	04010 - K12 PhyEd/Art/Math/Music	Kindergarten Tcr	Calnon, Jennifer	1.00		
		Kindergarten Tcr	OPEN	1.00		
		Kindergarten Tcr	Perez, Teresa G	1.00		
		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, Abigayil	1.00
		09010 - Spec Ed Salaries/Bene	ESL Tcr	Johnson, Ashley	1.00	
	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			

Staffing Detail by Site and Budget Unit as of May 15, 2023

Location Description	Budget Unit	Assignment Type Description	Full Name	328 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	
	13020 - Integration Program	Learning Specialist	Knutson, Christine	1.00	
		Advanced Learning	Stalock, Sharron C	0.50	
		Social Worker	Bruns, Brittany G	0.65	
	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	
		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)	<u>3,000,019</u>	<u>(1,810,980)</u>	<u>(47,776)</u>	<u>2,821,631</u>
Total Ending Fund Balance	<u>\$ 32,521,899</u>	<u>\$ 27,560,918</u>	<u>\$ 32,474,123</u>	<u>\$ 35,295,754</u>
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	<u>\$ 32,521,899</u>	<u>\$ 27,560,918</u>	<u>\$ 32,474,123</u>	<u>\$ 35,295,754</u>
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 IV.B.4.
June 22, 2023**

To: Members, Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 22, 2023

Re: Approve the coverage for Property, Casualty and Liability Insurance for 2023-2024

RECOMMENDATION: That the Board of Education approves the coverage for property, casualty and liability insurance for the 2023-2024 year with Affiliated FM Insurance Company; Mt. Hawley Insurance Company (TBD); National Union Fire Insurance Company Pittsburgh PA; Auto-Owners Insurance Company; and Palomar Excess and Surplus Ins. Co.

	<u>Amount</u>	<u>Insurer</u>
Package Policy	\$280,076	Affiliated FM Ins. Co.
Real, Personal Property & Extra Expense, Inland Marine Property Deductible \$25,000		
General Liability - \$1,000,000	87,519	American Altern. Ins. Co.
Automobile - \$1,000,000	22,162	American Altern. Ins. Co.
Umbrella - \$4,000,000	26,244	American Altern. Ins. Co.
Crime	7,187	National Union Fire Ins. Co.
School Leaders Legal Liability	46,607	American Altern. Ins. Co.
Environmental Impairment	3,499	Admiral Ins. Co. / TBD (1/1/24)
Flood	2,213	Auto Owners
Cyber Risk	37,846	Palomar Excess and Surplus Ins. Co.
<hr/> Total	<hr/> \$513,352	

The agent of record remains Kraus-Anderson Insurance. The premiums listed above are approximately \$38,265 higher than the 2022-2023 school year. This increase equates to 8.1% increase in premiums as compared to 2022-2023.

I recommend approval of the contracts for property, casualty and liability insurance for the 2023-2024 year.



**Agenda IV.B.5.
June 22, 2023**

To: Members, Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 22, 2023

Re: Approve Revised Long-Term Facilities Maintenance Program Budget for FY25

Recommendation: That the Board of Education adopts the resolution approving the Revised Long-Term Facilities Maintenance Program Budget for FY2025.

As a result of the 2015 Legislative Session, Long-Term Facilities Maintenance Revenue was created to replace Alternative Facilities, Health & Safety, and Deferred Maintenance Revenues beginning in FY2017. This recommendation applies to FY2025 which will need to be included in the PAY 2024 levy.

What has not changed for ISD 191:

- The 25 large districts formerly eligible for Alternative Facilities revenue, including ISD 191, continue to be eligible for revenue based on approved project costs, without a state-imposed per pupil limit.
- Districts may choose to fund program expenses by issuing bonds, through pay as you go levy, or a combination of the two.

