



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 20, 2024
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 _____

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

- A. Community Voices: Students, Families, and Staff 3
Speaker(s): Aaron Tinklenberg, Director of Communications
- B. Report about SMART Goals for the ISD 191 Board of Education for 2024-2025 15
Speaker(s): Eric Miller, Board Chair
- C. Superintendent's Report about 2024-2025 Goals 19
Speaker(s): Dr. Theresa Battle, Superintendent
- D. Committee, Board Appointment and School Assignment Reports 22

IV. Business Meeting 24

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	27
2. Approve Personnel Recommendations	39
3. Approve Payroll, Receipts, Expenses and Investments	40
4. Accept the Budget Analysis	110
5. Receive a Report about the Listening Session	115
6. Annual Fiscal Year Membership Authorizations	116
7. Approve No Changes to Policies 512: <i>School Sponsored Student Publications and Activities</i> , 599: <i>Memorials for Deceased Students or Staff</i> , 602: <i>Organization of School Calendar and School Day</i> , and 607: <i>Organization of Grade Levels</i>	117
B. New Business	130
1. Adopt Resolution to Accept Donations	133
Speaker(s): Dr. Theresa Battle, Superintendent	
2. Approve FY25 Adopted Budget	135
Speaker(s): Tyler Dehne, Director of Finance	
3. Establish FY24 Committed Fund Balance	282
Speaker(s): Tyler Dehne, Director of Finance	
4. Approve the Coverage for Property, Casualty and Liability Insurance for 2024-2025	283
Speaker(s): Tyler Dehne, Director of Finance	
5. Approve the SMART Goals for the ISD 191 Board of Education for 2024-2025	284
Speaker(s): Eric Miller, Chair	
6. Approve Superintendent's Goals	288
Speaker(s): Dr. Theresa Battle, Superintendent	
7. Approve Collective Bargaining Agreement with the Burnsville Principal Association	291
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	
8. Approve Q-comp/ProPay Memorandum of Understanding (MOU) with Burnsville Education Association	316
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	
9. Certifying the Population Estimate for the 2024 Payable 2025 Levy	331
Speaker(s): Jason Sellars, director of community education	
10. One-time Stipend for Current Food and Nutrition and Custodial Employees	333
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	

V. Adjourn

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**Agenda III.A.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Aaron Tinklenberg, director of communications

Date: June 20, 2024

Re: Report about Community Voices: Students, Families and Staff

Community Voices

Students, Families & Staff

Aaron Tinklenberg, Communications Director

June 20, 2024

Agenda

- Grounding
- Student Survey
- Family Survey
- Staff Survey
- Next Steps

Grounding

District Core Values

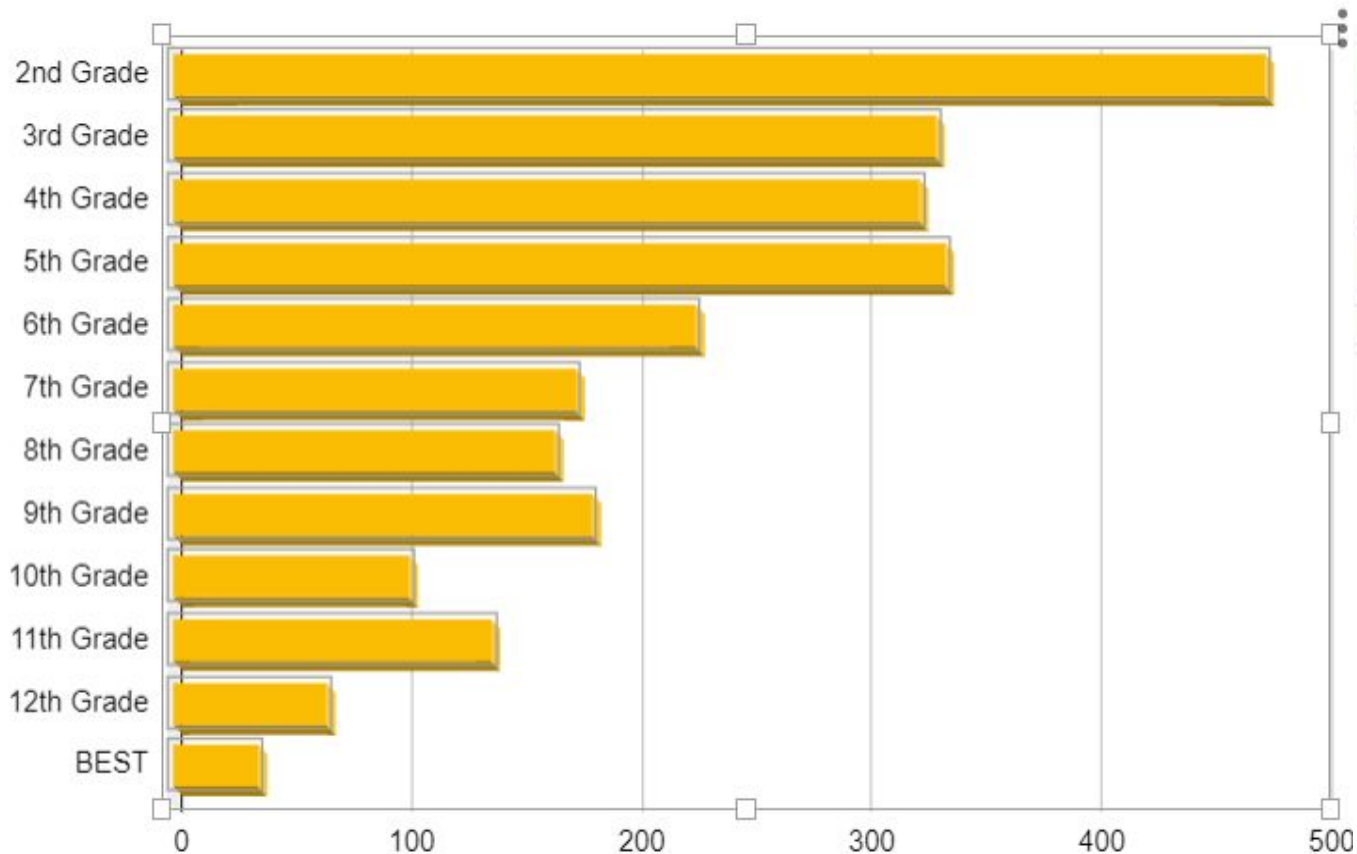
- Caring Community
- Cultural Proficiency
- Inclusive Partnership
- Student Agency

Strategic Directions

- Creating space and opportunity for each and every voice to be heard
- Engaging our community to ensure common understanding

Student Survey

Demographics



Student Survey

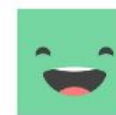
Level	Actual	Possible	%age
Elementary Schools	1468	2223	66%
Middle Schools	572	1471	39%
High Schools	487	2174	22%
BEST	37	39	95%
Total Students	2564	5907	43%

Changes this year

- Survey sent out in March
- Added visuals to elementary student survey

I think things I learn at school are useful *

Strongly Agree



Agree



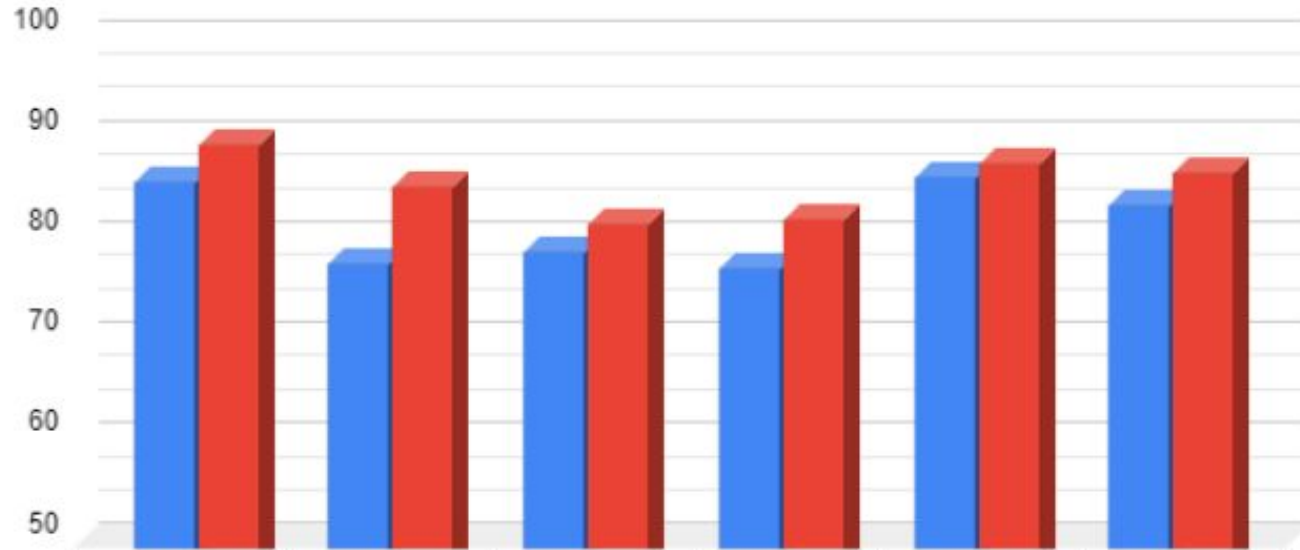
Disagree



Strongly Disagree



Student Survey



	I think things I learn at school are useful	Teachers at my school are interested in me as a person	I feel safe at school	I develop trusting relationships with adults at my school	I make choices about my learning	I do something that give me joy and mottivation
2023	85.50%	77.40%	78.40%	76.80%	85.90%	83.20%
2024	89.20%	84.90%	81.20%	81.73%	87.30%	86.30%

■ 2023 ■ 2024



Family Survey

Methodology/Demographics

Email invitations May 6-24 (865 responses)

Demographics:

Race

- 66% white (74% in 2023)
- 24.8% BIPOC (26% in 2023)
- 11% Prefer not to say

Ethnicity

- 25% Hispanic



Changes this year

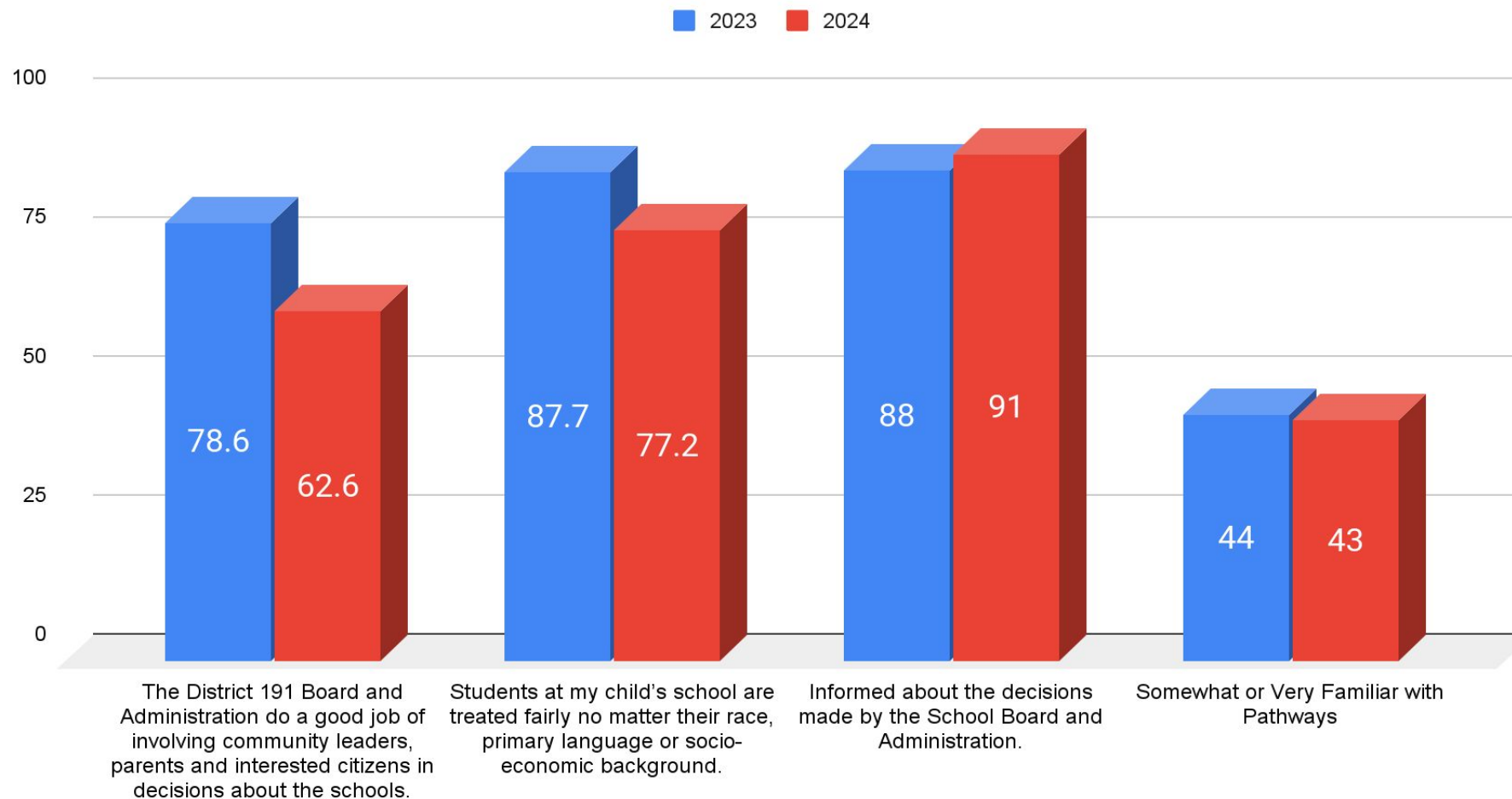
Provided “Prefer not to say” as an option for questions about race and ethnicity.

Provided “I don’t know” as an option for questions about school climate & academics.

Included up to three school-specific questions.

Family Survey

Parent Survey: 2023 v 2024



Staff Survey

Methodology/Demographics

Email invitations May 19-June 2

537 completed surveys (512 in 2023)

Race

- 80% white (92% in 2023)
- 10% BIPOC (7.1% in 2023)
- 12% prefer not to answer

Gender (not asked previously)

- 78% women
- 13% men
- 8.4% prefer not to answer

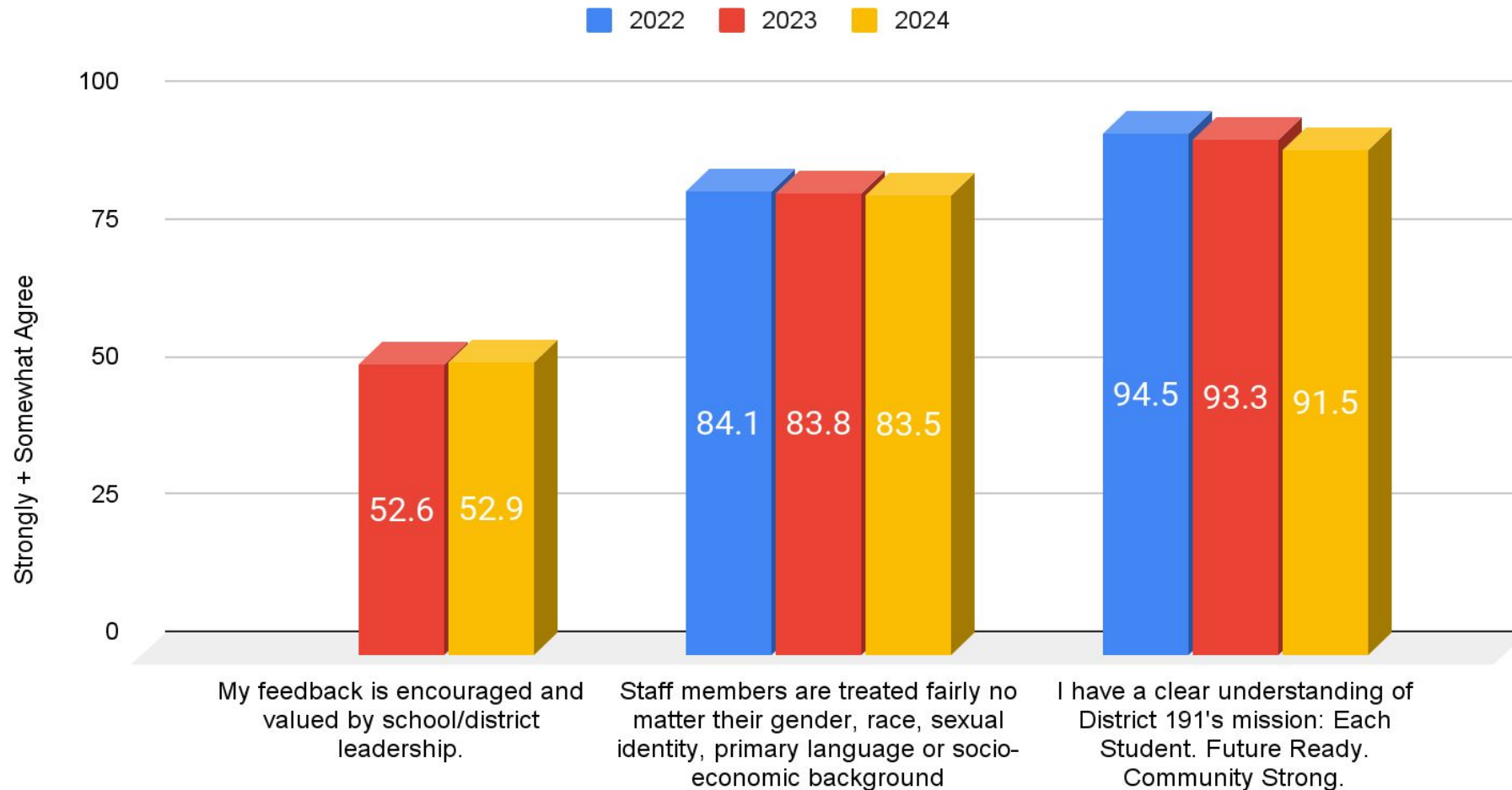


Changes this year

Provided “Prefer not to say” as an option for questions about race, gender and ethnicity.

Staff Survey

Staff Survey Results: 2022-2024



Next Steps

- Full reports made available and shared with public & staff
- Superintendent's leadership team have reviewed, will use in planning for upcoming year
- Building-level reports shared with principals/BLTs for School Improvement Planning
- Online Dashboard will be updated

[Thank You]



**Agenda III.B.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Eric Miller, board chair

Date: June 20, 2024

Re: Report about the SMART Goals for the ISD 191 Board of Education for 2024-2025

ISD 191 Board of Education ~~2023-24~~ 2024-2025 Goals

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~~ 2024-2025 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 ~~target receiving~~ ~~receive~~ information from Cultural Liaisons ~~and or~~ other ~~appropriate~~ ~~diverse community~~ representatives ~~from the school~~ as part of school ~~and district program~~ 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 ~~and Profile of a Learner~~, 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.
- Board members will receive quarterly updates on the READ Act Implementation.

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, students, and 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, students 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.

Goal 5 - The Board of Education will support Dr. Battle and her team with the ISD 191 Special Projects in 2024-2025, specifically surrounding the renewal of the tech levy and the open facilities plan.

Members of the District 191 Board of Education will:

- Board members will learn and understand the impact of each project on the district
- Board members will serve as a voice to the community in sharing information about the special projects.

Measure of Progress:

- Successful renewal of Capital Levy for Technology
- Successful sale and closure of Metcalf property
- Forward momentum in other areas of the open facilities plan



**Agenda III.C.
June 20, 2024**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 20, 2024
Re: Superintendent's Report about 2024-2025 Goals

DRAFT 2024-2025 Superintendent Goals

The four areas of focus for my 2024-2025 goals are Professional Development, Communications and Community Engagement, Operational Management and Curriculum Development

Professional Development Goal

Support and model actions that promote cultural proficiency, that is showing a commitment to lifelong learning in serving the needs of cultural groups.

Measures of progress:

- Participation in professional development and experiences that increase my competency to generate cultural appropriateness in my affect and behavior.
- In partnership with the school board model and create conditions that support our families. Possible quantitative measures to gauge our impact may be Family survey satisfactory or favorable results for the following questions will remain stable or increase:
 - Our family feels welcome at my child's school
 - Students at my child's school are treated fairly no matter their race, primary language or socioeconomic background
 - My child sees themselves in the curriculum
 - The ISD 191 School Board and Administration do a good job of involving community leaders, parents and interested citizens in decisions about our schools
- Develop methods to assess the reasons why families are choosing to enroll their children in One91 and the experiences of families with long-term enrollment who choose to keep their children enrolled in our schools.

Communications and Community Engagement

- Complete action steps related to superintendent's role for technology levy renewal campaign
- Bring forward Design Team recommendations for school name changes, if any, for board review and complete next steps for implementation

Operational Management

Continued implementation of the district Open Facilities Plan. Components include:

- Continue to vet lease and purchase options for Sioux Trail Elementary and M.W. Savage
- Develop recommendation to the One91 Board of Education for the use of proceeds from the final sale of Metcalf Middle School and Diamondhead Education Center Outlot

Curriculum Development

Continue with the implementation of Phase 2 for the Profile of a Learner(POL). The POL which describes the knowledge skills, abilities and mindsets our students should learn as they progress through our schools. The areas are:

- Academically Ready
- Civic-Minded
- Culturally Proficient
- Financially Ready
- Future Ready
- Life Ready, and
- Workplace Ready

The next steps will include:

- Curriculum review process will identify areas of POL for each academic department
- Secondary professional development will include teachers developing common assessments that will include assessments for POL



**Agenda III.D.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Eric Miller, board chair

Date: June 20, 2024

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	Safio Mursal (Chair), Toni Conner, Abigail Alt
Negotiations	Abigail Alt (Chair), Scott Hume, Lesley Chester

Board Assignments	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Toni Conner (primary) Anna Werb (alternate)
Burnsville Chamber of Commerce Policy Committee	Scott Hume (primary) Safio Mursal (alternate)
ISD 917	Lesley Chester (primary)
Foundation 191	Anna Werb(primary) Abigail Alt (alternate)
MN School Board Association (MSBA)	Scott Hume (primary) Eric Miller (alternate)

Burnsville Festival & Fire Muster	Abigail Alt
MN State HS League (MSHSL)	Eric Miller
Burnsville HS Hall of Fame Committee	Toni Conner

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Scott Hume
Burnsville HS	Lesley Chester
Nicollet Middle School	Abigail Alt
Gideon Pond Elementary	Safio Mursal
Edward Neill Elementary	Eric Miller
Hidden Valley Elementary	Anna Werb
Eagle Ridge Middle School	Toni Conner

June 20, 2024 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(topic)

Board Member Question	Staff Response																				
<p><i>ProPay Question:</i></p> <p>It appears that we are adding one person to BLT in this MOU.</p> <p>Looking at our FY25 budget documents, I don't see this as an 'add.' Did we have 'wiggle room' with building PD funds, as noted in the MOU? Please clarify on how the 'add' is being funded, if I am understanding correctly.</p>	<p>The total allocation of FTEs for Propay in FY25 has not changed. In order to support Early childhood we moved 1 member from each middle school and 1 member from BHS (3 total) and moved 2 to early learning and 1 to ECSE.</p> <p>See below a snapshot from pg. 7 of the Memorandum of Understanding.</p> <p><small>Continuous Improvement Coaches will work a 184 day schedule that meets the training and evaluation needs of the position.</small></p> <p><small>Building Leadership Team (BLT) (\$1500 stipend, pro-rated for periods of unpaid leave) members (a proportionate and representative team of teachers & staff in each building – teachers receive a stipend from Pro-Pay) are responsible for writing, implementing, and evaluating the School Improvement Plans and the School Professional Development Plans aligned to the District Strategic Goals and the District 5 Year PD Plan. Each BLT member will facilitate the work of collaborative teams (CT). The BLT will approve the Collaborative Teams achievement goals to ensure alignment to the School Improvement Plan (which includes the ProPay building goals) and will address questions/issues regarding goal attainment. 92 BLT members will be paid through ProPay according to the following allocation. Additional BLT members will be paid through building professional development funds.</small></p> <table border="0"> <tr> <td>Elementary</td> <td>5 per site with FTEs less than or equal to 34</td> </tr> <tr> <td>Elementary</td> <td>6 per site with FTEs greater than or equal to 35</td> </tr> <tr> <td>Middle School</td> <td>7.4 per site</td> </tr> <tr> <td>BHS</td> <td>13.44</td> </tr> <tr> <td>BAHS</td> <td>4</td> </tr> <tr> <td>Best</td> <td>2</td> </tr> <tr> <td>ABE</td> <td>2</td> </tr> <tr> <td>ECFE, RTI/G, VPK</td> <td>4.2</td> </tr> <tr> <td>ECSE</td> <td>5.4</td> </tr> <tr> <td>Virtual Academy</td> <td>4</td> </tr> </table>	Elementary	5 per site with FTEs less than or equal to 34	Elementary	6 per site with FTEs greater than or equal to 35	Middle School	7.4 per site	BHS	13.44	BAHS	4	Best	2	ABE	2	ECFE, RTI/G, VPK	4.2	ECSE	5.4	Virtual Academy	4
Elementary	5 per site with FTEs less than or equal to 34																				
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ECSE	5.4																				
Virtual Academy	4																				
<p><i>BPA TA Question:</i></p> <p>a) How many events does each AP supervise each school year?</p> <p>b) What kind of additional time is involved, understanding there is a breadth of activity at secondary? I am trying to better understand the \$2,000 stipend that is being brought forward with this recommendation.</p>	<p>While there may not be a finite number of events determined, the APs have different sports and activities that they are responsible for throughout the school year. In addition, the APs have assignments of leadership responsibility at graduation commencement. Principal Sandoval plans with his team to make sure all APs are sharing responsibilities for after school and evening leadership. If approved, we can leverage the current data tracking mechanisms to assess the time as it relates to this stipend and plan forward effectively.</p>																				

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(topic)

Board Member Question	Staff Response

(topic)

Board Member Question	Staff Response

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School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 June 13, 2024

The regular meeting of the Board of Education was called to order by Chair Miller at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.

Call to Order

Chair Mille, Directors Alt, Chester, Conner, Hume, Mursal and Werb were present. Dr. Theresa Battle, superintendent, administrators, staff and members of the public were also present.

Attendance

Chair Miller welcomed the audience and asked Director Alt to lead the Pledge of Allegiance.

Pledge of Allegiance

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

Agenda

The board recognized John Coskran Award Recipients.

John Coskran

Received a report about Student Performance and Achievement Committee: Literacy Performance and READ Act Implementation from Christine McDonald, elementary curriculum coordinator and Imina Oftedahl, director of curriculum, instruction and assessment.

Reports

Received a report about fundraising from Dr. Chris Bellmont, assistant superintendent.

Received a report about the proposed FY25 Adopted Budget from 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.

Moved by Werb, seconded by Mursal, to approve the consent agenda:
 -Approve the minutes of the May 23, 2024, regular board meeting
 -Approve personnel recommendations for Juan Reyes, Micah Westby, Sahro Abdullahi, Taylor Ellendson, Amy Solinger, Elizabeth Weightman, Haley Orf, Jocelyn Lian, LaShunda Claiborn, Laura Kray, Mikayla McEnery, Money Barnes, Morgan Hazelton, Stephanie Pranschke, Baillie Nash, Kristi Meyers, Jeremy Nelson, Megann Johnson, Cheryl Westman, Clarissa Infante-Ruvalcaba, Daniel Berthiaume, Elizabeth Coulter, Emiley Hoffman, Hanna Schmitt, Joanne Himrich, Katheryn Linder, Kristina Meyer, Leslie Moffitt, Makena Weierke, Meghan Jermeland, Morgan Hazelton, Rebecca Koch, Scott Nemetz, and Joni Martinson

Consent Agenda
 Minutes
 Personnel
 Recommendation

-Receive a report about the Listening Session on May 23, 2024
 Approve Non-substantive changes to Policies 210: *Conflict of Interest-School Board Members* and 211: *Criminal or Civil Action Against School District, School Board Member, Employee or Student* and 305: *Policy Implementation*

-Approve No Changes to Policies: 301 *School District Administration*, 302 *Superintendent*, 303 *Superintendent Selection*, 304 *Superintendent Contract, Duties and Evaluation* and 306 *Administrator Code of Ethics*

-Approve, on a Second Reading Basis, Changes to Policy 206: *Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings/Data Privacy Considerations*

-The motion carried unanimously (7, 0).

Listening Session
Policies

Moved by Alt, seconded by Chester, that the Board of Education adopt a Resolution Relating to the Election of School Board Members and Calling the School District General Election.

Calling for Election

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. It is necessary for the School District to hold its general election for the purpose of electing three (3) school board members for terms of four (4) years each. The Clerk shall include on the general election ballot the names of the individuals who file or have filed Affidavits of Candidacy during the period established for filing such Affidavits as though they had been included by name in this resolution. The Clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

2. The general election is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 5, 2024.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this general election are those polling places and precincts or parts of precincts located within the boundaries of the School District and which have been established by the cities or towns located in whole or in part within the School District. The voting hours at those polling places shall be the same as those for the State General Election.

4. The Clerk is hereby authorized and directed to cause written notice of said general election to be provided to the County Auditor of each county in which the School District is located, in whole or in part, at least eighty-four (84) days before the date of said election. The notice shall specify the date of said election and the office or offices to be voted on at said general election. Any notice given prior to the adoption of this resolution is ratified and confirmed in all respects.

5. The Clerk is hereby authorized and directed to cause notice of said

general election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said election.

6. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said election and to cause two sample ballots to be posted in polling places located within the School District on election day. The sample ballot shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place must reflect the offices, candidates and rotation sequence on the ballots used in that polling place.

7. The Clerk is hereby authorized and directed to cause notice of said election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of the election. The notice of election so posted and published shall state the offices to be filled as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

8. The Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this general election and generally to cooperate with state, city, township and county election authorities conducting the state general and other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate municipal and county officials regarding preparation and distribution of ballots, election administration and cost sharing.

9. The Clerk and members of the administration are further authorized and directed to cause ballots to be prepared for use at said election in substantially the following form, with such changes in form, color and instructions as may be necessary to accommodate an optical scan voting system or to comply with the form and content requirements of applicable state election laws.

10. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

11. The name of each candidate for office at each election shall be rotated

with the names of the other candidates for the same office in the manner specified in Minnesota law.

12. If the School District will be contracting to print the ballots for this election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, if requested by the election official, furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit, or certified check acceptable to the clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

13. The individuals designated as judges for the State General Election shall act as election judges for this general election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the School Board for canvass in the manner provided for other school district elections. The general election must be canvassed between the third and the tenth day following the general election.

14. The School District Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 21 IA.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

A roll call vote taken: Alt, Chester, Conner, Hume, Miller, Mursal and Werb all voted in favor and none were opposed, where upon said resolution was declared duly passed and adopted.

Moved by Hume, seconded by Conner, that the Board of adopt a Resolution to Establish Dates for Filing Affidavits of Candidacy.

Affidavits of
Candidacy

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. The period for filing Affidavits of Candidacy for the office of school board member of Independent School District No. 191 shall begin on July 30, 2024, and shall close on August 13, 2024. An Affidavit of Candidacy must be filed in the office of the School District Clerk and the \$2 filing fee paid prior to 5:00 o'clock p.m. on August 13, 2024.

2. The Clerk is hereby authorized and directed to cause notice of said filing

dates to be published in the official newspaper of the School District at least two (2) weeks prior to the first day to file Affidavits of Candidacy. Publication of said notice prior to the date of adoption of this resolution is hereby ratified and approved in all respects.

3. The Clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the School District at least ten (10) days prior to the first day to file Affidavits of Candidacy.

4. The notice of said filing dates shall be in substantially the following form: NOTICE IS HEREBY GIVEN that the period for filing Affidavits of Candidacy for the office of School Board member of Independent School District No. 191 shall begin on July 30, 2024, and shall close at 5:00 o'clock p.m. on August 13, 2024.

The general election shall be held on Tuesday, November 5, 2024. At that election, three (3) members will be elected to the School Board for terms of four (4) years each.

Affidavits of Candidacy are available from the School District Clerk, Independent School District No. 191, Independent School District No. 191, 200 W. Burnsville Parkway, Burnsville, MN 55337. The filing fee for this office is \$2. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the School District from which the candidate seeks election for thirty (30) days before the general election, and must have no other affidavit on file for any other office at the same primary or general election.

The Affidavits of Candidacy must be filed in the office of the School District Clerk and the filing fee paid prior to 5:00 o'clock p.m. on August 13, 2024.

A roll call vote taken: Alt, Chester, Conner, Hume, Miller, Mursal and Werb all voted in favor and none were opposed, where upon said resolution was declared duly passed and adopted.

Moved by Mursal, seconded by Werb, that the Board of Education adopt a Resolution Relating to Renewing the Expiring Capital Project Levy Authorization to Fund Technology of the School District and Calling a Special Election Thereon.

Levy Authorization

BE IT RESOLVED by the School Board of Independent School District No. 191, State of Minnesota, as follows:

1. The School Board hereby determines and declares that it is necessary and expedient for the School District to renew its existing capital project levy authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will be in the amount of 3.632% times the net tax capacity of the School District. The proposed capital project levy will raise approximately \$4,696,767.62 for taxes payable in 2026, the first year it is to be levied, and would be authorized for

ten (10) years. The estimated total cost of the projects to be funded by the approved capital project levy authorization during that time period is approximately \$46,967,676. The money raised by the capital project levy authorization will provide funds for the acquisition, installation, replacement, support and maintenance of software and devices, improved technology, technology systems, networks, infrastructure, office and instructional technology, and to pay the costs of technology related personnel and training. The program will be commenced prior to November 1, 2029 which date is not more than five (5) years from the date of the special election authorizing the approval of the capital project levy authorization. The question on the renewal of the capital project levy authorization shall be School District Question 1 on the School District ballot at the special election held to approve said authorization.

2. The ballot question specified above shall be submitted to the qualified voters of the School District at a special election, which is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 5, 2024. This date is a uniform election date specified in Minnesota Statutes, Section 205A.05.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this special election are those polling places and precincts or parts of precincts located within the boundaries of the School District and which have been established by the cities or towns located in whole or in part within the School District. The voting hours at those polling places shall be the same as those for the State General Election.

4. The Clerk is hereby authorized and directed to cause written notice of said special election to be given to the county auditor of each county in which the School District is located, in whole or in part, and to the Commissioner of Education, as specified by law prior to the date of said election. The notice shall specify the date of said special election and the title and language for the ballot question to be voted on at said special election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.

5. The Clerk is hereby authorized and directed to cause notice of said special election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said special election.

6. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said special election and to cause two sample ballots to be posted in each polling place and combined polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.

7. The Clerk is hereby authorized and directed to cause notice of said

special election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election. The notice of election so posted and published shall state each question to be submitted to the voters as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

8. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections or to obtain assistance from the county auditor with respect to the administration of the School District's election, including entering into agreements or understandings with appropriate officials regarding preparation and distribution of ballots, the processing of absentee ballots, election administration and cost sharing.

9. The Clerk and members of the administration are further authorized and directed to cause a ballot to be prepared for use at said election in substantially the following form, with such changes in form, color, instructions, and content as may be necessary to accommodate an optical scan voting system or to comply with the form and content requirements of applicable state election laws:

10. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

11. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer, at the request of the election official, shall furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

12. The individuals designated as judges for the State General Election shall act as election judges for this special election at the various polling

places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the School Board for canvass in the manner provided for other school district elections. The special election must be canvassed between the third and the tenth day following the special election.

13. If the capital project levy authorization proposed in School District Question 1 is approved, a capital project referendum account shall be created as a separate account in the general fund of the School District. All proceeds from the capital project levy must be deposited in the capital project referendum account. Interest income attributable to the capital project referendum account must be credited to the capital project referendum account. Money in the capital project referendum account may be used only for the costs of acquisition and betterment of the approved projects. As required by Minnesota Statutes, Section 123B.71, subdivision 8, the School Board hereby determines and states that the funds approved by the voters for said authorization will only be used as authorized in Minnesota Statutes, Section 126C.10, subdivision 14. The funds in the capital project referendum account may be accumulated and not be expended until sufficient funds are available, may be accumulated and not be expended until additional funds from a bond issue are available, or may be expended on an ongoing basis for approved project costs. Any funds remaining in the capital project referendum account that are not applied to the payment of the costs of the approved projects before their final completion shall be transferred to the School District's debt redemption funds.

A roll call vote taken: Alt, Chester, Conner, Hume, Miller, Mursal and Werb all voted in favor and none were opposed, where upon said resolution was declared duly passed and adopted.

Moved by Alt, seconded by Hume, to adopt a resolution approving ISD 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.

191 Long Term
Facility
Maintenance

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 13, 2024, 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 2025/2026 school year in the amount of \$2,705,492 of which \$582,392 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 2026 is hereby approved, subject to approval by the Commissioner of Education.

A roll call vote taken: Alt, Chester, Conner, Hume, Miller, Mursal and Werb all voted in favor and none were opposed, where upon said resolution was declared duly passed and adopted.

Moved by Chester, seconded by Werb, to adopt a Resolution Approving Intermediate School District No.917's Long-Term Facility Maintenance Program Budget and Authorizing the Inclusion of a Proportionate Share 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 Intermediate School District 917 has approved a long-term facility maintenance program budget for its facilities for the 2025-26 school year in the amount of \$255,500.00 of which our District #191's proportionate share is \$38,452.75. The various components of this program budget are attached as Exhibit A hereto and are incorporated herein by reference. Said budget is hereby approved. (Exhibit A.)

2. Minnesota Statutes, Section 123B.57, Subdivision 1, as amended, provides that if an intermediate school district's long-term facility maintenance budget is approved by the school boards of each of the intermediate school district's member school districts, each member district may include its proportionate share of the costs of the intermediate school district program in its long-term facility maintenance revenue application.

3. The proportionate share of the costs of the intermediate school district's long-term facility maintenance program for each member school district to be included in its application shall be determined by multiplying the total cost of the intermediate school district 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. The long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds. The inclusion of this proportionate share in the district's long-term facility maintenance revenue application for fiscal year 2026 is hereby approved, subject to approval by the Commissioner of Education.

917 Long Term
Maintenance
Facility

4. Upon receipt of the proportionate share of long-term facility maintenance revenue attributable to the intermediate school district program, the district shall promptly pay to the intermediate school district the applicable aid or levy proceeds.

A roll call vote taken: Alt, Chester, Conner, Hume, Miller, Mursal and Werb all voted in favor and none were opposed, where upon said resolution was declared duly passed and adopted.

Moved by Hume, seconded by Chester, to approve the Collective Bargaining Agreement for the Burnsville Education Association. The motion carried unanimously (7, 0).

Moved by Werb, seconded by Mursal, to approve the Collective Bargaining Agreement with the Association of Clerical Employees. The motion carried unanimously (7, 0).

Moved by Conner, seconded by Alt, to approve Terms and Conditions of Employment with Operations and Maintenance Supervisors. The motion carried unanimously (7, 0).

Moved by Miller, seconded by Conner, to move to a recess at 7:50 p.m. before starting the work session. The motion carried unanimously (7, 0).

The work session started at 7:50 p.m. to discuss the proposed FY25 Adopted Budget and to establish goals for the superintendent and school board for 2024-2025.

Moved by Hume, seconded by Chester, to move to a closed session, as permitted by Minn. Stat. Section 13D.03, to Discuss Labor Negotiations Strategy. Present in the closed session were: Chair Miller, Director's Werb, Conner, Chester, Mursal, Alt, and Hume, Superintendent Dr. Theresa Battle, Assistant Superintendent Dr. Chris Bellmont, and Director of Communications, Aaron Tinklenberg. The closed session started at 8:33 p.m. and ended at 8:43 p.m. The motion carried unanimously (7, 0).

The open meeting resumed at 8:44 p.m. and having no further agenda items, Chair Miller adjourned the meeting at 8:44 p.m.

BEA Collective
Bargaining
Agreement

Clerical Collective
Bargaining

Terms/Conditions
for Operations and
Maintenance
Supervisors

Recess

Work Session

Closed Session

Abigail Alt, Clerk

June 20, 2024

Date Approved

Adjourn



**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 20, 2024

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	John Spangler	*	Vista View Elementary School	Teacher	08/20/2024	1.0 FTE
Certified	Appointment	Kevin Sorlie	*	Vista View Elementary School	Teacher	08/20/2024	1.0 FTE
Certified	Change of Assignment	Donna Pfeiffer	*	St. John's	Teacher	08/26/2024	20 FTE
Certified	Change of Assignment	Melanie Johnson	*	Virtual Academy	Teacher	2024-2025 School Year	.54 FTE
Certified	Recall	Lori Brevik	*	Burnsville High School	Teacher	2024-2025 School Year	1.0 FTE
Certified	Recall	Mary Jane Gunderson	*	Burnsville High School	Psychologist	2024-2025 School Year	1.0 FTE
Certified	Recall	Sahro Abdullahi	*	Burnsville High School	Teacher	2024-2025 School Year	.60 FTE
Certified	Resignation	Autumn Seekel	*	ECSE Center	Teacher	06/30/2024	1.0 FTE
Certified	Resignation	Jessalynn Derusha	*	Harriet Bishop Elementary	VPK Teacher	06/30/2024	1.0 FTE
Certified	Resignation	Kimberly Hayman	*	Hidden Valley Elementary	Social Worker	06/17/2024	1.0 FTE
Certified	Retirement	Elizabeth Weightman	*	Burnsville High School	Teacher	6/7/2024* Correction	1.0 FTE
Classified	Appointment	Jennifer Hall	*	Eagle Ridge Middle School	Dean	08/26/2024	8 hours/day
Classified	Appointment	Megan Flom	*	Sky Oaks Elementary School	Peer Leader	Year Round Stipend	.33 FTE Stipend
Classified	Appointment	Megan Flom	*	Sky Oaks Elementary School	Student Council	Year Round Stipend	.33 FTE Stipend
Classified	Appointment	Ryan King	*	Burnsville High School	Strength and Conditioning- Head Coach	Summer Stipend	1.0 FTE Stipend
Classified	Resignation	Christina Bussler	*	Harriet Bishop Elementary	Educational Assistant	06/06/2024	3 hours/day
Classified	Resignation	Deisy Esparza Alanis	*	Hidden Valley Elementary	Educational Assistant	06/06/2024	3.25 hours/day
Classified	Resignation	Fartun Ali	*	Hidden Valley Elementary	Educational Assistant	06/06/2024	3.25 hours/day
Classified	Resignation	Jennifer Hall	*	Vista View Elementary School	Educational Assistant	08/25/2024	7.25 hours/day
Classified	Resignation	Kimberly Hayman	*	Hidden Valley Elementary	Peer Leader	06/17/2024	1.0 FTE Stipend



**Agenda IV.A.3.
June 20, 2024**

**To: Board of Educators
Dr. Theresa Battle, Superintendent**

From: Tyler Dehne, Director of Finance

Date: June 12, 2024

Re: April Payroll, Receipts, Expenses and Investments

Recommendation: That the Board approves April payroll checks in the net amount of \$4,063,784.87. April claims to date, wire transfers and adjustments totaling \$11,610,805.74. Also, that the Board accepts April receipts of \$18,835,872.10 and investments for the General Fund and OPEB of \$84,512,785.47 as of April 30, 2024.

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

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
April 2024**

Cash Receipts

Receipts	\$18,835,872.10	
Miscellaneous Adjustments		

TOTAL APRIL CASH RECEIVED		<u><u>\$18,835,872.10</u></u>
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CASH DISBURSEMENTS

April Payroll		\$4,063,784.87
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A/P April Claims	Checks 491812-492186		\$2,842,617.87
	Virtual Card 6000001587-6000001637		\$159,864.11
	ACH-Emp/Vend 9000005582-9000005696		\$613,647.98

April A/P Wires+P-card		\$7,985,134.13
April Bank Fees		\$9,541.65

TOTAL APRIL CASH DISBURSED		<u><u>\$15,674,590.61</u></u>
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TOTAL TO BE APPROVED		<u><u>\$15,674,590.61</u></u>
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	<u>Money Market</u>	<u>(Original Cost) Investments</u>	<u>4/30/2024</u>
GENERAL FUND	\$22,142,826.30	\$50,963,058.36	\$73,105,884.66
OPEB	\$3,678,394.09	\$1,624,796.72	\$5,303,190.81
OPEB EQUITY INV	\$56,207.90	\$6,047,502.10	\$6,103,710.00
	<u>\$25,877,428.29</u>	<u>\$6,047,502.10</u>	<u>\$84,512,785.47</u>

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		04/30/2024			IS Balance	\$22,142,826.30	\$22,142,826.30	\$22,142,826.30	42
LTD		04/30/2024			LTD Balance		\$15,759,523.19	\$15,759,523.19	
SDA	SDA-1285862-1	04/30/2024			Savings Deposit Account - MNTrust Term Series-Flex (PenFed LOC)	\$2,335,908.58	\$2,335,908.58	\$2,335,908.58	
SDA	SDA-1348596-1	04/30/2024			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$11,669,270.38	\$11,669,270.38	\$11,669,270.38	
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	Banc of California / 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
CD	CD-1352467-1	08/17/2023	08/16/2024	63373	NORTH BAY	\$237,000.00	\$249,755.22	\$237,000.00	5.382
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
CD	CD-1355832-1	11/17/2023	11/18/2024	29209	NexBank	\$237,050.00	\$249,872.06	\$237,050.00	5.380
CD	CD-1355833-1	11/17/2023	11/18/2024	34742	EagleBank	\$236,850.00	\$249,890.97	\$236,850.00	5.476
CD	CD-1355834-1	11/17/2023	11/18/2024	1373	BOM Bank	\$236,700.00	\$249,857.49	\$236,700.00	5.550
CD	CD-1357801-1	01/10/2024	01/09/2025	58626	GBank	\$237,500.00	\$249,870.00	\$237,500.00	5.208
CD	CD-1357804-1	01/10/2024	01/09/2025	58263	Global Bank	\$237,800.00	\$249,895.48	\$237,800.00	5.086
CD	CD-1357807-1	01/10/2024	01/09/2025	58716	Third Coast Bank, SSB	\$237,400.00	\$249,896.74	\$237,400.00	5.264
TS	TS-297614-1	04/12/2024	01/15/2025		MN TRUST TERM SERIES	\$3,500,000.00	\$3,633,287.68	\$3,500,000.00	5.000
CD	CD-1352463-1	08/17/2023	01/27/2025	10344	Schertz Bank & Trust	\$232,550.00	\$249,874.66	\$232,550.00	5.140
CD	CD-1352464-1	08/17/2023	01/27/2025	60269	GREENSTATE CREDIT UNION	\$231,600.00	\$249,892.47	\$231,600.00	5.450
CD	CD-1352465-1	08/17/2023	01/27/2025	5496	Cornerstone Bank	\$231,850.00	\$249,667.88	\$231,850.00	5.268
CD	CD-1352470-1	08/17/2023	01/27/2025	68187	Baxter Credit Union	\$232,300.00	\$249,861.90	\$232,300.00	5.187
TS	TS-296280-1	08/23/2023	01/27/2025		MN TRUST TERM SERIES	\$1,500,000.00	\$1,610,259.87	\$1,500,000.00	5.130
TS	TS-297473-1	03/19/2024	01/27/2025		MN TRUST TERM SERIES	\$2,800,000.00	\$2,919,715.73	\$2,800,000.00	4.970
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
SEC	SEC-61293-1	08/30/2023	02/28/2025	65722	FREEDOM NORTHWEST CU	\$248,519.78	\$248,000.00	\$248,000.00	5.354
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
SEC	SEC-62444-1	11/30/2023	05/30/2025	66847	EAGLE CMTY CREDIT UNION	\$248,516.34	\$248,000.00	\$248,000.00	5.455
CD	CD-1357805-1	01/10/2024	07/08/2025	57416	Patriot Bank	\$233,050.00	\$249,870.80	\$233,050.00	4.834
CD	CD-1357806-1	01/10/2024	07/08/2025	68430	LATINO COMMUNITY CREDIT UNION	\$232,700.00	\$249,868.39	\$232,700.00	4.941
SEC	SEC-62977-1	01/17/2024	07/17/2025	639	BANK OF NEW YORK MELLON	\$244,507.46	\$244,000.00	\$244,000.00	4.455
SEC	SEC-62982-1	01/17/2024	07/17/2025	65378	MID AMERICAN CREDIT UNIO	\$248,522.79	\$248,000.00	\$248,000.00	4.704
CD	CD-1352469-1	08/17/2023	08/18/2025	61093	VIBRANT CREDIT UNION	\$225,550.00	\$249,642.18	\$225,550.00	5.216
SEC	SEC-61291-1	08/25/2023	08/25/2025	66538	CONNEXUS CREDIT UNION	\$248,679.47	\$248,000.00	\$248,000.00	5.206
SEC	SEC-61294-1	08/28/2023	08/28/2025	60784	CALIFORNIA CREDIT UNION	\$243,653.17	\$243,000.00	\$243,000.00	5.257
SEC	SEC-63791-1	03/19/2024	09/19/2025	9396	VALLEY NATL BK WAYNE	\$243,505.19	\$243,000.00	\$243,000.00	4.905

SEC	SEC-63783-1	03/20/2024	09/22/2025	32992	MORGAN STANLEY BANK NA	\$243,508.72	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63784-1	03/20/2024	09/22/2025	34221	MORGAN STANLEY PVT BANK	\$243,508.72	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63788-1	03/21/2024	09/22/2025	3510	BANK OF AMERICA NA	\$243,506.08	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63790-1	03/26/2024	09/26/2025	57512	WESTERN ALLIANCE BANK	\$243,504.94	\$243,000.00	\$243,000.00	4.9043
CD	CD-1355830-1	11/17/2023	11/18/2025	35518	The Federal Savings Bank	\$226,100.00	\$249,852.60	\$226,100.00	5.137
CD	CD-1355831-1	11/17/2023	11/18/2025	3887	First National Bank	\$226,950.00	\$249,869.26	\$226,950.00	5.036
CD	CD-1357803-1	01/10/2024	01/12/2026	34607	First Internet Bank of Indiana	\$228,800.00	\$249,859.51	\$228,800.00	4.509
SEC	SEC-63786-1	03/20/2024	03/20/2026	57565	UBS BANK USA	\$248,684.57	\$248,000.00	\$248,000.00	4.655
SEC	SEC-63789-1	03/20/2024	03/20/2026	27572	COMMUNITY WEST BANK NA	\$248,685.17	\$248,000.00	\$248,000.00	4.605
SEC	SEC-63785-1	03/26/2024	03/26/2026	58311	COMMUNITY BANK DELAWARE	\$244,662.69	\$244,000.00	\$244,000.00	4.656
SEC	SEC-63787-1	03/27/2024	03/27/2026	34603	MVB BANK INC	\$248,684.57	\$248,000.00	\$248,000.00	4.655
Sub Totals →						\$56,434,811.16	\$73,105,884.66	\$72,183,228.45	

Totals →						\$56,434,811.16	\$73,105,884.66	\$72,183,228.45	
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Total Portfolio Report CAR

Report as of 4/30/2024

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563 44
 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		04/30/2024			IS Balance	\$3,678,394.09	\$3,678,394.09	\$3,678,394.09	
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 →						\$5,232,479.05	\$5,303,190.81	\$5,232,479.05	
Totals →						\$5,232,479.05	\$5,303,190.81	\$5,232,479.05	



**Burnsville ISD 191 OPEB
Investment Review**

April 1 - April 30, 2024

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

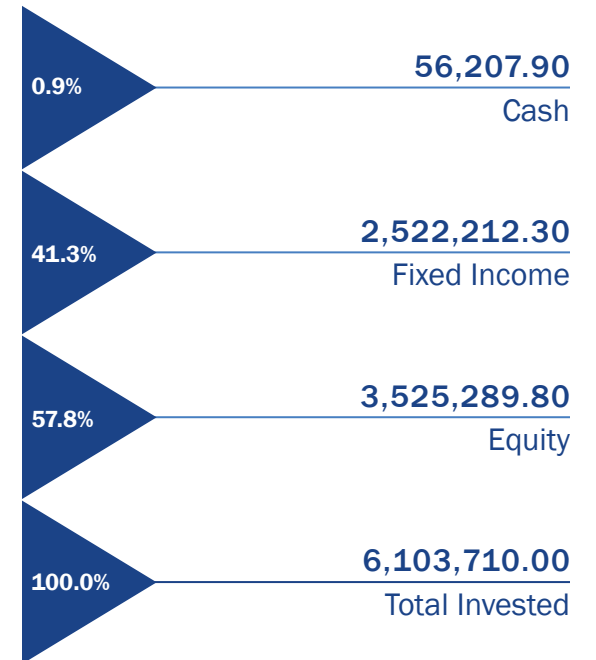
RELATIONSHIP TEAM
Kendra Shelland
Institutional Portfolio
Manager
(612) 509-2579
kshelland@pmanetwork.com

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

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	6,328,429.45
Contributions	0.00
Withdrawals	0.00
Net Investment Income	5,325.15
Unrealized Gain/Loss	(230,044.60)
Realized Gain/Loss	0.00
Ending Market Value	6,103,710.00

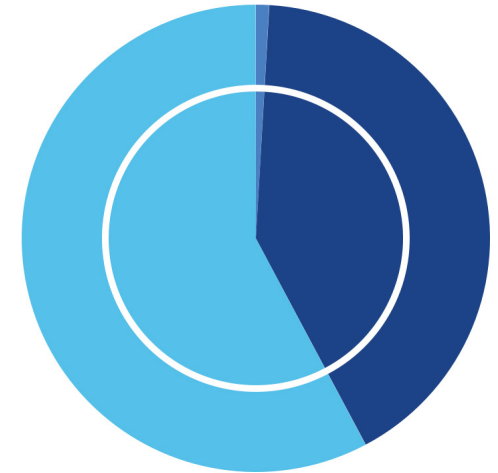
Compliance	Status
As of 04/30/2024	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	56,207.90	0.92%	5,325.15	10.47%
Fixed Income				
TOTAL Credit	2,522,212.30	41.32%	(69,952.40)	(2.70%)
Funds - Corporate	2,522,212.30	41.32%	(69,952.40)	(2.70%)
TOTAL Fixed Income	2,522,212.30	41.32%	(69,952.40)	(2.70%)
Equity				
TOTAL Domestic Equity	3,525,289.80	57.76%	(160,092.20)	(4.34%)
Funds - Large Cap	3,525,289.80	57.76%	(160,092.20)	(4.34%)
TOTAL Equity	3,525,289.80	57.76%	(160,092.20)	(4.34%)
TOTAL Invested	6,103,710.00	100.00%	(224,719.45)	(3.55%)

CURRENT PERIOD ALLOCATION



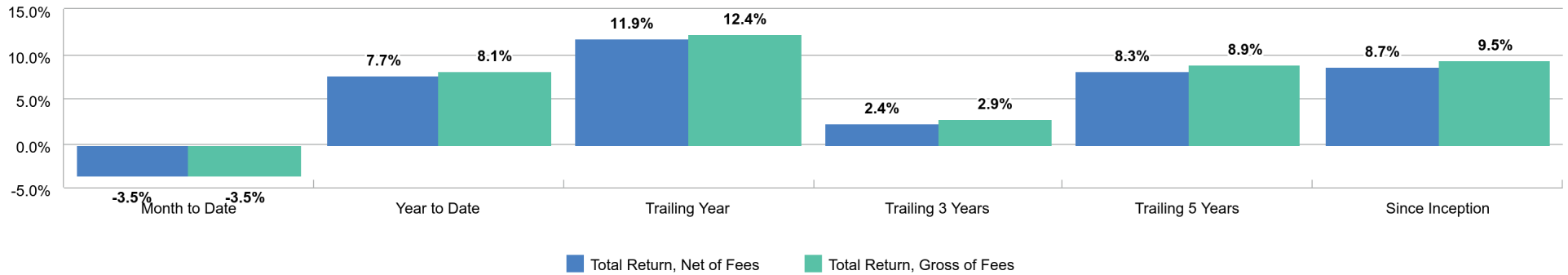
Asset Class

- Cash - 0.9%
- Fixed Income - 41.3%
- Equity - 57.8%

Sector

- Cash - 0.9%
- Credit - 41.3%
- Domestic Equity - 57.8%

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	(3.55%)	7.67%	11.86%	2.36%	8.25%	8.66%
Total Return, Gross of Fees	(3.51%)	8.12%	12.42%	2.87%	8.94%	9.49%

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	56,207.90	0.94%	0.42%	0.00%
Fixed Income	2,522,212.30	41.10%	(2.41%)	(0.98%)
Equity	3,525,289.80	57.96%	(4.34%)	(2.53%)
Portfolio Total	6,103,710.00	100.00%	(3.51%)	(3.51%)



Transaction and Interest Summary

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April 1 - April 30, 2024

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
04/18/2024	04/18/2024	(2,636.85)	US DOLLAR	USD	CCYUSD	—	(2,636.85)	0.00
—	—	(2,636.85)	Total Management Fee	—	—	—	(2,636.85)	0.00
<i>Money Market Fund Interest</i>								
04/30/2024	04/30/2024	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	242.25	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	242.25	—
Funds - Corporate								
<i>Equity Dividend</i>								
04/01/2024	04/04/2024	0.00	VANGUARD TOT BD ETF	BND	921937835	—	7,719.75	—
—	—	0.00	Total Equity Dividend	—	—	—	7,719.75	—

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>														
FGTXX	38141W273	55,965.65	GOLDMAN:FS GOVT INST	AAA	5.20%	04/30/2024	04/30/2024	55,965.65	1.0000	55,965.65	1,868.51	—	5.21%	5.21%
USD	CCYUSD	242.25	Receivable	AAA	0.00%	04/30/2024	04/30/2024	242.25	1.0000	242.25	0.00	—	0.00%	0.00%
—	—	56,207.90	—	AAA	5.18%	—	—	56,207.90	—	56,207.90	1,868.51	—	5.19%	5.19%
Fixed Income														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	35,690.00	VANGUARD TOT BD ETF	—	—	—	—	2,892,328.64	70.6700	2,522,212.30	66,195.34	3.36%	—	—
—	—	35,690.00	—	NA	—	—	—	2,892,328.64	—	2,522,212.30	66,195.34	3.36%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	14,180.00	VANGUARD TSM IDX ETF	—	—	—	—	1,981,284.12	248.6100	3,525,289.80	38,627.94	1.42%	—	—
—	—	14,180.00	—	—	—	—	—	1,981,284.12	—	3,525,289.80	38,627.94	1.42%	—	—
Total Invested		106,077.90	—	AAA	5.18%	—	—	4,929,820.66	—	6,103,710.00	106,691.79	2.23%	5.19%	5.19%

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Custodian Bank

Please note this report is not intended for clients to use as a replacement for custodial statements, which should be considered the official record for the Account. The custodian bank maintains control of all account assets, executes/settles all investment transactions and is the official record of securities, investments, cash holdings and transactions in the account. The custodian bank will provide you customer statements of your account and you are encouraged to compare PMA's statement to the custodian's statement and reconcile any differences. Many custodian banks use a settlement date basis which may result in the need to reconcile due to a timing difference. The custodian may also provide accounting information for all account assets, which may differ from your records or accounting information provided by PMA. The custodian may use different pricing sources or a different pricing hierarchy than PMA, which also may contribute to differences in the market value of your Account.

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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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Account Control

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.

ADV Firm Brochure

PMA provides its Clients with a written disclosure statement of its background and business experience. If you would like to receive another copy of the Firm Brochure, please contact PMA at the contact information below.

Affiliated Entities

PMA provides investment advisory services to a broad range of clients through PMA Asset Management, LLC. PMA Securities, LLC is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. Public finance services and institutional brokerage services are offered through PMA Securities, LLC. All other products and services are provided by PMA Financial Network, LLC. PMA, PMA Securities, LLC and PMA Financial Network, LLC are under common ownership.

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: 20240402 VACH — Post Date: 2024-04-02 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/02/2024	9000005582	ACH	Burnsville Association of Educational Assistants	909991	1 AP5800	1,071.00
04/02/2024	9000005583	ACH	Multilingual Word Inc	922324	1 AP5800	747.50
04/02/2024	9000005584	ACH	Teachers On Call	929847	1 AP5800	55,075.77
Total:						\$56,894.27

20240402 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	3	56,894.27
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	3	\$56,894.27

AP Check Register

AP Run: 20240403 — Post Date: 2024-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2024	9000005585	ACH	Beerling, Lorie A	011213	1 AP5800	50.00
04/03/2024	9000005586	ACH	Czapar, Kelly N	017322	1 AP5800	68.47
04/03/2024	9000005587	ACH	Evans-Vorhies, Maryann C	020240	1 AP5800	50.00
04/03/2024	9000005588	ACH	Gauer-Kloos, Megan	019574	1 AP5800	75.00
04/03/2024	9000005589	ACH	Graff, Jenn	011282	1 AP5800	75.00
04/03/2024	9000005590	ACH	Holman, Sandra L	020020	1 AP5800	15.00
04/03/2024	9000005591	ACH	Janey, Karen A	021241	1 AP5800	30.56
04/03/2024	9000005592	ACH	Johnson, Brian J	018190	1 AP5800	123.28
04/03/2024	9000005593	ACH	Kleiner, Kevin T	020910	1 AP5800	182.10
04/03/2024	9000005594	ACH	Lake, David	017436	1 AP5800	212.39
04/03/2024	9000005595	ACH	Lake, Lisa L	017600	1 AP5800	40.06
04/03/2024	9000005596	ACH	Lazenby, Charline N	020135	1 AP5800	75.00
04/03/2024	9000005597	ACH	Lund, Elliott J	017435	1 AP5800	306.86
04/03/2024	9000005598	ACH	Maro, Julie A	011378	1 AP5800	10.32
04/03/2024	9000005599	ACH	Meyer, Chad	011073	1 AP5800	75.00
04/03/2024	9000005600	ACH	Middendorf, Jennifer L	019196	1 AP5800	62.44
04/03/2024	9000005601	ACH	Neal, Bryeny B	013693	1 AP5800	18.09
04/03/2024	9000005602	ACH	O'Laughlin, John M	020956	1 AP5800	117.72
04/03/2024	9000005603	ACH	Otto, Caron	018846	1 AP5800	31.96
04/03/2024	9000005604	ACH	Potter-Merriman, Carolyn	019092	1 AP5800	100.00

AP Check Register

AP Run: 20240403 — Post Date: 2024-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2024	9000005605	ACH	Rethlake-Homolka, Pam	010890	1 AP5800	306.86
04/03/2024	9000005606	ACH	Riggs, Jeanine L	015803	1 AP5800	250.00
04/03/2024	9000005607	ACH	Rossow, Alison L	019535	1 AP5800	42.07
04/03/2024	9000005608	ACH	Sahli, Jonathan C	016816	1 AP5800	19.00
04/03/2024	9000005609	ACH	Schmidt-Boyles, Dawn	012866	1 AP5800	75.00
04/03/2024	9000005610	ACH	Schmitz, Emily A	021086	1 AP5800	75.00
04/03/2024	9000005611	ACH	Sellars, Jason A	019217	1 AP5800	49.35
04/03/2024	9000005612	ACH	Sorensen, Brad	012894	1 AP5800	100.00
04/03/2024	9000005613	ACH	Strand, Nate R	012944	1 AP5800	100.00
04/03/2024	9000005614	ACH	Thomas, Jessica	018031	1 AP5800	50.00
04/03/2024	9000005615	ACH	Thomas, John S	020221	1 AP5800	317.86
04/03/2024	9000005616	ACH	Turzynski, Adrienne K	021000	1 AP5800	53.87
04/03/2024	9000005617	ACH	Voigt, Pamela M	017183	1 AP5800	40.54
04/03/2024	9000005618	ACH	Waters, Stacie	018472	1 AP5800	50.00
04/03/2024	9000005619	ACH	Weiler, Bob M	005573	1 AP5800	306.86
04/03/2024	9000005620	ACH	Zellmer, Julie A	015940	1 AP5800	50.00
04/03/2024	9000005621	ACH	Zondag-Hamer, Kimberly	014127	1 AP5800	49.38
Total:						\$3,655.04

AP Check Register

AP Run: 20240403 — Post Date: 2024-04-03 — AP Run Type: R

<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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20240403 Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	37	3,655.04
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	37	\$3,655.04

AP Check Register

AP Run: 20240410 EACH — Post Date: 2024-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2024	9000005622	ACH	Albersheim-Carter, Marcina	018646	1 AP5800	82.28
04/10/2024	9000005623	ACH	Alvarado, Angel	016566	1 AP5800	24.00
04/10/2024	9000005624	ACH	Barnes, Monet M	019922	1 AP5800	60.70
04/10/2024	9000005625	ACH	Blandin, Melissa	011821	1 AP5800	33.27
04/10/2024	9000005626	ACH	Blood, Kelsey Jo	017981	1 AP5800	117.25
04/10/2024	9000005627	ACH	Cantolla, Kaitlin M	019617	1 AP5800	53.73
04/10/2024	9000005628	ACH	Douglas, Lori	011833	1 AP5800	70.41
04/10/2024	9000005629	ACH	Engelhardt, William T	015377	1 AP5800	1,110.00
04/10/2024	9000005630	ACH	Hagen, Aimee E	016614	1 AP5800	23.92
04/10/2024	9000005631	ACH	Harris, Whitney M	021124	1 AP5800	87.10
04/10/2024	9000005632	ACH	Henderson, Sean M	017644	1 AP5800	48.91
04/10/2024	9000005633	ACH	Hennen, Jennifer S	016618	1 AP5800	26.00
04/10/2024	9000005634	ACH	Hermes, Shelley	011475	1 AP5800	62.31
04/10/2024	9000005635	ACH	Howe, Jaimie K	020412	1 AP5800	38.99
04/10/2024	9000005636	ACH	Jones, Jean	012912	1 AP5800	23.15
04/10/2024	9000005637	ACH	Kennedy, Jennifer K	013375	1 AP5800	21.71
04/10/2024	9000005638	ACH	Kirchner, Amy	014600	1 AP5800	50.72
04/10/2024	9000005639	ACH	Kolstad, Michele M	007847	1 AP5800	54.60
04/10/2024	9000005640	ACH	Lian, Jocelyn M	020194	1 AP5800	122.81
04/10/2024	9000005641	ACH	Lorincz, Kristen L	018602	1 AP5800	31.49

AP Check Register

AP Run: 20240410 EACH — Post Date: 2024-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2024	9000005642	ACH	McDowell, Morgan	018635	1 AP5800	45.36
04/10/2024	9000005643	ACH	McKinney, Madison	021229	1 AP5800	46.97
04/10/2024	9000005644	ACH	Mehring, Siri	021011	1 AP5800	66.33
04/10/2024	9000005645	ACH	Miller, Jill Elizabeth	010323	1 AP5800	40.20
04/10/2024	9000005646	ACH	Nelson, Katie L	015010	1 AP5800	62.58
04/10/2024	9000005647	ACH	Nemeth, Heather	014991	1 AP5800	23.72
04/10/2024	9000005648	ACH	Niffenegger, Kamala N	018055	1 AP5800	29.68
04/10/2024	9000005649	ACH	Nordeen, Denise M	020415	1 AP5800	128.64
04/10/2024	9000005650	ACH	OBrien, Daniel N	020522	1 AP5800	12.66
04/10/2024	9000005651	ACH	Omerovic, Amra	019486	1 AP5800	17.09
04/10/2024	9000005652	ACH	Pearson, Chad W	009827	1 AP5800	174.19
04/10/2024	9000005653	ACH	Petroskey, Kellie A	017903	1 AP5800	133.02
04/10/2024	9000005654	ACH	Robran, Kimberly J	020836	1 AP5800	68.07
04/10/2024	9000005655	ACH	Rush, Diane	015080	1 AP5800	15.68
04/10/2024	9000005656	ACH	Schiffman, Suzanne	007869	1 AP5800	13.40
04/10/2024	9000005657	ACH	Sellers, Jason A	019217	1 AP5800	38.75
04/10/2024	9000005658	ACH	Tarnofsky, John J	020438	1 AP5800	45.29
04/10/2024	9000005659	ACH	Toeller, John F.	011220	1 AP5800	19.00
04/10/2024	9000005660	ACH	Tusa, Angela M	011689	1 AP5800	13.06
04/10/2024	9000005661	ACH	Warmka, Cheri R	007858	1 AP5800	48.24

AP Check Register

AP Run: 20240410 EACH — Post Date: 2024-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2024	9000005662	ACH	Weatherford, Andrea M	017161	1 AP5800	7.84
04/10/2024	9000005663	ACH	Yost, Molly M	019831	1 AP5800	56.48
04/10/2024	9000005664	ACH	Zupke, Samuel	009298	1 AP5800	45.41
Total:						\$3,295.01

20240410 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	43	3,295.01
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	43	\$3,295.01

AP Check Register

AP Run: 20240411 VACH — Post Date: 2024-04-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/11/2024	9000005665	ACH	Carlson, Gerri	929243	1 AP5800	988.20
04/11/2024	9000005666	ACH	Latin Folkcraft	931182	1 AP5800	774.00
04/11/2024	9000005667	ACH	Multilingual Word Inc	922324	1 AP5800	1,855.00
04/11/2024	9000005668	ACH	Teachers On Call	929847	1 AP5800	85,564.65
Total:						\$89,181.85

20240411 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	89,181.85
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	4	\$89,181.85

AP Check Register

AP Run: 20240418 VACH — Post Date: 2024-04-18 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/18/2024	9000005669	ACH	CDW Government Inc	920289-1	AP Merch	73,849.42
04/18/2024	9000005670	ACH	Goswami, Alpa	929031	AP Merch	162.00
04/18/2024	9000005671	ACH	Sachs, Alice	925562	AP Merch	145.00
04/18/2024	9000005672	ACH	Teachers On Call	929847	AP Merch	70,523.11
Total:						\$144,679.53

20240418 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	144,679.53
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	4	\$144,679.53

AP Check Register

AP Run: 20240418 VACH2 — Post Date: 2024-04-18 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/18/2024	9000005673	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	1,080.00
Total:						\$1,080.00

20240418 VACH2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	1,080.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$1,080.00

AP Check Register

AP Run: 20240423 EACH — Post Date: 2024-04-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/23/2024	9000005674	ACH	Alvarado, Angel	016566	AP Merch	20.00
04/23/2024	9000005675	ACH	Battle, Theresa F	019927	AP Merch	500.00
04/23/2024	9000005676	ACH	Bellmont, Chris	014183	AP Merch	200.00
04/23/2024	9000005677	ACH	Beseman, Rebecca Lynn	021088	AP Merch	116.98
04/23/2024	9000005678	ACH	Coleman, Colleen M	013413	AP Merch	14.54
04/23/2024	9000005679	ACH	Dehne, Tyler	020322	AP Merch	200.00
04/23/2024	9000005680	ACH	Gorton, Rachel	016735	AP Merch	200.00
04/23/2024	9000005681	ACH	Hartman, Daniel	017663	AP Merch	71.09
04/23/2024	9000005682	ACH	Henle, Angela G	015131	AP Merch	9.10
04/23/2024	9000005683	ACH	Huomoeller, Michael T	009394	AP Merch	845.80
04/23/2024	9000005684	ACH	Jordan, Allison A	016428	AP Merch	36.45
04/23/2024	9000005685	ACH	Loesch, Jake	012303	AP Merch	79.98
04/23/2024	9000005686	ACH	Martinez, Jose A	020999	AP Merch	56.68
04/23/2024	9000005687	ACH	Nesseth, Paul L	020590	AP Merch	184.91
04/23/2024	9000005688	ACH	Pieper, Jill	017753	AP Merch	43.95
04/23/2024	9000005689	ACH	Slattery, Cara	014619	AP Merch	72.95
04/23/2024	9000005690	ACH	Sovine, Stacey	017487	AP Merch	200.00
04/23/2024	9000005691	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
04/23/2024	9000005692	ACH	West, Julie	016951	AP Merch	109.53
Total:						\$3,161.96

AP Check Register

AP Run: 20240423 EACH — Post Date: 2024-04-23 — AP Run Type: R

<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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20240423 EACH Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	19	3,161.96
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	19	\$3,161.96

AP Check Register

AP Run: 20240425 VACH — Post Date: 2024-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2024	9000005693	ACH	CDW Government Inc	920289-1	AP Merch	12,798.51
04/25/2024	9000005694	ACH	Nelson, Jared	931190	AP Merch	960.00
04/25/2024	9000005695	ACH	Normandale Community College	902136	AP Merch	214,092.00
04/25/2024	9000005696	ACH	Teachers On Call	929847	AP Merch	83,849.81
Total:						\$311,700.32

20240425 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	311,700.32
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	4	\$311,700.32

AP Check Register

Fund	Total
01 - General	558,496.50
02 - Food Service	21,896.92
04 - Community Service	5,145.20
16 - Facility Rental	26,773.27
22 - Internal Service - Health Insurance	1,250.00
50 - Student Activity Fund	86.09
	<hr/>
	\$613,647.98

AP Check Register

AP Run: 20240401 AP — Post Date: 2024-04-01 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/01/2024	491812	Check	AHS Staffing LLC	931141	2 AP8845	3,729.00
04/01/2024	491813	Check	Allegro Choral Academy	930935	2 AP8845	770.00
04/01/2024	491814	Check	Anchor Solar Investments LLC	929704	2 AP8845	2,138.40
04/01/2024	491815	Check	Armstrong, Maureen	900778	2 AP8845	80.00
04/01/2024	491816	Check	Association Of Clerical Employees	904895	2 AP8845	336.00
04/01/2024	491817	Check	Bix Produce Company	900477	2 AP8845	9,785.15
04/01/2024	491818	Check	Capernaum Pediatric Therapy	930712	2 AP8845	4,285.31
04/01/2024	491819	Check	Centerpoint Energy	902519	2 AP8845	3,272.62
04/01/2024	491820	Check	CESO HR, LLC	930763	2 AP8845	1,170.00
04/01/2024	491821	Check	Children's Theatre Company	908621-1	2 AP8845	462.00
04/01/2024	491822	Check	City of Savage - Parks & Recreation	909588-2	2 AP8845	420.00
04/01/2024	491823	Check	Cottens NAPA Main Office	929846	2 AP8845	288.99
04/01/2024	491824	Check	Imperial Dade	904186-1	2 AP8845	8,292.76
04/01/2024	491825	Check	Dant, Elena	930824	2 AP8845	225.00
04/01/2024	491826	Check	DASH Sports LLC	930957	2 AP8845	825.00
04/01/2024	491827	Check	Dewald, Rina C	920524	2 AP8845	540.00
04/01/2024	491828	Check	Dore, Abdiwali Hashi	929581	2 AP8845	180.00
04/01/2024	491829	Check	Education Minnesota	928531	2 AP8845	77.00
04/01/2024	491830	Check	Enpointe	929863	2 AP8845	987.00

AP Check Register

AP Run: 20240401 AP — Post Date: 2024-04-01 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/01/2024	491831	Check	Ferguson Enterprises # 1657	908698-1	2 AP8845	51.52
04/01/2024	491832	Check	Foundation 191	928202	2 AP8845	146.35
04/01/2024	491833	Check	Gomez, Theresa	921339	2 AP8845	240.00
04/01/2024	491834	Check	Heacox Hartman Koshmrl Cosgriff Johnson Lane Feenstra	929684-1	2 AP8845	36.00
04/01/2024	491835	Check	Hoang, Cong	927363	2 AP8845	80.00
04/01/2024	491836	Check	Homeland Health Specialists Inc	923071	2 AP8845	3,000.00
04/01/2024	491837	Check	Hoyo	930875	2 AP8845	1,842.50
04/01/2024	491838	Check	Hyvee	929410	2 AP8845	413.08
04/01/2024	491839	Check	Innovational Water Solutions, Inc.	930169	2 AP8845	5,379.02
04/01/2024	491840	Check	Integrated Food Service	931083	2 AP8845	9,912.00
04/01/2024	491841	Check	Jama, Osman A	930185	2 AP8845	480.00
04/01/2024	491842	Check	Kellen, Jason	930822	2 AP8845	196.20
04/01/2024	491843	Check	Kennedy High School Boys Lacrosse	931178	2 AP8845	1,899.98
04/01/2024	491844	Check	Marsnik, Anne	931074	2 AP8845	450.00
04/01/2024	491845	Check	Mart, Jackie	931085	2 AP8845	135.00
04/01/2024	491846	Check	Maxim Healthcare Staffing Services, Inc.	931103	2 AP8845	3,212.00
04/01/2024	491847	Check	Mayer Arts Inc	925512	2 AP8845	3,816.00
04/01/2024	491848	Check	Merry, Vanessa	929912	2 AP8845	175.00
04/01/2024	491849	Check	Metro Dining Club	922948	2 AP8845	4,025.00

AP Check Register

AP Run: 20240401 AP — Post Date: 2024-04-01 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/01/2024	491850	Check	Midwest Educational Consultants Inc	927440	2 AP8845	2,600.00
04/01/2024	491851	Check	Minnesota Energy Resources	903029	2 AP8845	2,706.81
04/01/2024	491852	Check	Minnesota Quiz Bowl Alliance (MQBA)	929160	2 AP8845	540.00
04/01/2024	491853	Check	Mohamed Hussein, Faduma	930998	2 AP8845	480.00
04/01/2024	491854	Check	MRI Software LLC	929957	2 AP8845	79.00
04/01/2024	491855	Check	Naseema Omer LLC	930381	2 AP8845	354.00
04/01/2024	491856	Check	NCPERS Group Life Ins	908769	2 AP8845	32.00
04/01/2024	491857	Check	NCS Pearson Inc	925372	2 AP8845	118.40
04/01/2024	491858	Check	Office of MNIT Services	906477	2 AP8845	1,713.60
04/01/2024	491859	Check	Owatonna Wrestling Association	909636	2 AP8845	120.00
04/01/2024	491860	Check	Perez, Melissa M	924879	2 AP8845	1,080.00
04/01/2024	491861	Check	Praxis Lead Equity LLC	931176	2 AP8845	8,250.00
04/01/2024	491862	Check	Profitable Solutions Fundraising	931179	2 AP8845	3,493.00
04/01/2024	491863	Check	Provision Media Inc	930999	2 AP8845	14,345.00
04/01/2024	491864	Check	RAK Construction Inc	929749	2 AP8845	18,484.46
04/01/2024	491865	Check	Richert, Andrea	930496	2 AP8845	1,983.75
04/01/2024	491866	Check	Rock Hard Landscape Supply	928528	2 AP8845	230.00
04/01/2024	491867	Check	Ryan Mechanical Inc	923241	2 AP8845	28,561.23
04/01/2024	491868	Check	School Services Employees Local 284	907382	2 AP8845	3,054.15

AP Check Register

AP Run: 20240401 AP — Post Date: 2024-04-01 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/01/2024	491869	Check	Second Harvest Heartland	928183	2 AP8845	788.19
04/01/2024	491870	Check	Southwest Metro Intermediate 288	928611	2 AP8845	4,060.80
04/01/2024	491871	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	5,212.10
04/01/2024	491872	Check	Sunbelt Staffing LLC	930586	2 AP8845	45,097.49
04/01/2024	491873	Check	Team Cannon Weightlifting	931177	2 AP8845	300.00
04/01/2024	491874	Check	The Food Group	928651	2 AP8845	1,016.00
04/01/2024	491875	Check	The Science Crew	929711	2 AP8845	495.00
04/01/2024	491876	Check	Tony's Appliance Inc	921785	2 AP8845	548.00
04/01/2024	491877	Check	Upper Lakes Foods Inc	929826	2 AP8845	49,560.30
04/01/2024	491878	Check	Villano, Emily	931175	2 AP8845	1,900.00
04/01/2024	491879	Check	Willow Testing and Consulting LLC	931102	2 AP8845	2,091.50
Total:						\$272,648.66

20240401 AP Summary

Type	Count	Amount
Regular	68	272,648.66
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	68	\$272,648.66

AP Check Register

AP Run: 20240405 AP — Post Date: 2024-04-05 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/05/2024	491880	Check	A.J. Moore Electric Inc	928491	2 AP8845	4,371.13
04/05/2024	491881	Check	All In One Translation Agency LLC	923652	2 AP8845	300.00
04/05/2024	491882	Check	American Eagle Roofing and Coating	931181	2 AP8845	5,652.50
04/05/2024	491883	Check	BHS Girls Hockey Boosters	930889	2 AP8845	1,440.00
04/05/2024	491884	Check	Bimbo Bakeries USA	902333-1	2 AP8845	2,554.90
04/05/2024	491885	Check	Brin Glass Service	928124	2 AP8845	660.00
04/05/2024	491886	Check	Brown's Ice Cream Co	904655	2 AP8845	1,245.06
04/05/2024	491887	Check	Bryan Rock Products Inc	900454	2 AP8845	113.58
04/05/2024	491888	Check	Building Wings LLC	930886	2 AP8845	15,273.90
04/05/2024	491889	Check	Centerpoint Energy	902519	2 AP8845	37,104.12
04/05/2024	491890	Check	CESO Communications LLC	930130	2 AP8845	3,092.97
04/05/2024	491891	Check	CESO Transportation LLC	930220	2 AP8845	16,080.45
04/05/2024	491892	Check	City of Eagan - Utilities	901002	2 AP8845	1,603.52
04/05/2024	491893	Check	City of Savage - Utilities	909588	2 AP8845	4,775.32
04/05/2024	491894	Check	Connett, Myrna	501034	2 AP8845	15.00
04/05/2024	491895	Check	Conney Safety Products	900552-1	2 AP8845	117.61
04/05/2024	491896	Check	Dakota Outdoors LLC	922059	2 AP8845	42,167.50
04/05/2024	491897	Check	Imperial Dade	904186-1	2 AP8845	8,177.93
04/05/2024	491898	Check	Dearly, Jerry M	929482	2 AP8845	100.00
04/05/2024	491899	Check	Dewald, Rina C	920524	2 AP8845	300.00

AP Check Register

AP Run: 20240405 AP — Post Date: 2024-04-05 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/05/2024	491900	Check	Eagan High School	904069	2 AP8845	200.00
04/05/2024	491901	Check	Eagle Printing & Graphics	931024	2 AP8845	2,346.66
04/05/2024	491902	Check	Earl F Andersen	901064-2	2 AP8845	385.63
04/05/2024	491903	Check	Faribault High School	908007-1	2 AP8845	220.00
04/05/2024	491904	Check	Farmington High School	902495-1	2 AP8845	200.00
04/05/2024	491905	Check	FIRST	927889	2 AP8845	5,750.00
04/05/2024	491906	Check	H&B Specialized Products Inc	901641	2 AP8845	8,406.00
04/05/2024	491907	Check	Hanuschak, Oksana	930258	2 AP8845	160.00
04/05/2024	491908	Check	Hastings High School	902281-1	2 AP8845	200.00
04/05/2024	491909	Check	Heartland Tire, Inc.	930160	2 AP8845	82.01
04/05/2024	491910	Check	Hoang, Cong	927363	2 AP8845	160.00
04/05/2024	491911	Check	Ideal Services Inc	927693	2 AP8845	4,367.50
04/05/2024	491912	Check	Interstate All Battery Center	928877	2 AP8845	730.70
04/05/2024	491913	Check	Johnson, Gabriela	930170	2 AP8845	375.00
04/05/2024	491914	Check	Kennedy and Graven Chartered	908356	2 AP8845	13,350.00
04/05/2024	491915	Check	Kremer Services LLC	931159	2 AP8845	1,585.67
04/05/2024	491916	Check	Lakeville North High School	902673-2	2 AP8845	825.00
04/05/2024	491917	Check	Lakeville South High School	902673-13	2 AP8845	350.00
04/05/2024	491918	Check	Leick, Melissa	501207	2 AP8845	224.25

AP Check Register

AP Run: 20240405 AP — Post Date: 2024-04-05 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/05/2024	491919	Check	Maxim Healthcare Staffing Services, Inc.	931103	2 AP8845	8,592.50
04/05/2024	491920	Check	Minnesota Valley Electric Cooperative	907448	2 AP8845	16,483.41
04/05/2024	491921	Check	Mission Filtration	931116	2 AP8845	12,854.81
04/05/2024	491922	Check	MN Administrator for Special Education (MASE)	909181-1	2 AP8845	124.00
04/05/2024	491923	Check	Mohammoud, Zahra Ali	928322	2 AP8845	120.00
04/05/2024	491924	Check	Monkey In A Dryer	928040	2 AP8845	8,305.78
04/05/2024	491925	Check	Mousseau, Joseph	930435	2 AP8845	300.00
04/05/2024	491926	Check	Naseema Omer LLC	930381	2 AP8845	236.00
04/05/2024	491927	Check	Northfield Public Schools	908609	2 AP8845	210.00
04/05/2024	491928	Check	Per Mar Security Services	930354	2 AP8845	48.00
04/05/2024	491929	Check	Perez, Melissa M	924879	2 AP8845	660.00
04/05/2024	491930	Check	Prior Lake High School	921458	2 AP8845	150.00
04/05/2024	491931	Check	ProLearning LLC	931174	2 AP8845	1,212.67
04/05/2024	491932	Check	Quadient Inc	930262	2 AP8845	710.03
04/05/2024	491933	Check	Richert, Andrea	930496	2 AP8845	2,386.25
04/05/2024	491934	Check	Rochester 100 Inc	925756-1	2 AP8845	761.25
04/05/2024	491935	Check	Rock Hard Landscape Supply	928528	2 AP8845	463.00
04/05/2024	491936	Check	Rosemount High School	909266	2 AP8845	265.00
04/05/2024	491937	Check	Ryan Mechanical Inc	923241	2 AP8845	35,001.94
04/05/2024	491938	Check	Ryder Truck Rental, Inc	930646	2 AP8845	725.25