What has changed for ISD 191:

- Previously known Health & Safety and Alternative Facilities revenues are rolled into a new formula entitled Long-Term Facilities Maintenance Revenue.
- Alternative Facilities and Health & Safety project plans must be submitted using the new Long-Term Facility Maintenance Revenue Application and UFARS structure of finance codes established by MDE as a result of the new state statute. Original board-approved projects remain in place, but are now sorted according to the new UFARS coding structure.
- The new funding formula includes equalized state aid; therefore, a portion of the ISD 191's existing long-term deferred maintenance plan will now be funded through state aid; this provides ISD 191 the ability to accelerate and expand the investment in

deferred maintenance projects while maintaining a flat overall tax impact. FY2025 estimates \$418,876 of health and safety related projects and \$2,115,958 of 335 alternative facility projects equaling \$2,534,834 for ISD 191 total projects.

- Members of intermediate districts and cooperatives may levy for a proportionate share of intermediate/coop costs in addition to the regular allowance, with the approval by school boards of all member districts. A previous agenda item contained the inclusion of ISD 191's proportional share of Intermediate District 917 LTFM revenue anticipated to be \$26,126.80. This amount is approximately 16.36% of the \$173,600 FY2025 Intermediate 917 projects.

For 2025 and beyond, the identified projects are estimated placeholders and will be updated for board approval on an ongoing basis as actual projects are identified. The projected plan continues to estimate investment in projects which will maintain an overall flat tax impact.

I recommend that the Board of Education adopts the resolution approving the Long-Term Facility Maintenance Revenue Application, which now includes debt payments related to Alternative Facilities Bonds sold, Alternative Facilities 10 Year Project Plan and Health & Safety budget and incorporates the requirements of new state statute.

Please contact me with any questions you may have.

Attached:
Long-Term Facility Maintenance Expenditure Plan
List of 10-year projects by site

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT #191
(Burnsville)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a School Board meeting of Independent School District #191, State of Minnesota, was held on June 22, 2023 at 6:30 p. m., for the purpose, in part, of approving the revised Independent School District No. 191's Long-Term Facility Maintenance budget and authorizing the inclusion of long-term facility maintenance projects in the district's application for long-term facility maintenance.

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION APPROVING THE INDEPENDENT SCHOOL DISTRICT
NO. 191'S LONG-TERM FACILITY MAINTENANCE PROGRAM
BUDGET AND AUTHORIZING THE INCLUSION OF THOSE
PROJECTS IN THE DISTRICT'S APPLICATION FOR LONG-TERM
FACILITY MAINTENANCE REVENUE**

BE IT RESOLVED by the School Board of Independent School District #191, State of Minnesota, as follows:

1. The School Board of Independent School District 191, on June 22, 2023, has received the report of projects by site included in the ten-year plan and has a knowledgeable understanding of the various components of this program budget. The long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds.
2. As a member of Intermediate 917, our proportional share of their long-term facility maintenance budget is included in the long-term facility maintenance revenue application for ISD 191.
3. The school board takes responsibility for projects to be performed and for the revenue to be placed on the levy.
4. Therefore, the long-term facility maintenance program budget for its facilities for the 2024/2025 school year in the amount of \$2,534,834 of which \$418,876 is for Health and Safety expenditures. The inclusion of the long-term facility maintenance projects in the district's long-term facility maintenance revenue application for fiscal year 2025 is hereby approved, subject to approval by the Commissioner of Education.

The motion for the adoption of the foregoing resolution was duly seconded by _____ and, upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same: _____

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

COUNTY OF DAKOTA

WITNESS MY HAND officially as such Clerk this 22nd day of June, 2023.

Clerk
Independent School District #191




Division of School Finance
400 NE Stinson Blvd
Minneapolis, MN 55413

Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund

Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2021, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in

District Info.	Enter Information	District Info.	Enter Information
District Name:	ISD 191 Burnsville-Eagan Savage Schools	Date:	6/7/2023
District Number:	0191	Email:	tdehne@isd191.org
District Contact Name:	Tyler Dehne		
Contact Phone #	952-707-2055		