AP Check Register

AP Run: 20240405 AP — Post Date: 2024-04-05 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/05/2024	491939	Check	Schmitz, Diane	501245	2 AP8845	59.00
04/05/2024	491940	Check	Second Harvest Heartland	928183	2 AP8845	343.61
04/05/2024	491941	Check	Simon, Eileen	501033	2 AP8845	131.44
04/05/2024	491942	Check	Skyward Inc	929759	2 AP8845	250.00
04/05/2024	491943	Check	SNA Depository	926552	2 AP8845	599.00
04/05/2024	491944	Check	Steve Weiss Music	927704	2 AP8845	166.95
04/05/2024	491945	Check	Sunbelt Staffing LLC	930586	2 AP8845	24,365.54
04/05/2024	491946	Check	The Hartford	924486	2 AP8845	52,636.00
04/05/2024	491947	Check	The Works	902039	2 AP8845	773.50
04/05/2024	491948	Check	Two Rivers High School	906408-4	2 AP8845	300.00
04/05/2024	491949	Check	UHL Company, Inc.	931094	2 AP8845	2,117.55
04/05/2024	491950	Check	Upper Lakes Foods Inc	929826	2 AP8845	1,174.57
04/05/2024	491951	Check	Wabasha Kellogg Ind School Dist 811	931082	2 AP8845	200.00
04/05/2024	491952	Check	Xcel Energy	902776	2 AP8845	12,447.14
Total:						\$370,238.10

20240405 AP Summary

Type	Count	Amount
Regular	73	370,238.10
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	73	\$370,238.10

AP Check Register

AP Run: 20240416 AP — Post Date: 2024-04-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/16/2024	491953	Check	Advanced Imaging Solutions	928551-1	2 AP8845	5,924.63
04/16/2024	491954	Check	AHS Staffing LLC	931141	2 AP8845	2,752.00
04/16/2024	491955	Check	All In One Translation Agency LLC	923652	2 AP8845	110.00
04/16/2024	491956	Check	Vestis Services LLC	901365	2 AP8845	895.42
04/16/2024	491957	Check	Arvig	928649	2 AP8845	2,957.20
04/16/2024	491958	Check	Association Of Clerical Employees	904895	2 AP8845	336.00
04/16/2024	491959	Check	Bix Produce Company	900477	2 AP8845	10,495.57
04/16/2024	491960	Check	Centurylink	902781	2 AP8845	536.88
04/16/2024	491961	Check	City of Burnsville - Utilities	904226	2 AP8845	12,453.18
04/16/2024	491962	Check	Comcast	926565-1	2 AP8845	5,583.50
04/16/2024	491963	Check	Community Education Prior Lake-Savage Area Schools	921458-2	2 AP8845	120.00
04/16/2024	491964	Check	Consolidated Communications	906231	2 AP8845	2,519.06
04/16/2024	491965	Check	CST MN	929862	2 AP8845	36,588.09
04/16/2024	491966	Check	Cub Foods	900645	2 AP8845	117.94
04/16/2024	491967	Check	Cummings Mobility Conversions & Supply Inc	927672	2 AP8845	222.50
04/16/2024	491968	Check	Imperial Dade	904186-1	2 AP8845	7,079.12
04/16/2024	491969	Check	Demorest, Connor	931184	2 AP8845	103.00
04/16/2024	491970	Check	Dewald, Rina C	920524	2 AP8845	60.00
04/16/2024	491971	Check	Dialog One LLC	927732	2 AP8845	5,490.00

AP Check Register

AP Run: 20240416 AP — Post Date: 2024-04-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/16/2024	491972	Check	Education Minnesota	928531	2 AP8845	77.00
04/16/2024	491973	Check	Electro Watchman Inc	901078	2 AP8845	16,275.40
04/16/2024	491974	Check	FaxSlpit Services, Inc.	930948	2 AP8845	231.00
04/16/2024	491975	Check	Foundation 191	928202	2 AP8845	146.35
04/16/2024	491976	Check	Gregory, Loris Sofia	927443	2 AP8845	120.00
04/16/2024	491977	Check	Heartland Tire, Inc.	930160	2 AP8845	1,095.72
04/16/2024	491978	Check	Hoang, Cong	927363	2 AP8845	80.00
04/16/2024	491979	Check	Kellen, Jason	930822	2 AP8845	148.50
04/16/2024	491980	Check	Kully Supply Inc	901434	2 AP8845	74.80
04/16/2024	491981	Check	Laptop Screen	929752	2 AP8845	79.94
04/16/2024	491982	Check	Link Interpret	929933	2 AP8845	213.50
04/16/2024	491983	Check	Macario Corporation	930770	2 AP8845	1,175.00
04/16/2024	491984	Check	Mart, Jackie	931085	2 AP8845	135.00
04/16/2024	491985	Check	Master Automotive Tire & Quick Lube	928612	2 AP8845	2,650.34
04/16/2024	491986	Check	Maxim Healthcare Staffing Services, Inc.	931103	2 AP8845	9,039.50
04/16/2024	491987	Check	Midwest Playscapes Inc	922012	2 AP8845	2,500.00
04/16/2024	491988	Check	Minnesota Energy Resources	903029	2 AP8845	8,013.07
04/16/2024	491989	Check	Minnesota School Boards Association - MSBA	902540	2 AP8845	180.00
04/16/2024	491990	Check	MN Assoc of Secondary School Principal (MASSP)	908338	2 AP8845	835.00
04/16/2024	491991	Check	Munoz, Maribel	924243	2 AP8845	120.00

AP Check Register

AP Run: 20240416 AP — Post Date: 2024-04-16 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/16/2024	491992	Check	Novak, Janice S	902467	2 AP8845	72.00
04/16/2024	491993	Check	Orkin Commercial Services	926086	2 AP8845	1,243.00
04/16/2024	491994	Check	Perez, Melissa M	924879	2 AP8845	540.00
04/16/2024	491995	Check	Pioneer SecureShred	930098	2 AP8845	465.00
04/16/2024	491996	Check	RAK Construction Inc	929749	2 AP8845	57,126.37
04/16/2024	491997	Check	Roskamp, Jesse	931187	2 AP8845	400.00
04/16/2024	491998	Check	Ryan Mechanical Inc	923241	2 AP8845	9,201.02
04/16/2024	491999	Check	School Services Employees Local 284	907382	2 AP8845	3,026.70
04/16/2024	492000	Check	Second Harvest Heartland	928183	2 AP8845	1,720.18
04/16/2024	492001	Check	SFM	923848	2 AP8845	10,508.61
04/16/2024	492002	Check	St Paul Beverage Solutions, LLC	930156	2 AP8845	2,935.06
04/16/2024	492003	Check	Sunbelt Staffing LLC	930586	2 AP8845	20,040.65
04/16/2024	492004	Check	T-Mobile	929345	2 AP8845	2,343.93
04/16/2024	492005	Check	Total Filtration Services Inc	922123-1	2 AP8845	1,409.64
04/16/2024	492006	Check	Transportation Plus, Inc.	906215	2 AP8845	2,703.00
04/16/2024	492007	Check	University of Minnesota- Tuition Third Party Billing	908595	2 AP8845	1,160.00
04/16/2024	492008	Check	Upper Lakes Foods Inc	929826	2 AP8845	59,824.61
04/16/2024	492009	Check	Wicker, David	930984	2 AP8845	2,000.00
Total:						\$314,253.98

AP Check Register

AP Run: 20240416 AP — Post Date: 2024-04-16 — AP Run Type: R

<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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20240416 AP Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	57	314,253.98
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	57	\$314,253.98

AP Check Register

AP Run: 20240419 AP Checks — Post Date: 2024-04-19 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/19/2024	492010	Check	A.J. Moore Electric Inc	928491	AP Merch	3,279.10
04/19/2024	492011	Check	Acer Service Corporation - Attn: Finance Dept.	929434	AP Merch	1,050.30
04/19/2024	492012	Check	AGL Consulting	909076	AP Merch	2,900.00
04/19/2024	492013	Check	Anchor Solar Investments LLC	929704	AP Merch	2,145.80
04/19/2024	492014	Check	Anoka Senior High School	900287-1	AP Merch	340.00
04/19/2024	492015	Check	Apple Computer Inc	900249	AP Merch	18,738.00
04/19/2024	492016	Check	Backupify Inc	928803	AP Merch	1,500.00
04/19/2024	492017	Check	Bix Produce Company	900477	AP Merch	11,947.51
04/19/2024	492018	Check	Centerpoint Energy	902519	AP Merch	38,830.99
04/19/2024	492019	Check	CESO Communications LLC	930130	AP Merch	5,000.00
04/19/2024	492020	Check	CESO HR, LLC	930763	AP Merch	11,155.00
04/19/2024	492021	Check	City of Burnsville	900673	AP Merch	973.50
04/19/2024	492022	Check	Cook Sr, Geriand	931191	AP Merch	66.00
04/19/2024	492023	Check	Crown Rental Inc	900647	AP Merch	25.88
04/19/2024	492024	Check	Cub Foods	900645	AP Merch	591.04
04/19/2024	492025	Check	Dakota Electric Association	900809	AP Merch	66,531.43
04/19/2024	492026	Check	Decker Equipment	928984	AP Merch	35.85
04/19/2024	492027	Check	Digital Insurance, LLC	929385	AP Merch	6,250.00
04/19/2024	492028	Check	Dotas, Gene	930086	AP Merch	95.00
04/19/2024	492029	Check	Eagan High School	904069	AP Merch	205.00

AP Check Register

AP Run: 20240419 AP Checks — Post Date: 2024-04-19 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/19/2024	492030	Check	Educators Benefit Consultants LLC	926262-1	AP Merch	830.34
04/19/2024	492031	Check	Ehlers	920802-1	AP Merch	5,250.00
04/19/2024	492032	Check	Ekon-O-Pac LLC	928982	AP Merch	3,072.50
04/19/2024	492033	Check	Electro Watchman Inc	901078	AP Merch	21,002.19
04/19/2024	492034	Check	Emmerich, Luke	931195	AP Merch	77.00
04/19/2024	492035	Check	Ertl, Robert	926103	AP Merch	950.00
04/19/2024	492036	Check	ESIS Inc	931192	AP Merch	800.23
04/19/2024	492037	Check	FaxSpit Services, Inc.	930948	AP Merch	231.00
04/19/2024	492038	Check	Ferguson Enterprises # 1657	908698-1	AP Merch	51.59
04/19/2024	492039	Check	Field Environmental Consulting Inc	926109	AP Merch	300.00
04/19/2024	492040	Check	Gurstel Law Firm PC	920324	AP Merch	57.94
04/19/2024	492041	Check	Hastings Bus Company	907139	AP Merch	2,537.40
04/19/2024	492042	Check	Hyvee	929410	AP Merch	46.95
04/19/2024	492043	Check	Intermediate District 287	901390	AP Merch	24,570.00
04/19/2024	492044	Check	Intermediate School Dist 917	909327	AP Merch	227,542.68
04/19/2024	492045	Check	Johnson Controls Fire Protection LP	903587	AP Merch	7,043.17
04/19/2024	492046	Check	Kafka, Kim	931092	AP Merch	288.00
04/19/2024	492047	Check	Kellen, Jason	930822	AP Merch	635.10
04/19/2024	492048	Check	Kemmetmueller Photography Inc	931196	AP Merch	415.00

AP Check Register

AP Run: 20240419 AP Checks — Post Date: 2024-04-19 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/19/2024	492049	Check	Kohls, Jeffrey	931194	AP Merch	85.00
04/19/2024	492050	Check	McLarnan, Anne	501246	AP Merch	39.00
04/19/2024	492051	Check	MGX Equipment Services LLC	931183	AP Merch	1,193.27
04/19/2024	492052	Check	Minnesota Pollution Control Agency - MPCA	903770	AP Merch	327.49
04/19/2024	492053	Check	Mobile Health Services LLC	908702	AP Merch	775.00
04/19/2024	492054	Check	MRI Software LLC	929957	AP Merch	81.00
04/19/2024	492055	Check	MTI Distributing Inc	902544	AP Merch	75.78
04/19/2024	492056	Check	New Dominion School	924335	AP Merch	1,390.88
04/19/2024	492057	Check	Northern Tool & Equipment	902861-2	AP Merch	664.99
04/19/2024	492058	Check	Office of MNIT Services	906477	AP Merch	387.84
04/19/2024	492059	Check	Overhead Door Company Of The Northland	903695	AP Merch	2,970.00
04/19/2024	492060	Check	Pelletier, Dan	906520	AP Merch	77.00
04/19/2024	492061	Check	Per Mar Security Services	930354	AP Merch	665.25
04/19/2024	492062	Check	Rahe, Anthony	931090	AP Merch	180.00
04/19/2024	492063	Check	RAK Construction Inc	929749	AP Merch	18,381.00
04/19/2024	492064	Check	Ryan Mechanical Inc	923241	AP Merch	15,888.52
04/19/2024	492065	Check	Schmitt & Sons - Contract	909331-2	AP Merch	1,009,088.71
04/19/2024	492066	Check	Schmitt & Sons Inc	909331	AP Merch	21,297.02
04/19/2024	492067	Check	Second Harvest Heartland	928183	AP Merch	1,194.97
04/19/2024	492068	Check	Shibley, Jeremy	928797	AP Merch	77.00

AP Check Register

AP Run: 20240419 AP Checks — Post Date: 2024-04-19 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/19/2024	492069	Check	Siemens Industry Inc	902217	AP Merch	864.00
04/19/2024	492070	Check	Sora Pediatric Therapy	931150	AP Merch	10,248.57
04/19/2024	492071	Check	South Suburban Conference	926921	AP Merch	1,120.92
04/19/2024	492072	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,111.51
04/19/2024	492073	Check	The Sanneh Foundation	930655	AP Merch	8,333.33
04/19/2024	492074	Check	The Trophy House Inc	903986	AP Merch	2,023.92
04/19/2024	492075	Check	UHL Company, Inc.	931094	AP Merch	4,143.28
04/19/2024	492076	Check	Upper Lakes Foods Inc	929826	AP Merch	43,932.41
04/19/2024	492077	Check	Morris, Angelina	501247	AP Merch	50.00
04/19/2024	492078	Check	Van Guilder, Bruce	926134	AP Merch	77.00
04/19/2024	492079	Check	Viveros, Ann	930768	AP Merch	361.00
04/19/2024	492080	Check	Westrum, John	931193	AP Merch	85.00
Total:						\$1,617,552.15

20240419 AP Checks Summary

Type	Count	Amount
Regular	71	1,617,552.15
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	71	\$1,617,552.15

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492081	Check	A.J. Moore Electric Inc	928491	AP Merch	1,895.64
04/30/2024	492082	Check	AHS Staffing LLC	931141	AP Merch	2,107.00
04/30/2024	492083	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	11,149.00
04/30/2024	492084	Check	Artis, Roger, III	927779	AP Merch	150.00
04/30/2024	492085	Check	Balderrama, Nevaeh	931057	AP Merch	500.00
04/30/2024	492086	Check	Bix Produce Company	900477	AP Merch	6,347.53
04/30/2024	492087	Check	Blue, Benjamin	930869	AP Merch	250.00
04/30/2024	492088	Check	Braaten, Mark	923539	AP Merch	77.00
04/30/2024	492089	Check	Buckles, Ethan	930936	AP Merch	77.00
04/30/2024	492090	Check	Callister, Curt	903956	AP Merch	85.00
04/30/2024	492091	Check	Capernaum Pediatric Therapy	930712	AP Merch	4,664.14
04/30/2024	492092	Check	Captivate Media + Consulting	929000	AP Merch	2,809.08
04/30/2024	492093	Check	Centerpoint Energy	902519	AP Merch	3,309.46
04/30/2024	492094	Check	Chris Cakes	930909	AP Merch	1,659.00
04/30/2024	492095	Check	Cloquet Senior High School	925424	AP Merch	100.00
04/30/2024	492096	Check	Cochnauer, Jackie	930692	AP Merch	69.00
04/30/2024	492097	Check	Como Park Zoo & Conservatory	920749	AP Merch	106.00
04/30/2024	492098	Check	Conney Safety Products	900552-1	AP Merch	279.11
04/30/2024	492099	Check	CST MN	929862	AP Merch	35,000.00
04/30/2024	492100	Check	Imperial Dade	904186-1	AP Merch	6,104.75

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492101	Check	DASH Sports LLC	930957	AP Merch	660.00
04/30/2024	492102	Check	De Leon, Frederick	930873	AP Merch	250.00
04/30/2024	492103	Check	Dewald, Rina C	920524	AP Merch	240.00
04/30/2024	492104	Check	Eagan Forensics Boosters	930048	AP Merch	64.00
04/30/2024	492105	Check	Earl F Andersen	901064-2	AP Merch	39.15
04/30/2024	492106	Check	Education Minnesota	928531	AP Merch	77.00
04/30/2024	492107	Check	Fagerness, Joyce	924275	AP Merch	536.78
04/30/2024	492108	Check	Fischer, Charlene	501250	AP Merch	18.45
04/30/2024	492109	Check	Ford & Harrison LLP	931097	AP Merch	474.50
04/30/2024	492110	Check	Foundation 191	928202	AP Merch	146.35
04/30/2024	492111	Check	Garrett, Scott	929054	AP Merch	170.00
04/30/2024	492112	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
04/30/2024	492113	Check	Gurstel Law Firm PC	920324	AP Merch	28.97
04/30/2024	492114	Check	Heartland Tire, Inc.	930160	AP Merch	90.06
04/30/2024	492115	Check	Heifort, Michael	922035	AP Merch	154.00
04/30/2024	492116	Check	Hiller Commercial Floors	905805	AP Merch	2,550.00
04/30/2024	492117	Check	Hoang, Cong	927363	AP Merch	80.00
04/30/2024	492118	Check	HOSA-Future Health Professionals	929975	AP Merch	50.00
04/30/2024	492119	Check	Ind School Dist 742	903036-1	AP Merch	656.88
04/30/2024	492120	Check	Innovational Water Solutions, Inc.	930169	AP Merch	3,586.72

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492121	Check	Instrumentalist Awards LLC	901896	AP Merch	152.00
04/30/2024	492122	Check	International Gymnastics of MN LLC	926911	AP Merch	5,018.40
04/30/2024	492123	Check	Jack, Frederick, Jr	930870	AP Merch	250.00
04/30/2024	492124	Check	Jacobson, Bryce	922525	AP Merch	85.00
04/30/2024	492125	Check	Janeka, Amanda	501249	AP Merch	25.00
04/30/2024	492126	Check	Johnson Controls Fire Protection LP	903587	AP Merch	843.60
04/30/2024	492127	Check	Jourdain, Wesley	931197	AP Merch	750.00
04/30/2024	492128	Check	JTM Provisions Co Inc	928622	AP Merch	6,332.20
04/30/2024	492129	Check	Kellen, Jason	930822	AP Merch	1,607.70
04/30/2024	492130	Check	Kelly, Kristine	930647	AP Merch	225.00
04/30/2024	492131	Check	Kennedy and Graven Chartered	908356	AP Merch	7,585.00
04/30/2024	492132	Check	LaBlanc, Chaske	929481	AP Merch	250.00
04/30/2024	492133	Check	Luong, Joe	925433	AP Merch	120.00
04/30/2024	492134	Check	MEI Total Elevator Solutions	908999-1	AP Merch	3,175.96
04/30/2024	492135	Check	Merry, Vanessa	929912	AP Merch	590.00
04/30/2024	492136	Check	Minnesota Children's Museum	909215	AP Merch	218.00
04/30/2024	492137	Check	Minnesota Energy Resources	903029	AP Merch	2,122.25
04/30/2024	492138	Check	Minnesota HOSA	929977	AP Merch	470.00
04/30/2024	492139	Check	Mission Filtration	931116	AP Merch	1,072.42

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492140	Check	Mohammoud, Zahra Ali	928322	AP Merch	60.00
04/30/2024	492141	Check	Moo Chicka Poo LLC	931199	AP Merch	856.18
04/30/2024	492142	Check	Mountain, Marilyn	930639	AP Merch	1,400.00
04/30/2024	492143	Check	Mousseau, Joseph	930435	AP Merch	2,000.00
04/30/2024	492144	Check	NCPERS Group Life Ins	908769	AP Merch	32.00
04/30/2024	492145	Check	NCS Pearson Inc	925372	AP Merch	133.20
04/30/2024	492146	Check	Nelco	929915	AP Merch	421.00
04/30/2024	492147	Check	Nice Guy Technology LLC	928905	AP Merch	345.10
04/30/2024	492148	Check	Nuvera	902483	AP Merch	196.66
04/30/2024	492149	Check	Olson Madaus, Kirsten	930631	AP Merch	36.00
04/30/2024	492150	Check	Overhead Door Company Of The Northland	903695	AP Merch	13,840.00
04/30/2024	492151	Check	Pekarna, Martin	930488	AP Merch	154.00
04/30/2024	492152	Check	Per Mar Security Services	930354	AP Merch	4,762.13
04/30/2024	492153	Check	Perez, Melissa M	924879	AP Merch	1,260.00
04/30/2024	492154	Check	Phoenix School Counseling, LLC	930806	AP Merch	11,257.50
04/30/2024	492155	Check	Precision Signs & Imaging LLC	930404	AP Merch	249.75
04/30/2024	492156	Check	QiVitality LLC	929413	AP Merch	153.50
04/30/2024	492157	Check	Quadient Inc	930262	AP Merch	710.03
04/30/2024	492158	Check	Red Wing Business Advantage Account	921851-1	AP Merch	375.00
04/30/2024	492159	Check	Rent N Save Portable Services	925729	AP Merch	1,145.00

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492160	Check	Richards, Brian	931198	AP Merch	395.00
04/30/2024	492161	Check	Rock Hard Landscape Supply	928528	AP Merch	926.45
04/30/2024	492162	Check	Ryder Truck Rental, Inc	930646	AP Merch	248.37
04/30/2024	492163	Check	Safeway Driving School	926796	AP Merch	7,900.00
04/30/2024	492164	Check	Schaff, Terry	929205	AP Merch	77.00
04/30/2024	492165	Check	School Services Employees Local 284	907382	AP Merch	3,054.15
04/30/2024	492166	Check	School Services Employees Local 284	907382	AP Merch	3,023.45
04/30/2024	492167	Check	Second Harvest Heartland	928183	AP Merch	2,429.26
04/30/2024	492168	Check	Shakopee Mdewakanton Sioux Community	930906	AP Merch	12,085.00
04/30/2024	492169	Check	Sommers, Stephanie	931098	AP Merch	225.00
04/30/2024	492170	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	2,937.82
04/30/2024	492171	Check	Stegman, Philip	931200	AP Merch	77.00
04/30/2024	492172	Check	Stevens, Edward	930607	AP Merch	85.00
04/30/2024	492173	Check	Sunbelt Staffing LLC	930586	AP Merch	23,033.48
04/30/2024	492174	Check	Teamworks International Inc	924234	AP Merch	700.00
04/30/2024	492175	Check	The Food Group	928651	AP Merch	1,462.00
04/30/2024	492176	Check	Third Party Integrity Inc	930282	AP Merch	5,000.00
04/30/2024	492177	Check	Thunderhawk, Feron	930872	AP Merch	250.00
04/30/2024	492178	Check	Thunderhawk, Michael	930051	AP Merch	250.00

AP Check Register

AP Run: 20240430 AP — Post Date: 2024-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492179	Check	Toay, Gretchen	925679	AP Merch	200.00
04/30/2024	492180	Check	Toll Gas & Welding Supply	903794	AP Merch	95.87
04/30/2024	492181	Check	Upper Lakes Foods Inc	929826	AP Merch	43,339.48
04/30/2024	492182	Check	Uribe, Graciela	930868	AP Merch	250.00
04/30/2024	492183	Check	Wayzata Results LLC	929822	AP Merch	900.00
04/30/2024	492184	Check	Willow Testing and Consulting LLC	931102	AP Merch	799.00
04/30/2024	492185	Check	Woodcraft Supply LLC	931138	AP Merch	449.00
04/30/2024	492186	Check	Zamudio, Sarah	501248	AP Merch	220.50
Total:						\$267,924.98

20240430 AP Summary

Type	Count	Amount
Regular	106	267,924.98
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	106	\$267,924.98

AP Check Register

AP Run: 20240430 Voids — Post Date: 2024-04-30 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	491868	Check	School Services Employees Local 284	907382	2 AP8845	-3,054.15
04/30/2024	491948	Check	Two Rivers High School	906408-4	2 AP8845	-300.00
Total:						-\$3,354.15

20240430 Voids Summary

Type	Count	Amount
Regular	2	-3,354.15
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	2	-\$3,354.15

AP Check Register

AP Run: 20240430 Voids Merch — Post Date: 2024-04-30 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	492026	Check	Decker Equipment	928984	AP Merch	-35.85
04/30/2024	492077	Check	Morris, Angelina	501247	AP Merch	-50.00
04/30/2024	492085	Check	Balderrama, Nevaeh	931057	AP Merch	-500.00
04/30/2024	492087	Check	Blue, Benjamin	930869	AP Merch	-250.00
04/30/2024	492123	Check	Jack, Frederick, Jr	930870	AP Merch	-250.00
04/30/2024	492178	Check	Thunderhawk, Michael	930051	AP Merch	-250.00
Total:						-\$1,335.85

20240430 Voids Merch Summary		
Type	Count	Amount
Regular	6	-1,335.85
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	6	-\$1,335.85

AP Check Register

AP Run: 20240531 Voids USBANK — Post Date: 2024-05-31 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
05/31/2024	491865	Check	Richert, Andrea	930496	2 AP8845	-1,983.75
Total:						-\$1,983.75

20240531 Voids USBANK Summary

Type	Count	Amount
Regular	1	-1,983.75
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$1,983.75

AP Check Register

Fund	Total
01 - General	1,383,738.36
02 - Food Service	278,762.37
03 - Transportation	1,099,294.65
04 - Community Service	68,290.10
16 - Facility Rental	105.64
22 - Internal Service - Health Insurance	1,175.00
50 - Student Activity Fund	4,578.00
	<hr/>
	\$2,835,944.12

AP Check Register

AP Run: 20240402 CB — Post Date: 2024-04-02 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/02/2024	6000001587		Advanced Imaging Solutions	928551	2 Virtua	427.70
04/02/2024	6000001588		American Time & Signal Co	903503	2 Virtua	948.77
04/02/2024	6000001589		ECM Publishers Inc	909272	2 Virtua	711.56
04/02/2024	6000001590		Game One	928417	2 Virtua	1,683.89
04/02/2024	6000001591		General Parts LLC	901541-1	2 Virtua	1,205.54
04/02/2024	6000001592		Grainger	904387-1	2 Virtua	5,985.30
04/02/2024	6000001593		Horizon Commercial Pool Supply	904818	2 Virtua	503.34
04/02/2024	6000001594		Lakeshore Learning Materials	902203	2 Virtua	14.98
04/02/2024	6000001595		Mackin Educational Resources	902196	2 Virtua	11,985.72
04/02/2024	6000001596		ODP Business Solutions LLC	902489	2 Virtua	1,409.02
04/02/2024	6000001597		Really Good Stuff LLC	907235	2 Virtua	719.46
04/02/2024	6000001598		TriMark Marlinn LLC	925854	2 Virtua	56,186.98
04/02/2024	6000001599		Trio Supply	903802	2 Virtua	7,579.78
Total:						\$89,362.04

20240402 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	13	89,362.04
Total:	13	\$89,362.04

AP Check Register

AP Run: 20240411 CB — Post Date: 2024-04-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/11/2024	6000001600		Cintas Corp	903681	2 Virtua	826.27
04/11/2024	6000001601		Dicks Sanitation Service Inc	900641	2 Virtua	8,315.92
04/11/2024	6000001602		Ecolab	908846-2	2 Virtua	2,081.66
04/11/2024	6000001603		Grainger	904387-1	2 Virtua	1,223.72
04/11/2024	6000001604		Kelleher Helmrich and Associates Inc	908955	2 Virtua	523.00
04/11/2024	6000001605		Meca Sportswear	924921	2 Virtua	263.25
04/11/2024	6000001606		Northern Air Corporation (NAC)	920320	2 Virtua	7,504.81
04/11/2024	6000001607		PPG Architectural Finishes	901709	2 Virtua	1,853.72
04/11/2024	6000001608		Professional Wireless Communications	924681	2 Virtua	320.00
04/11/2024	6000001609		Resilite Sports Products Inc	905634	2 Virtua	9,400.00
04/11/2024	6000001610		Schmitt Music	903532	2 Virtua	549.77
04/11/2024	6000001611		The Language Banc	924523	2 Virtua	180.00
04/11/2024	6000001612		Trio Supply	903802	2 Virtua	3,553.75
Total:						\$36,595.87

20240411 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	13	36,595.87
Total:	13	\$36,595.87

AP Check Register

AP Run: 20240411 CB2 — Post Date: 2024-04-11 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/11/2024	6000001613		Advanced Imaging Solutions	928551	2 Virtua	6,534.50
Total:						\$6,534.50

20240411 CB2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	6,534.50
Total:	1	\$6,534.50

AP Check Register

AP Run: 20240417 VCC — Post Date: 2024-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2024	6000001614		Advanced Imaging Solutions	928551	2 Virtua	460.27
04/17/2024	6000001615		Automated Logic Contracting Services	925449	2 Virtua	1,544.00
04/17/2024	6000001616		Avant Assessment LLC	929756	2 Virtua	931.30
04/17/2024	6000001617		Barnes & Noble Inc	900386	2 Virtua	3,233.40
04/17/2024	6000001618		Continental Clay Company	903866	2 Virtua	757.60
04/17/2024	6000001619		ECM Publishers Inc	909272	2 Virtua	1,281.60
04/17/2024	6000001620		Game One	928417	2 Virtua	501.85
04/17/2024	6000001621		Grainger	904387-1	2 Virtua	1,492.56
04/17/2024	6000001622		Learning A-Z	927439	2 Virtua	500.00
04/17/2024	6000001623		Lightspeed Technologies Inc	926151	2 Virtua	80.00
04/17/2024	6000001624		Mackin Educational Resources	902196	2 Virtua	900.69
04/17/2024	6000001625		Occupational Health of MN, PC	929919	2 Virtua	776.00
04/17/2024	6000001626		ODP Business Solutions LLC	902489	2 Virtua	174.76
04/17/2024	6000001627		Schmitt Music	903532	2 Virtua	328.00
04/17/2024	6000001628		Scholastic Inc	903196-6	2 Virtua	596.75
04/17/2024	6000001629		SiteOne Landscape Supply LLC	930424	2 Virtua	231.91
Total:						\$13,790.69

AP Check Register

AP Run: 20240417 VCC — Post Date: 2024-04-17 — AP Run Type: R

<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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20240417 VCC Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	16	13,790.69
Total:	16	\$13,790.69

AP Check Register

AP Run: 20240425 CB — Post Date: 2024-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2024	6000001630		Barnes & Noble Inc	900386	AP Merch	1,009.91
04/25/2024	6000001631		Game One	928417	AP Merch	865.00
04/25/2024	6000001632		Grainger	904387-1	AP Merch	3,122.18
04/25/2024	6000001633		Horizon Commercial Pool Supply	904818	AP Merch	1,849.54
04/25/2024	6000001634		Mackin Educational Resources	902196	AP Merch	1,000.00
04/25/2024	6000001635		Meca Sportswear	924921	AP Merch	766.75
04/25/2024	6000001636		ODP Business Solutions LLC	902489	AP Merch	1,499.60
04/25/2024	6000001637		Trio Supply	903802	AP Merch	3,468.03
Total:						\$13,581.01

20240425 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	8	13,581.01
Total:	8	\$13,581.01

AP Check Register

AP Run: 20240430 Voids CB — Post Date: 2024-04-30 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	6000001597		Really Good Stuff LLC	907235	2 Virtua	-719.46
04/30/2024	6000001601		Dicks Sanitation Service Inc	900641	2 Virtua	-8,315.92
04/30/2024	6000001602		Ecolab	908846-2	2 Virtua	-2,081.66
04/30/2024	6000001609		Resilite Sports Products Inc	905634	2 Virtua	-9,400.00
04/30/2024	6000001611		The Language Banc	924523	2 Virtua	-180.00
04/30/2024	6000001614		Advanced Imaging Solutions	928551	2 Virtua	-460.27
04/30/2024	6000001615		Automated Logic Contracting Services	925449	2 Virtua	-1,544.00
04/30/2024	6000001616		Avant Assessment LLC	929756	2 Virtua	-931.30
04/30/2024	6000001617		Barnes & Noble Inc	900386	2 Virtua	-3,233.40
04/30/2024	6000001618		Continental Clay Company	903866	2 Virtua	-757.60
04/30/2024	6000001619		ECM Publishers Inc	909272	2 Virtua	-1,281.60
04/30/2024	6000001620		Game One	928417	2 Virtua	-501.85
04/30/2024	6000001621		Grainger	904387-1	2 Virtua	-1,492.56
04/30/2024	6000001622		Learning A-Z	927439	2 Virtua	-500.00
04/30/2024	6000001623		Lightspeed Technologies Inc	926151	2 Virtua	-80.00
04/30/2024	6000001624		Mackin Educational Resources	902196	2 Virtua	-900.69
04/30/2024	6000001625		Occupational Health of MN, PC	929919	2 Virtua	-776.00
04/30/2024	6000001626		ODP Business Solutions LLC	902489	2 Virtua	-174.76
04/30/2024	6000001627		Schmitt Music	903532	2 Virtua	-328.00

AP Check Register

100

AP Run: 20240430 Voids CB — Post Date: 2024-04-30 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2024	6000001628		Scholastic Inc	903196-6	2 Virtua	-596.75
04/30/2024	6000001629		SiteOne Landscape Supply LLC	930424	2 Virtua	-231.91
Total:						-\$34,487.73

20240430 Voids CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	21	-34,487.73
Total:	21	-\$34,487.73

AP Check Register

Fund	Total
01 - General	50,975.59
02 - Food Service	72,660.19
04 - Community Service	1,240.61
16 - Facility Rental	499.99
	<hr/>
	\$125,376.38

Monthly Void/Wire Report

102

AP Run: 20240415 Wires PR — Post Date: 2024-04-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2024	8000000943	Wire Transfer	Commissioner Of Revenue	116,586.52
04/15/2024	8000000944	Wire Transfer	Educators Benefit Consultants	193,527.44
04/15/2024	8000000945	Wire Transfer	Internal Revenue Service	705,026.47
04/15/2024	8000000946	Wire Transfer	ISD 191 Flex Account	46,421.49
04/15/2024	8000000947	Wire Transfer	ISD 191 Self Insurance Account	917,340.83
04/15/2024	8000000948	Wire Transfer	MN Child Support	2,574.36
04/15/2024	8000000949	Wire Transfer	MN Dept of Revenue	1,578.26
04/15/2024	8000000950	Wire Transfer	Mn Teachers Retirement Assoc	391,706.10
04/15/2024	8000000951	Wire Transfer	PERA	116,284.83
04/15/2024	8000000952	Wire Transfer	Teachers Federal Credit Union	35,639.42
Total:				\$2,526,685.72

20240415 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,526,685.72
Epayables:	0	0.00
Total:	10	\$2,526,685.72

Monthly Void/Wire Report

103

AP Run: 20240430 Wires PR — Post Date: 2024-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2024	8000000953	Wire Transfer	Commissioner Of Revenue	115,656.02
04/30/2024	8000000954	Wire Transfer	Educators Benefit Consultants	194,475.69
04/30/2024	8000000955	Wire Transfer	Internal Revenue Service	700,786.46
04/30/2024	8000000956	Wire Transfer	ISD 191 Flex Account	46,198.33
04/30/2024	8000000957	Wire Transfer	ISD 191 Self Insurance Account	923,848.69
04/30/2024	8000000958	Wire Transfer	MN Child Support	2,672.83
04/30/2024	8000000959	Wire Transfer	MN Dept of Revenue	1,630.55
04/30/2024	8000000960	Wire Transfer	Mn Teachers Retirement Assoc	391,749.26
04/30/2024	8000000961	Wire Transfer	PERA	117,015.41
04/30/2024	8000000962	Wire Transfer	Teachers Federal Credit Union	35,639.42
Total:				\$2,529,672.66

20240430 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,529,672.66
Epayables:	0	0.00
Total:	10	\$2,529,672.66

Monthly Void/Wire Report

104

AP Run: 20240430 Wires 1MSDLAF — Post Date: 2024-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2024	8000000963	Wire Transfer	Delta Dental Plan Of Minnesota	82,887.60
04/30/2024	8000000964	Wire Transfer	Quadient Inc	500.00
Total:				\$83,387.60

20240430 Wires 1MSDLAF Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	83,387.60
Epayables:	0	0.00
Total:	2	\$83,387.60

Monthly Void/Wire Report

105

AP Run: 20240430 Wires 20 S.Ins — Post Date: 2024-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2024	180	Wire Transfer	Further	129,947.07
04/30/2024	181	Wire Transfer	Paydhealth	9,641.56
04/30/2024	182	Wire Transfer	Preferredone Admin Services	6,845.62
04/30/2024	183	Wire Transfer	UMR, Inc	2,534,718.09
Total:				\$2,681,152.34

20240430 Wires 20 S.Ins Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	2,681,152.34
Epayables:	0	0.00
Total:	4	\$2,681,152.34

Monthly Void/Wire Report

106

AP Run: 20240430 Wires 8 Flex — Post Date: 2024-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2024	68	Wire Transfer	Further	51,341.09
Total:				\$51,341.09

20240430 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	51,341.09
Epayables:	0	0.00
Total:	1	\$51,341.09

Monthly Void/Wire Report

107

AP Run: 20240425 P-Card — Post Date: 2024-04-25 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/25/2024	8000000965	Wire Transfer	US Bank	108,654.06
Total:				\$108,654.06

20240425 P-Card Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	108,654.06
Epayables:	0	0.00
Total:	1	\$108,654.06

Monthly Void/Wire Report

108

AP Run: 20240430 Wires Merch — Post Date: 2024-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2024	8000000966	Wire Transfer	MN Dept of Revenue-Sales Tax	1,653.00
04/30/2024	8000000967	Wire Transfer	Solutran, Inc	2,587.66
Total:				\$4,240.66

20240430 Wires Merch Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	4,240.66
Epayables:	0	0.00
Total:	2	\$4,240.66

Monthly Void/Wire Report

<u>Fund</u>	<u>Total</u>
01 - General	4,915,883.77
02 - Food Service	101,042.22
04 - Community Service	186,872.48
16 - Facility Rental	8,367.13
20 - Internal Service - Dental	82,887.60
22 - Internal Service - Health Insurance	2,683,740.00
50 - Student Activity Fund	6,340.93
	\$7,985,134.13



**Agenda IV.A.4.
June 20, 2024**

**To: Board of Education
Dr. Theresa Battle, Superintendent**

From: Tyler Dehne, Director of Finance

Date: June 12, 2024

Re: Budget Analysis for the Month Ending April 30, 2024

Recommendation: That the Board accepts the Budget Analysis for the month ending April 30, 2024.

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	\$ 140,495,527	67.37%	\$ 147,831,599	72.69%
General Fund	\$ 105,750,808	66.02%	\$ 105,917,336	68.97%

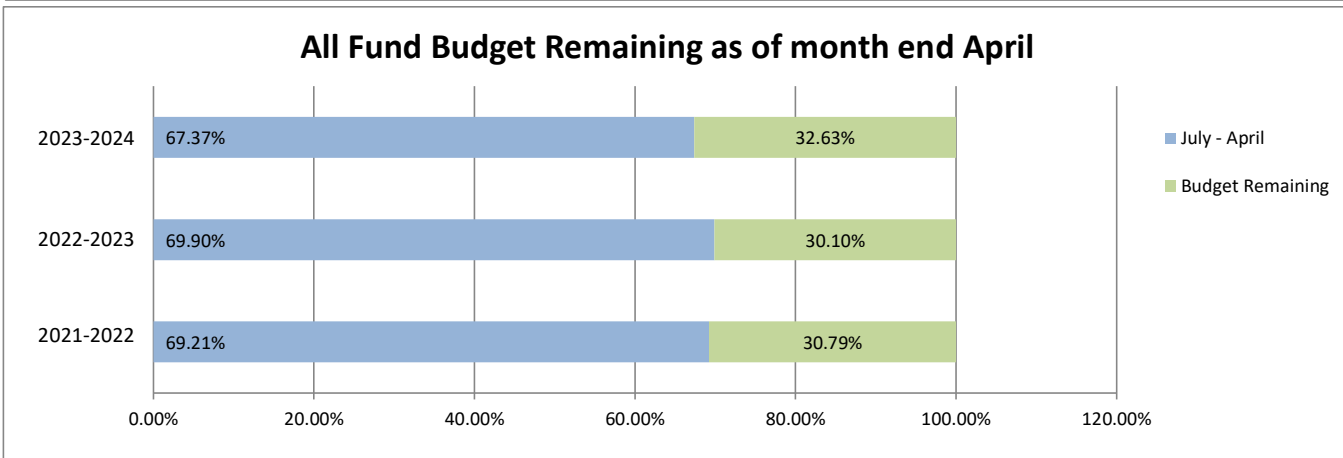
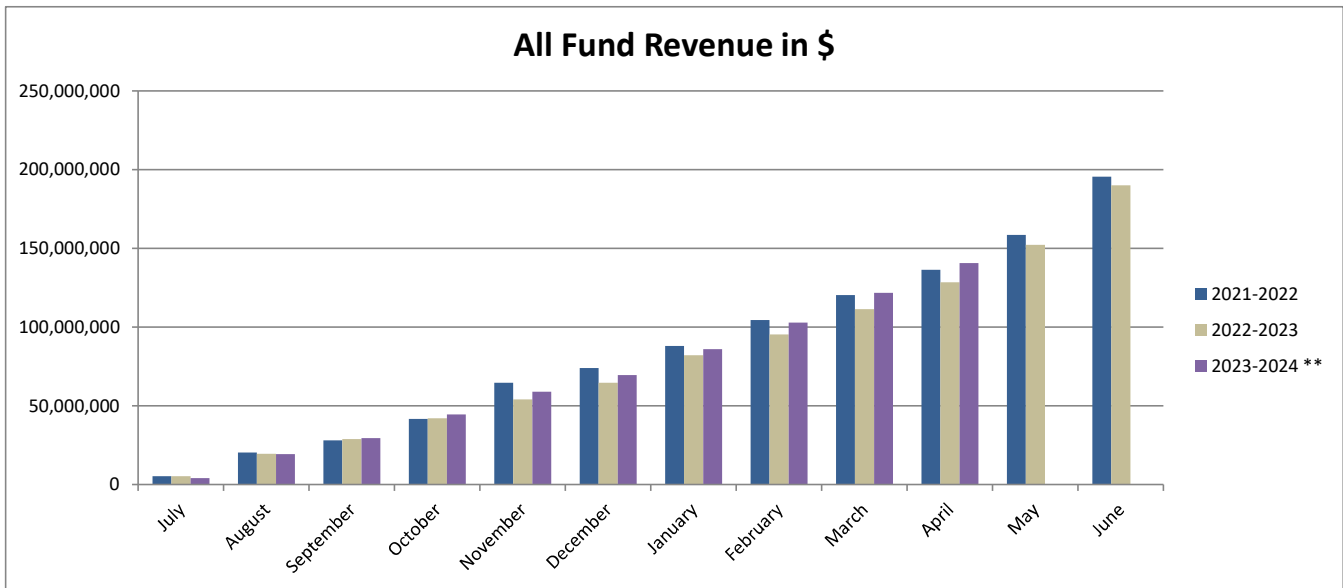
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

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**

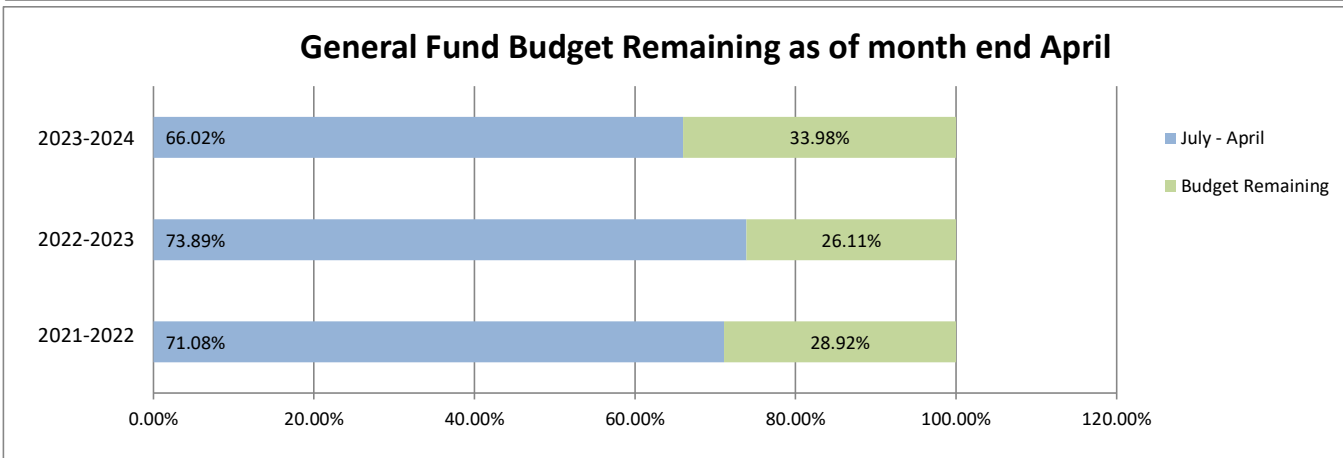
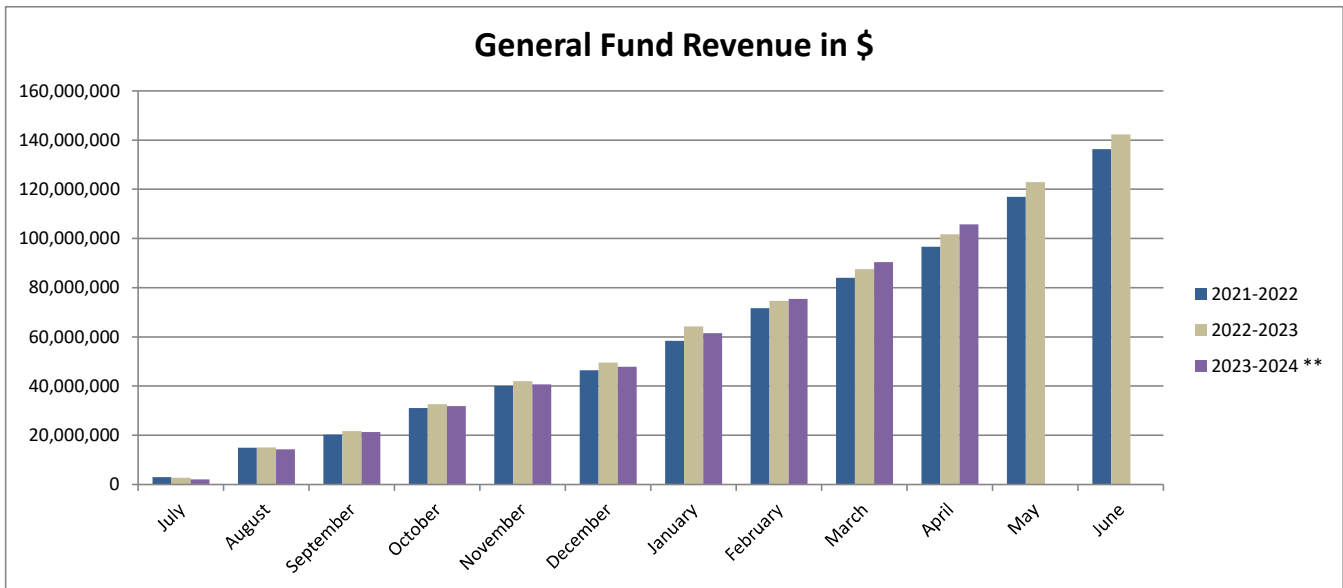
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	5,298,428	2.69%	5,211,222	2.83%	3,923,767	1.88%
August	20,358,554	10.34%	19,546,851	10.63%	19,367,531	9.29%
September	28,136,656	14.30%	28,812,784	15.67%	29,426,322	14.11%
October	41,631,893	21.15%	42,091,259	22.89%	44,587,953	21.38%
November	64,659,908	32.86%	54,008,523	29.37%	58,912,738	28.25%
December	73,979,823	37.59%	64,648,180	35.15%	69,535,132	33.34%
January	88,036,615	44.73%	82,067,715	44.62%	85,949,535	41.22%
February	104,470,173	53.08%	95,325,754	51.83%	102,919,054	49.35%
March	120,312,724	61.13%	111,508,111	60.63%	121,657,811	58.34%
April	136,207,121	69.21%	128,551,918	69.90%	140,495,527	67.37%
May	158,547,029	80.56%	152,059,166	82.68%	0	0.00%
June	195,607,991	99.39%	190,043,786	103.33%	0	0.00%
BUDGET	196,799,175	100.00%	183,913,084	100.00%	208,539,165	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**

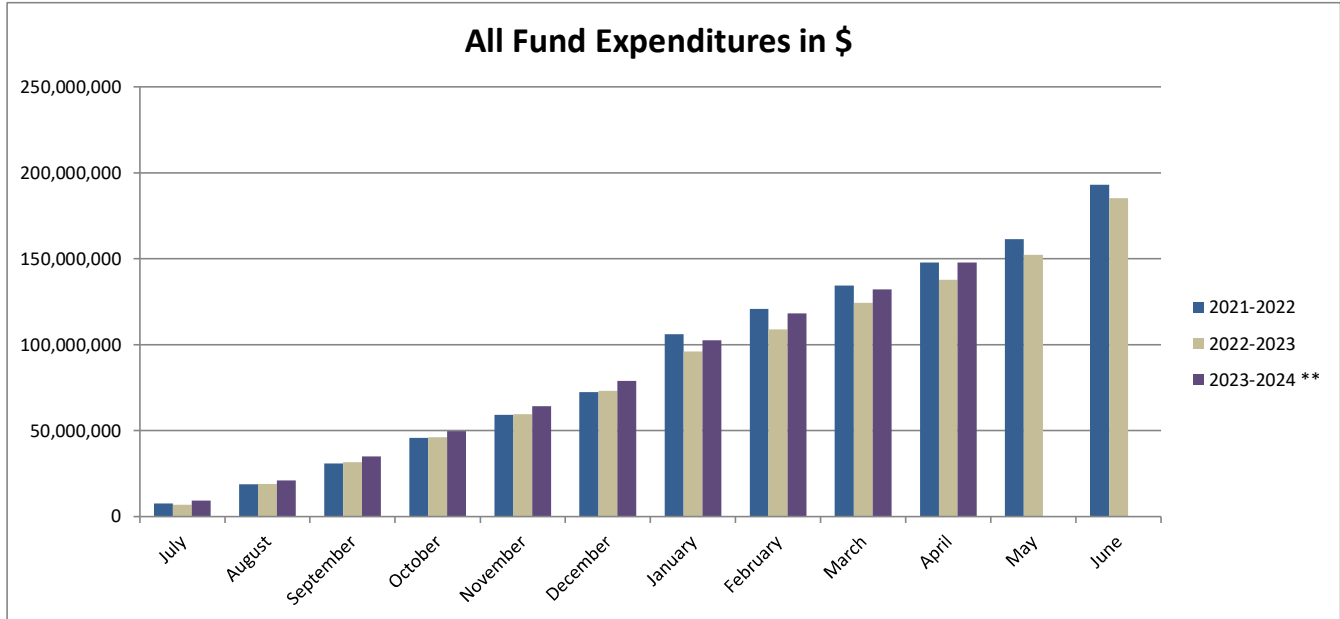
	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	2,907,172	2.14%	2,782,571	2.02%	2,054,035	1.28%
August	14,923,642	10.98%	15,069,992	10.94%	14,217,775	8.88%
September	20,264,600	14.91%	21,696,447	15.75%	21,337,010	13.32%
October	31,072,851	22.87%	32,616,003	23.68%	31,945,444	19.94%
November	40,153,389	29.55%	42,025,977	30.51%	40,706,009	25.41%
December	46,491,149	34.21%	49,535,706	35.96%	47,800,679	29.84%
January	58,485,580	43.04%	64,158,526	46.57%	61,461,736	38.37%
February	71,619,316	52.71%	74,679,348	54.21%	75,447,748	47.10%
March	84,028,770	61.84%	87,518,465	63.53%	90,432,887	56.45%
April	96,590,415	71.08%	101,791,548	73.89%	105,750,808	66.02%
May	116,854,949	86.00%	122,924,136	89.23%	0	0.00%
June	136,320,648	100.32%	142,274,703	103.28%	0	0.00%
BUDGET	135,885,717	100.00%	137,755,710	100.00%	160,186,251	100.00%



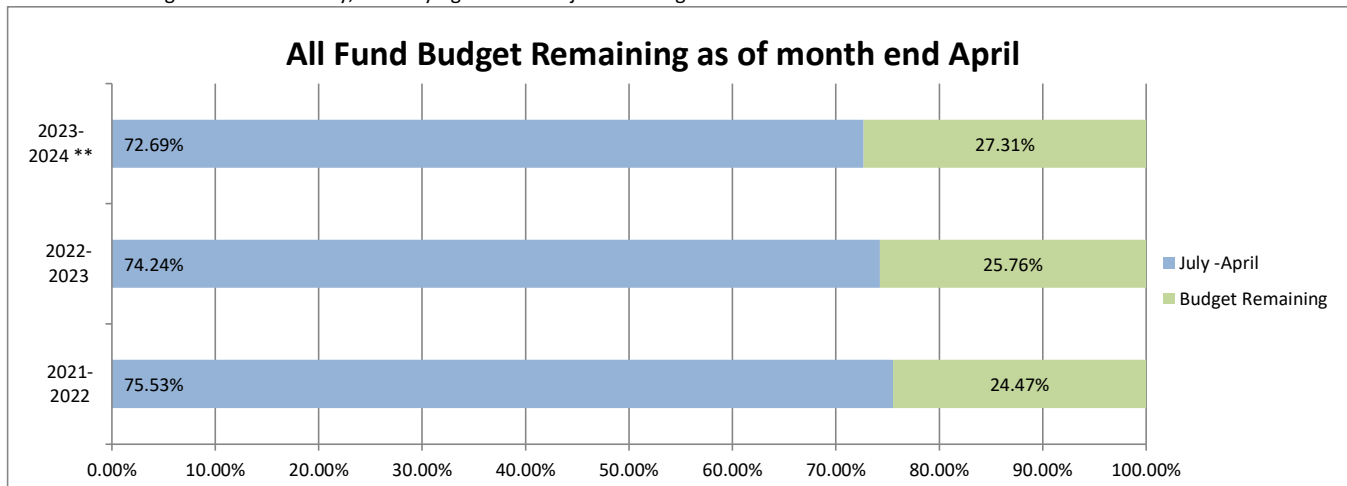
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	7,576,301	3.87%	6,846,145	3.69%	9,311,625	4.58%
August	18,666,589	9.53%	18,979,577	10.22%	20,942,388	10.30%
September	30,852,672	15.75%	31,646,042	17.05%	35,122,008	17.27%
October	45,790,996	23.38%	46,123,533	24.85%	49,720,835	24.45%
November	59,277,157	30.27%	59,574,576	32.09%	64,276,579	31.61%
December	72,545,028	37.04%	73,187,172	39.43%	78,945,654	38.82%
January	106,184,839	54.22%	96,054,702	51.75%	102,672,354	50.49%
February	120,813,912	61.69%	108,872,180	58.65%	118,252,837	58.15%
March	134,387,435	68.62%	124,261,557	66.94%	132,146,998	64.98%
April	147,917,512	75.53%	137,800,461	74.24%	147,831,599	72.69%
May	161,442,665	82.43%	152,188,528	81.99%	0	0.00%
June	192,966,400	98.53%	185,336,975	99.85%	0	0.00%
BUDGET	195,843,777	100.00%	185,621,470	100.00%	203,361,619	100.00%

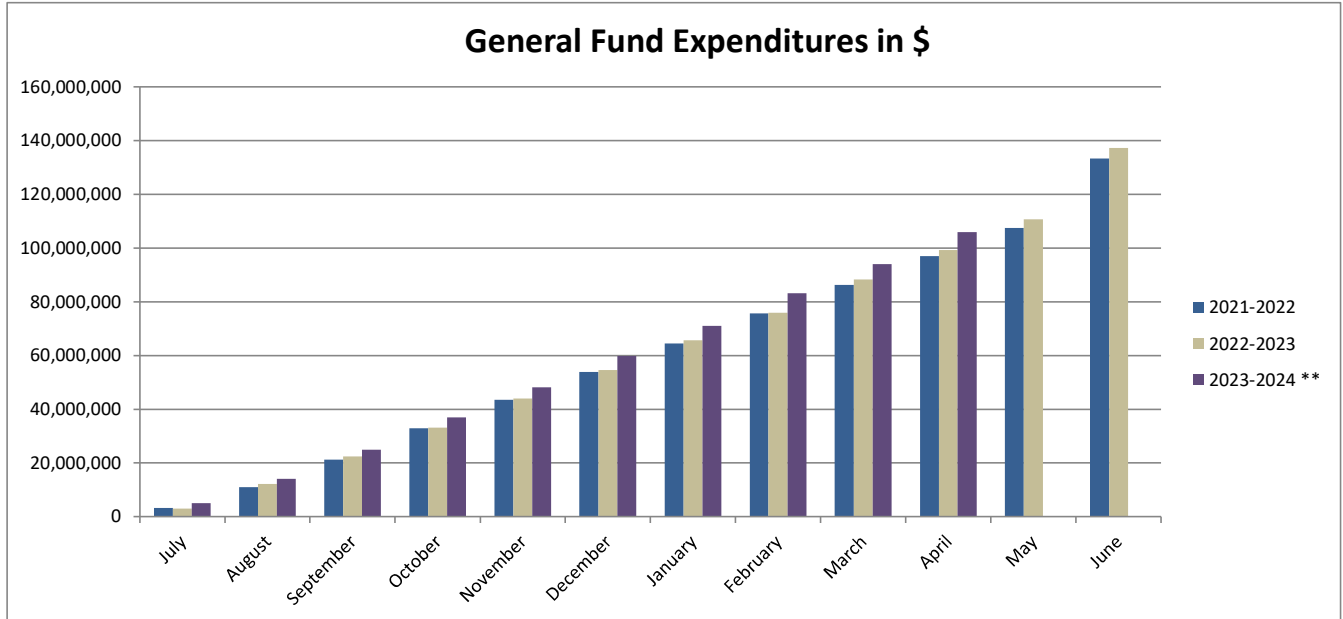


**based on timing of financial activity, monthly figures are subject to change

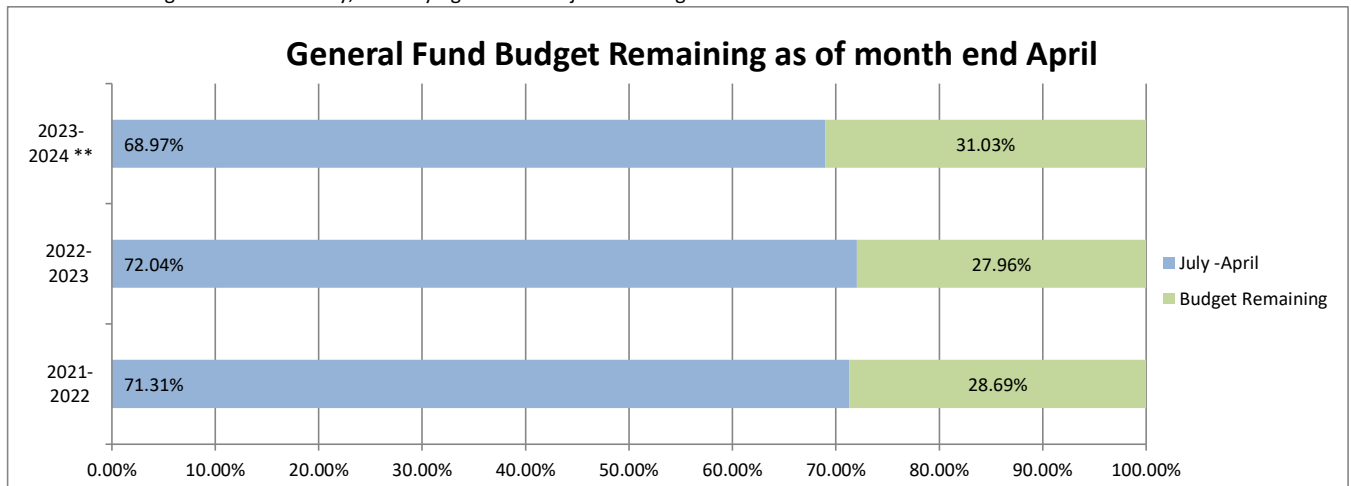


**EXPENDITURE COMPARISON
GENERAL FUND**

	2021-2022		2022-2023		2023-2024 **	
	\$	%	\$	%	\$	%
July	3,258,178	2.40%	2,991,235	2.17%	5,034,065	3.28%
August	10,886,189	8.00%	12,150,968	8.82%	14,041,027	9.14%
September	21,189,447	15.58%	22,316,375	16.19%	24,985,208	16.27%
October	32,864,644	24.16%	33,077,014	24.00%	36,953,232	24.06%
November	43,449,234	31.94%	44,001,209	31.93%	48,220,445	31.40%
December	53,909,332	39.63%	54,594,640	39.62%	59,804,086	38.94%
January	64,483,325	47.40%	65,687,324	47.67%	70,996,511	46.23%
February	75,609,009	55.58%	75,861,166	55.05%	83,195,216	54.17%
March	86,292,890	63.43%	88,349,602	64.11%	94,048,702	61.24%
April	97,013,445	71.31%	99,274,558	72.04%	105,917,336	68.97%
May	107,457,075	78.99%	110,663,496	80.31%	0	0.00%
June	133,320,629	98.00%	137,313,387	99.64%	0	0.00%
BUDGET	136,035,698	100.00%	137,803,486	100.00%	153,581,253	100.00%



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





**Agenda IV.A.5.
June 20, 2024**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 20, 2024

Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on June 13, 2024

There were no speakers who spoke at the June 13, 2024 Listening Session.



**Agenda IV.A.6.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 20 2024

Re: Annual Fiscal Year Membership Authorizations

Recommendation: That the Board of Education approves district memberships for the 2024-2025 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 2025. 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	2025 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	\$ 295.00
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 Community Education Association (MCEA)	\$ 1,985.00
Minnesota School Boards Association (MSBA)	\$ 17,126.00
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.7.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 20 2024

Re: Policies 512: *School Sponsored Student Publications and Activities*, 599: *Memorials for Deceased Students or Staff*, 602: *Organization of School Calendar and School Day*, and 607: *Organization of Grade Levels*

Recommendation: That the Board of Education approves no changes to policies 512: *School Sponsored Student Publications and Activities*, 599: *Memorials for Deceased Students or Staff*, 602: *Organization of School Calendar and School Day* and 607: *Organization of Grade Levels*.

The policies were reviewed by the Policy Review Committee on June 18, 2024. The policies were reviewed as part of the annual policy review rotation.

Adopted: 9/24/2015
Reviewed: PRC 6/18/2024
Revised 2/10/2022
Rescinds:

Burnsville-Eagan-Savage School District Policy 512

512 SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of official school publications and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

II. GENERAL STATEMENT OF POLICY

- A. The school district may exercise editorial control over the style and content of student expression in school-sponsored publications and activities.
- B. Expressions and representations made by students in school-sponsored publications and activities are not expressions of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.
- C. Students who believe their right to free expression has been unreasonably restricted in an official student publication or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.
 - 1. Students producing official school publications and activities shall be under the supervision of a faculty advisor and the school principal. Official publications and activities shall be subject to the guidelines set forth below.
 - 2. Official school publications may be distributed at reasonable times and locations.

III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by electronic means and/or means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting or displaying material, or placing materials in internal staff or student mailboxes.
- B. "Official school publications" means school newspapers, yearbooks, or material produced in communications, journalism, or other writing classes as a part of the curriculum.

- C. “Obscene to minors” means:
1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
 2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
 3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.
- D. “Minor” means any person under the age of eighteen (18).
- E. “Material and substantial disruption” of a normal school activity means:
1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, “material and substantial disruption” is defined as any disruption which interferes with or impedes the implementation of that program.
 2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) “material and substantial disruption” is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.
- In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.
- F. “School activities” means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.
- G. “Libelous” is a false and unprivileged statement about a specific individual that tends to harm the individual’s reputation or to lower that individual in the esteem of the community.

IV. GUIDELINES

- A. Expression in an official school publication or school-sponsored activity is prohibited when the material:
1. is obscene to minors;
 2. is libelous or slanderous;
 3. advertises or promotes any product or service not permitted for minors by law;
 4. encourages students to commit illegal acts or violate school regulations or substantially disrupts the orderly operation of school or school activities;
 5. expresses or advocates sexual, gender identity or expression, racial, or religious harassment or violence or prejudice;
 6. is distributed or displayed in violation of time, place, and manner regulations.
- B. Expression in an official school publication or school-sponsored activity is subject to editorial control by the school district over the style and content so long as the school district's actions are reasonably related to legitimate pedagogical concerns. These may include, but are not limited to, the following:
1. assuring that participants learn whatever lessons the activity is designed to teach;
 2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
 3. assuring that the views of the individual speaker are not erroneously attributed to the school;
 4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
 5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
 6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.
- C. Time, Place, and Manner of Distribution

Students shall be permitted to distribute written materials at school as follows:

1. Time

Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed and/or by electronic means approved by district administration.

2. Place

Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways, and parking lots. Distribution shall not impede entrance to or exit from school premises in any way.

3. Manner

No one shall induce or coerce a student or staff member to accept a student publication.

Legal References:

U. S. Const., amend. I

Hazelwood School District v. Kuhlmeier, 484 U.S. 260, 108 S.Ct. 562, 98 L.Ed.2d 592 (1988)

Bystrom v. Fridley High School, I.S.D. No. 14, 822 F. 2d 747 (8th Cir. 1987)

Morse v. Frederick, 551 U.S. 393, 127 S.Ct. 2618, 168 L.Ed.2d 290 (2007)

Cross References:

Burnsville-Eagan-Savage School District Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)

Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)

Burnsville-Eagan-Savage School District Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

Adopted: 2/10/2022
Reviewed: PRC 6/18/2024
Revised:
Rescinds:

Burnsville-Eagan-Savage School District Policy 599

599 MEMORIALS FOR DECEASED STUDENTS OR STAFF

I. PURPOSE

It is recognized that the loss of a member of the school community is deeply felt by students, staff, and families. The purpose of this policy is to ensure that the Burnsville-Eagan-Savage Schools will support staff, students and families impacted by death by assisting them with connections to appropriate school and community resources. Because it is recognized that memorial decisions made immediately in the aftermath of a crisis or death may be made without full consideration of the potential implications for students, staff, families and the community, the Burnsville-Eagan-Savage Area Schools will provide a process for memorial decision-making.

II. DEFINITIONS

- A. Memorials: Objects, activities, or donations to remember an event or deceased person(s).
- B. Building Crisis Response Team: A designated group of staff members within each school building who plan and implement supports specific to the crisis event.
- C. Crisis: Any natural disaster or unexpected event that is perceived as extremely negative, generates feelings of helplessness, powerlessness, and/or entrapment and may occur suddenly, unexpectedly, and without warning
- D. Impact: The magnitude of the potential loss or seriousness of the crisis.
- E. District Crisis Response Team: A designated group of staff members who develop and execute district-wide procedures specific to the crisis event.

III. GENERAL STATEMENT OF POLICY

- A. Memorial activities expressed at school need to be coordinated and approved through the Building Crisis Response Team. The Building Crisis Response Team will assist families and students in selecting memorial activities that are appropriate and assist students in healthy bereavement.
- B. In recognition that schools are designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff. Schools should focus on maintaining the regular schedule, structure, and routine.

- C. Temporary school memorials, as approved by school administration and the Director of Operations/Transportation, may be displayed for one week or until the day of the funeral, whichever is sooner and will then be offered to the family. Selling of memorabilia items on school grounds is prohibited. Allowable temporary memorials are banners and pictures displayed in a common area that students can avoid such as the media center. Memorials that may spontaneously arise on lockers and desks should be transferred to the designated area. Memorial symbols displayed by individual students or staff on school grounds will be limited to one week after death, or to the day after the funeral, whichever is sooner and will then be offered to the family.
- D. Permanent memorials for deceased students and staff will be limited to endowments, scholarships, and books or items with educational significance. Scholarship and endowment memorials may be established one time, or in the form of a perpetual award, with a description of the purpose of the endowment or scholarship. Existing memorials established prior to the implementation of this policy will not be affected.
- E. Schools should strive to treat all deaths in the same way. Having a different approach for death by suicide reinforces prejudice associated with suicide and may be deeply painful to the deceased's family and friends. However, memorials following suicide are particularly important to monitor. Schools can play an important role in channeling the energy and passion of the students (and greater community) in a positive direction, balancing the community's need to grieve with the impact that the proposed activity will likely have on students, particularly on those who might be vulnerable to suicide contagion.
- F. Whenever possible, schools should communicate with the student's friends and coordinate memorialization with the family in the interest of identifying a meaningful, safe approach to acknowledging the loss. Make sure to be sensitive to the cultural needs of the deceased and family.
- G. School district facilities will not be used for memorial services or funerals. However, the superintendent, in consultation with the District Crisis Response Team, has the discretion to consider school-wide memorial activities when a crisis event has a significant impact on a majority of students, staff, and community.
- H. Other possible memorial activities include:
1. Yearbooks: A student or staff member who has died may be acknowledged the year the death occurred. Information shall be limited to the student's name, photo, dates of birth and death, and school activities in which the student participated.
 2. Commemorative Events: A commemorative event may be established and held in the name of the deceased student or staff member. Activities cannot be held

during the school day and should be sponsored by a class, club, or activity in which the deceased student or staff member participated. Advertisement of events must occur outside the school day. It is recommended that commemorative events utilize community partners (e.g., employers of the deceased, faith communities, etc.)

3. Graduation Recognition: One symbol representing all deceased members of a graduating class, such as a plant or bouquet of flowers, may be present on stage. A member of the school administration can also direct the audience in a moment of silence to collectively recognize deceased members of the graduating class.
4. Moment of Silence Recognition: a ‘moment of silence’ may be used following the death of a student or staff member to honor their memory. School-wide moments of silence should occur within 2 school days following notification of the death. Moments of silence are also approved for use at ISD191 Board of Education meetings, co-curricular events in which the deceased participated, and community-based events.

Legal References:

Cross References: Burnsville-Eagan-Savage School District Policy 706 (Acceptance of Gifts)
 Burnsville-Eagan-Savage School District Policy 801 (Equal Access to School Facilities)
 Burnsville-Eagan-Savage School District Policy 806 (Emergency Operations)
 Burnsville-Eagan-Savage School District Policy 899 (Naming School Buildings or Facilities)

Adopted: 4/1991
Reviewed: 10/12/2023
Revised: 10/26/2023
Rescinds: IC, ICA & ID

Burnsville-Eagan-Savage School District Policy 602

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to establish a timely process for determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

- A. The school calendar shall be adopted by the school board. The calendar shall meet all provisions of Minnesota statutes pertaining to minimum number of minutes and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.
1. The superintendent or designee shall submit a calendar recommendation for the following school year to the school board no later than November of each year.
 2. The school calendar will establish at least 170 student contact days and the contractual work days for instructional staff.
- B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.
1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.
 2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.

3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state. The following dates are designated as non-classroom days: Labor Day, two days in October during the annual convention for Education Minnesota, Thanksgiving and the Friday after Thanksgiving, Martin Luther King, Jr., Day, Memorial Day, and Juneteenth. A winter break of at least seven days (excluding weekends) will be scheduled.
- C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

IV. SCHOOL DAY RESPONSIBILITY

- A. The superintendent or designee shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.
- B. In developing the student day schedule, the superintendent or designee shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. The superintendent or designee shall establish a schedule for the school day that exceeds the minimum number of hours established in Minnesota statute by at least two instructional days to provide for possible emergency closings.
- D. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An “e-learning day” is a school day where a school offers full access to online instruction provided by students’ individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.

- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.
- H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References: Minn. Stat. § 10.55 (Juneteenth)
Minn. Stat. § 120A.40 (School Calendar)
Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
Minn. Stat. § 120A.414 (E-Learning Days)
Minn. Stat. § 120A.415 (Extended School Calendar)
Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123A.30 (Agreements for Secondary Education)
Minn. Stat. § 123A.32 (Interdistrict Cooperation)
Minn. Stat. § 123A.35 (Cooperation and Combination)
Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
Minn. Stat. § 645.44 (Words and Phrases Defined)

Cross References: Burnsville-Eagan-Savage School District Policy 425 (Staff Development)

Adopted: 12/17/2015
 Reviewed: PRC 6/18/2024
 Revised: 3/24/2022
 Rescinds:

Burnsville-Eagan-Savage School District Policy 607

607 ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this policy is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to address the groupings of grade levels as recognized in Minnesota Statutes Section 120A.05, as follows:

Elementary: Grades prekindergarten through 5

Middle: Grades 6-8

High School: Grades 9-12

- B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.
- C. The school district may request documentation that verifies a student falls within the school's minimum and maximum age requirements for admission to publicly funded pre-kindergarten, preschool, kindergarten, or grades 1 through 12. Documentation may include a passport, a hospital birth record or physician's certificate, a baptismal or religious certificate, an adoption record, health records, immunization records, immigration records, previously verified school records, early childhood screening records, Minnesota Immunization Information Connection records, or an affidavit from a parent or guardian.

III. DEFINITIONS

- A. "Kindergarten" means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.
- B. "Pre-Kindergarten" means a program designed for pupils younger than five years of age on September 1 of the calendar year in which the school year commences

that prepares pupils to enter kindergarten the following school year.

- Legal References:*** Minn. Stat. § 120A.05, Subds. 9, 10a, 11, 13, 17 (Definitions--Public Schools)
Minn. Stat. § 120A.20, Subd. 4 (Verification of Age for Admission to Public School)
Minn. Stat. § 123B.02, Subd. 2 (General Powers of Independent School Districts)
- Cross References:*** Burnsville-Eagan-Savage School District Policy 546 (Early Admission to Kindergarten)

June 20, 2024 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(topic)

Board Member Question	Staff Response																				
<p><i>ProPay Question:</i></p> <p>It appears that we are adding one person to BLT in this MOU.</p> <p>Looking at our FY25 budget documents, I don't see this as an 'add.' Did we have 'wiggle room' with building PD funds, as noted in the MOU? Please clarify on how the 'add' is being funded, if I am understanding correctly.</p>	<p>The total allocation of FTEs for Propay in FY25 has not changed. In order to support Early childhood we moved 1 member from each middle school and 1 member from BHS (3 total) and moved 2 to early learning and 1 to ECSE.</p> <p>See below a snapshot from pg. 7 of the Memorandum of Understanding.</p> <p><small>Continuous Improvement Coaches will work a 184 day schedule that meets the training and evaluation needs of the position.</small></p> <p><small>Building Leadership Team (BLT) (\$1500 stipend, pro-rated for periods of unpaid leave) members (a proportionate and representative team of teachers & staff in each building – teachers receive a stipend from Pro-Pay) are responsible for writing, implementing, and evaluating the School Improvement Plans and the School Professional Development Plans aligned to the District Strategic Goals and the District 5 Year PD Plan. Each BLT member will facilitate the work of collaborative teams (CT). The BLT will approve the Collaborative Teams achievement goals to ensure alignment to the School Improvement Plan (which includes the ProPay building goals) and will address questions/issues regarding goal attainment. 92 BLT members will be paid through ProPay according to the following allocation. Additional BLT members will be paid through building professional development funds.</small></p> <table border="0"> <tr> <td>Elementary</td> <td>5 per site with FTEs less than or equal to 34</td> </tr> <tr> <td>Elementary</td> <td>6 per site with FTEs greater than or equal to 35</td> </tr> <tr> <td>Middle School</td> <td>7.8 per site</td> </tr> <tr> <td>BHS</td> <td>13.44</td> </tr> <tr> <td>BAHS</td> <td>4</td> </tr> <tr> <td>Best</td> <td>2</td> </tr> <tr> <td>ABE</td> <td>2</td> </tr> <tr> <td>ECFE, RTI/G, VPK</td> <td>4.2</td> </tr> <tr> <td>ECSE</td> <td>5.4</td> </tr> <tr> <td>Virtual Academy</td> <td>4</td> </tr> </table>	Elementary	5 per site with FTEs less than or equal to 34	Elementary	6 per site with FTEs greater than or equal to 35	Middle School	7.8 per site	BHS	13.44	BAHS	4	Best	2	ABE	2	ECFE, RTI/G, VPK	4.2	ECSE	5.4	Virtual Academy	4
Elementary	5 per site with FTEs less than or equal to 34																				
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Middle School	7.8 per site																				
BHS	13.44																				
BAHS	4																				
Best	2																				
ABE	2																				
ECFE, RTI/G, VPK	4.2																				
ECSE	5.4																				
Virtual Academy	4																				
<p><i>BPA TA Question:</i></p> <p>a) How many events does each AP supervise each school year?</p> <p>b) What kind of additional time is involved, understanding there is a breadth of activity at secondary? I am trying to better understand the \$2,000 stipend that is being brought forward with this recommendation.</p>	<p>While there may not be a finite number of events determined, the APs have different sports and activities that they are responsible for throughout the school year. In addition, the APs have assignments of leadership responsibility at graduation commencement. Principal Sandoval plans with his team to make sure all APs are sharing responsibilities for after school and evening leadership. If approved, we can leverage the current data tracking mechanisms to assess the time as it relates to this stipend and plan forward effectively.</p>																				

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(topic)

Board Member Question	Staff Response

(topic)

Board Member Question	Staff Response

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**Agenda IV.B.1.
June 20, 2024**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 20, 2024

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 20, 2024.

Clerk – Board of Education

9/30/2023	Burnsville Rotary Club	All Elementaries	Supplies and equipment to update sensory rooms at all elementaries	\$14,500
2/20/2024	Vista View PTO	Community Education	Brainpower in a Backpack	\$100.00
5/29/2024	Prior Lake-Savage Optimist Club	Community Education	Brainpower in a Backpack	\$1,000.00
5/30/2024	Wisdom Family Foundation	Community Education	Brainpower in a Backpack	\$1,000.00
5/31/2024	Burnsville Savage Lion's Club	Community Education	Brainpower in a Backpack	\$5,000.00
6/10/2024	Rotary Club of Savage	Community Education	Brainpower in a Backpack	\$250.00
6/12/2024	Kari Nurminen	Community Education	Brainpower in a Backpack Internal Donation	\$20.00
6/13/2024	Karma for Cara Inc.	Community Education	Brainpower in a Backpack	\$1000.00

Total monetary donations received: \$22,870

**Agenda IV.B.2.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 20, 2024

Re: Approve FY25 Adopted Budget

Recommendation: That the Board of Education approves the 2024-25 Adopted Budget providing all funds’ revenues of \$207,043,563 and all funds’ expenditures of \$211,347,425.

Below is a summary of the proposed 2024-2025 Adopted Budget for your review.

FUND	REVENUE BUDGET	EXPENDITURE BUDGET	INCR (DECR) TO FUND BALANCE
GENERAL	\$ 154,353,629	\$ 157,791,210	\$ (3,437,581)
FOOD SERVICE	6,710,760	6,405,027	305,733
COMMUNITY SERVICE	6,979,174	6,775,943	203,231
DEBT SERVICE	10,625,000	11,185,245	(560,245)
INTERNAL SERVICE FUND	28,375,000	29,190,000	(815,000)
TOTAL ALL FUNDS	\$ 207,043,563	\$ 211,347,425	\$ (4,303,862)

The District follows the guiding questions in developing the budget – How will the budget for FY2025 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 2024-2025 year to adjust for actual data relating to state updates, federal updates, enrollment, staffing, audited fund balances, etc.

FY2025 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195
- Enrollment Projections are based on:
 - Historical data trends including birth rates
 - Fall 2023 seat counts
 - Demographic Study
- 2% increase to the general education formula - \$143 per pupil
- \$1.3 million increase in Compensatory
- Decreased revenue by \$8.5 million after using the remaining Federal Pandemic Relief funds

Expenses

- 4% increase to cells on staff salary schedules
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- \$2.39 million in expenditure adjustments:
 - Maintain class sizes (K-12) – 23 FTE reduction
 - Additional 4.6 FTE for EL Teachers
 - Additional 4.0 FTE for Elementary Advanced Learning Specialists
 - Surveys to identify gaps in the District's mission and vision and suggest improvements
 - Add High School Volleyball
 - Additional 1.0 FTE Staff Accountant
 - Various positions added during the pandemic that were eliminated or absorbed in other areas after Federal Pandemic Relief funds were spent

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.



Spark.
Fuel.



Blaze.

2024-2025 Budget June 2024

Burnsville-Eagan-Savage School District 191
Burnsville, MN 55337
www.isd191.org

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2024-2025 BUDGET**

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Executive Summary

one91
Burnsville · Eagan · Savage



Executive Summary

Organization Section

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

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 71,881 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 Pre-K-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 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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.

For the 2024-2025 fiscal year the District is projecting total enrollment at 7,354 which includes 7,001 in grades K-12 and 340 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2023-2024 fiscal year total enrollment is at 7,704 with 7,207 in K-12 and 340 in Pre-K and ECSE.

BUDGET OVERVIEW

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.

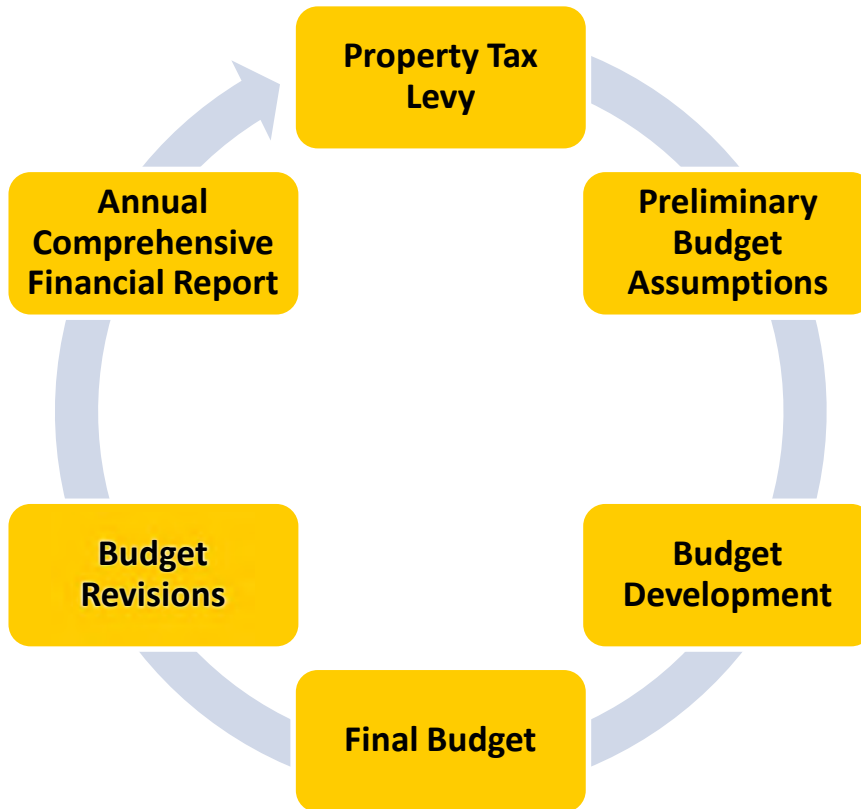
SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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 DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 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, the finance department 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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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.



INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

Eric Miller, Chairperson
Anna Werb, Vice-Chair
Antoinette Conner, Treasurer
Abigail Alt, Clerk
Lesley Chester, Director
Scott Hume, 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
Isis Buchanan, Director of Educational Equity
Imina Oftedahl, Director of Curriculum, Instruction and Assessment
Amy Piotrowski, Director of Student Support Services
Jason Sellars, Director of Community Education
Aaron Tinklenberg, Director of Communications & Community Relations

BUSINESS OFFICE

Tyler Dehne, Finance Director
Baillie Nash, Controller
Pam Jensen, Finance Project Manager
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 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)
Dr. Carolyn Allston Trenteetun	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 DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program for all K-12 students.
- Compensatory Revenue of \$15 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$4,351,374 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 \$2.1M 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 \$297,455 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 \$2.6 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 is the second of three sections and includes a summary of the budget process, assumptions and timelines, revenue and expenditures summarized for all funds and forecast of all funds. Please note that all historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.

BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 14, 2023 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2025 budget process.