		Fiscal Year (FY) Ending June 30							
Expenditure Categories		2023 (base year)	2024	2025	2026	2027	2028	2029	2030
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.									
Finance Code	Category (1)								
347	Physical Hazards	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392
349	Other Hazardous Materials	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000
352	Environmental Health and Safety Management	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484
358	Asbestos Removal and Encapsulation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
363	Fire Safety	\$81,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Health and Safety Capital Projects	\$399,876	\$418,876	\$418,876	\$418,876	\$418,876	\$418,876	\$418,876	\$418,876
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year									
Finance Code	Category (2)								
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Health and Safety Capital Projects \$100,000 or More	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151									
Finance Code	Category 3 (a)								
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Remodeling for Approved Voluntary Pre-K Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Gender-Neutral Single-User Restrooms									
Finance Code	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025								
UFARS Coding Pending	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$0	\$0
	Total Remodeling for Gender-Neutral Single User Projects	\$0	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$0	\$0
Accessibility									
Finance Code	Category (4)								
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Accessibility Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects									
Finance Code	Category (5)								
368	Building Envelope	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369	Building Hardware and Equipment	\$0	\$0	\$0	\$0	\$270,600	\$0	\$0	\$0
370	Electrical	\$0	\$0	\$0	\$0	\$0	\$0	\$100,640	\$0
379	Interior Surfaces	\$208,028	\$385,000	\$167,658	\$275,000	\$175,080	\$211,000	\$0	\$425,000
380	Mechanical Systems	\$0	\$1,100,000	\$1,050,000	\$1,050,000	\$0	\$949,100	\$1,217,955	\$0
381	Plumbing	\$0	\$320,000	\$0	\$294,100	\$0	\$0	\$0	\$0
382	Professional Services and Salary	\$265,000	\$259,000	\$263,300	\$304,000	\$245,000	\$257,000	\$225,000	\$220,000
383	Roof Systems	\$700,000	\$392,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,100,000
384	Site Projects	\$760,044	\$1,675,110	\$585,000	\$100,000	\$100,000	\$636,000	\$629,775	\$431,000
	Total Deferred Capital Expense and Maintenance	\$2,133,072	\$4,131,110	\$2,065,958	\$2,023,100	\$2,090,680	\$2,053,100	\$2,173,370	\$2,176,000
	Total Annual 10-Year Plan Expenditures	\$2,532,948	\$4,549,986	\$2,534,834	\$2,541,976	\$2,609,556	\$2,571,976	\$2,592,246	\$2,594,876

		Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413		06 Projects Only		ED - 02478-09	
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota cells provided.							
District Info.		Enter Information					
District Name:		ISD 191 Burnsville-Eagan Savage Schools					
District Number:		0191					
District Contact Name:		Tyler Dehne					
Contact Phone #		952-707-2055					
Expenditure Categories							
		2031		2032		2033	
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.							
Finance Code		Category (1)					
347	Physical Hazards	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392
349	Other Hazardous Materials	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000	\$31,000
352	Environmental Health and Safety Management	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484	\$205,484
358	Asbestos Removal and Encapsulation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
363	Fire Safety	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects		\$418,876	\$418,876	\$418,876	\$418,876	\$418,876	\$418,876
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year							
Finance Code		Category (2)					
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151							
Finance Code		Category 3 (a)					
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Gender-Neutral Single-User Restrooms							
Finance Code		Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025					
UFARS Coding Pending	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Gender-Neutral Single User Projects		\$0	\$0	\$0	\$0	\$0	\$0
Accessibility							
Finance Code		Category (4)					
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects							
Finance Code		Category (5)					
368	Building Envelope	\$95,000	\$0	\$0	\$0	\$0	\$0
369	Building Hardware and Equipment	\$0	\$0	\$0	\$0	\$0	\$0
370	Electrical	\$0	\$0	\$0	\$0	\$0	\$0
379	Interior Surfaces	\$0	\$0	\$0	\$0	\$0	\$0
380	Mechanical Systems	\$1,100,000	\$1,215,000	\$729,000	\$729,000	\$729,000	\$729,000
381	Plumbing	\$0	\$0	\$0	\$0	\$0	\$0
382	Professional Services and Salary	\$247,000	\$210,000	\$247,000	\$247,000	\$247,000	\$247,000
383	Roof Systems	\$634,000	\$0	\$990,000	\$990,000	\$990,000	\$990,000
384	Site Projects	\$100,000	\$751,000	\$210,000	\$210,000	\$210,000	\$210,000
Total Deferred Capital Expense and Maintenance		\$2,176,000	\$2,176,000	\$2,176,000	\$2,176,000	\$2,176,000	\$2,176,000
Total Annual 10-Year Plan Expenditures		\$2,594,876	\$2,594,876	\$2,594,876	\$2,594,876	\$2,594,876	\$2,594,876