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget process and budget decision-making
6. Increase cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2025 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 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 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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FY2025 Budget Assumptions

Revenue

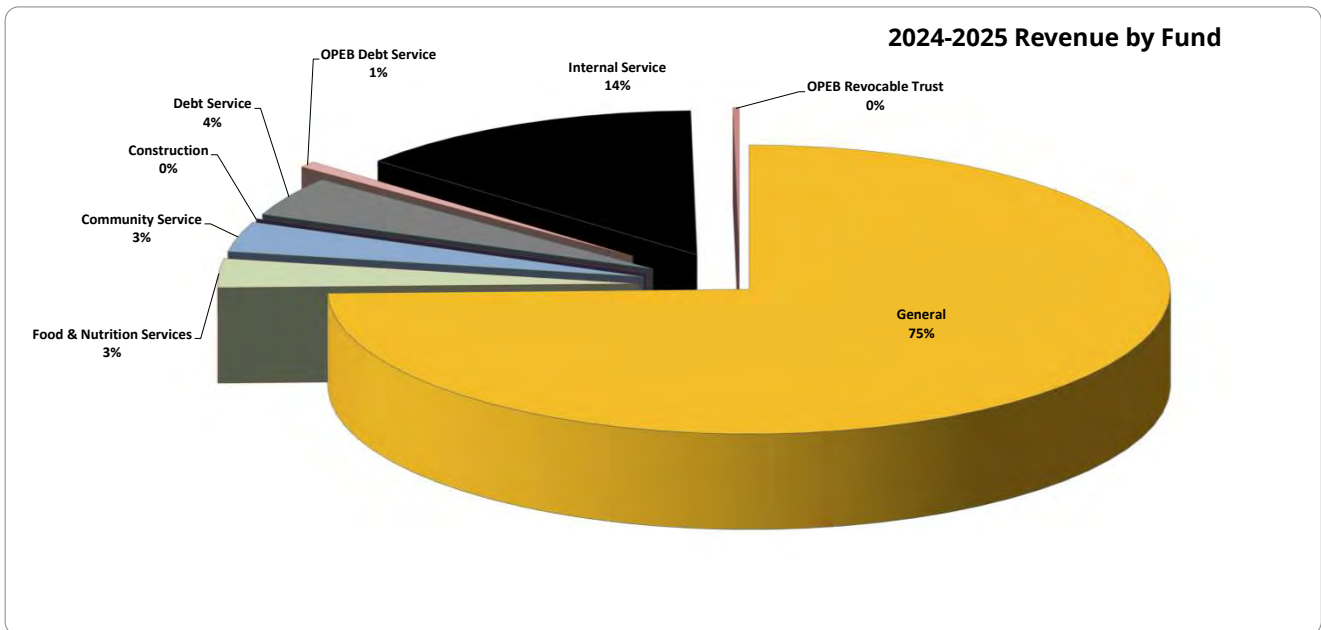
- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195
- Enrollment Projections are based on:
- Historical data trends including birth rates
 - Fall 2023 seat counts
 - Demographic Study
-
- 2% increase to the general education formula - \$143 per pupil
 - \$1.3 million increase in Compensatory
 - Decreased revenue by \$8.5 million after using the remaining Federal Pandemic Relief Funds

Expenses

- 4% increase to cells on staff salary schedule
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- \$2.39 million in expenditure adjustments:
 - Maintain class sizes (K-12) – 23 FTE reduction
 - Additional 4.6 FTE for EL Teachers
 - Additional 4.0 FTE for Elementary Advanced Learning Specialists
 - Surveys to identify gaps in the District's mission and vision and suggest improvements
 - Add High School Volleyball
 - Additional 1.0 FTE Staff Accountant
 - Various positions added during the pandemic that were eliminated or absorbed in other areas after Federal Pandemic Relief Funds were spent

ALL FUNDS - REVENUE SUMMARY

Fund	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
General	\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629	\$ 154,281,420	\$ 155,176,277	\$ 155,335,314
Food & Nutrition Services	4,458,269	6,313,631	5,890,085	6,862,740	6,710,760	6,811,421	6,913,592	7,017,296
Community Service	6,114,709	6,396,431	6,800,783	6,900,174	6,979,174	6,555,565	6,768,621	6,988,601
Construction	246	438	-	-	-	-	-	-
Debt Service	23,016,083	23,384,248	9,724,881	8,800,000	9,200,000	9,583,620	9,773,385	9,786,564
OPEB Debt Service	1,369,150	1,466,315	1,324,225	1,415,000	1,425,000	1,370,326	1,398,214	1,379,902
Internal Service	22,132,492	22,573,576	23,270,326	23,875,000	27,875,000	29,826,250	31,914,088	34,148,074
OPEB Revocable Trust	1,485,860	(847,295)	758,783	500,000	500,000	554,934	496,213	489,357
Total	\$ 193,223,197	\$ 195,607,991	\$ 190,043,786	\$ 208,539,165	\$ 207,043,563	\$ 208,983,536	\$ 212,440,390	\$ 215,145,108

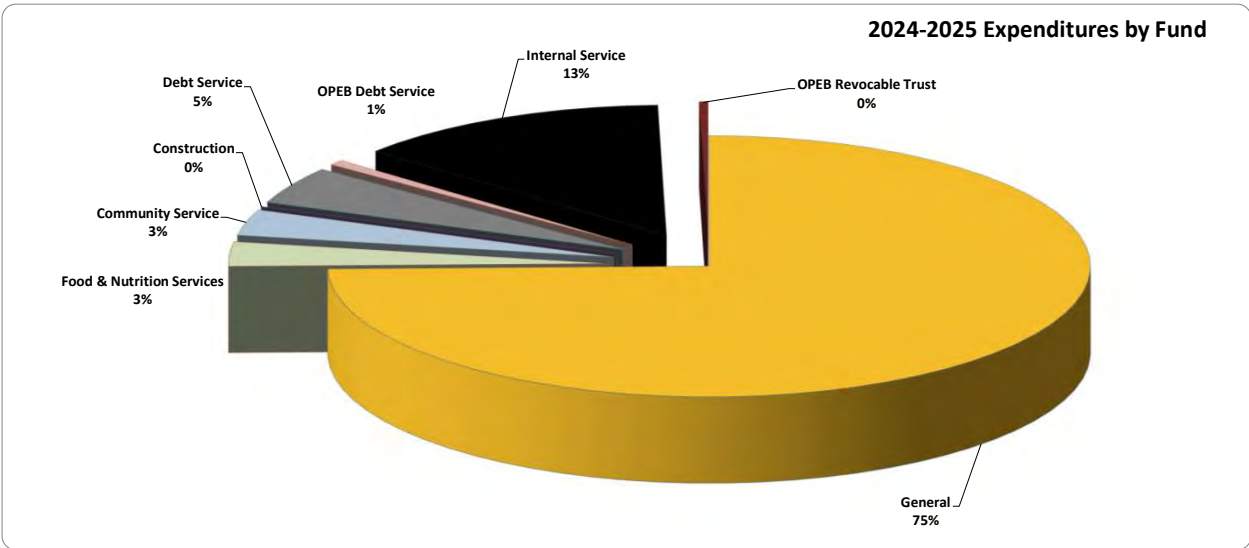


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary funds - Internal Service Fund and Post-Employment Benefits (OPEB) Revocable Trust Fund.

Revenue come from a variety of sources: Local revenue which would include local property taxes, donations, interest earnings, tuition from patrons, fees from patrons and rental. State revenue which includes general education formula aid, as well as a variety of other state aids including Long-Term Facility Maintenance (LTFM) aid and special education aid. Federal aid can come through the Minnesota Department of Education or directly from a federal agency. Other revenue sources includes sales, such as sales to pupils for ala carte food, sales of materials, sales of equipment, etc. Other revenue sources include proceeds from the sale of bonds. The above chart displays the total revenue by fund. In the financial section of this budget report, additional information is available on each fund and its sources of revenue.

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 158,110,123	\$ 159,747,311	\$ 160,490,751
Food & Nutrition Services	4,364,348	4,921,295	5,227,052	6,169,792	6,405,027	6,661,228	6,927,677	7,204,784
Community Service	5,185,325	5,273,554	5,911,008	6,480,421	6,775,943	6,524,567	6,737,920	6,958,250
Construction	433,814	1,658,133	-	-	-	-	-	-
Debt Service	23,152,581	21,784,140	9,946,029	9,950,000	9,785,000	9,790,962	9,795,412	9,893,862
OPEB Debt Service	1,406,148	1,398,245	1,407,858	1,405,153	1,400,245	1,397,508	1,402,293	1,394,295
Internal Service	23,070,151	23,814,592	24,662,845	24,975,000	28,415,000	29,551,600	30,733,664	31,963,011
OPEB Revocable Trust	985,248	795,812	868,796	800,000	775,000	720,390	633,317	692,157
Total	\$ 184,048,150	\$ 192,966,400	\$ 185,336,975	\$ 203,361,619	\$ 211,347,425	\$ 212,756,378	\$ 215,977,594	\$ 218,597,110

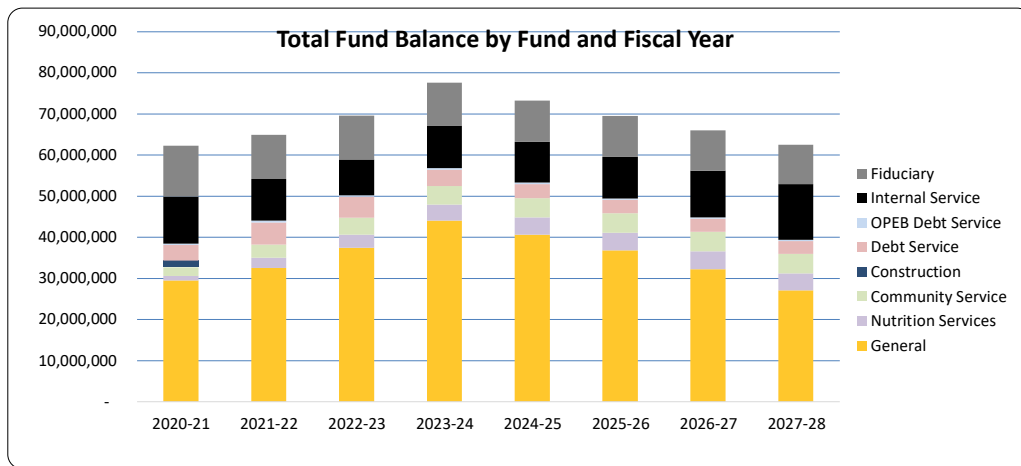


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures and legal school district expenditures not specifically designated to be accounted for in any other fund. The food & nutrition fund includes activities for the purpose of preparation and service of milk, meals and snacks. The community service fund is used to record all financial activities of programs such as, Early Childhood Family Education (ECFE), School Readiness, Adult Basic Education (ABE), before and after school child care and many others. A Building construction fund is typically funded from the sale of bonds or a capital loan and is used to record construction of new buildings, additions or improvements, or other major projects costing \$2M or more. Debt service which includes both regular debt and other post-employment debt records the expenditures related to the principal and interest on bonds. Internal service funds are 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 is for self-insurance programs. The District is self-insured for health, dental and severance programs. The post-employment benefits revocable trust fund recognizes expenses for both direct and indirect OPEB costs.

School district expenditures are grouped into categories called series. The series include: Salaries and wages, employee benefits, purchased services, supplies and materials, capital expenditures, debt service, other expenditures and other financing uses.

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2021	06/30/2022	06/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
	Actual	Actual	Actual	Revised Budget	Proposed Budget	Forecast	Forecast	Forecast
General	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,213	\$ 40,650,631	\$ 36,821,928	\$ 32,250,894	\$ 27,095,457
Food & Nutrition Services	1,119,125	2,511,460	3,174,493	3,867,441	4,173,174	4,323,367	4,309,282	4,121,794
Community Service	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Construction	1,657,695	-	-	-	-	-	-	-
Debt Service	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
OPEB Debt Service	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Internal Service	11,367,284	10,126,269	8,733,749	10,405,565	9,865,565	10,140,215	11,320,639	13,505,702
OPEB Revocable Trust	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Total	\$ 62,280,161	\$ 64,921,751	\$ 69,628,563	\$ 77,577,924	\$ 73,274,062	\$ 69,501,220	\$ 65,964,016	\$ 62,512,014



Governmental funds are termed self-balancing since each fund's assets minus its liabilities must equal its fund balance. Fund balances or equity accounts are simply assets minus liabilities. Revenue increases a fund balance, expenses decrease a fund balance. School district fund balance categories are defined by the Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. The GASB Statement requires fund balances to be classified as one of five categories: nonspendable, restricted, committed, assigned or unassigned. The chart above displays the sum of all categories of fund balance for each fund. In the financial section of this budget report, additional details on each category is displayed.





Executive Summary

Informational Section

The Informational section of the third and final section of the Executive Summary and includes criteria on various areas of the District including enrollment history, staffing history, property tax information and long-term debt.

ENROLLMENT PROJECT - 2024-2025
AVERAGE DAILY MEMBERSHIP (ADM) 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	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															Other	340

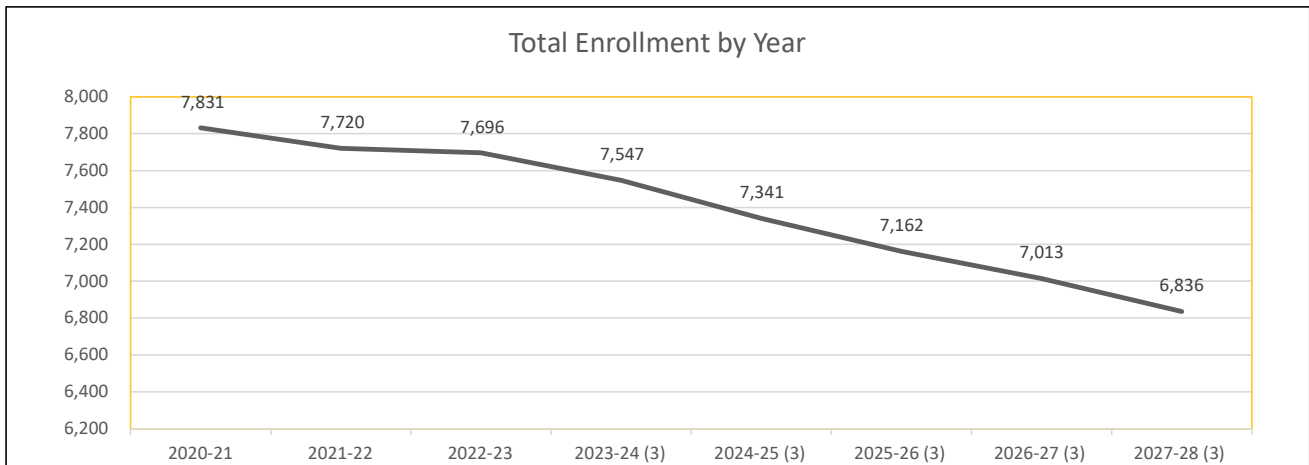
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u> (3)	<u>2024-25</u> (3)	<u>2025-26</u> (3)	<u>2026-27</u> (3)	<u>2027-28</u> (3)
EC ⁽¹⁾	101	137	115	145	145	145	145	145
PreK	134	126	121	195	195	195	195	195
K	618	600	579	582	575	554	542	530
1	608	588	594	538	539	551	540	528
2	566	590	587	573	507	549	529	518
3	541	541	577	554	530	532	526	507
4	514	539	543	554	538	527	520	514
5	548	493	544	526	527	542	517	511
6	557	509	467	495	473	499	493	470
7	527	547	520	449	473	487	495	489
8	588	511	567	514	434	468	470	478
9	547	601	525	578	515	452	462	464
10	641	571	612	520	588	486	462	472
11	599	632	608	621	547	544	477	454
12 ⁽²⁾	742	734	738	703	755	631	641	562
Total	7,831	7,720	7,696	7,547	7,341	7,162	7,013	6,836



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

(1) Early Childhood (EC)

(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
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	0.15	0.15	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	12.00	13.00	12.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	27.50	28.00	28.50	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	6.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	0.00	3.00	2.00	1.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	18.00	18.00	19.00	18.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.15	1.20	1.95	1.55
K-12 Teachers	Teacher	389.33	394.85	386.60	393.12	386.94
Teacher on Special Assignment	Teacher	0.00	1.00	2.00	1.00	1.00
Digital Learning Specialist	Teacher	7.00	7.75	8.00	8.00	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	3.00	8.00
Psychologist	Teacher	1.00	0.50	0.50	0.50	0.00
Counselors	Teacher	0.20	1.20	1.70	1.70	1.00
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	0.70
Educational Assistants	Educational Assistant	19.79	22.85	34.03	30.60	27.45
Other Administration	District Wide, Unaffiliated	3.98	4.35	4.46	5.46	4.86
Other Support Staff	Clerical, CE, Unaffiliated	31.41	30.83	33.36	35.51	43.14
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.60	13.77	13.18	12.81	12.50
Counselors	Teacher	0.00	0.00	0.00	0.00	1.00
Educational Assistants	Educational Assistant	5.25	5.25	6.13	6.13	7.00



Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Special Education						
Director/Supervisor	District Wide	4.50	4.00	4.00	4.00	4.50
Teachers	Teacher	116.80	115.30	114.16	121.36	135.10
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	6.30	6.50	7.50	7.75
Speech Teachers	Teacher	16.80	15.80	15.80	16.50	18.50
Nurses	Teacher	3.94	3.99	5.33	5.36	4.19
Social Workers	Teacher	5.55	5.48	5.48	5.55	5.70
Psychologist	Teacher	10.40	9.90	9.40	10.90	9.90
Cultural Liaison	Unaffiliated	1.88	1.88	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.26
Educational Assistants	Educational Assistant	118.75	117.91	123.36	123.51	106.27
Other Support Staff	Clerical, Unaffiliated	5.80	6.80	8.50	9.60	13.40
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.25	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	1.60	0.00	0.00	0.00
Dean	Unaffiliated	5.00	5.83	9.00	7.00	9.00
Teacher on Special Assignment	Teacher	0.00	0.00	1.74	4.74	0.74
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	1.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.45	8.32	8.52	8.45	0.00
Cultural Liaison	Unaffiliated	11.00	10.00	12.00	11.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	12.00	13.00	13.00	14.00	15.40
Other Administration	District Wide, Unaffiliated, Principal	4.60	3.80	2.60	2.60	1.19
Other Support Staff	Clerical, Unaffiliated	0.50	1.00	1.50	1.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Asst	9.26	8.61	7.27	11.64	11.91
Social Workers	Teachers	0.00	0.00	0.00	0.00	9.30
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	11.30
Counselors	Teacher	10.50	10.50	10.50	10.50	13.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.60
Educational Assistants	Educational Assistant	5.72	5.38	1.81	2.72	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	0.00	1.75
Other Support Staff	Unaffiliated	2.00	2.00	1.71	1.11	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	3.60	4.60	4.60	4.60
Custodians	Custodian	67.50	70.50	69.50	70.50	69.50
Other Support Staff	Clerical	2.00	2.00	1.89	1.89	1.89
Total		1,007.34	1,024.64	1,036.63	1,060.86	1,066.05

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond/Debt Issue	Type	Interest Rate	Issue Amount	Maturity	Principal as of 6/30/24	Due 2024-2025*
Copier & Mailing Machine	Capital Leases	4.00%	\$ 156,380	2028	\$ 87,339	\$ 74,040
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	53,430,000	3,701,013
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	22,815,000	3,389,900
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	6,470,000	1,399,770
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	8,500,000	1,501,900
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,945,000	1,187,250
					\$99,247,339	\$11,253,873

No new debt was issued in FY24

GO = General Obligation

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 \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest



Taxable Market Value of Properties in District

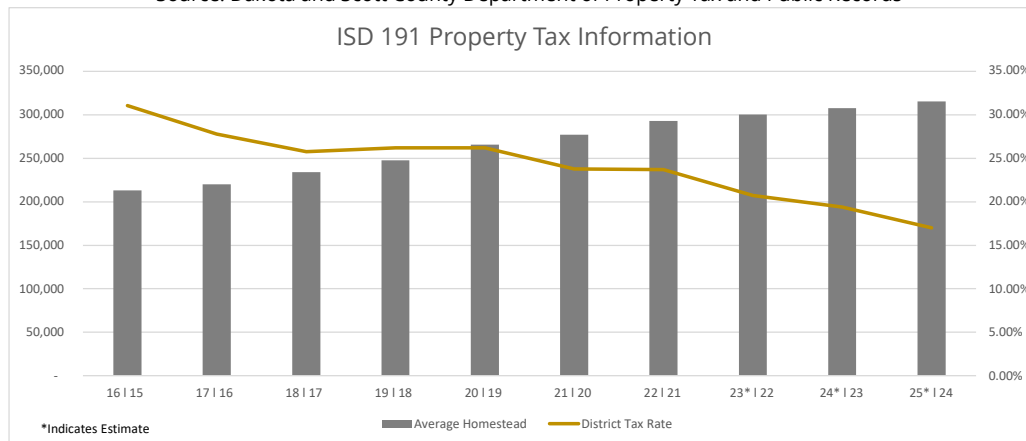
Fiscal Year/Payable Year	Total Market		District Tax
	Value	Average Homestead	Rate
16 15	\$6,078,216,849	\$213,138	31.06%
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,511,201,879	\$277,006	23.77%
22 21	\$9,019,196,895	\$292,879	23.70%
23* 22	\$10,444,707,779	\$300,201	20.73%
24* 23	\$10,705,825,473	\$307,706	19.40%
25* 24	\$10,973,471,110	\$315,399	17.02%



* 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



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



Tax rates property owners are paying are declining because taxable market values are increasing more than the Distrit's annual levy.



Organizational Section

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 71,881 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.

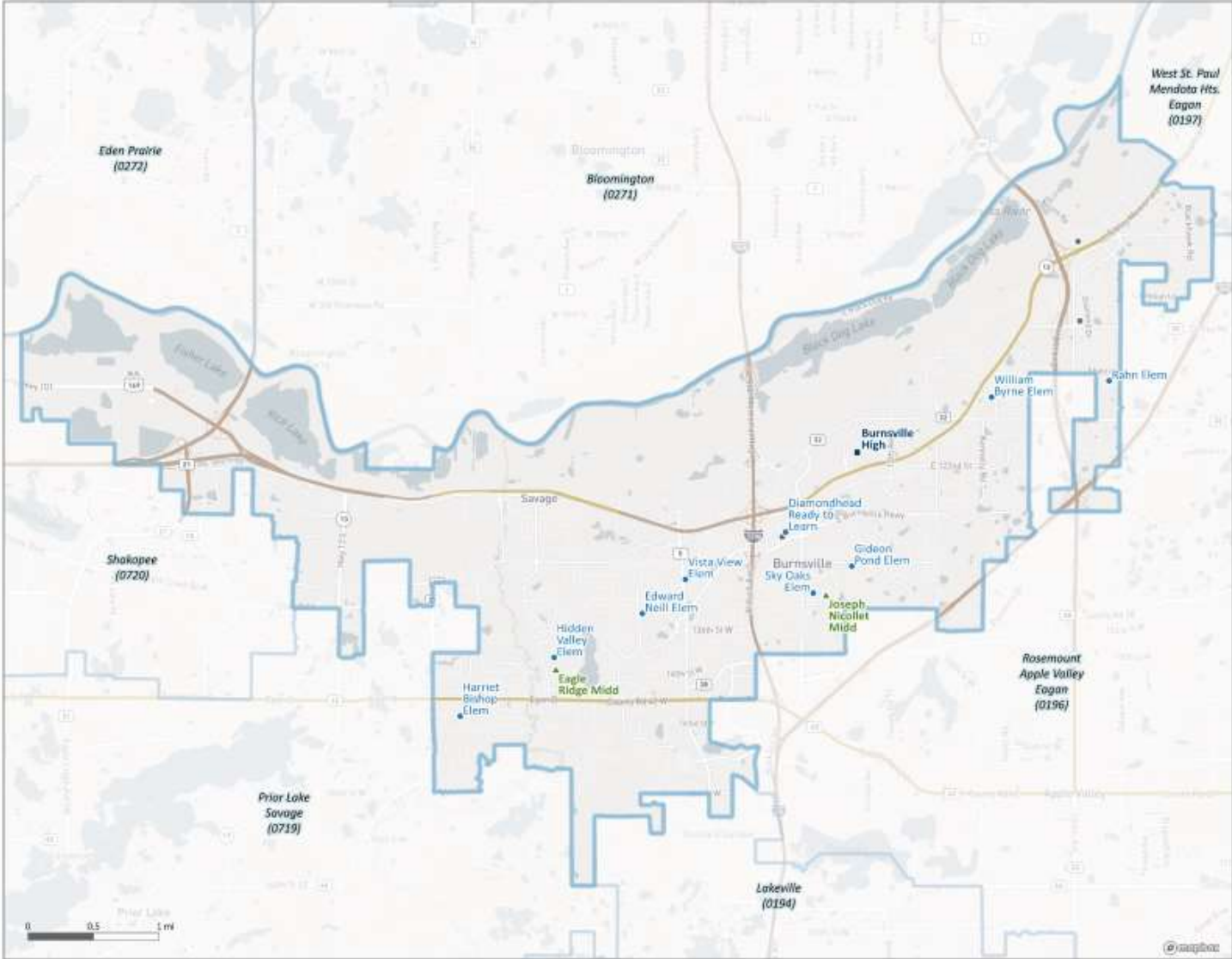
The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and a robust Community Education program serving newborns up through senior citizens.

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 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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.

For the 2024-2025 fiscal year the District is projecting total enrollment at 7,354 which includes 7,001 in grades K-12 and 340 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2023-2024 fiscal year total enrollment is at 7,704 with 7,207 in K-12 and 340 in Pre-K and ECSE.

DISTRICT MAP



SCHOOL BOARD



From left to right:

Lesley Chester, Director

Safio Mursal, Director

Anna Werb, Vice-Chair

Scott Hume, Director

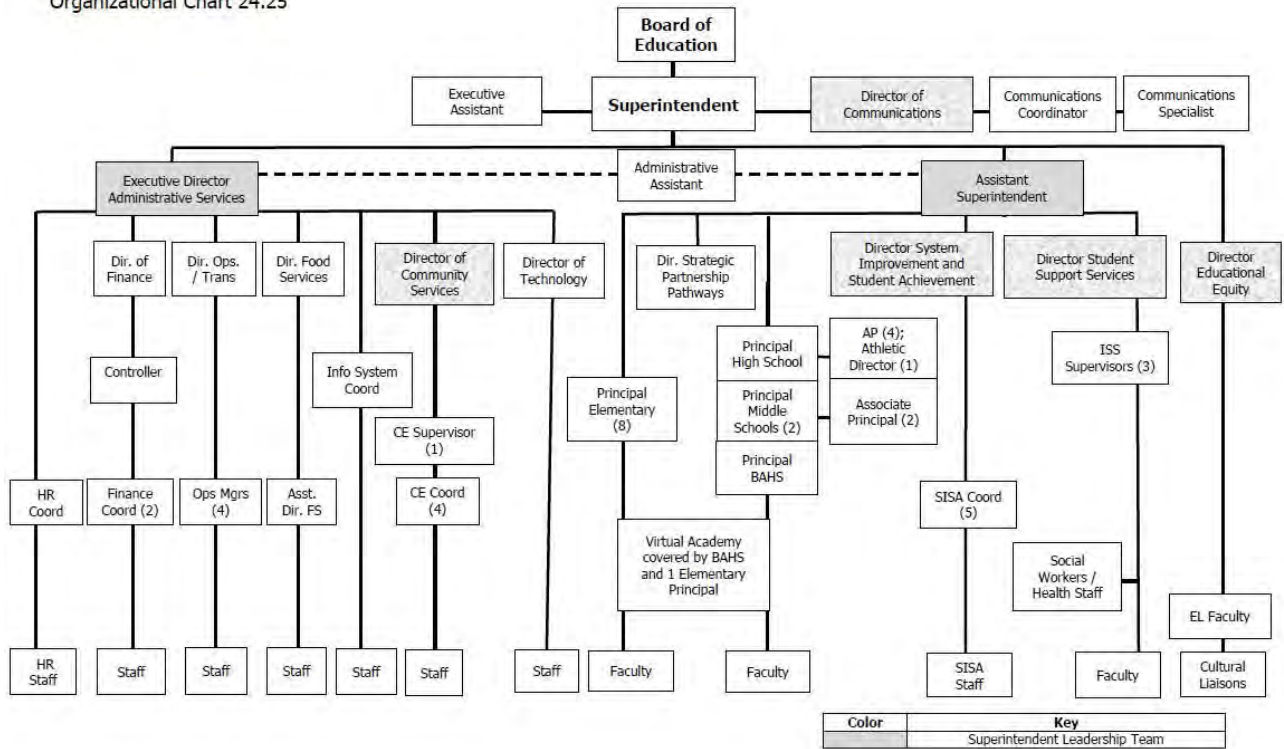
Antoinette Conner, Treasurer

Eric Miller, Chairperson

Abigail Alt, Clerk

ORGANIZATIONAL CHART

Organizational Chart 24.25



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.

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 for all K-12 students.
- Compensatory Revenue of \$15 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$4,351,374 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 \$2.1M 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 \$297,455 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 \$2.6 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.

BUDGET POLICIES

The School Board has adopted several policies and procedures related to the budget process. All of the policies have been developed in alignment with specific Minnesota State Statutes. These policies guide the development, implementation and oversight of the District budget. Below is a summary of these policies. You will find the full policies on the District’s website at [isd191.org/discover/board-of-education/policies](https://www.isd191.org/discover/board-of-education/policies). (<https://www.isd191.org/discover/board-of-education/policies>).

Policy 701 – Budget

The purpose of this policy is to establish lines of authority and procedures for the establishment of the District’s revenue and expenditure budgets. The policy of the District is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district. The policy defines the requirements and implementation of the District’s budget.

Policy 701.1 – Budget Revision

The purpose of this policy is to establish procedures for the modification of the District’s adopted revenue and expenditure budgets. The policy of the District is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law. The policy defines the requirements needed to modify the budget.

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. The policy states the District shall maintain its books and records and do its accounting in compliance with UFARS. The policy also outlines the requirements for permanent fund transfers and requirements for an annual audit of the books and records to assure compliance with UFARS.

Policy 703 – Annual Audit

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices. The policy outlines additional requirements including reporting timelines and necessary actions to correct any deficiencies or exceptions.

Policy 714 – Fund Balance – GASB 54

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). The policy defines the following fund balance classifications and their specific uses: Assigned, Committed, Non-spendable, Restricted and Unassigned. The policy also states that the District will strive to maintain a minimum unassigned general fund of balance of 8 percent of the general fund expenditures.

Policy 721 – Grant Guidance

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district. The policy defines criteria such as conflict of interest, acceptable methods of procurement, managing equipment and safeguarding assets and financial management requirements.



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

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET**

UFARS requires the revenue and expenditure account code structure to be multi-dimensional. Each dimension identifies one aspect of a revenue or expenditure account. No single dimension could provide enough information for local and state reporting of financial information, however, once combined, the account code describes 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.

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.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

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

Post-Employment Benefits Revocable Trust Fund

This trust fund is used for reporting resources set aside and held in a 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:

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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),
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:

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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 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

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

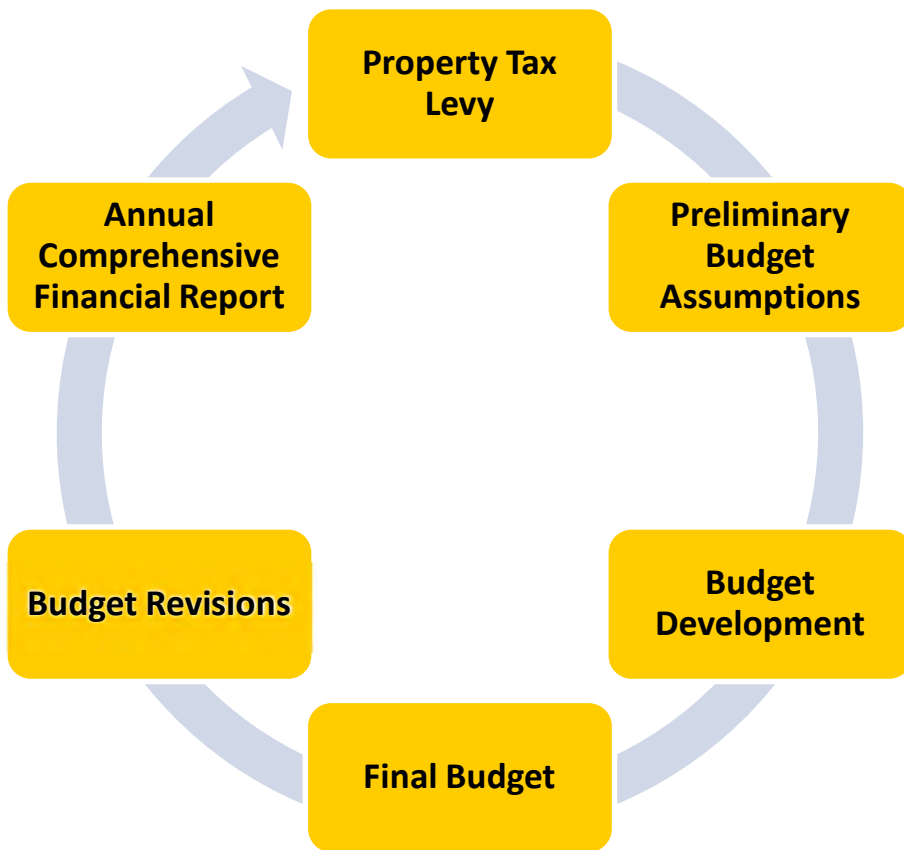
- Integrate the budget process so that each program’s activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- 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.

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, the

finance department 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.

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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.



BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 14, 2023 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2025 budget process.

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget process and budget decision-making
6. Increase cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2025 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 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 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

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FY2025 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

- Historical data trends including birth rates
- Fall 2023 seat counts
- Demographic Study
- 2% increase to the general education formula - \$143 per pupil
- \$1.3 million increase in Compensatory
- Decreased revenue by \$8.5 million after using the remaining Federal Pandemic Relief Funds

Expenses

- 4% increase to cells on staff salary schedule
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- \$2.39 million in expenditure adjustments:
 - Maintain class sizes (K-12) – 23 FTE reduction
 - Additional 4.6 FTE for EL Teachers
 - Additional 4.0 FTE for Elementary Advanced Learning Specialists
 - Surveys to identify gaps in the District’s mission and vision and suggest improvements
 - Add High School Volleyball
 - Additional 1.0 FTE Staff Accountant
 - Various positions added during the pandemic that were eliminated or absorbed in other areas after Federal Pandemic Relief Funds were spent



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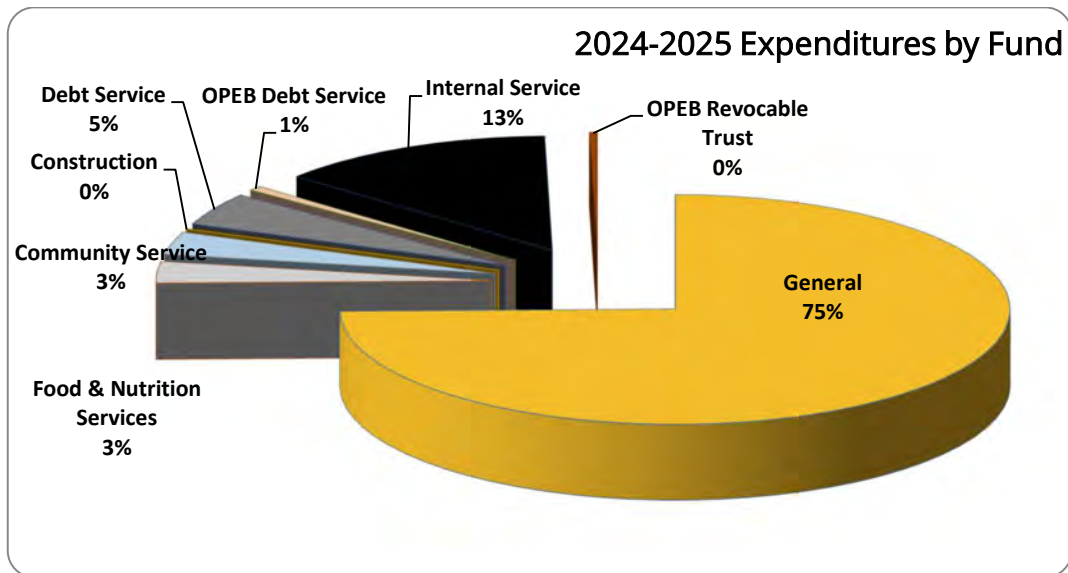
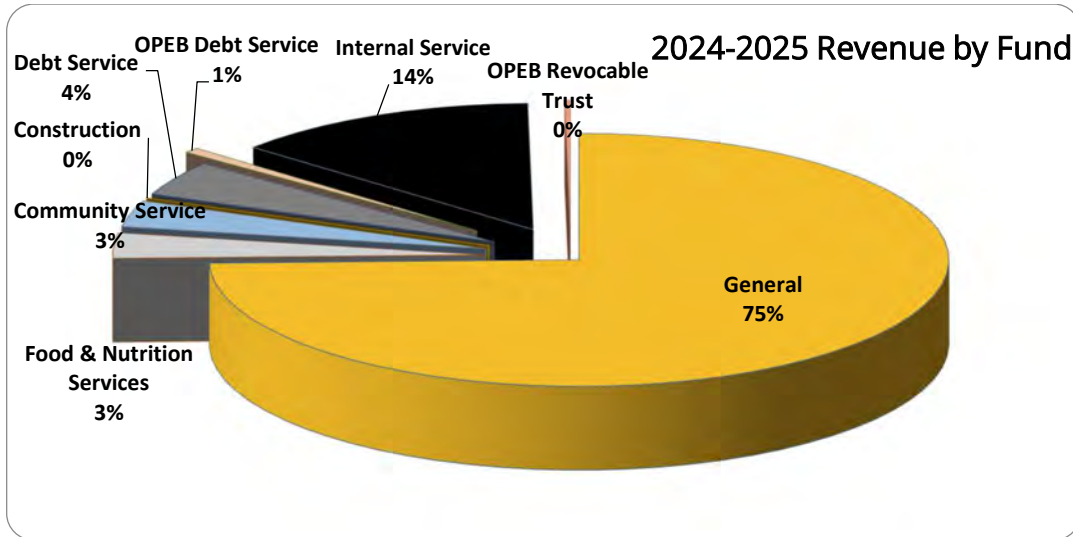
Financial Section

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FINANCIAL SECTION

Level One - Summary of Total Budget

The financial section is comprised of four levels. With each level, the amount of detail about each budget will increase. Level one provides summarized data and level four will be more granular.



Please note: The financial schedules present the forecasted, 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.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

ALL FUNDS - REVENUE BY SOURCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 44,624,246	\$ 44,363,002	\$ 41,799,091	\$ 49,470,655	\$ 51,443,923	\$ 51,949,628	\$ 52,417,281	\$ 52,472,966
State Sources	93,225,958	88,876,352	93,864,022	107,068,478	108,875,350	108,641,960	109,329,003	109,514,931
Federal Sources	13,536,888	21,278,339	19,743,377	20,475,847	11,064,830	11,064,926	11,178,380	11,266,398
Sales of Bonds	12,962,046	11,823,678	-	-	-	-	-	-
Other	28,874,060	29,266,620	34,637,297	31,524,185	35,659,460	37,327,024	39,515,728	41,890,813
Total	\$ 193,223,197	\$ 195,607,991	\$ 190,043,786	\$ 208,539,165	\$ 207,043,563	\$ 208,983,538	\$ 212,440,392	\$ 215,145,108

ALL FUNDS - EXPENDITURE BY OBJECT

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 76,327,207	\$ 78,569,744	\$ 79,325,525	\$ 88,500,784	\$ 90,438,200	\$ 90,748,452	\$ 91,778,021	\$ 92,340,962
Employee Benefits	31,090,934	31,698,802	32,399,276	36,110,032	40,065,838	40,081,871	40,561,300	40,839,101
Purchased Services	39,431,356	45,193,877	48,876,184	50,749,668	55,061,145	56,071,937	57,452,062	58,895,209
Supplies & Materials	7,634,291	8,694,174	8,145,084	7,393,660	7,923,816	7,936,919	8,171,905	8,346,422
Capital Purchases	4,282,797	5,036,213	4,532,973	8,233,936	5,719,147	5,749,118	5,814,796	5,860,820
Principal & Interest	24,386,870	23,061,665	11,351,512	11,352,241	11,179,833	11,182,945	11,192,155	11,282,582
Other Expenditures	894,696	711,925	706,421	1,021,298	959,446	985,137	1,007,356	1,032,014
Total	\$ 184,048,150	\$ 192,966,400	\$ 185,336,975	\$ 203,361,619	\$ 211,347,425	\$ 212,756,379	\$ 215,977,595	\$ 218,597,110

ALL FUNDS - FUND BALANCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 13,187,446	\$ 18,777,575	\$ 22,518,230	\$ 28,126,872	\$ 25,574,662	\$ 23,600,819	\$ 19,429,785	\$ 14,674,347
Non-Spendable	564,605	508,376	873,467	873,467	773,467	404,436	404,436	404,436
Restricted	41,596,795	41,987,802	44,731,554	44,420,711	43,165,896	41,607,830	42,141,660	43,345,095
Committed	1,849,490	1,837,017	1,505,310	1,385,057	988,221	1,116,319	1,216,319	1,316,319
Assigned	5,081,823	1,810,980	(0)	-	-	-	-	-
Total	\$ 62,280,160	\$ 64,921,750	\$ 69,628,560	\$ 74,806,107	\$ 70,502,246	\$ 66,729,403	\$ 63,192,199	\$ 59,740,197

State sources are the District's largest sources of revenue and include the general education formula, special education funding, basic skills including English learner funding, food and nutrition funding, and community education program funding. Local property taxes are the District's next largest source of revenue, which includes funding for general education, long-term facilities maintenance, community education, and debt service. Federal sources are typically grants or entitlements that the District receives reimbursement for qualified expenses. Other sources of revenue include employee and employer contributions to insurance premiums to fund the self-insured funds, sales to students or adults for meals, rental income, interest income, and other miscellaneous revenue.

Salaries and employee benefits are the costs pay the District's employees. Purchased services include substitute costs, utilities, transportation, and consulting fees. Supplies and materials are the costs to purchase the supplies, textbooks, software, and devices to teach students. Capital purchases are usually larger purchases for equipment, vehicles, and building construction. Principal and interest are the payments to repay the District's debt. Other expenditures include dues, memberships, and scholarships.

All funds forecast assumptions include total revenue decreasing going into FY2025 due to the District spending the remaining \$8.5 million of the pandemic relief funds. After FY2025, revenues increase by 1.29% on average each year. Total expenditures increased by 3.93% in FY2025 partially due to an 18.5% increase in health insurance premiums. Additionally, the cost of health and dental claims in the internal service fund continue to rise. After 2024-25, the District expenditures are expected to increase an average of 1.13% each year. General fund salaries include a 2% increase to each object code, 5% increase to health insurance, and 2% increase to all purchased services and supplies and material codes each each year. The District has also included expenditure cuts of \$4 million, \$6 million, and \$9 million in the forecasted years in order to stay within board parameters for minimum fund balance in the general fund.