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%) Concrete replacement Project management	\$153,300.00 \$100,000.00 \$110,000.00
Eagle Ridge Middle School	Replace 8 DX rooftop units	\$1,050,000.00
Burnsville High School	Bituminous overlay project Pool filter replacement	\$335,000.00 \$150,000.00
Secondary Facilities	Restroom updates	\$50,000.00
Diamondhead Education Cente	Interior updates	\$167,658.00
TOTAL FY 25		\$2,115,958.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%) Concrete replacement Project management	\$194,000.00 \$100,000.00 \$110,000.00
Gideon Pond Elementary	Replace outdated steam boilers Plumbing updates	\$700,000.00 \$294,100.00
Nicollet Middle School	Casework and countertop replacements	\$275,000.00
Secondary Facilities	Restroom updates	\$100,000.00
Rahn Elementary	Replace Airdale classroom units	\$350,000.00
TOTAL FY 26		\$2,123,100.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%) Concrete replacement Project management	\$135,000.00 \$100,000.00 \$110,000.00
Burnsville High School	Resurface gymnasium floor	\$45,000.00
Eagle Ridge Middle School	Repaint educational houses	\$80,000.00
Nicollet Middle School	Reroofing project	\$1,300,000.00
Hidden Valley Elementary	Interior updates	\$50,080.00
Elementary Facilities	Restroom updates	\$100,000.00
Vista View Elementary	Replace interior wood doors with hollow metal	\$270,600.00
TOTAL FY 27		\$2,190,680.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%) Concrete replacement Project management	\$147,000.00 \$100,000.00 \$110,000.00
Vista View Elementary	Bituminous overlay project	\$421,000.00
Nicollet Middle School	Repair bituminous and curbs	\$115,000.00
Gideon Pond Elementary	Update boilers to high efficiency	\$949,100.00
Elementary Facilities	Restroom updates	\$100,000.00
William Byrne Elementary	Repaint classrooms and replace countertops	\$211,000.00
TOTAL FY 28		\$2,153,100.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$115,000.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Diamondhead Education Center	Lighting replacements	\$100,640.00
Edward Neill Elementary	Bituminous reconstruction project	\$529,775.00
Eagle Ridge Middle School	Replace pool air handler	\$268,855.00
Rahn Elementary	Update boilers to high efficiency	\$949,100.00
TOTAL FY 29		\$2,173,370.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$110,000.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Gideon Pond Elementary	Bitumonus reconstruction	\$331,000.00
Hidden Valley Elementary	Interior updates	\$425,000.00
Sky Oaks Elementary	Roofing replacement project	\$1,100,000.00
TOTAL FY 30		\$2,176,000.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$137,000.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Burnsville High School	Roofing replacement	\$634,000.00
Rahn Elementary	Exterior caulking, tuck-pointing and brick repair	\$95,000.00
Sioux Trail Elementary	Update steam boiler to hot water, HVAC equipment	\$1,100,000.00
TOTAL FY 31		\$2,176,000.00

Location	Description of Work	Estimated Cost
Districtwide	Concrete replacement	\$117,000.00
	Engineering fees (10%)	\$100,000.00
	Project management	\$110,000.00
Harriet Bishop Elementary	Update energy management system	\$115,000.00
Nicollet Middle School	Plumbing and electrical updates	\$634,000.00
Vista View Elementary	Replace Airedale units in classrooms	\$450,000.00
William Byrne Elementary	Replace Airedale units in classrooms	\$650,000.00
TOTAL FY 32		\$2,176,000.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%) Concrete replacement Project management	\$137,000.00 \$100,000.00 \$110,000.00
Diamondhead Education Center	Roofing project	\$990,000.00
Edward Neill Elementary	Recommission air handlers	\$129,000.00
Eagle Ridge Middle School	Replace Airedale units in classrooms	\$600,000.00
Gideon Pond Elementary	Main entry reconstruction	\$110,000.00
TOTAL FY 33		\$2,176,000.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$149,000.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Burnsville High School	Reroofing project	\$1,200,000.00
	Air handler replacements	\$509,072.00
Vista View Elementary	Interior updates	\$63,038.00
TOTAL FY 34		\$2,131,110.00



**Agenda IV.B.6.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 22, 2023

Re: Approval of Long-Term Facility Maintenance (LTFM) for Intermediate School District (ISD) 917

Proposed Recommendation: that the Board of Education adopt the resolution of ISD 917 LTFM program budget.

Attached
LTFM resolution

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT #191
(Burnsville)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a School Board meeting of Independent School District #191, State of Minnesota, was held on June 22, 2023 at 6:30 p. m., for the purpose, in part, of approving the revised Independent School District No. 191's Long-Term Facility Maintenance budget and authorizing the inclusion of long-term facility maintenance projects in the district's application for long-term facility maintenance.

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION APPROVING INTERMEDIATE DISTRICT 917'S LONG
TERM FACILITY MAINTENANCE PROGRAM BUDGET AND
AUTHORIZING THE INCLUSION OF THOSE PROJECTS IN THE
DISTRICT'S APPLICATION FOR LONG TERM FACILITY
MAINTENANCE PROGRAM REVENUE**

BE IT RESOLVED by the School Board of Intermediate District 917, State of Minnesota as follows:

1. The School Board of Intermediate District 917 hereby approves a long-term facility maintenance program budget for its facilities for the 2024-25 school year in an amount not to exceed \$173,600. The various components of this program budget are attached as Exhibit A hereto and are incorporated herein by reference and District administration is directed to apply to the Commissioner of the Department of Education for approval.
2. Minnesota Statutes, Section 123B.53, Subdivision 1, as amended, provides that if an intermediate district's long-term facility maintenance budget is approved by the school boards of each of the intermediate's member districts, each member district may include its proportionate share of the costs of the intermediate program in its long-term facility maintenance revenue application.
3. It is proposed that the proportionate share of the costs of the Intermediate's long-term facility maintenance program for each member district to be included in its application shall be determined by multiplying the total cost of the Intermediate long-term facility maintenance program times a formula that weights two components equally between the member districts; total net tax capacity and Adjusted pupil units attached as Exhibit B. The long-term facility maintenance costs are funded through annual levy.
4. Upon receipt of the proportionate share of long-term facility maintenance program revenue attributable to the Intermediate program, a member district shall

promptly pay to the Intermediate the applicable levy proceeds.

The motion for the adoption of the foregoing resolution was duly seconded by _____ and, upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same: _____

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

COUNTY OF DAKOTA

WITNESS MY HAND officially as such Clerk this 22nd day of June, 2023.

Clerk
Independent School District #191

Appendix A

Environmental Health and Safety - Finance Code 352		
Numerous expenditures covered in this area please see attachment # 3 page 12-14 for details on allowable expenditures		
Project Object Co	Description	Expenditures
305	Fees For Services (Hepatitis A & B, Metro ECSU, Safe Schools training)	\$7,183.00
366	CPR training and mileage reimbursements	\$0.00
401	Supplies (personal protective equipment disposable gloves, cloths, pads, masks, pest control, chemical storage (20% Secondary & 80% Special ed)	\$11,000.00
170	IAQ Coordinator	\$4,400.00
200	benefits	\$667.00
820	Mgmt asst. prog. And Metro ECSU H&S Memb	\$4,000.00
		\$27,250.00
Physical Hazard Control - Finance Code 347		
Project Object Co	Description	Expenditures
	401 PPE for shop areas (harness, boots, safety glasses etc)	\$2,350.00
		\$2,350.00
Mechanical Systems - Finance Code 380		
Project Object Co	Description	Expenditures
	520 HVAC Unit replacements units 7,15, 16 (4 tons) and unit 14 (3 ton)	\$144,000.00
		\$144,000.00