FINANCIAL SECTION

Level Two - Summary Data for Individual Funds

District funds can be broken out in multiple ways. The Minnesota Department of Education breaks out the Funds as follows:

Operating Funds

- 01 General Fund
- 02 Food & Nutrition Fund
- 04 Community Service Funds

Non-Operating Funds

- 06 Building Construction Funds (District fund is inactive)
- 07 Debt Service Fund
- 47 OPEB Debt Service Fund

Fiduciary

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

- 20 Internal Service Fund
- 25 Post-Employment Benefits Revocable Trust Fund

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	\$ 31,896,091	\$ 30,955,773	\$ 29,798,183	\$ 37,990,707	\$ 39,734,399	\$ 39,715,811	\$ 39,946,169	\$ 39,987,109
State Sources	91,092,466	87,017,209	91,901,865	104,338,340	105,531,131	105,481,762	106,093,573	106,202,306
Federal Sources	8,950,841	14,965,234	14,827,228	14,357,204	5,588,099	5,585,485	5,617,882	5,623,639
Other Local Revenue	2,706,989	3,382,432	5,747,427	3,500,000	3,500,000	3,498,363	3,518,654	3,522,260
Total	\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629	\$ 154,281,421	\$ 155,176,278	\$ 155,335,314

GENERAL FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	\$ 71,179,403	\$ 73,254,297	\$ 73,739,152	\$ 82,373,288	\$ 84,470,996	\$ 84,641,721	\$ 85,518,163	\$ 85,916,152
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	38,031,806	38,425,616	38,604,443
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	24,949,450	25,207,795	25,325,108
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	4,430,753	4,476,632	4,497,466
Capital Purchases	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	5,489,710	5,546,554	5,572,367
Other Expenditures	797,103	678,032	677,527	985,901	565,540	566,683	572,551	575,215
Total	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 158,110,123	\$ 159,747,311	\$ 160,490,751

GENERAL FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	\$ 13,187,446	\$ 18,777,575	\$ 22,518,230	\$ 28,440,831	\$ 25,888,621	\$ 23,600,820	\$ 19,429,787	\$ 14,674,350
Non-Spendable	382,338	254,436	603,936	603,936	503,936	254,436	254,436	254,436
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853	11,850,354	11,350,354	10,850,354
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221	1,116,319	1,216,319	1,316,319
Assigned	5,081,823	1,810,980	-	-	-	-	-	-
Total	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,212	\$ 40,650,631	\$ 36,821,929	\$ 32,250,896	\$ 27,095,459

Assumptions used for the three forecasted years: The District assumed an average of 2.32 % increase in the state general education formula allowance each year. The District is also projecting declining enrollment of approximately 2.39% on average each year, therefore general fund revenue will remain fairly flat over the next three years. General fund salaries include an increase of 2% in each object code, 5% increase to health insurance, and a 2% increase to all purchased services and supply codes each year. Budget cuts of \$4 million, \$6 million and \$9 million will be required in FY2026, FY2027 and FY2028 in order to stay within the school board fund balance parameters.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
State Sources	\$ 104,895	\$ 168,745	\$ 215,989	\$ 906,334	\$ 1,285,651	\$ 1,304,936	\$ 1,324,510	\$ 1,344,377
Federal Sources	4,338,324	6,053,200	4,465,199	5,656,406	5,174,864	5,252,487	5,331,274	5,411,243
Sales to Students & Adults	98	56,715	1,111,222	230,000	181,641	184,366	187,131	189,938
Other Local Revenue	14,953	34,971	97,675	70,000	68,604	69,633	70,678	71,738
Total	\$ 4,458,269	\$ 6,313,631	\$ 5,890,085	\$ 6,862,740	\$ 6,710,760	\$ 6,811,422	\$ 6,913,593	\$ 7,017,296

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 1,911,797	\$ 1,994,326	\$ 2,046,070	\$ 2,223,199	\$ 1,946,931	\$ 2,024,808	\$ 2,105,801	\$ 2,190,033
Employee Benefits	574,300	566,599	588,360	671,015	722,066	750,949	780,987	812,226
Purchased Services	79,331	95,111	141,330	193,603	136,000	141,440	147,098	152,981
Supplies & Materials	1,775,458	2,250,330	2,426,298	2,859,250	3,034,867	3,156,262	3,282,512	3,413,812
Capital Purchases	18,658	7,497	17,187	215,000	200,000	208,000	216,320	224,973
Other Expenditures	4,804	7,432	7,807	7,725	365,163	379,770	394,960	410,759
Total	\$ 4,364,348	\$ 4,921,295	\$ 5,227,052	\$ 6,169,792	\$ 6,405,027	\$ 6,661,229	\$ 6,927,678	\$ 7,204,784

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	182,267	253,940	269,531	269,531	269,531	150,000	150,000	150,000
Restricted	936,858	2,257,520	2,904,962	3,597,910	3,903,643	4,173,367	4,159,282	3,971,794
Assigned	-	-	-	-	-	-	-	-
Total	\$ 1,119,125	\$ 2,511,460	\$ 3,174,493	\$ 3,867,441	\$ 4,173,174	\$ 4,323,367	\$ 4,309,282	\$ 4,121,794

Revenue for the Food & Nutrition fund is expected to increase approximately 1.5% each year, taking into account the declining enrollment. Expenditures including food and supply costs are expected to increase approximately 4% each year.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	\$ 1,805,658	\$ 1,635,122	\$ 1,598,163	\$ 1,617,454	\$ 1,617,467	\$ 1,636,863	\$ 1,656,505	\$ 1,676,383
State Sources	1,761,223	1,532,851	1,661,039	1,812,212	1,919,831	1,855,262	1,910,920	1,968,248
Federal Sources	247,722	259,906	450,949	462,237	301,867	226,954	229,224	231,516
Other Local Revenue	2,300,106	2,968,552	3,090,633	3,008,271	3,140,009	2,836,486	2,971,972	3,112,454
Total	\$ 6,114,709	\$ 6,396,431	\$ 6,800,783	\$ 6,900,174	\$ 6,979,174	\$ 6,555,565	\$ 6,768,621	\$ 6,988,601

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	\$ 3,236,007	\$ 3,321,121	\$ 3,540,304	\$ 3,904,297	\$ 4,020,273	\$ 4,081,923	\$ 4,154,057	\$ 4,234,777
Employee Benefits	1,215,275	1,089,102	1,137,015	1,270,746	1,388,677	1,299,116	1,354,697	1,422,432
Purchased Services	383,055	509,557	673,034	789,150	830,607	703,532	724,638	756,377
Supplies & Materials	321,234	312,617	460,275	449,156	467,133	349,904	412,761	435,144
Capital Purchases	1,037	14,696	79,293	39,400	40,510	51,408	51,922	63,480
Other Expenditures	28,718	26,461	21,087	27,672	28,743	38,684	39,845	46,040
Total	\$ 5,185,325	\$ 5,273,554	\$ 5,911,008	\$ 6,480,421	\$ 6,775,943	\$ 6,524,567	\$ 6,737,920	\$ 6,958,250

COMMUNITY SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Assigned	-	-	-	-	-	-	-	-
Total	\$ 2,072,635	\$ 3,195,511	\$ 4,085,287	\$ 4,505,040	\$ 4,708,271	\$ 4,739,269	\$ 4,769,970	\$ 4,800,321

Assumptions used for the three forecasted years for the Community Service fund plans for an average of 3% increases in revenue each year with expenditure increases also increasing on average 3%. The District's Community Service program goal is to maintain a fund balance greater than \$3.6M is beneficial to ensuring financial stability and programming. The fund balance suffered as a result of the COVID pandemic but has since recovered.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

CONSTRUCTION FUND - REVENUE BY SOURCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Other Local Rev	\$ 246	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 246	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	107,290	209,530	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	326,524	1,448,603	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Total	\$ 433,814	\$ 1,658,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - FUND BALANCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	1,657,695	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

DEBT SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	\$ 9,555,635	\$ 10,304,794	\$ 9,110,129	\$ 8,462,755	\$ 8,686,947	\$ 9,231,628	\$ 9,421,393	\$ 9,434,572
Interest Income	16,901	(14,687)	282,276	61,779	90,976	60,000	60,000	60,000
Rental Income	214,127	256,163	247,347	263,874	283,340	291,992	291,992	291,992
State Sources	267,374	157,543	85,129	11,592	138,737	-	-	-
Sale of Real Property	-	856,756	-	-	-	-	-	-
Sale of Bonds Proceeds	12,962,046	11,823,678	-	-	-	-	-	-
Total	\$ 23,016,083	\$ 23,384,248	\$ 9,724,881	\$ 8,800,000	\$ 9,200,000	\$ 9,583,620	\$ 9,773,385	\$ 9,786,564

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Principal on Bonds	\$ 5,935,000	\$ 5,920,000	\$ 5,945,000	\$ 6,335,000	\$ 6,405,000	\$ 6,675,000	\$ 6,910,000	\$ 7,275,000
Interest on Bonds	4,261,198	4,038,895	3,999,129	3,612,563	3,375,063	3,110,962	2,880,412	2,613,862
Bond Refunding Pymts	12,785,000	11,705,000	-	-	-	-	-	-
Service Charges	171,384	120,245	1,900	2,437	4,937	5,000	5,000	5,000
Total	\$ 23,152,581	\$ 21,784,140	\$ 9,946,029	\$ 9,950,000	\$ 9,785,000	\$ 9,790,962	\$ 9,795,412	\$ 9,893,862

DEBT SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
Assigned	-	-	-	-	-	-	-	-
Total	\$ 3,786,111	\$ 5,386,218	\$ 5,165,070	\$ 4,015,070	\$ 3,430,070	\$ 3,222,728	\$ 3,200,701	\$ 3,093,403

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
2024-2025 BUDGET**

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 1,366,862	\$ 1,467,314	\$ 1,292,616	\$ 1,399,739	\$ 1,405,110	\$ 1,365,326	\$ 1,393,214	\$ 1,374,902
Interest	2,288	(1,002)	31,609	15,261	19,890	5,000	5,000	5,000
State	-	3	-	-	-	-	-	-
Total	\$ 1,369,150	\$ 1,466,315	\$ 1,324,225	\$ 1,415,000	\$ 1,425,000	\$ 1,370,326	\$ 1,398,214	\$ 1,379,902

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bo	\$ 1,155,000	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000	\$ 1,235,000	\$ 1,260,000	\$ 1,295,000	\$ 1,320,000
Interest Payments on Bor	250,673	232,770	212,383	189,678	164,770	136,983	106,743	73,720
Service Charges	475	475	475	475	475	525	550	575
Total	\$ 1,406,148	\$ 1,398,245	\$ 1,407,858	\$ 1,405,153	\$ 1,400,245	\$ 1,397,508	\$ 1,402,293	\$ 1,394,295

OPEB DEBT SERVICE FUND - FUND BALANCE

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Assigned	-	-	-	-	-	-	-	-
Total	\$ 337,604	\$ 405,673	\$ 322,041	\$ 331,888	\$ 356,643	\$ 329,461	\$ 325,382	\$ 310,989

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
2024-2025 BUDGET**

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Revenue	\$ 22,132,492	\$ 22,573,576	\$ 23,270,326	\$ 23,875,000	\$ 27,875,000	\$ 29,826,250	\$ 31,914,088	\$ 34,148,074
Total	\$ 22,132,492	\$ 22,573,576	\$ 23,270,326	\$ 23,875,000	\$ 27,875,000	\$ 29,826,250	\$ 31,914,088	\$ 34,148,074

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Claims & Admin Services	\$ 23,070,151	\$ 23,814,592	\$ 24,662,845	\$ 24,975,000	\$ 28,415,000	\$ 29,551,600	\$ 30,733,664	\$ 31,963,011
Total	\$ 23,070,151	\$ 23,814,592	\$ 24,662,845	\$ 24,975,000	\$ 28,415,000	\$ 29,551,600	\$ 30,733,664	\$ 31,963,011

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	11,367,284	10,126,269	8,733,749	7,633,749	7,093,749	7,368,399	8,548,823	10,733,886
Assigned	-	-	-	-	-	-	-	-
Total	\$ 11,367,284	\$ 10,126,269	\$ 8,733,749	\$ 7,633,749	\$ 7,093,749	\$ 7,368,399	\$ 8,548,823	\$ 10,733,886

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 8.5 % increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last four years and is budgeted to decrease in the current year as well as in the 2024-2025 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
2024-2025 BUDGET**

PROPRIETARY FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Other Local Revenue	\$ 1,485,860	\$ (847,295)	\$ 758,783	\$ 500,000	\$ 500,000	\$ 554,934	\$ 496,213	\$ 489,357
Total	\$ 1,485,860	\$ (847,295)	\$ 758,783	\$ 500,000	\$ 500,000	\$ 554,934	\$ 496,213	\$ 489,357

PROPRIETARY FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Claims & Admin Services	\$ 921,176	\$ 795,812	\$ 868,796	\$ 800,000	\$ 775,000	\$ 720,390	\$ 633,317	\$ 692,157
Scholarships	64,072	-	-	-	-	-	-	-
Total	\$ 985,248	\$ 795,812	\$ 868,796	\$ 800,000	\$ 775,000	\$ 720,390	\$ 633,317	\$ 692,157

PROPRIETARY FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024				
				Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Assigned	-	-	-	-	-	-	-	-
Total	\$ 12,417,828	\$ 10,774,721	\$ 10,664,708	\$ 10,364,708	\$ 10,089,708	\$ 9,924,252	\$ 9,787,148	\$ 9,584,348

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.

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account 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.

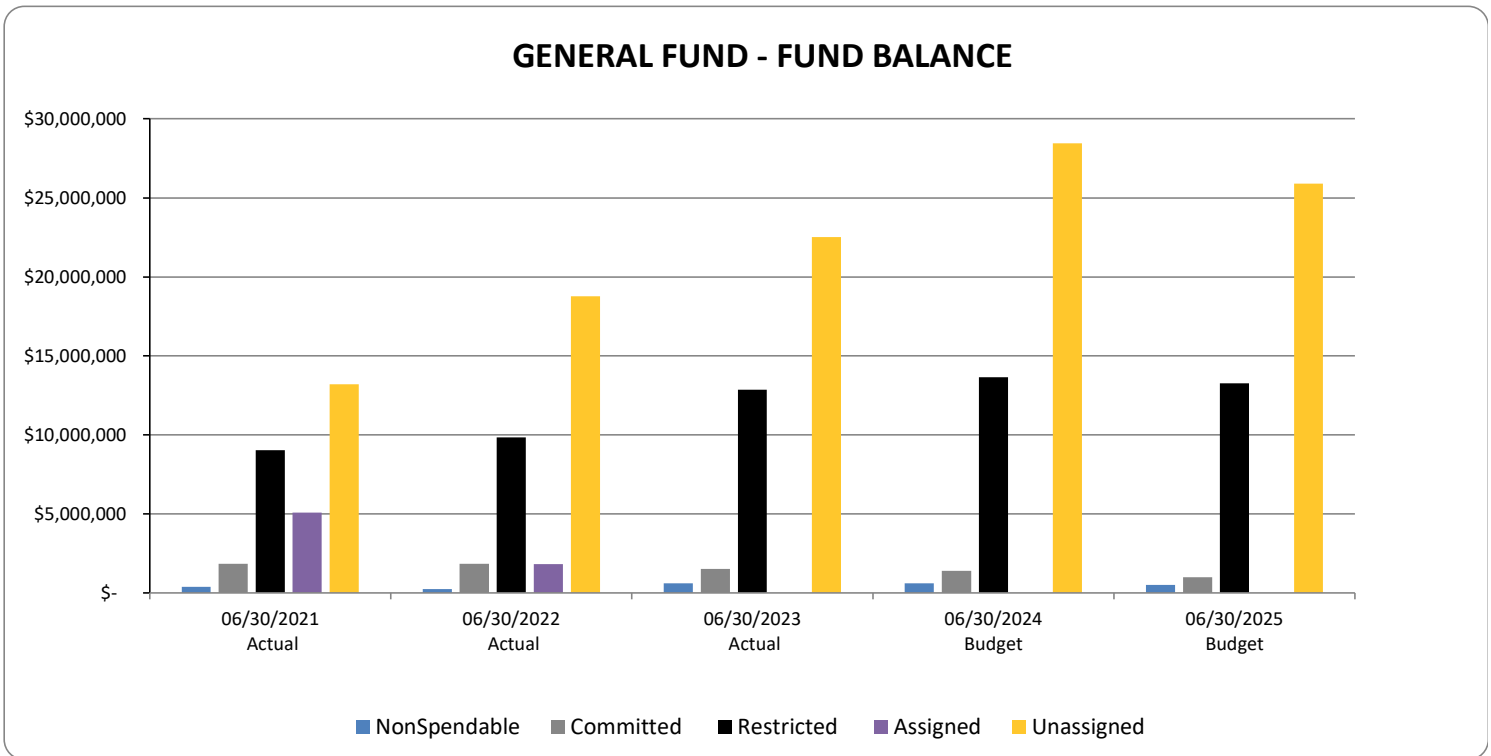
The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Budget	06/30/2025 Budget
Fund Balance					
NonSpendable	\$ 382,338	\$ 254,436	\$ 603,936	\$ 603,936	\$ 503,936
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853
Assigned	5,081,823	1,810,980	-	-	-
Unassigned	13,187,446	18,777,575	22,518,230	28,440,831	25,888,621
Total Fund Balance	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,212	\$ 40,650,631
Total General Fund	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210

Unassigned Fund Balance as a % of Total Expenditures	10.51%	14.08%	16.40%	18.52%	16.41%
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**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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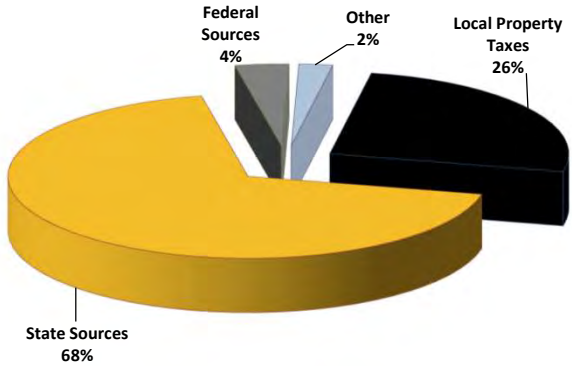
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

General Fund Balance Description	6/30/2023 Audited Fund Balance	6/30/2024 Budgeted Fund Balance	2024-2025 Revenue Budget	Transfers In/Out Funds	2024-2025 Expense Budget	6/30/2025 Budgeted Fund Balance
Unassigned Fund Balance	\$ 22,518,230	\$ 28,440,831	\$ 114,414,356	\$ (1,399,634)	\$ 115,566,932	\$ 25,888,621
As a Percentage of Expenditures:	16.40%	18.52%				16.41%
NonSpendable	\$ 603,936	\$ 603,936	\$ -	\$ -	\$ 100,000	\$ 503,936
Committed for						
Prg Carryover - Noncapital	\$ 598,387	\$ 598,387	\$ -	\$ -	\$ 50,000	\$ 548,387
Prg Carryover - Facilities Rental	404,657	404,657	220,000	-	271,224	353,433
ProPay Program	502,267	382,014	1,992,028	-	2,287,641	86,401
Total Committed	\$ 1,505,311	\$ 1,385,058	\$ 2,212,028	\$ -	\$ 2,608,865	\$ 988,221
Restricted for						
Student Activities	\$ 249,669	\$ 249,669	\$ 150,000	\$ -	\$ 150,000	\$ 249,669
Staff Development	-	-	1,165,106	989,507	2,154,613	-
Technology Levy	860,910	500,398	4,351,374	-	4,505,826	345,946
Operating Capital	2,962,681	1,882,334	2,050,870	-	2,484,186	1,449,018
Cooperative Programs	-	-	-	78,750	78,750	-
Learning and Development	-	-	1,574,341	-	1,574,341	-
Area Learning Center	7,072,672	8,166,621	4,500,000	-	4,006,363	8,660,258
Gifted and Talented	-	-	104,044	-	104,044	-
English Learner	-	-	2,389,504	-	2,389,504	-
Basic Skills	-	-	15,099,473	-	15,099,473	-
School Library Aid	-	-	128,790	331,377	460,167	-
Achievement and Integration	-	-	1,929,471	-	1,929,471	-
Safe Schools	-	-	297,455	-	297,455	-
Literacy Incentive Aid	-	-	313,959	-	313,959	-
Long-Term Facility Maintenance	(281,509)	(247,803)	2,672,858	-	2,558,352	(133,297)
Medical Assistance	1,991,314	3,107,168	1,000,000	-	1,408,909	2,698,259
Total Restricted	\$ 12,855,738	\$ 13,658,387	\$ 37,727,245	\$ 1,399,634	\$ 39,515,413	\$ 13,269,853
Total General Fund Balance	\$ 37,483,214	\$ 44,088,212	\$ 154,353,629	\$ -	\$ 157,791,211	\$ 40,650,631

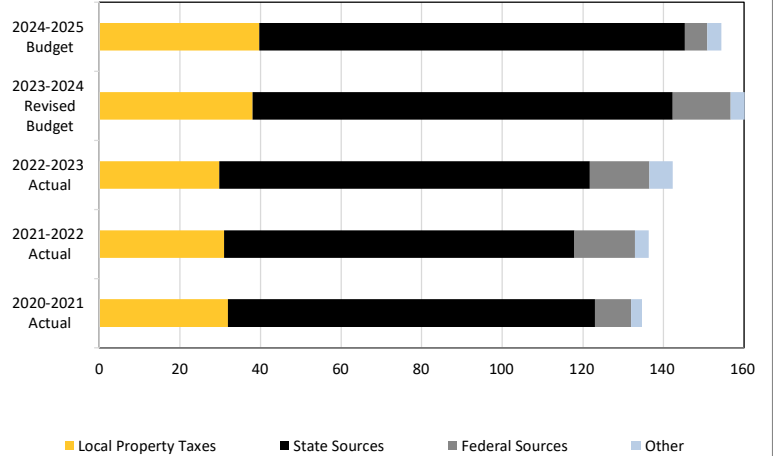
GENERAL FUND - REVENUE SUMMARY

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Local Property Tax: \$	31,896,091	\$ 30,955,773	\$ 29,798,183	\$ 37,990,707	\$ 39,734,399	\$ 1,743,692	4.59%
State Sources	91,092,466	87,017,209	91,901,865	104,338,340	105,531,131	1,192,791	1.14%
Federal Sources	8,950,841	14,965,234	14,827,228	14,357,204	5,588,099	(8,769,105)	-61.08%
Other	2,706,989	3,382,432	5,747,427	3,500,000	3,500,000	-	0.00%
Total	\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629	\$ (5,832,622)	-3.64%

2024-2025 General Fund Revenue By Source



General Fund Revenue - 5 Year Comparison In Millions



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Revenue Source		Actual	Actual	Actual	Revised Budget	Budget
001	Property Tax Levy	\$ 29,147,207	\$ 27,072,551	\$ 25,576,600	\$ 34,290,780	\$ 35,596,930
004	Excess TIF	130	-	11	-	-
009	Fiscal Disparities	2,600,000	3,468,251	3,498,792	3,299,927	3,733,632
010	County Apportionment	129,982	403,838	422,805	400,000	403,837
019	Miscellaneous Tax Revenues	18,772	11,133	299,975	-	-
021	Tuition from MN Districts	68,673	79,688	5,448	75,000	75,000
050	Fees from Patrons	150,650	245,347	413,281	465,000	465,000
060	Admission & Student Activity Revenue	12,466	129,068	122,722	140,000	140,000
071	Medical Assistance	541,439	739,878	2,074,990	1,750,000	1,000,000
092	Interest Earnings	85,161	(33,326)	1,472,256	200,000	875,000
093	Rent	315,763	351,062	259,467	276,376	278,131
096	Gifts & Donations	143,473	176,021	167,008	175,000	175,000
099	Miscellaneous Revenue	1,354,754	1,338,063	1,164,762	357,624	430,869
201	Endowment Fund Apportionment	352,162	325,341	370,750	445,347	445,347
211	General Education Aid	69,468,374	67,261,649	69,242,040	77,520,888	78,131,448
212	Literacy Incentive Aid	354,286	351,485	328,354	-	-
213	Shared Time Aid	27,104	12,149	28,258	15,991	15,991
227	Abatement Aid	52,555	12,571	2,434	2,308	2,308
234	Agricultural Market Value Credit	13	-	-	-	-
258	Other State Credits	9	-	-	-	-
300	State Aids from MN Dept of Education	3,438,103	3,069,056	3,380,438	3,922,838	3,857,133
317	State Aid - LTFM	-	-	-	-	-
360	State Aid for Special Education	16,956,062	15,496,801	18,049,155	21,500,000	22,000,000
369	Revenue from Other State Agencies	769	37,113	57,181	200,000	250,000
370	Other Revenue MN Dept of Education	49,412	86,994	49,538	336,968	434,904
397	State Aid Pension Funding	393,618	364,049	393,719	394,000	394,000
400	Federal Aids Received through MDE	8,662,211	14,567,265	14,720,555	14,242,023	5,467,906
405	Federal Aids through Other Agencies	275,231	112,060	91,928	100,181	105,193
500	Federal Direct Aid	13,399	285,908	14,746	15,000	15,000
616	Retiree Contribution Post Employment	3,627	1,609	1,114	1,000	1,000
619	Cost of Materials-Fundraising	-	-	-	-	(2,000)
620	Sales of Materials-Fundraising	-	-	-	-	2,000
621	Resale Materials	30,984	55,022	51,285	50,000	50,000
622	Sale of Materials	-	-	15,093	10,000	10,000
623	Sale of Real Property	-	300,000	-	-	-
Total General Fund Revenue		\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	\$ 19,651,588	\$ 17,610,686	\$ 16,618,603	\$ 22,571,263	\$ 25,125,376
001	Property Taxes - Operating Capital	1,653,135	1,302,708	1,302,805	1,338,260	1,478,660
001	Property Taxes - Q-Comp	805,380	798,139	639,186	739,810	708,642
001	Property Taxes - Career Technical	320,421	392,742	388,673	388,673	365,853
001	Property Taxes - Safe Schools	321,559	294,643	269,393	270,557	297,455
001	Property Taxes - Capital Projects	3,109,329	3,411,906	3,620,365	3,793,590	4,351,374
001	Property Taxes - Achievement & Integration	598,253	609,268	531,545	595,329	596,712
001	Property Taxes - LTFM-Deferred Maintenance	2,687,541	2,652,459	2,206,029	4,593,298	2,672,858
004	Taxes-Excess TIF	130	-	11	-	-
009	Fiscal Disparities	2,600,000	3,468,251	3,498,792	3,299,927	3,733,632
010	County Apportionment	129,982	403,838	422,805	400,000	403,837
019	Miscellaneous Local Taxes	18,772	11,133	299,975	-	-
Total Property Tax & County Revenue		\$ 31,896,091	\$ 30,955,773	\$ 29,798,183	\$ 37,990,707	\$ 39,734,399
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - Special Education	\$ 25,973	\$ 44,197	\$ -	\$ 45,000	\$ 45,000
021	Tuition & Reimbursement - MN Sch Districts	42,700	35,492	5,448	30,000	30,000
050	Fees from Patrons	150,650	245,347	413,281	465,000	465,000
060	Admission & Student Activity Revenue	12,466	129,068	122,722	140,000	140,000
Total Tuition, Fees & Admissions Revenue		\$ 231,790	\$ 454,103	\$ 541,451	\$ 680,000	\$ 680,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	\$ 541,439	\$ 739,878	\$ 2,074,990	\$ 1,750,000	\$ 1,000,000
092	Interest Earnings	85,161	(33,326)	1,472,256	200,000	875,000
093	Revenue from Leases or Rentals	315,763	351,062	259,467	276,376	278,131
096	Gifts & Bequests	143,473	176,021	167,008	175,000	175,000
099	Miscellaneous Revenue	1,354,754	1,338,063	1,164,762	357,624	430,869
616	Retiree Contributions to Post Employment Benefits	3,627	1,609	1,114	1,000	1,000
600	Revenue Producing Activity: Sales & Costs	30,984	55,022	51,285	50,000	50,000
622	Sale of Materials	-	-	15,093	10,000	10,000
623	Sale of Real Property	-	300,000	-	-	-
Total Local and Other Revenue		\$ 2,475,200	\$ 2,928,329	\$ 5,205,975	\$ 2,820,000	\$ 2,820,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
State Aid						
211	General Education Aid - Regular	\$ 52,404,286	\$ 51,675,032	\$ 52,353,877	\$ 53,671,842	\$ 52,775,412
211	General Education Aid - Alternative Learning	3,315,474	4,075,949	4,471,610	4,000,000	4,500,000
211	Operating Capital	1,085,774	954,280	899,843	831,723	572,210
211	Learning & Development	1,681,636	1,650,634	1,666,945	1,634,268	1,574,341
211	Gifted and Talented	111,174	109,652	109,291	106,912	104,044
211	Staff Development	1,122,746	1,134,537	1,153,613	1,173,716	1,165,106
211	Compensatory Extended Day	-	-	-	-	-
211	Compensatory Aid & ELL	9,747,284	7,661,565	8,586,862	13,712,923	15,050,831
211	EL General Education Aid	-	-	-	2,389,504	2,389,504
201	Endowment Fund Apportionment	352,162	325,341	370,750	445,347	445,347
212	Literacy Aid	354,286	351,485	328,354	-	-
213	Shared Time Aid	27,104	12,149	28,258	15,991	15,991
227	Abatement Aid	52,555	12,571	2,434	2,308	2,308
234	Agricultural Market Value Credit	13	-	-	-	-
258	Other State Credit	9	-	-	-	-
300	New Literacy Incentive Aid	-	-	-	313,959	313,959
300	Achievement & Integration Aid	1,456,881	1,340,419	1,458,150	1,422,783	1,332,759
300	School Library Aid	-	-	-	132,488	128,790
300	Student Support Personnel Aid	-	-	-	98,195	136,544
300	Student Support Personnel Aid - Coop/Intermediate	-	-	-	40,000	40,000
300	Q-Comp Aid	1,424,347	1,346,895	1,308,804	1,321,918	1,283,386
300	Enrollment Options Transportation	545,906	306,376	453,232	450,000	450,000
300	Nonpublic Pupil Transportation	(1,486)	9,091	59,506	34,853	34,853
300	EL Cross Subsidy	-	44,147	44,945	48,642	48,642
300	Indian Education	12,455	22,129	55,800	60,000	88,200
360	Special Education Aid	16,956,062	15,496,801	18,049,155	21,500,000	22,000,000
369	Revenue from Other State Agency	769	37,113	57,181	200,000	250,000
370	Other Revenue from MN Dept of Education	49,412	86,994	49,538	336,968	434,904
397	TRA-PERA Special Funding Pension Revenue	393,618	364,049	393,719	394,000	394,000
Total State Aid Revenue		\$ 91,092,466	\$ 87,017,209	\$ 91,901,865	\$ 104,338,340	\$ 105,531,131

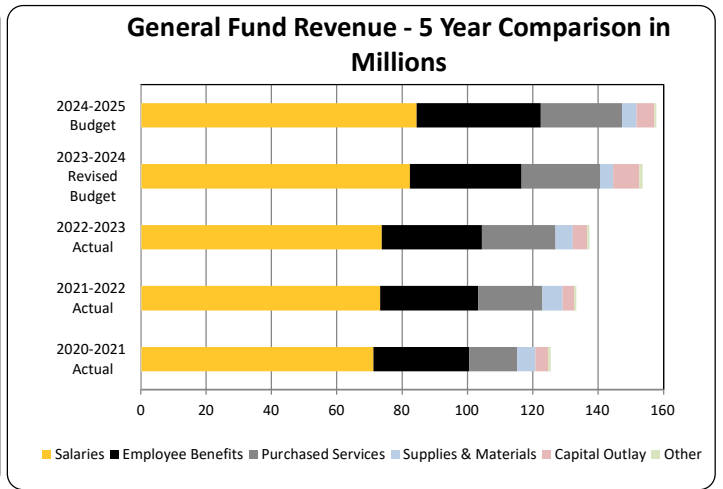
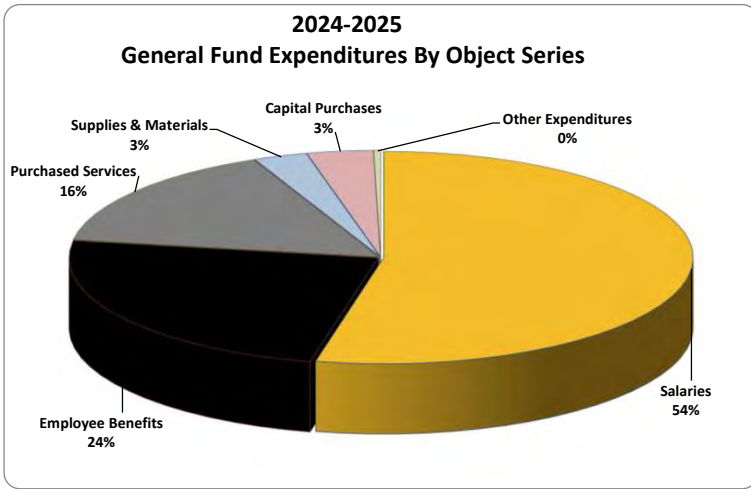
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		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	59,434	-	-
151	ESSER-90% Formula Allocation	957,228	-	-	-	-
152	ESSER-9.5% State Directed Grants	244,299	-	-	-	-
153	GEER-Governor's Emergency 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	32,968	10,605	-
160	ESSER III-90% Formula Allocation	-	-	6,345,813	6,585,618	-
161	ESSER III-90% Learning Loss	-	-	1,181,628	1,846,152	-
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	-	-	23,279	59,382	-
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	-	-	-
401	Title I, Part A	1,541,627	2,073,807	1,856,954	2,177,023	2,015,000
414	Title II, Part A - Teacher & Principal Training	298,353	475,180	417,662	266,030	274,000
417	Title III, Part A - English Language Acquisition	182,167	236,928	156,240	364,341	330,113
419	Special Education - IDEA Part B, 611	1,915,099	1,905,720	1,995,894	1,976,479	2,095,000
420	Special Education - Preschool	100,695	68,246	121,522	102,999	85,000
422	Special Education - Infants & Toddlers	50,833	54,035	55,185	65,868	65,000
428	Carl Perkins Vocational	23,371	105,695	91,928	100,181	105,193
433	Title IV, Part A - Student Support	85,548	90,396	122,066	226,241	150,000
442	Title III, Part A - Immigrant Grant	23,248	15,772	41,587	18,465	40,000
499	Miscellaneous Federal Revenue from MDE	35,564	63,832	391,111	500,939	371,793
510	Indian Education	13,399	11,428	14,746	15,000	15,000
633	Title IV, Part A - Student Support via Intermediate	-	-	2,792	-	-
699	Miscellaneous Federal Aid Received From Others	-	274,480	-	-	-
868	Title VIII - Education for Homeless Children	19,892	27,842	37,500	41,881	42,000
Total Federal Aid Revenue		8,950,841	14,965,234	14,827,228	\$ 14,357,204	\$ 5,588,099
Total General Fund Revenue		\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Salaries	\$ 71,179,403	\$ 73,254,297	\$ 73,739,152	\$ 82,373,288	\$ 84,470,996	\$ 2,097,708	2.55%
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824	11.08%
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123	3.79%
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562	8.24%
Capital Purchases	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)	-31.34%
Other Expenditures	797,103	678,032	677,527	985,901	565,540	(420,361)	-42.64%
Total	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 4,209,957	2.74%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
110	Administration/Supervision	\$ 5,843,721	\$ 5,866,070	\$ 5,609,997	\$ 6,273,535	\$ 6,519,322
120	Early Childhood/School Readiness/ABE Admin	32,898	35,321	41,327	46,360	48,510
140	Licensed Classroom Teacher	37,571,899	38,260,034	38,132,879	41,072,125	42,062,401
141	Non-Licensed Classroom Personnel	1,476,566	1,748,852	1,713,528	1,626,118	1,991,485
143	Licensed Instructional Support	5,784,651	5,566,793	6,203,547	7,163,846	9,434,744
144	Non-Licensed Instructional Support	526,603	517,594	506,295	997,289	1,045,266
145	Substitute Teacher Salaries	233,112	440,893	424,446	492,116	517,509
146	Substitute Non-Licensed /Instructional	-	-	-	-	-
150	Physical Therapist	81,000	78,831	83,469	91,825	96,425
151	Occupational Therapist	477,436	511,573	499,813	473,460	611,209
152	Speech/Language Pathologist	1,404,082	1,369,840	1,269,270	1,396,600	1,588,211
154	School Nurse	741,199	626,365	613,651	531,636	768,031
155	Licensed Nursing Services	171,500	146,255	248,796	233,392	273,062
156	School Social Worker	1,031,367	1,097,124	1,073,202	1,235,575	1,356,040
157	School Psychologist	807,356	748,051	777,980	721,178	807,686
161	Certified Paraprofessional	3,358,090	3,829,969	3,627,680	3,787,561	3,689,869
162	Certified One-to-One Paraprofessional	273,309	58,003	163,977	150,165	96,860
165	School Counselor	817,613	855,099	925,677	1,190,920	1,133,666
169	Alcohol and Chemical Dependency Counselor	-	-	-	26,130	55,125
170	Non-Instructional Support	7,014,036	7,122,681	7,265,776	10,063,341	7,560,010
174	Adapted Physical Education	180,230	259,680	183,860	189,376	198,863
175	Cultural Liaison	428,359	637,557	675,858	725,152	745,250
185	Other Licensed Salary Payments	2,643,374	2,872,895	2,957,035	3,244,798	3,037,999
186	Other Non-Licensed Salary Payments	655,921	966,008	1,098,082	999,230	885,365
191	Severance	(15,600)	-	-	-	-
195	Salary Chargeback	(359,318)	(361,192)	(356,994)	(358,440)	(51,912)
210	FICA (Social Security & Medicare)	5,148,279	5,317,542	5,361,372	5,993,725	6,317,374
214	Public Employees Retirement (PERA)	1,163,142	1,221,184	1,222,265	1,259,696	1,335,720
218	Teacher Retirement (TRA)	4,530,748	4,724,573	4,863,870	5,327,656	5,644,425
220	Health Insurance	14,978,904	15,169,852	15,486,847	18,226,795	21,299,208
230	Life Insurance	42,357	39,320	35,162	36,982	36,213
235	Dental Insurance	653,762	655,514	637,094	696,441	724,460
240	Long-Term Disability	287,303	276,560	280,359	288,318	334,417
250	403(B) or 457 Match	1,208,189	1,500,299	1,410,226	1,457,942	1,291,252
251	Tax-Advantage Employer Health Arrangements	17,552	72,916	41,595	66,326	67,967
270	Workers' Compensation	377,933	235,620	494,583	500,000	500,000
280	Unemployment Compensation	116,915	-	21,455	100,000	115,000
281	Summer Unemployment Compensation	-	-	-	200,000	250,000
295	Benefits Chargeback	(12,000)	-	-	-	-
299	Other Employee Benefits	788,273	829,721	819,075	14,390	39,059

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
303	Federal Contracts up to \$25,000	325,404	307,431	234,708	225,947	126,602
304	Federal Contracts >\$25,000	257,919	853,109	222,088	143,538	129,965
305	Consulting Fees/Fees for Services	1,831,421	2,471,881	3,543,129	4,519,629	4,504,385
307	Contracted Substitutes for Special Education	98,442	248,512	365,398	328,977	345,426
308	Federal Tuition Bill Payments <\$25,000	-	25,000	25,000	25,000	25,000
309	Federal Tuition Bill Payments >\$25,000	-	975,000	975,000	975,000	975,000
310	School Resource Office (SRO)	46,326	95,430	98,293	-	106,304
311	Other Contracted Security Services	-	6,000	-	-	-
316	Services Purchased - Other MN Joint Powers	211,369	157,978	160,630	165,750	165,030
320	Communications Services	241,971	224,119	195,073	191,347	159,276
329	Postage & Parcel Services	24,836	30,975	23,274	45,797	46,552
330	Utilities	1,880,074	2,392,963	2,606,921	3,080,000	3,385,000
335	Short-Term Leases or Rentals	455,641	168,739	64,617	70,609	71,139
340	Insurance	391,720	426,427	472,595	530,000	610,000
350	Repairs & Maintenance	587,649	795,640	1,280,479	860,207	1,349,953
358	Foreign Language Interpreter Services	79,787	82,311	110,276	117,110	127,656
360	Transportation Contracts-Private/Public Carriers	6,459,123	8,078,124	9,529,674	10,088,686	10,139,713
366	Travel, Conventions and Conferences	86,149	161,992	252,677	288,232	287,527
368	Out-of-State Travel, Federal Reimbursed	-	3,231	2,145	-	-
369	Entry Fees/Student Travel	36,491	114,361	367,719	124,491	42,201
390	Payment for Educ-Other MN School Districts	670,309	973,656	869,320	1,059,618	1,067,422
391	Payments to MN Schools-(Cost-Sharing)	9,941	(266)	12,408	26,523	27,849
392	Payments for Educ Purposes-Out-of-State	-	-	6,960	10,300	10,815
393	Special Education & Transition Programs	-	-	-	-	-
394	Payments for Educ to Other Agencies	757,123	772,717	818,562	826,379	867,696
396	Salary Purchased from Another District	273,114	297,162	232,487	312,966	328,615
397	Benefits Purchased from Another District	-	6,672	80,522	-	-
398	Interdepartmental Services Chargeback	(26,314)	(20,609)	(22,151)	(27,103)	-
401	General Supplies	1,804,543	1,710,463	2,110,619	1,394,859	1,542,016
405	Software Non Instructional	186,237	213,327	305,147	858,082	868,671
406	Software Instructional	787,321	621,542	539,416	589,765	603,400
430	Instructional Supplies	140,257	300,009	200,647	267,195	282,116
433	Individualized Instructional Supplies	49,621	95,880	121,127	104,526	109,584
440	Fuels	45,269	125,578	165,140	196,110	209,909
455	Technology Supplies Non-Instructional	-	850	1,239	-	-
456	Technology Supplies Instructional	18,028	29,739	92,065	29,930	34,577
460	Textbooks and Workbooks	462,288	1,038,554	604,493	439,815	469,658
461	Standardized Tests	96,746	78,267	96,491	134,000	140,700
465	Technology Devices Non-Instructional	260,112	282	371,122	250	302
466	Technology Devices Instructional	1,676,257	1,852,603	532,410	1,800	-
470	Media Resources	6,838	3,607	5,610	7,075	93,508
490	Food	4,082	60,525	112,984	61,847	67,375

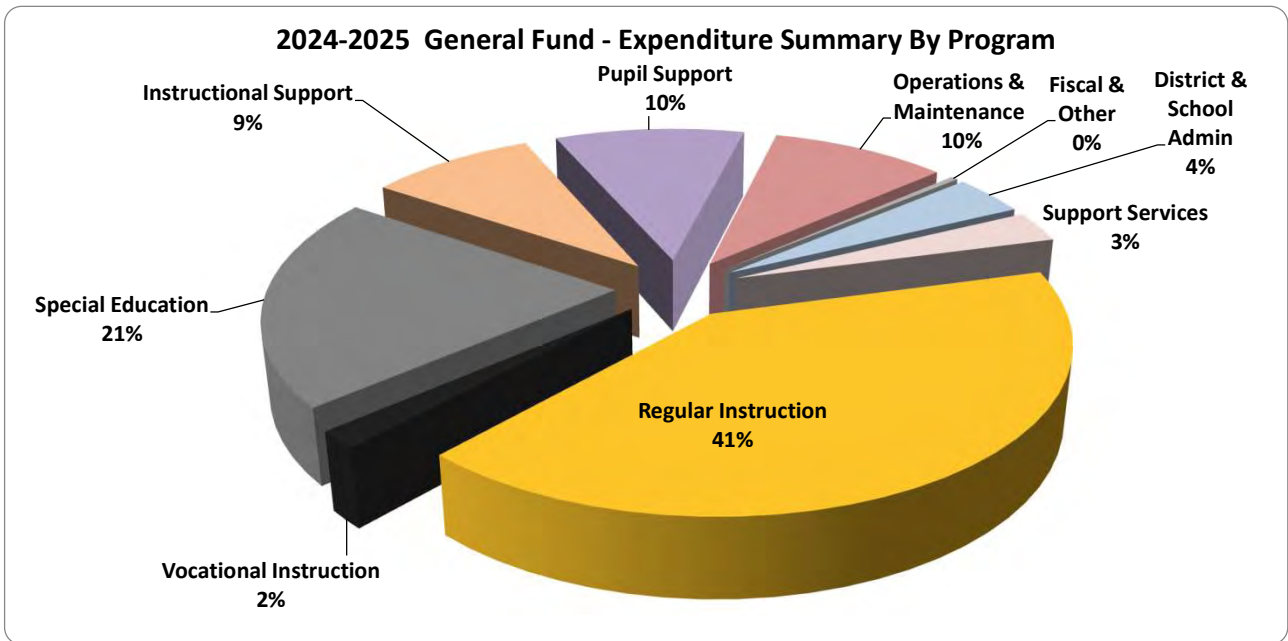
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
505	Capitalized Software Non-Instructional	-	23,260	-	-	32,550
506	Capitalized Software Instructional	30,000	-	-	15,000	15,000
510	Site or Grounds Acquisition	77,847	94,555	93,368	41,584	43,665
520	Building Acquisition or Improvement	2,700,698	2,339,880	2,167,138	4,045,428	2,164,643
530	Equipment	118,656	151,841	412,805	670,185	420,319
533	Equipment Purchased for Special Ed Instruction	11,332	29,788	20,366	32,950	34,597
535	Long-Term Leases	-	187,949	35,235	-	-
548	Pupil Transportation Vehicles	-	-	37,325	-	-
550	Other Vehicles Purchased	76,416	-	-	-	-
555	Capitalized Tech Equipment Non-Instructional	3,758	484,737	471,403	1,118,661	466,254
556	Capitalized Tech Equipment Instructional	652,773	344,480	1,084,300	1,884,687	2,217,238
560	Principal-Long-Term Computer or Tech Lease	-	4,923	51,110	74,545	78,272
561	Interest-Long-Term Computer or Tech Leases	-	626	6,639	-	-
580	Principal on Capital Lease	244,500	79,714	83,450	88,164	6,099
581	Interest on Capital Lease	20,598	11,613	8,590	8,332	-
589	Long-Term Lease Transactions (Contra Expense)	-	(187,949)	(35,235)	-	-
820	Dues, Memberships, Licenses	132,577	166,321	161,597	196,907	167,509
891	TRA and PERA Special Pension Expense	393,618	364,049	393,719	394,000	394,000
895	Indirect Cost Chargebacks	-	-	-	-	(355,163)
896	Taxes, Special Assessments	73,723	10,253	47,855	175,000	100,000
898	Scholarships	60,830	60,480	69,606	209,994	249,194
899	Miscellaneous Expenses	136,355	76,929	4,751	10,000	10,000
Total General Fund Expenditures		\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
District & School Admin	\$ 5,020,125	\$ 5,443,235	\$ 5,354,356	\$ 5,878,037	\$ 6,234,355	\$ 356,318	6.06%
Support Services	4,091,220	4,593,309	4,653,663	4,742,748	4,789,114	46,366	0.98%
Regular Instruction	52,076,387	56,065,883	56,856,655	65,103,760	64,756,213	(347,547)	-0.53%
Vocational Instruction	2,088,352	2,247,892	2,198,882	2,407,394	2,786,026	378,632	15.73%
Special Education	24,703,003	26,368,361	26,782,469	28,936,075	32,750,225	3,814,150	13.18%
Instructional Support	14,355,693	13,699,167	13,924,228	13,527,837	14,278,823	750,986	5.55%
Pupil Support	9,837,711	11,711,501	12,689,281	15,705,289	16,401,446	696,157	4.43%
Operations & Maintenance	12,886,101	12,764,854	14,381,259	16,750,113	15,185,008	(1,565,105)	-9.34%
Fiscal & Other	391,943	426,427	472,595	530,000	610,000	80,000	15.09%
Total	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 4,209,957	2.74%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

210

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 3,433,998	\$ 3,756,286	\$ 3,721,485	\$ 4,044,514	\$ 4,248,061	\$ 203,547
Employee Benefits	1,278,770	1,382,199	1,324,111	1,488,671	1,607,591	118,920
Purchased Services	145,214	109,436	76,041	173,743	146,801	(26,942)
Supplies & Materials	82,702	119,774	107,885	94,548	91,125	(3,423)
Equipment	17,282	14,085	62,695	93,280	72,246	(21,034)
All Others	62,158	61,455	62,137	(16,719)	68,531	85,250
Total Expenditures	\$ 5,020,125	\$ 5,443,235	\$ 5,354,356	\$ 5,878,037	\$ 6,234,355	\$ 356,318

Support Services (100's)						
Salaries	\$ 1,817,177	\$ 2,051,683	\$ 1,964,103	\$ 2,101,197	\$ 2,093,003	\$ (8,194)
Employee Benefits	1,477,070	1,554,978	1,558,250	894,999	945,777	50,778
Purchased Services	604,814	643,400	652,956	825,497	906,825	81,328
Supplies & Materials	168,809	205,320	386,894	731,660	807,540	75,880
Equipment	770	101,556	59,642	480,869	86,424	(394,445)
All Others	22,582	36,372	31,818	(291,474)	(50,455)	241,019
Total Expenditures	\$ 4,091,220	\$ 4,593,309	\$ 4,653,663	\$ 4,742,748	\$ 4,789,114	\$ 46,366

Regular Instruction (200's)						
Salaries	\$ 34,241,425	\$ 35,811,562	\$ 35,939,684	\$ 41,635,029	\$ 40,421,294	\$ (1,213,735)
Employee Benefits	14,208,258	14,742,064	15,110,882	17,525,227	18,825,137	1,299,910
Purchased Services	2,249,138	3,185,995	3,509,154	3,799,904	3,749,993	(49,911)
Supplies & Materials	1,041,290	2,005,707	1,949,475	1,302,431	1,384,233	81,802
Equipment	90,859	30,630	94,917	166,016	111,411	(54,605)
All Others	245,417	289,925	252,543	675,153	264,145	(411,008)
Total Expenditures	\$ 52,076,387	\$ 56,065,883	\$ 56,856,655	\$ 65,103,760	\$ 64,756,213	\$ (347,547)

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

211

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 1,409,302	\$ 1,423,344	\$ 1,374,829	\$ 1,432,483	\$ 1,584,168	\$ 151,685
Employee Benefits	566,360	594,093	599,774	657,011	794,752	137,741
Purchased Services	73,530	91,514	69,463	87,150	97,577	10,427
Supplies & Materials	29,029	99,657	115,419	91,241	130,994	39,753
Equipment	-	31,494	30,384	515	541	26
All Others	10,131	7,790	9,012	138,994	177,994	39,000
Total Expenditures	\$ 2,088,352	\$ 2,247,892	\$ 2,198,882	\$ 2,407,394	\$ 2,786,026	\$ 378,632

Special Education (400's)						
Salaries	\$ 16,101,665	\$ 16,400,542	\$ 16,648,177	\$ 17,672,543	\$ 19,657,638	\$ 1,985,095
Employee Benefits	7,072,055	7,226,724	7,280,353	8,098,139	9,657,561	1,559,422
Purchased Services	852,868	2,018,544	2,428,942	2,742,462	2,867,263	124,801
Supplies & Materials	134,097	256,587	205,604	207,981	215,066	7,085
Equipment	391,289	321,646	64,562	48,950	186,397	137,447
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 24,703,003	\$ 26,368,361	\$ 26,782,469	\$ 28,936,075	\$ 32,750,225	\$ 3,814,150

Instructional Support (600's)						
Salaries	\$ 8,454,517	\$ 8,197,179	\$ 8,453,777	\$ 7,932,583	\$ 8,306,281	\$ 373,698
Employee Benefits	2,272,417	2,235,149	2,383,918	2,247,821	2,433,074	185,253
Purchased Services	229,867	141,994	225,859	202,990	178,093	(24,897)
Supplies & Materials	2,713,684	2,302,814	1,306,665	561,167	626,089	64,922
Equipment	648,083	745,348	1,478,105	2,495,329	2,649,886	154,557
All Others	37,126	76,684	75,905	87,947	85,400	(2,547)
Total Expenditures	\$ 14,355,693	\$ 13,699,167	\$ 13,924,228	\$ 13,527,837	\$ 14,278,823	\$ 750,986

Pupil Support (700's)						
Salaries	\$ 1,892,819	\$ 1,812,793	\$ 1,712,380	\$ 3,316,509	\$ 3,634,999	\$ 318,490
Employee Benefits	762,257	739,458	737,906	1,365,728	1,644,324	278,596
Purchased Services	6,851,107	8,889,982	9,807,562	10,478,213	10,521,767	43,554
Supplies & Materials	146,073	212,090	387,243	366,593	400,130	33,537
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	185,456	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	\$ 9,837,711	\$ 11,711,501	\$ 12,689,281	\$ 15,705,289	\$ 16,401,446	\$ 696,157

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

212

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Operations & Maintenance (800's)						
Salaries	\$ 3,828,500	\$ 3,800,908	\$ 3,924,716	\$ 4,238,430	\$ 4,525,552	\$ 287,122
Employee Benefits	1,664,173	1,568,436	1,678,708	1,890,675	2,046,879	156,204
Purchased Services	3,300,013	4,141,262	5,285,232	5,149,044	5,820,807	671,763
Supplies & Materials	1,221,916	929,278	799,325	729,633	766,639	37,006
Equipment	2,788,295	2,305,868	2,645,424	4,567,331	2,191,506	(2,375,825)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	\$ 12,886,101	\$ 12,764,854	\$ 14,381,259	\$ 16,750,113	\$ 15,185,008	\$ (1,565,105)

Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 391,943	\$ 426,427	\$ 472,595	\$ 530,000	\$ 610,000	\$ 80,000

Total Expenditures						
Salaries	\$ 71,179,403	\$ 73,254,297	\$ 73,739,152	\$ 82,373,288	\$ 84,470,996	\$ 2,097,708
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562
Equipment	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)
All Others	797,103	678,032	677,527	985,901	565,540	(420,361)
Total Expenditures	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 4,209,957

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

Expenditures				2023-2024		
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 147,539	\$ 141,386	\$ 190,911	\$ 210,071	\$ 193,693	\$ (16,378)
Employee Benefits	42,404	49,280	61,131	63,208	69,411	6,203
Purchased Services	72,746	77,708	58,666	83,030	93,250	10,220
Supplies & Materials	3,359	17,998	19,748	5,600	33,492	27,892
Equipment	-	18,614	26,622	-	-	-
All Others	10,131	7,790	8,816	138,994	177,994	39,000
Total Expenditures	\$ 276,179	\$ 312,776	\$ 365,894	\$ 500,903	\$ 567,840	\$ 66,937

Special Education (400's)						
Salaries	\$ 1,593,580	\$ 1,579,825	\$ 1,776,404	\$ 1,837,315	\$ 2,462,850	\$ 625,535
Employee Benefits	534,178	536,038	613,002	775,844	1,168,044	392,200
Purchased Services	745,344	1,851,090	2,172,662	2,601,210	2,716,019	114,809
Supplies & Materials	93,246	201,848	153,716	183,915	193,113	9,198
Equipment	391,289	321,646	60,213	40,950	177,997	137,047
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 3,508,665	\$ 4,634,764	\$ 4,930,828	\$ 5,605,234	\$ 6,884,323	\$ 1,279,089

Instructional Support (600's)						
Salaries	\$ 5,650,816	\$ 5,515,133	\$ 5,833,728	\$ 5,453,942	\$ 5,748,678	\$ 294,736
Employee Benefits	1,192,734	1,198,784	1,379,832	1,192,035	1,258,709	66,674
Purchased Services	226,550	134,251	205,814	199,970	169,402	(30,568)
Supplies & Materials	2,688,398	2,285,829	1,281,146	545,939	615,643	69,704
Equipment	648,083	745,348	1,478,105	2,493,620	2,649,886	156,266
All Others	37,076	76,634	75,855	87,903	85,400	(2,503)
Total Expenditures	\$ 10,443,657	\$ 9,955,979	\$ 10,254,481	\$ 9,973,409	\$ 10,527,718	\$ 554,309

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Pupil Support (700's)						
Salaries	\$ 442,639	\$ 423,216	\$ 284,724	\$ 887,972	\$ 1,006,671	\$ 118,699
Employee Benefits	154,212	115,063	74,312	374,438	456,680	82,242
Purchased Services	6,850,062	8,889,073	9,806,732	10,478,213	10,521,517	43,304
Supplies & Materials	89,574	165,865	341,314	325,910	350,630	24,720
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	173,511	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	\$ 7,709,998	\$ 9,650,395	\$ 10,551,272	\$ 12,244,779	\$ 12,535,724	\$ 290,945

Operations & Maintenance (800's)						
Salaries	\$ 1,012,294	\$ 944,144	\$ 1,188,471	\$ 1,294,863	\$ 1,522,280	\$ 227,417
Employee Benefits	524,240	454,122	600,181	665,727	724,870	59,143
Purchased Services	1,240,051	1,452,369	1,943,446	1,848,074	1,778,813	(69,261)
Supplies & Materials	1,165,015	864,892	678,576	633,422	665,712	32,290
Equipment	2,523,198	2,193,080	2,480,390	4,407,232	2,118,623	(2,288,609)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	\$ 6,548,002	\$ 5,927,708	\$ 6,938,919	\$ 9,024,318	\$ 6,643,923	\$(2,380,395)

Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 391,943	\$ 426,427	\$ 472,595	\$ 530,000	\$ 610,000	\$ 80,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Total Expenditures						
Salaries	\$ 11,038,277	\$ 15,081,468	\$ 15,967,902	\$ 20,021,649	\$ 13,808,535	\$ (6,213,114)
Employee Benefits	4,821,377	6,380,749	6,921,872	7,179,872	6,120,286	(1,059,586)
Purchased Services	11,612,142	15,128,814	16,863,018	18,283,814	18,343,181	59,367
Supplies & Materials	4,819,632	5,201,535	3,985,300	3,276,021	3,526,910	250,889
Equipment	3,621,299	3,421,676	4,138,174	7,627,370	5,293,837	(2,333,533)
All Others	749,749	601,043	654,006	936,894	527,021	(409,873)
Total Expenditures	\$ 36,662,476	\$ 45,815,285	\$ 48,530,272	\$ 57,325,620	\$ 47,619,770	\$(9,705,850)

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Food & Nutrition and Community Services

These two operating funds are also referred to as 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 operates 11 kitchens and prepares and provides meals for 15 sites. Due to the Free School Meals for Kids program passed in 2023 by the Minnesota legislature, breakfast and lunch is served free of charge to students. As a part of this bill, some schools must participate in a federal program called Community Eligibility Provision (CEP). All schools in the district are eligible to participate in CEP within the National School Lunch and Breakfast Program, therefore the district has elected for all schools to operate under this program. Overall meal participation has increased by 10-40% and varies by site.

Administrative/Supervision decreased from the previous year due to a reduction of administrative positions. Conversely, kitchen leadership positions were offered year-round employment to support a robust summer feeding program for 11 locations.

Revenue is anticipated to decrease by approximately \$150,000 over the previous year. Factors causing the decrease include declining enrollment, less participation in a la carte and a decrease in commodities.

The District is anticipating an increase in food, milk and supply costs. Overall, expenditures are expected to increase by over \$235,000. Chargebacks will change from direct to indirect cost method which will provide more consistency from year to year. A chargeback is simply a direct cost that is allocated at a point in time—usually at the end of the year. Costs can be allocated from the General Fund to the Food & Nutrition Fund for qualifying expenses directly or indirectly related to the operations of the program.

Julie Kronabetter, the Director of Food & Nutrition Services recently received the Minnesota School Nutrition Director of the year award. Maintaining a self-sufficient budget and applying for and receiving over 1 million dollars in grant funding over the course of her career in ISD 191 was recognized.

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 an application 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.

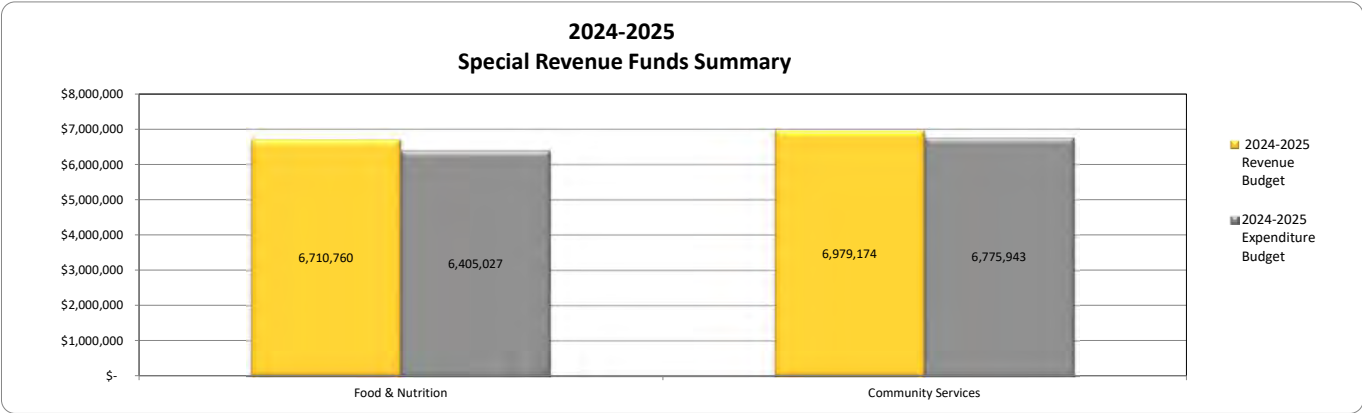
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; 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 2024-25, revenue is projected to have an increase over 2023-24 by \$79,000.

Expenditures in 2024-25 are expected to increase by 4.56% to \$6,775,943 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 \$203,231

SPECIAL REVENUE FUNDS - SUMMARY

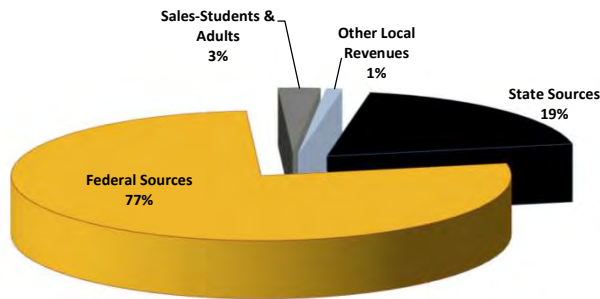
	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue Budget	2023-2024 Revised Expenditure Budget	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Food & Nutrition	\$ 1,119,125	\$ 2,511,460	3,174,493	\$ 6,862,740	\$ 6,169,792	\$ 3,867,441	\$ 6,710,760	\$ 6,405,027	\$ 4,173,174
Community Services	2,072,635	3,195,511	4,085,287	6,900,174	6,480,421	4,505,040	6,979,174	6,775,943	4,708,271
Total	\$ 3,191,759	\$ 5,706,971	\$ 7,259,780	\$ 13,762,914	\$ 12,650,213	\$ 8,372,481	\$ 13,689,934	\$ 13,180,970	\$ 8,881,445



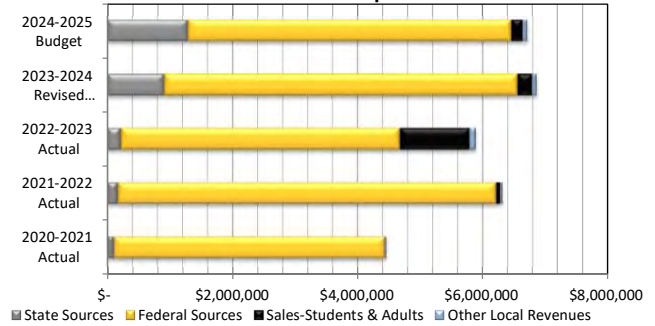
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
State Sources	\$ 104,895	\$ 168,745	\$ 215,989	\$ 906,334	\$ 1,285,651	\$ 379,317	41.85%
Federal Sources	4,338,324	6,053,200	4,465,199	5,656,406	5,174,864	(481,542)	-8.51%
Sales-Students & Adults	98	56,715	1,111,222	230,000	181,641	(48,359)	-21.03%
Other Local Revenues	14,953	34,971	97,675	70,000	68,604	(1,396)	-1.99%
Total	\$ 4,458,269	\$ 6,313,631	\$ 5,890,085	\$ 6,862,740	\$ 6,710,760	\$ (151,980)	-2.21%

2024-2025 Food & Nutrition Services Fund Revenue by Source



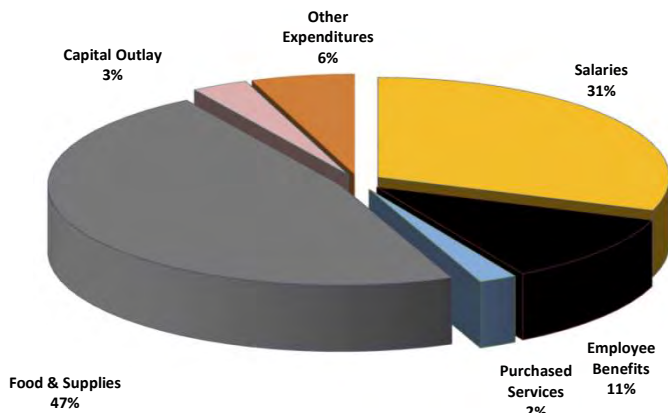
Food & Nutrition Services Fund Revenue 5-Year Comparison



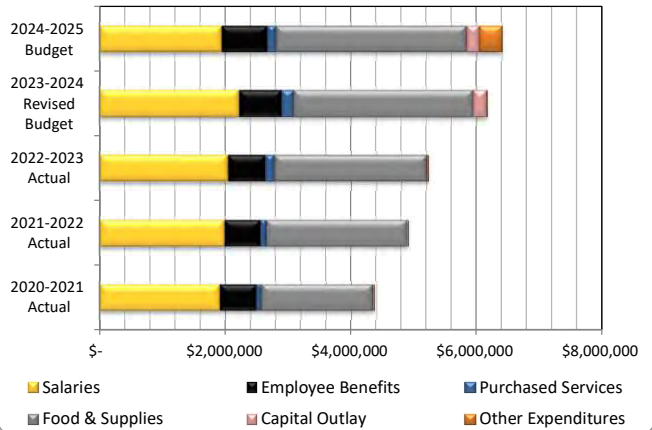
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2023-2024						
	2020-2021	2021-2022	2022-2023	Revised	2024-2025	Amount	%
	Actual	Actual	Actual	Budget	Budget	Change	Change
Salaries	\$ 1,911,797	\$ 1,994,326	\$ 2,046,070	\$ 2,223,199	\$ 1,946,931	\$ (276,268)	-12.43%
Employee Benefits	574,300	566,599	588,360	671,015	722,066	51,051	7.61%
Purchased Services	79,331	95,111	141,330	193,603	136,000	(57,603)	-29.75%
Food & Supplies	1,775,458	2,250,330	2,426,298	2,859,250	3,034,867	175,617	6.14%
Capital Outlay	18,658	7,497	17,187	215,000	200,000	(15,000)	-6.98%
Other Expenditures	4,804	7,432	7,807	7,725	365,163	357,438	4627.03%
Total	\$ 4,364,348	\$ 4,921,295	\$ 5,227,052	\$ 6,169,792	\$ 6,405,027	\$ 235,235	3.81%

2024-2025 Food & Nutrition Services Fund Expense By Object



Food & Nutrition Services Fund Expenditures 5-Year Comparison



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

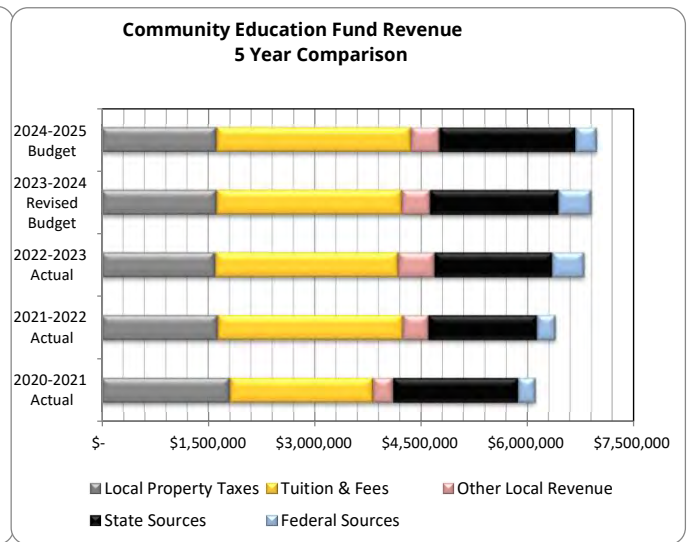
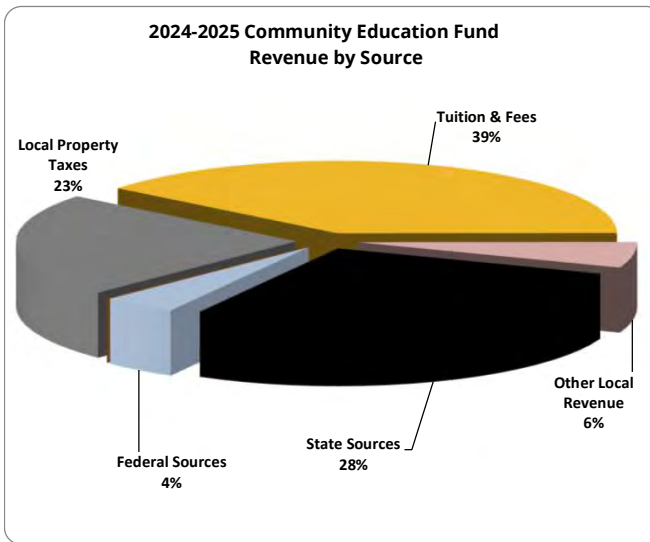
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget
110 Administration/Supervision	\$ 248,683	\$ 264,708	\$ 312,503	\$ 279,821	\$ 288,370
170 Non-Instructional Support	1,351,796	1,416,026	1,423,473	1,634,378	1,658,561
186 Stipend - Licensed	-	400	1,100	-	-
195 Salary Chargeback	311,318	313,192	308,994	309,000	-
210 FICA (Social Security & Medicare)	117,285	125,310	130,543	138,315	139,721
214 Public Employees Retirement (PERA)	117,803	124,505	127,572	135,604	136,983
220 Health Insurance	278,698	260,165	266,080	328,770	381,614
230 Life Insurance	1,483	1,508	1,375	1,781	1,463
235 Dental Insurance	12,604	11,463	11,258	12,139	11,032
240 Long-Term Disability	5,062	5,247	5,384	6,032	7,635
250 403B Match	21,506	20,843	19,623	22,074	15,803
251 Tax-Advantage Employer Health	-	6,433	3,131	5,000	5,000
270 Workers' Compensation	10,236	1,604	2,959	10,300	10,815
299 Other Employee Benefits	9,622	9,520	20,435	11,000	12,000
305 Consulting Fees/Fees for Services	22,712	25,770	56,101	55,880	58,674
320 Communications Services	1,124	493	451	515	541
329 Postage & Parcel Services	3,137	2,269	3,166	3,605	3,785
350 Repairs & Maintenance Services	25,169	42,918	53,319	98,000	63,000
366 Travel, Conventions/Conferences	874	3,052	6,143	8,500	10,000
398 Interdepartmental Chargeback	26,314	20,609	22,151	27,103	-
401 General Supplies	175,374	238,670	222,893	235,000	246,750
490 Food	1,026,810	1,423,036	1,633,169	1,844,000	2,209,750
491 Commodities	368,948	433,403	433,486	600,000	389,099
495 Milk	204,326	155,221	136,750	180,250	189,268
530 Equipment	18,250	4,941	17,187	135,000	150,000
555 Technology Equipment Non-Instruct	408	2,556	-	80,000	50,000
820 Dues, Memberships, Licenses	4,804	7,432	7,807	7,725	10,000
895 Indirect Chargeback	-	-	-	-	355,163
Total Food & Nutrition Expenditures	\$ 4,364,348	\$ 4,921,295	\$ 5,227,052	\$ 6,169,792	\$ 6,405,027



COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

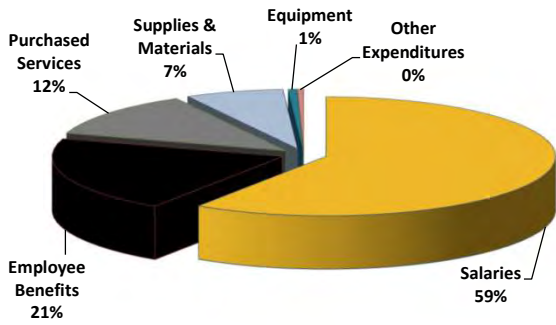
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	\$ 1,805,658	\$ 1,635,122	\$ 1,598,163	\$ 1,617,454	\$ 1,617,467	\$ 13	0.0%
Tuition & Fees	2,017,332	2,607,859	2,579,172	2,610,500	2,740,500	130,000	5.0%
Other Local Revenue	282,774	360,693	511,460	397,771	399,509	1,738	0.4%
State Sources	1,761,223	1,532,851	1,661,039	1,812,212	1,919,831	107,619	5.9%
Federal Sources	247,722	259,906	450,949	462,237	301,867	(160,370)	-34.7%
Total	\$ 6,114,709	\$ 6,396,431	\$ 6,800,783	\$ 6,900,174	\$ 6,979,174	\$ 79,000	1.1%



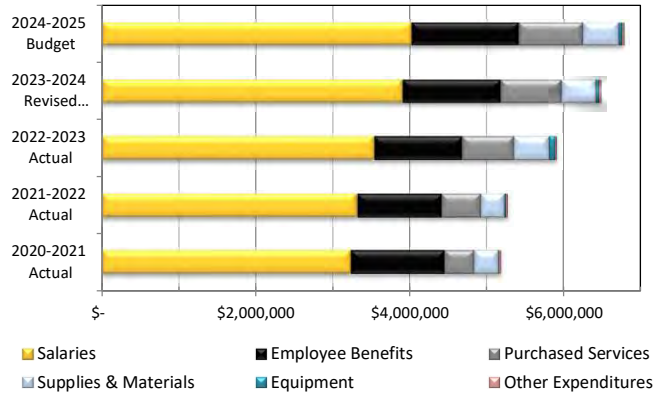
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	2023-2024						Amount Change	% Change
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget			
Salaries	\$ 3,236,007	\$ 3,321,121	\$ 3,540,304	\$ 3,904,297	\$ 4,020,273	\$ 115,976	2.97%	
Employee Benefits	1,215,275	1,089,102	1,137,015	1,270,746	1,388,677	117,931	9.28%	
Purchased Services	383,055	509,557	673,034	789,150	830,607	41,457	5.25%	
Supplies & Materials	321,234	312,617	460,275	449,156	467,133	17,977	4.00%	
Equipment	1,037	14,696	79,293	39,400	40,510	1,110	2.82%	
Other Expenditures	28,718	26,461	21,087	27,672	28,743	1,071	3.87%	
Total	\$ 5,185,325	\$ 5,273,554	\$ 5,911,008	\$ 6,480,421	\$ 6,775,943	\$ 295,522	4.56%	

2024-2025 Community Education Fund Expenditures by Object Series



Community Education Fund Expenditures 5-Year Comparison



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
110 Administration/Supervision	\$ 299,989	\$ 284,240	\$ 263,628	\$ 279,583	\$ 273,266
120 Early Childhood Admin/Supervision	153,211	147,856	185,398	203,942	136,214
140 Licensed Classroom Teacher	454,116	362,269	402,504	538,373	655,225
141 Non-Licensed Classroom Personnel	1,199,493	1,085,859	1,185,503	1,201,599	1,323,041
144 Non-Licensed Instructional Support	8,206	67,933	75,717	79,504	46,181
145 Substitute Teacher Salaries	203	4,556	32,649	26,000	38,145
154 School Nurse	23,941	25,869	37,854	73,798	77,493
155 Licensed Nursing Services	13,685	13,910	7,676	-	-
165 School Counselor	18,515	27,310	-	-	-
170 Non-Instructional Support	243,450	209,355	205,372	258,324	266,321
175 Cultural Liason	4,173	-	-	-	-
185 Other Licensed Salary Payments	113,036	129,387	135,436	197,794	161,306
186 Other Non-Licensed Salary Payments	655,989	914,576	960,567	995,940	991,169
195 Salary Chargeback	48,000	48,000	48,000	49,440	51,912
210 FICA (Social Security & Medicare)	233,574	241,404	257,386	246,458	231,253
214 Public Employees Retirement (PERA)	151,925	162,147	168,529	168,296	152,204
218 Teacher Retirement (TRA)	71,664	69,695	73,474	88,303	92,432
220 Health Insurance	648,367	522,648	547,177	670,431	825,912
230 Life Insurance	1,276	1,087	1,019	1,186	1,067
235 Dental Insurance	27,385	21,556	20,383	25,640	23,053
240 Long-Term Disability	9,175	8,291	9,244	9,936	11,688
250 403B Match	36,707	31,911	31,432	30,287	20,525
251 Employer Health Arrangements	4,457	11,838	7,398	7,634	7,968
270 Workers' Compensation	16,440	16,187	19,973	20,000	20,000
295 Benefits Chargeback	12,000	-	-	-	-
299 Other Employee Benefits	2,304	2,339	1,000	2,575	2,575
305 Consulting Fees/Fees for Services	354,579	389,388	522,464	582,771	615,919
320 Communications Services	1,968	3,271	1,423	4,120	4,327
329 Postage & Parcel Services	8,876	15,562	19,961	35,761	37,461
330 Utilities	8,299	11,957	11,886	12,154	12,762
335 Operating Leases or Rentals	3,242	2,189	-	318	334
350 Repairs & Maintenance Services	76	-	-	2,163	2,271
360 Transportation Contracts	-	24,069	43,951	55,120	57,881
366 Travel, Conventions and Conferences	2,913	2,651	9,402	10,271	10,787
368 Travel - Out of State	-	-	-	23,000	-
369 Entry Fees/Student Travel	91	60,321	62,898	60,972	88,865
394 Payments for Educ to Other Agencies	3,010	150	1,050	-	-
401 General Supplies	157,858	109,557	153,163	173,836	185,304
430 Instructional Supplies	5,757	37,209	29,470	60,450	58,176
433 Individualized Instructional Supplies	4,198	2,374	5,776	6,697	6,697
456 Technology Supplies Instructional	-	-	3,162	2,030	2,132
460 Textbooks and Workbooks	10,181	28,094	40,398	40,813	41,313
465 Technology Devices Non-Instructional	13,990	-	-	1,030	1,082
466 Technology Devices Instructional	51,073	51,065	-	1,715	1,800
490 Food	76,424	83,272	224,845	160,525	168,465
495 Milk	1,753	1,047	3,460	2,060	2,164
530 Equipment	180	904	24,364	11,660	22,163
555 Technology Equipment Non-Instructional	857	2,077	45,968	23,755	14,166

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
556 Technology Equipment Instructional	-	11,715	550	2,060	2,163
560 Principal on Long-Term Technology Lease	-	-	1,442	1,925	2,018
820 Dues, Memberships, Licenses	18,322	16,816	15,076	21,672	22,743
891 TRA and PERA Special Pension Expense	10,396	9,645	6,011	6,000	6,000
Total Community Education Expenditures	\$ 5,185,325	\$ 5,273,554	\$ 5,911,008	\$ 6,480,421	\$ 6,775,943



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

Summary by Program		2024-25 Revenue Budget	2024-25 Expense Budget	Variance
505	General Community Education	\$ 523,726	\$ 526,540	\$(2,814)
510	Adult Education	142,769	170,365	(27,596)
511	Adult Recreation	25,000	5,525	19,475
520	Adult Basic Education	819,867	910,995	(91,128)
551	Elementary Enrichment	184,500	166,281	18,219
552	Secondary Enrichment	186,000	204,909	(18,909)
553	Gifted and Talented Enrichment	15,000	26,822	(11,822)
560	Aquatics	56,000	49,883	6,117
570	Project Kids (School-Age Child Care)	2,225,678	1,498,475	727,203
571	Ready to Grow/Ready to Learn	715,000	1,035,435	(320,435)
572	Kindergarten Ready	34,000	35,000	(1,000)
573	Edge Program	100,000	68,432	31,568
580	Early Childhood Family Education	538,896	651,548	(112,652)
582	School Readiness	811,561	841,305	(29,744)
583	Early Childhood Screening	42,000	42,930	(930)
585	Youth Development (Backpack)	156,881	226,615	(69,734)
586	Youth Development (Afterschool)	100,109	8,972	91,137
590	Senior Citizens	185,000	188,724	(3,724)
590	Non Public-Health, Guidance & Textbook	117,187	117,187	-
Total Community Education		\$ 6,979,174	\$ 6,775,943	\$ 203,231



FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Other Funds – this section contains the Construction Fund, Debt Service, Internal Service and OPEB Revocable Trust Funds.



OTHER FUNDS - SUMMARY

	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue	2023-2024 Revised Expenditure	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Construction									
Construction	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction	\$ 1,657,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service									
Debt Service	\$ 3,786,111	\$ 5,386,218	\$ 5,165,070	\$ 8,800,000	\$ 9,950,000	\$ 4,015,070	\$ 9,200,000	\$ 9,785,000	\$ 3,430,070
OPEB Debt Service	337,604	405,673	322,041	1,415,000	1,405,153	331,888	1,425,000	1,400,245	356,643
Total Debt Service	\$ 4,123,714	\$ 5,791,892	\$ 5,487,111	\$ 10,215,000	\$ 11,355,153	\$ 4,346,958	\$ 10,625,000	\$ 11,185,245	\$ 3,786,713
Proprietary/Internal Service									
Self Insured Dental Insurance	\$ 460,569	\$ 497,195	\$ 525,883	\$ 875,000	\$ 975,000	\$ 425,883	\$ 875,000	\$ 915,000	\$ 385,883
Self Insured Severance Fund*	2,451,098	2,278,613	2,771,815	-	-	-	-	-	-
Self Insured Health Insurance	8,455,618	7,350,461	5,436,052	23,000,000	24,000,000	7,207,867	27,000,000	27,500,000	6,707,867
Total Proprietary/Internal	\$ 11,367,284	\$ 10,126,269	\$ 8,733,749	\$ 23,875,000	\$ 24,975,000	\$ 7,633,750	\$ 27,875,000	\$ 28,415,000	\$ 7,093,750
Fiduciary									
OPEB Revocable Trust	\$ 12,417,828	\$ 10,774,721	\$ 10,664,708	\$ 500,000	\$ 800,000	\$ 10,364,708	\$ 500,000	\$ 775,000	\$ 10,089,708
Total Fiduciary	\$ 12,417,828	\$ 10,774,721	\$ 10,664,708	\$ 500,000	\$ 800,000	\$ 10,364,708	\$ 500,000	\$ 775,000	\$ 10,089,708
Total Other Funds	\$ 29,566,522	\$ 26,692,882	\$ 24,885,568	\$ 34,590,000	\$ 37,130,153	\$ 22,345,416	\$ 39,000,000	\$ 40,375,245	\$ 20,970,171

*During FY2024, the District determined that the Severance Fund Balance was no longer needed and transferred \$2,771,841.52 to the Self Insured Health Internal Service Fund.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

CONSTRUCTION - FUND 26

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Referendum 2015 Revenue						
092	Interest	\$ 246	\$ 438	\$ -	\$ -	\$ -
Total Construction Revenue		\$ 246	\$ 438	\$ -	\$ -	\$ -
Referendum 2015 Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	107,290	209,530	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	326,524	1,448,603	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	-	-	-	-
Total Construction Expenditure		\$ 433,814	\$ 1,658,133	\$ -	\$ -	\$ -

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, certificates of participation, Long-Term Facility Bond Program and any other qualify financing. There are currently no active building construction funds.

Fund 26 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. The final payments for construction occurred in FY2022 and the construction account was closed.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

DEBT SERVICE - FUND 07

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Debt Service Revenue					
001 Property Taxes	\$ 9,555,635	\$ 10,304,794	\$ 9,110,129	\$ 8,462,755	\$ 8,686,947
092 Interest Income	16,901	(14,687)	282,276	61,779	90,976
093 Rental Income	214,127	256,163	247,347	263,874	283,340
200 State Aid	609	234	207	1,408	-
317 Long-Term Facility Aid	266,765	157,309	84,923	10,184	138,737
623 Sale of Real Property	-	856,756	-	-	-
631 Sale of Bonds Proceeds	12,962,046	11,823,678	-	-	-
Total Debt Service Revenue	\$ 23,016,083	\$ 23,384,248	\$ 9,724,881	\$ 8,800,000	\$ 9,200,000
Debt Service Expenditures					
710 Principal on Bonds	\$ 5,935,000	\$ 5,920,000	\$ 5,945,000	\$ 6,335,000	\$ 6,405,000
720 Interest on Bonds	4,261,198	4,038,895	3,999,129	3,612,563	3,375,063
790 Service Charges	171,384	120,245	1,900	2,437	4,937
920 Bond Refunding Payments	12,785,000	11,705,000	-	-	-
Total Debt Service Expenses	\$ 23,152,581	\$ 21,784,140	\$ 9,946,029	\$ 9,950,000	\$ 9,785,000

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.

The Debt Service Revenue budget for FY2025, is \$9,200,000 with the largest part, \$8,686,947 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 \$138,737 and anticipated interest earnings of approximately \$90,976.