28700

Total **\$173,600.00**

Intermediate School District No. 917
Levy by Member District, 2022 Payable 2023

Exhibit B
 (using last years TNTC because 2023 payable 2024 is still unavailable)

Participating Districts (9):

ISD #	Name	<u>Pay 2022 Taxable Net Tax Capacity</u>					Combined Total	District %
		<u>Dakota (19)</u>	<u>Scott (70)</u>	<u>Goodhue (25)</u>	<u>Washington (82)</u>	<u>Hennepin (27)</u>		
6	South St. Paul						17,680,884	3.11%
191	Burnsville						93,091,210	16.36%
192	Farmington						40,445,024	7.11%
194	Lakeville						96,601,114	16.97%
195	Randolph						6,218,938	1.09%
197	West St. Paul						81,294,918	14.28%
199	Inver Grove Heights						37,907,656	6.66%
200	Hastings						41,947,742	7.37%
271	Bloomington						153,965,189	27.05%
		0	0	0	0	0	569,152,675	100%

Note: The Taxable Net Tax Capacity (TNTC) consists of net tax capacity, less captured tax increment and fiscal disparities contribution.

FY25 Levy: \$173,600.00

ISD #	Name	APU Est 2022-23	APU District %	Combined TNTC	NTC District %	50/50 Blended %	District's Portion LTFM Levy	NTC Rate
6	South St. Paul	3274.56	5.75%	17,680,884	3.11%	4.43%	7,690.48	
191	Burnsville	7836.20	13.75%	93,091,210	16.36%	15.049998%	26,126.80	
192	Farmington	7547.80	13.25%	40,445,024	7.11%	10.18%	17,672.48	
194	Lakeville	12871.80	22.59%	96,601,114	16.97%	19.78%	34,338.08	
195	Randolph	858.80	1.51%	6,218,938	1.09%	1.30%	2,256.80	
197	West St. Paul	5672.60	9.96%	81,294,918	14.28%	12.12%	21,040.32	
199	Inver Grove Heig	3648.83	6.40%	37,907,656	6.66%	6.53%	11,336.08	
200	Hastings	4497.80	7.89%	41,947,742	7.37%	7.63%	13,245.68	
271	Bloomington	10773.96	18.91%	153,965,189	27.05%	22.98%	39,893.28	
				-				
		56,982.35	100.0%	569,152,675	100.0%	100.0%	173,600.00	



**Agenda IV.B.7.
June 22, 2023**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Scott Hume, chair

Date: June 22, 2023

Re: SMART Goals for the ISD 191 Board of Education for 2023-2024

Recommendation: Approve the SMART Goals for the ISD 191 Board of Education for 2023-2024.

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 better understand how the District is working to ensure that all students are meeting goals and expectations around student achievement, including but not limited to our Pathways K-12 program, and use this improved understanding to inform setting district priorities.

Members of the District 191 Board of Education will:

- Better understand how our academic programming, including K-12 Pathways, leads to improved student outcomes.
- Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools.

Measures of progress:

- Board members will participate in workshops in order to understand how the curriculum we are using, including but not unlimited to K-12 Pathways, are leading to improved academic achievement for our students.
- Board members will receive reflections of Pathways K-12 and other district curriculum priorities 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 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.
- Better understand the responsibilities charged to the Board Member role by the members of the public who elected us.
- 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.



**Agenda IV.B.8.
June 22, 2023**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 22, 2023

Re: Approve the Superintendent's Goals

Recommendation: Approve the Superintendent's Goals for 2023-2024.

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, 2023, 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.