Expenditures in the Debt Service Fund include \$6,405,000 in principal and \$3,375,063 in interest on four outstanding bond issues. An additional \$4,937 is budgeted for fiscal service fees related to the record keeping of the bonds. The final payments on each bond issue are as follows:

- 2015A General Obligation bonds - February 1, 2036
- 2016A Alternative Facility Refunded Bonds - February 1, 2033
- 2020A GO Alternative Facility Refunded Bonds - February 1, 2030
- 2021A GO Alternative Facility Refunded Bonds - February 1, 2030.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

OPEB DEBT SERVICE - FUND 47

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue						
001	Property Taxes	\$ 1,366,862	\$ 1,467,314	\$ 1,292,616	\$ 1,399,739	\$ 1,405,110
092	Interest Income	2,288	(1,002)	31,609	15,261	19,890
Total OPEB Debt Revenue		\$ 1,369,150	\$ 1,466,315	1,324,225.06	\$ 1,415,000	\$ 1,425,000
OPEB Debt Service Expenditures						
710	Principal on Bonds	\$ 1,155,000	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000	\$ 1,235,000
720	Interest on Bonds	250,673	232,770	212,383	189,678	164,770
790	Service Charges	475	475	475	475	475
Total OPEB Debt Expenses		\$ 1,406,148	\$ 1,398,245	\$ 1,407,858	\$ 1,405,153	\$ 1,400,245

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 largest portion of the OPEB Debt Service revenue is from local property tax which is approximately 105% of the principal and interest payments. The District is also budgeting for \$19,890 in interest income.

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	\$ 803	\$ (466)	\$ 18,274	\$ 2,068	\$ 3,324
099 Miscellaneous Revenue	857,378	844,904	820,785	840,000	840,000
615 Contributions Post-Employment	7,598	5,875	12,343	12,932	11,676
616 Retiree Contribution-Post Employment	23,008	21,595	22,918	20,000	20,000
Total Self Funded Dental Revenue	\$ 888,787	\$ 871,908	\$ 874,319	\$ 875,000	\$ 875,000
Self Funded Dental Insurance Expenditures					
220 Claims	\$ 1,107,730	\$ 784,801	\$ 791,853	\$ 915,000	\$ 855,000
305 Administrative Services	56,634	50,481	53,778	60,000	60,000
Total Self Funded Dental Expenses	\$ 1,164,365	\$ 835,282	\$ 845,631	\$ 975,000	\$ 915,000

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

For FY2025, the District is budgeting \$875,000 in revenue and \$915,000 in expenses. The revenue is made up of District contributions (benefit) and employee deductions for dental insurance. Additionally, the District has a number of retirees and/or COBRA participants that have continued on the plan and pay the premium in full.

Expenses in the Dental Fund Internal Service Fund are for the claims and an administrative fee for Delta Dental for processing claims.

SELF FUNDED SEVERANCE BENEFITS - FUND 21

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Severance Revenue					
092 Interest Income	\$ 3,697	\$ (3,516)	\$ 99,484	\$ -	\$ -
099 Miscellaneous Revenue	195,575	291,394	444,727	-	-
615 Contributions for Postemployment	-	-	-	-	-
616 Retiree Contribution-Post Employment	-	-	-	-	-
Total Self Funded Severance Revenue	\$ 199,272	\$ 287,878	\$ 544,211	\$ -	\$ -
Self Funded Severance Expenditures					
191 Severance Payments	\$ 45,469	\$ -	\$ -	\$ -	\$ -
2XX Benefit Payments	204,947	460,363	51,010	-	-
Total Self Funded Severance Expenses	\$ 250,416	\$ 460,363	\$ 51,010	\$ -	\$ -

Fund 21 is an Internal Service Fund used to account for the District's severance benefits. In FY2010, the District set aside roughly \$4.6M to cover the costs of severance benefits and the self-insured health plan. During FY2024, the District determined that the Severance Fund Balance was no longer needed and transferred \$2,771,841.52 to the Self Insured Health Internal Service Fund. There are only six remaining employees that qualify for a severance payments for unused sick days with a total liability of approximately \$250,000.

SELF FUNDED HEALTH INSURANCE - FUND 22

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Health Insurance Revenue					
092 Interest	\$ 4,449	\$ 11,868	\$ 193,798	\$ 84,892	\$ 165,488
099 Miscellaneous Revenue	20,395,458	20,817,564	21,054,640	22,300,000	26,250,000
615 Contributions for Postemployment	391,180	308,383	300,747	315,108	284,512
616 Retiree Contribution-Post Employment	253,347	275,975	302,610	300,000	300,000
Total Self Funded Health Revenue	\$ 21,044,434	\$ 21,413,790	\$ 21,851,796	\$ 23,000,000	\$ 27,000,000

Self Funded Health Insurance Expenditures

299 Other Benefits	\$ 21,580,574	\$ 22,444,104	\$ 23,309,069	\$ 21,405,000	\$ 24,034,985
305 Administrative Fees	-	-	408,023	2,500,000	3,370,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Health Expenses	\$ 21,655,371	\$ 22,518,947	\$ 23,766,205	\$ 24,000,000	\$ 27,500,000

Fund 22 is used for the District's Self-Insured Health plan with United Medical Resources (UMR), a United Healthcare company. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums. Revenue of \$27,000,000 for FY2025 is primarily made of the premiums payments for active employees which are paid by benefit and/or deductions via payroll processing. Premiums increased by 17% from FY2024. Other revenue includes premiums for retirees and interest revenue.

FY2025 expenses include claims, administrative fees to UMR and are anticipated to be \$27,500,000.

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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Total Self Funded Revenue					
092 Interest	\$ 8,948	\$ 7,886	\$ 311,556	\$ 86,960	\$ 168,812
099 Miscellaneous Revenue	21,448,411	21,953,862	22,320,152	23,140,000	27,090,000
615 Contributions for Postemployment	398,778	314,258	313,090	328,040	296,188
616 Retiree Contribution-Post Employment	276,355	297,570	325,527	320,000	320,000
Total Self Funded Revenue	\$ 22,132,492	\$ 22,573,576	\$ 23,270,326	\$ 23,875,000	\$ 27,875,000

Self Funded Expenditures

2XX Other Benefits	\$ 22,893,251	\$ 23,689,269	\$ 24,151,932	\$ 22,320,000	\$ 24,889,985
305 Administrative Fees	56,634	50,481	461,801	2,560,000	3,430,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Expenses	\$ 23,070,151	\$ 23,814,592	\$ 24,662,845	\$ 24,975,000	\$ 28,415,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

CUSTODIAL FUND - FUND 18

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Custodial Revenue						
092	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
096	Gifts/Bequests	-	-	-	-	-
099	Miscellaneous Revenue	-	-	-	-	-
Total Custodial Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
Custodial Expenditures						
401	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
898	Scholarships	64,072	-	-	-	-
Total Custodial Expenditures		\$ 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 ISD 191 Foundation.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

OPEB REVOCABLE TRUST - FUND 25

					2023-2024		
		2020-2021	2021-2022	2022-2023	Revised	2024-2025	
		Actual	Actual	Actual	Budget	Budget	
OPEB Trust Revenue							
092	Interest Income	\$ 1,485,860	\$ (847,295)	\$ 758,783	\$ 500,000	\$	500,000
Total OPEB Trust Revenue		\$ 1,485,860	\$ (847,295)	\$ 758,783	\$ 500,000	\$	500,000
OPEB Trust Expenditures							
220	Health Insurance	\$ 874,929	\$ 775,812	\$ 842,173	\$ 757,943	\$	729,611
305	Contracted Services	46,247	20,000	26,623	42,057		45,389
Total OPEB Trust Expenditures		\$ 921,176	\$ 795,812	\$ 868,796	\$ 800,000	\$	775,000

The OPEB 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 follows GASB Statement No. 75, 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 75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 75.

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, 2023, the District had a Total OPEB Liability of \$8,631,776. Plan assets in the Revocable OPEB Trust at July 1, 2023 is \$10,664,708. 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.

FINANCIAL SECTION

Level Four – Additional Information on Schools and Programs

The following pages provide financial information on the individual schools, alternative learning programs, special education and non-public schools.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

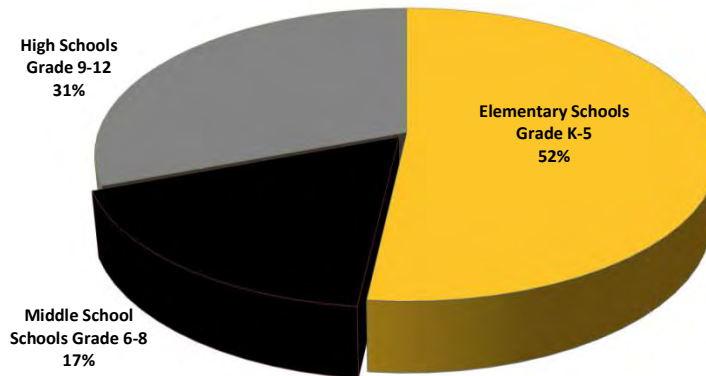
GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Gideon Pond Elementary	\$ 4,699,338	\$ 4,635,218	\$ 4,706,806	\$ 4,493,733	\$ 5,835,246	\$ 1,341,513
Edward Neill Elementary	4,573,333	4,470,875	4,374,857	4,378,006	5,466,664	1,088,658
Marion W Savage Elementary*	161,922	118,133	82,378	102,714	112,296	9,582
Sioux Trail Elementary*	59,356	73,630	108,460	100,562	131,773	31,211
Vista View Elementary	4,562,298	4,219,720	3,998,784	4,323,737	5,059,412	735,675
William Byrne Elementary	5,665,715	5,274,539	5,517,418	6,589,252	7,263,235	673,983
Rahn Elementary	4,418,505	4,112,484	4,016,644	4,349,122	5,508,569	1,159,447
Sky Oaks Elementary	5,278,864	5,571,351	5,817,614	6,057,906	6,945,825	887,919
Hidden Valley Elementary	5,924,470	5,860,159	6,304,031	6,527,282	7,079,277	551,995
Harriot Bishop Elementary	6,213,494	6,364,330	5,767,697	6,369,128	7,178,289	809,161
Virtual Academy Elementary	-	822,903.94	908,861	945,696	1,069,905	124,209
Nicollet Middle School	8,662,408	8,255,311	8,194,443	8,746,038	9,369,277	623,239
Eagle Ridge Middle School	6,884,207	6,484,960	6,789,826	7,300,961	7,825,841	524,880
Metcalfe Middle School*	168,427	209,569	215,182	228,372	246,524	18,152
Virtual Academy Secondary	-	423,737.64	1,108,381	1,537,596	2,100,289	562,693
Burnsville High School	21,570,333	20,570,618	20,911,985	22,048,061	25,316,978	3,268,917
Burnsville Area Learning Center	2,344,606	2,479,785	2,507,316	2,960,571	3,267,061	306,490
Total	\$ 81,187,276	\$ 79,947,324	\$ 81,330,682	\$ 87,058,737	\$ 99,776,461	\$ 12,717,724

* Open Facilities

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Elementary Schools Grade K-5	\$ 41,557,295	\$ 41,523,342	\$ 41,603,550	\$ 44,237,138	\$ 51,650,491
Middle School Schools Grade 6-8	15,715,042	14,949,840	15,199,450	16,275,371	17,441,642
High Schools Grade 9-12	23,914,938	23,474,141	24,527,682	26,546,228	30,684,328
Total	\$ 81,187,276	\$ 79,947,324	\$ 81,330,682	\$ 87,058,737	\$ 99,776,461

2024-2025 Expenses By School Category

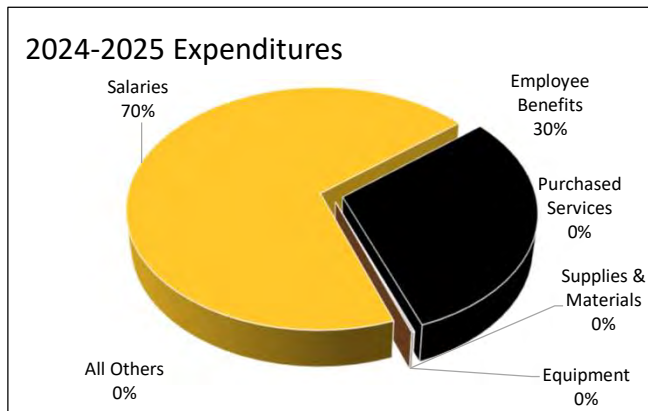


VIRTUAL ACADEMY - ELEMENTARY (479)
Principal - Dr. Angie Pohl

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ -	\$ 583,769	\$ 629,650	\$ 663,095	\$ 744,844	\$ 81,749
Employee Benefits	-	231,878	263,589	278,674	322,844	44,170
Purchased Services	-	1,730	3,914	1,139	520	(619)
Supplies & Materials	-	5,526	11,032	2,498	1,511	(987)
Equipment	-	-	675	290	186	(104)
All Others	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 822,904	\$ 908,861	\$ 945,696	\$ 1,069,905	\$ 124,209

Total Students (ADM)	-	198	87	52	49
Per Student	\$ -	\$ 4,149	\$ 10,447	\$ 18,186	\$ 21,835

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
K	-	33	12	8	8
1st	-	25	15	8	7
2nd	-	38	8	10	8
3rd	-	36	20	4	9
4th	-	35	17	14	4
5th	-	32	15	8	13
Total	-	198	87	52	49
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	0.0%	128.7%	115.4%	NA

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

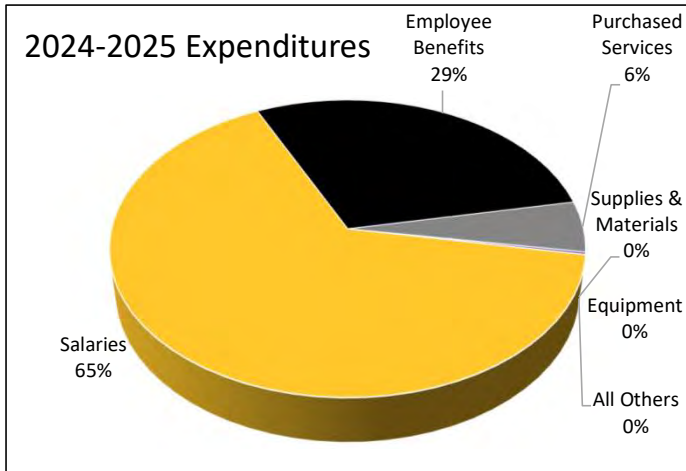


**GIDEON POND ELEMENTARY (482)
Principal - Salma Hussein**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,186,640	\$ 3,049,513	\$ 3,100,846	\$ 2,924,254	\$ 3,802,539	\$ 878,285
Employee Benefits	1,366,661	1,308,287	1,289,074	1,286,814	1,694,918	408,104
Purchased Services	115,915	237,710	279,733	262,201	320,630	58,429
Supplies & Materials	27,278	36,216	34,765	17,390	15,240	(2,150)
Equipment	1,806	1,512	1,433	1,303	1,254	(49)
All Others	1,036	1,980	955	1,771	665	(1,106)
Total Expenditures	\$ 4,699,338	\$ 4,635,218	\$ 4,706,806	\$ 4,493,733	\$ 5,835,246	\$ 1,341,513

Total Students (ADM)	421	396	390	361	346
Per Student	\$ 11,169	\$ 11,704	\$ 12,069	\$ 12,448	\$ 16,885

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	18	14	25	24	16
K	70	67	54	64	63
1st	72	69	61	47	59
2nd	70	64	64	54	44
3rd	68	63	62	62	50
4th	54	71	55	57	60
5th	67	48	69	53	54
Total	421	396	390	361	346

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

F/R	2020-21	2021-22	2022-23	2023-24	2024-25*
F/R	61.6%	54.7%	52.3%	64.8%	NA

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



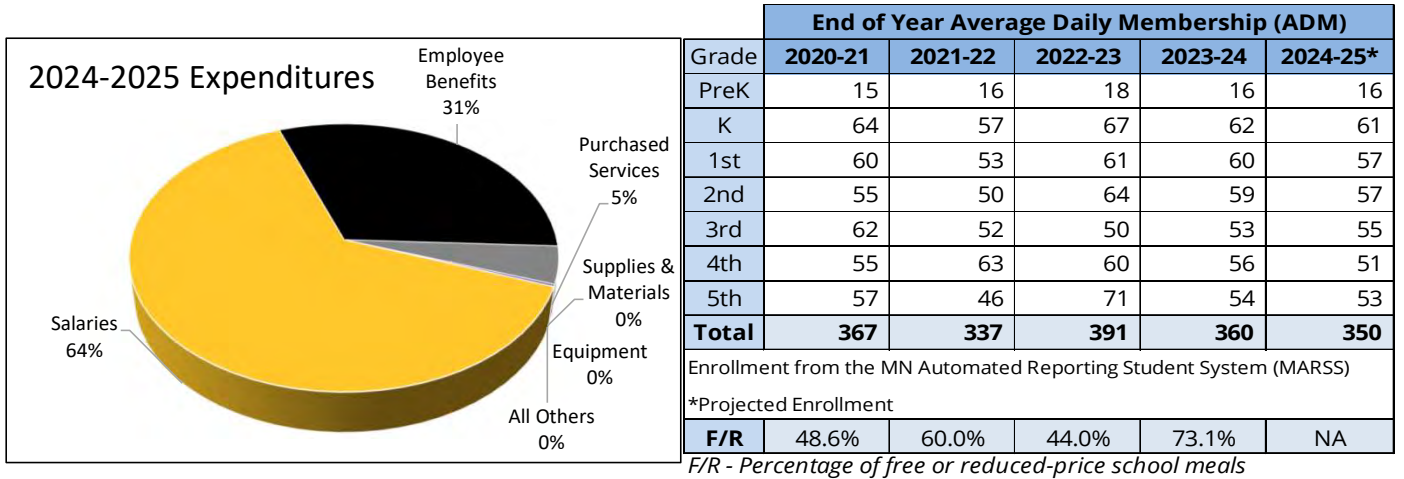
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2024-2025 Budget	
Salaries	\$ 3,066,254	\$ 2,945,310	\$ 2,857,228	\$ 2,822,931	\$ 3,492,079	\$ 669,148
Employee Benefits	1,351,655	1,294,580	1,256,670	1,328,185	1,711,478	383,293
Purchased Services	131,868	185,196	232,065	208,209	246,364	38,155
Supplies & Materials	23,314	45,357	27,663	15,548	15,198	(350)
Equipment	200	433	525	1,133	967	(166)
All Others	42	-	706	2,000	578	(1,422)
Total Expenditures	\$ 4,573,333	\$ 4,470,875	\$ 4,374,857	\$ 4,378,006	\$ 5,466,664	\$ 1,088,658

Total Students (ADM)	367	337	391	360	350
Per Student	\$ 12,445	\$ 13,282	\$ 11,189	\$ 12,175	\$ 15,638

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.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

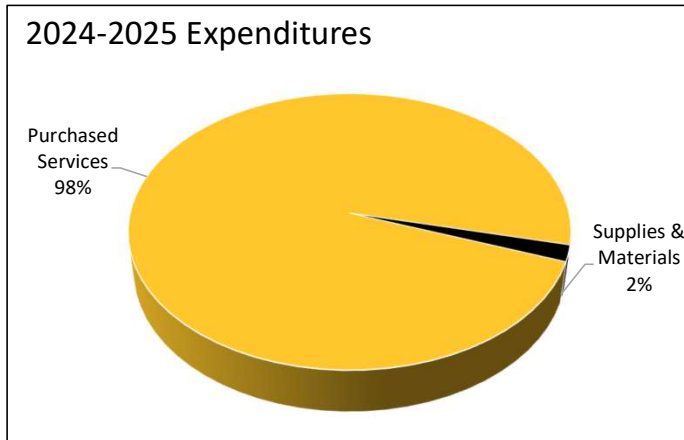
**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 54,859	\$ 30,254	\$ -	\$ -	\$ -	\$ -
Employee Benefits	29,751	12,492	-	-	-	-
Purchased Services	75,491	75,387	82,378	100,674	110,155	9,481
Supplies & Materials	847	-	-	2,040	2,141	101
Equipment	-	-	-	-	-	-
All Others	974	-	-	-	-	-
Total Expenditures	\$ 161,922	\$ 118,133	\$ 82,378	\$ 102,714	\$ 112,296	\$ 9,582

Total Students (ADM) -

Per Student NA 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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	-	-	-	-	-
K	-	-	-	-	-
1st	-	-	-	-	-
2nd	-	-	-	-	-
3rd	-	-	-	-	-
4th	-	-	-	-	-
5th	-	-	-	-	-
Total	-	-	-	-	-

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

F/R	NA	NA	NA	NA	NA

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

At the end of the 2019-20 school year, the Marion Savage Elementary School was closed.

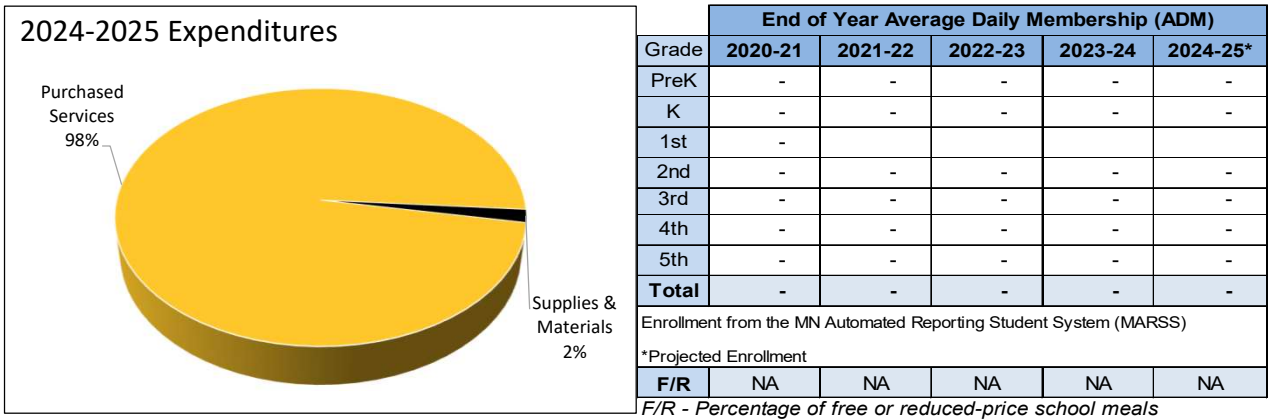
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ (843)	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	(125)	-	-	-	-	-
Purchased Services	59,327	73,539	107,999	98,522	129,632	31,110
Supplies & Materials	997	90	460	2,040	2,141	101
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 59,356	\$ 73,630	\$ 108,460	\$ 100,562	\$ 131,773	\$ 31,211

Total Students (ADM) - - - - -
 Per Student #DIV/0! 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.



At the end of the 2019-20 school year, the Marion Savage Elementary School closed.

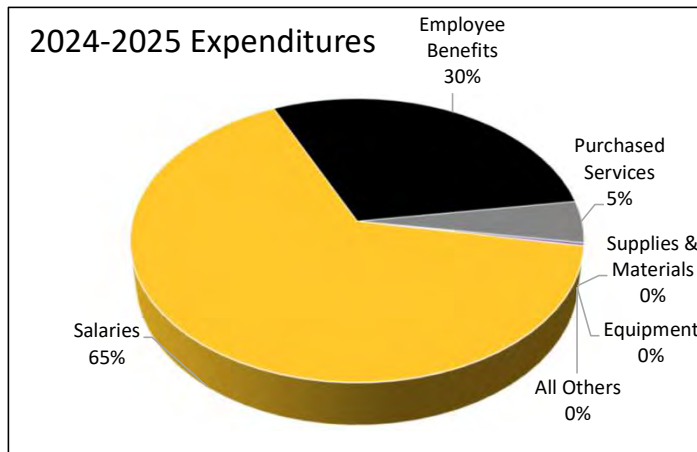
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,083,444	\$ 2,751,608	\$ 2,600,357	\$ 2,783,176	\$ 3,272,959	\$ 489,783
Employee Benefits	1,322,692	1,214,712	1,158,649	1,280,591	1,489,631	209,040
Purchased Services	129,774	214,587	203,461	237,327	276,421	39,094
Supplies & Materials	25,944	36,813	35,983	21,329	19,200	(2,129)
Equipment	444	2,000	334	1,314	1,201	(113)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,562,298	\$ 4,219,720	\$ 3,998,784	\$ 4,323,737	\$ 5,059,412	\$ 735,675

Total Students (ADM)	318	300	312	331	332
Per Student	\$ 14,342	\$ 14,085	\$ 12,833	\$ 13,079	\$ 15,258

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	15	17	17	16	16
K	61	62	54	69	68
1st	44	46	60	51	64
2nd	53	44	44	57	48
3rd	50	45	41	48	53
4th	39	43	48	39	46
5th	55	44	48	51	37
Total	318	300	312	331	332
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	62.4%	54.7%	52.5%	67.2%	NA
<i>F/R - Percentage of free or reduced-price school meals</i>					



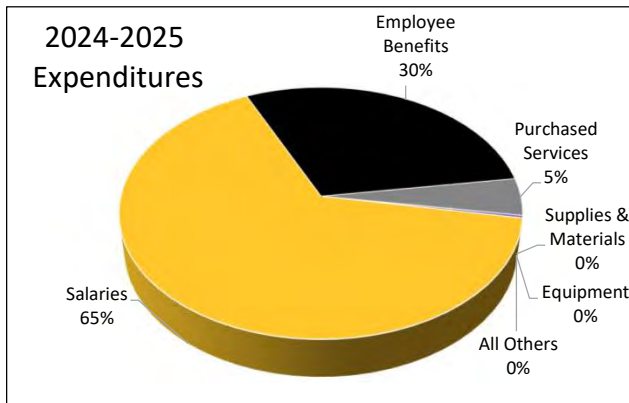
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,865,299	\$ 3,535,501	\$ 3,614,081	\$ 4,377,863	\$ 4,749,022	\$ 371,159
Employee Benefits	1,623,228	1,442,813	1,558,980	1,902,574	2,143,894	241,320
Purchased Services	146,681	266,339	292,290	266,426	345,076	78,650
Supplies & Materials	29,961	29,785	52,067	33,637	23,259	(10,378)
Equipment	546	100	-	8,752	1,984	(6,768)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 5,665,715	\$ 5,274,539	\$ 5,517,418	\$ 6,589,252	\$ 7,263,235	\$ 673,983

Total Students (ADM)	556	525	551	561	533
Per Student	\$ 10,191	\$ 10,047	\$ 10,013	\$ 11,754	\$ 13,617

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	13	19	19	16	11
K	101	83	90	94	93
1st	100	102	92	85	87
2nd	93	83	100	88	80
3rd	90	81	84	103	81
4th	84	83	84	85	100
5th	75	73	82	90	81
Total	556	525	551	561	533
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	29.9%	41.4%	36.5%	50.7%	NA

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



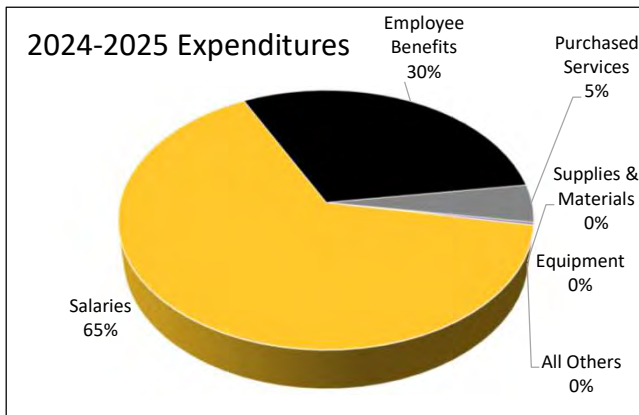
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,013,617	\$ 2,757,497	\$ 2,646,690	\$ 2,865,988	\$ 3,571,585	\$ 705,597
Employee Benefits	1,271,287	1,138,539	1,063,940	1,236,536	1,660,660	424,124
Purchased Services	113,912	182,801	213,890	218,374	258,047	39,673
Supplies & Materials	19,690	33,647	90,319	22,484	16,709	(5,775)
Equipment	-	-	1,110	4,761	1,243	(3,518)
All Others	-	-	696	979	325	(654)
Total Expenditures	\$ 4,418,505	\$ 4,112,484	\$ 4,016,644	\$ 4,349,122	\$ 5,508,569	\$ 1,159,447

Total Students (ADM)	338	306	374	358	359
Per Student	\$ 13,076	\$ 13,421	\$ 10,740	\$ 12,142	\$ 15,327

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	20	24	22	32
K	56	49	70	56	55
1st	59	54	57	61	52
2nd	55	57	65	55	58
3rd	45	44	62	59	51
4th	55	39	53	57	57
5th	45	43	43	48	54
Total	338	306	374	358	359

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

F/R	37.4%	49.9%	32.9%	63.4%	NA
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F/R - Percentage of free or reduced-price school meals



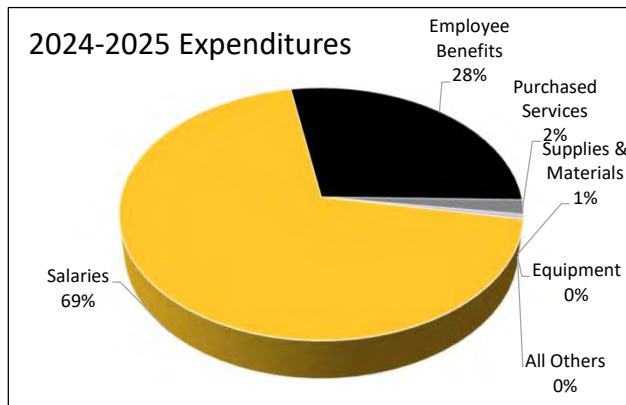
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,666,992	\$ 3,797,317	\$ 3,937,362	\$ 4,093,405	\$ 4,576,642	\$ 483,237
Employee Benefits	1,483,697	1,540,666	1,621,087	1,758,266	2,115,329	357,063
Purchased Services	97,626	194,984	232,772	180,176	232,985	52,809
Supplies & Materials	30,550	36,520	23,632	20,601	18,986	(1,615)
Equipment	-	920	2,760	5,458	1,883	(3,575)
All Others	-	944	-	-	-	-
Total Expenditures	\$ 5,278,864	\$ 5,571,351	\$ 5,817,614	\$ 6,057,906	\$ 6,945,825	\$ 887,919

Total Students (ADM)	447	435	450	455	435
Per Student	\$ 11,804	\$ 12,799	\$ 12,928	\$ 13,314	\$ 15,967

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	23	27	27	24	24
K	84	84	81	71	70
1st	84	74	76	75	66
2nd	76	73	72	82	71
3rd	52	69	72	64	76
4th	67	52	68	69	62
5th	63	56	54	70	66
Total	447	435	450	455	435
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	65.3%	63.1%	58.0%	77.9%	NA

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

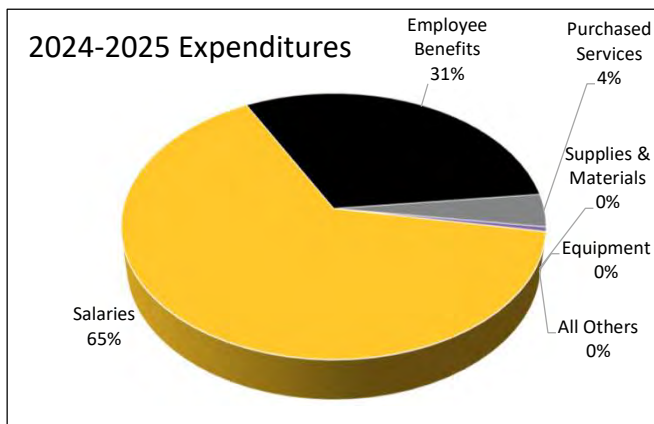


**HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,003,001	\$ 3,927,159	\$ 4,170,446	\$ 4,326,568	\$ 4,569,936	\$ 243,368
Employee Benefits	1,724,538	1,681,166	1,802,060	1,935,527	2,188,083	252,556
Purchased Services	149,671	209,582	291,425	223,594	281,559	57,965
Supplies & Materials	44,329	40,389	39,334	37,924	37,320	(604)
Equipment	2,931	1,773	-	3,511	1,634	(1,877)
All Others	-	90	766	158	745	587
Total Expenditures	\$ 5,924,470	\$ 5,860,159	\$ 6,304,031	\$ 6,527,282	\$ 7,079,277	\$ 551,995

Total Students (ADM)	478	440	471	480	464
Per Student	\$ 12,385	\$ 13,329	\$ 13,384	\$ 13,593	\$ 15,270

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	23	34	31	34
K	95	80	75	76	75
1st	83	77	79	73	70
2nd	78	78	72	77	69
3rd	65	74	79	72	71
4th	52	59	71	79	70
5th	83	47	61	72	75
Total	478	440	471	480	464
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	66.3%	67.8%	59.6%	76.1%	NA

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

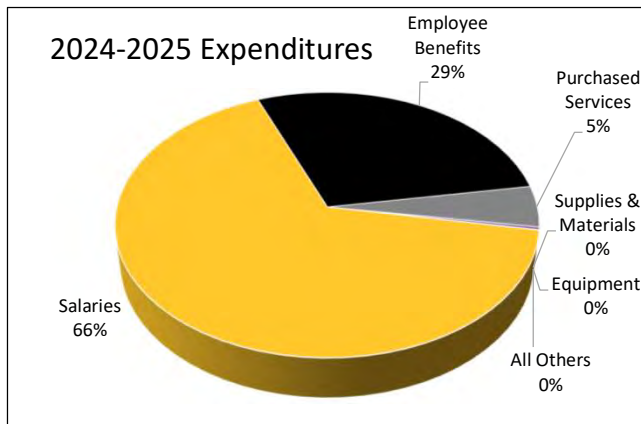


HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay

Expenditures	2023-2024					
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	\$ 4,270,444	\$ 4,330,873	\$ 3,878,064	\$ 4,342,052	\$ 4,749,655	\$ 407,603
Employee Benefits	1,718,621	1,739,633	1,544,609	1,719,527	2,043,030	323,503
Purchased Services	181,088	244,232	302,426	281,219	358,845	77,626
Supplies & Materials	39,844	45,829	39,228	23,339	23,570	231
Equipment	2,581	2,948	2,370	1,991	1,889	(102)
All Others	916	814	1,000	1,000	1,300	300
Total Expenditures	\$ 6,213,494	\$ 6,364,330	\$ 5,767,697	\$ 6,369,128	\$ 7,178,289	\$ 809,161

Total Students (ADM)	597	557	584	547	526
Per Student	\$ 10,402	\$ 11,418	\$ 9,876	\$ 11,648	\$ 13,652

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	14	20	31	29	29
K	85	83	80	83	82
1st	106	86	89	76	77
2nd	84	100	94	91	72
3rd	104	75	105	91	84
4th	105	91	86	99	88
5th	99	101	99	78	94
Total	597	557	584	547	526

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

F/R	2020-21	2021-22	2022-23	2023-24	2024-25*
F/R	19.8%	36.1%	36.5%	62.3%	NA

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

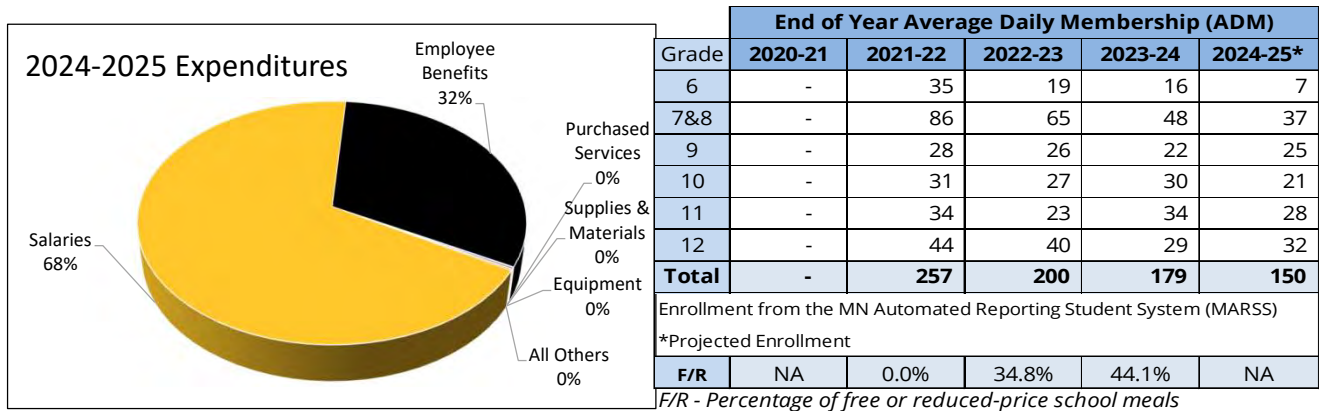


**VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ -	\$ 313,122	\$ 790,776	\$ 1,049,010	\$ 1,427,054	\$ 378,044
Employee Benefits	-	99,182	313,520	474,518	662,915	188,397
Purchased Services	-	2,860	536	1,612	1,753	141
Supplies & Materials	-	6,791	1,275	7,833	4,168	(3,665)
Equipment	-	918	1,141	1,656	690	(966)
All Others	-	865	1,134	2,967	3,709	742
Total Expenditures	-	\$ 423,738	\$ 1,108,381	\$ 1,537,596	\$ 2,100,289	\$ 562,693

Total Students (ADM)	-	257	200	179	150
Per Student	NA	\$ 1,652	\$ 5,542	\$ 8,590	\$ 14,002

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.

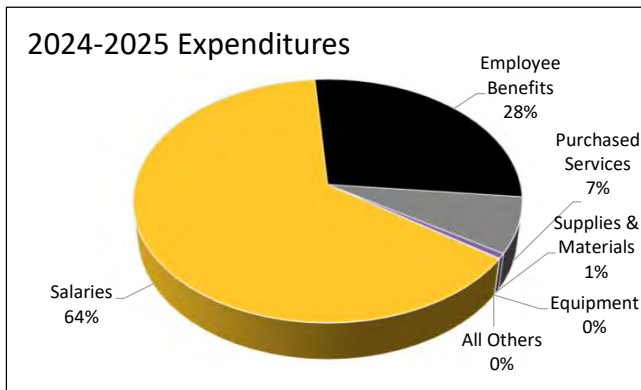


**NICOLLET MIDDLE SCHOOL (085)
Principal - Dr. Carolyn Allston Trenteetun**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 5,853,109	\$ 5,459,444	\$ 5,289,639	\$ 5,589,733	\$ 6,003,858	\$ 414,125
Employee Benefits	2,433,277	2,276,544	2,236,742	2,538,971	2,606,796	67,825
Purchased Services	321,482	432,156	573,183	561,531	691,860	130,329
Supplies & Materials	42,963	80,292	91,775	46,279	61,644	15,365
Equipment	8,474	4,426	775	6,980	3,540	(3,440)
All Others	3,102	2,450	2,328	2,544	1,579	(965)
Total Expenditures	\$ 8,662,408	\$ 8,255,311	\$ 8,194,443	\$ 8,746,038	\$ 9,369,277	\$ 623,239

Total Students (ADM)	772	656	823	747	729
Per Student	\$ 11,218	\$ 12,581	\$ 9,957	\$ 11,708	\$ 12,852

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	257	222	260	251	265
7th	243	233	273	231	240
8th	273	201	290	265	224
Total	772	656	823	747	729
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	50.2%	64.7%	48.1%	68.4%	NA

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



Nicollet RISE

RESPONSIBILITY

INTEGRITY

SAFETY

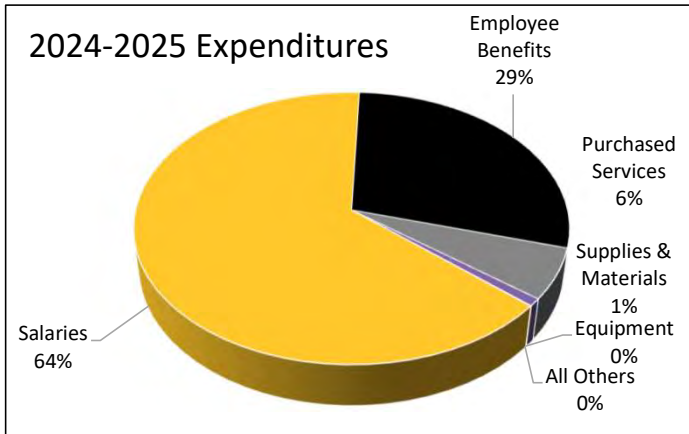
EXCELLENCE

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

Expenditures	2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	Budget				
Salaries	\$ 4,742,795	\$ 4,371,716	\$ 4,478,448	\$ 4,618,470	\$ 5,029,031	\$ 410,561				
Employee Benefits	1,940,195	1,802,708	1,820,651	2,187,978	2,251,785	63,807				
Purchased Services	157,085	265,707	359,703	430,867	472,150	41,283				
Supplies & Materials	41,883	42,414	92,206	57,074	68,528	11,454				
Equipment	229	178	36,703	3,013	2,792	(221)				
All Others	2,019	2,238	2,115	3,559	1,555	(2,004)				
Total Expenditures	\$ 6,884,207	\$ 6,484,960	\$ 6,789,826	\$ 7,300,961	\$ 7,825,841	\$ 524,880				

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Total Students (ADM)	653	553	672	648	607
Per Student	\$ 10,537	\$ 11,730	\$ 10,104	\$ 11,267	\$ 12,893

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	213	185	207	228	201
7th	208	186	224	194	218
8th	232	182	241	226	188
Total	653	553	672	648	607
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	46.3%	59.6%	47.3%	62.1%	NA

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

Middle school is marked by a time of self-discovery and finding belonging. Students see their interests validated and are supported as they consider ways to create a life they will love.



Eagle Ridge FIRE

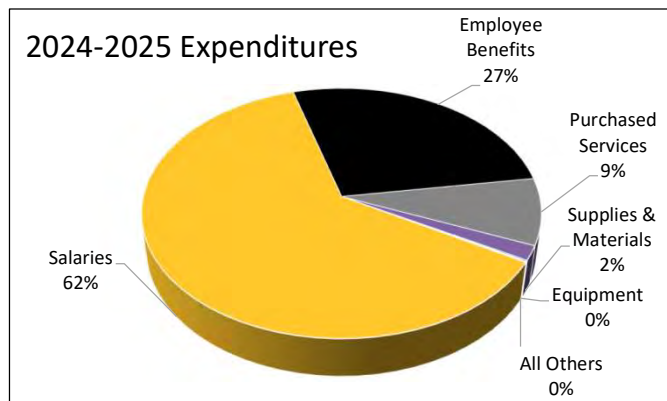
Focus
Integrity
Responsibility
Excellence

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 14,444,944	\$ 13,461,779	\$ 13,029,900	\$ 13,799,675	\$ 15,752,355	\$ 1,952,680
Employee Benefits	5,577,232	5,159,089	5,029,333	5,627,643	6,848,665	1,221,022
Purchased Services	984,129	1,458,686	2,055,520	2,041,863	2,179,388	137,525
Supplies & Materials	262,253	350,909	615,920	356,673	469,647	112,974
Equipment	263,376	123,739	168,356	188,281	38,968	(149,313)
All Others	38,399	16,417	12,956	33,926	27,955	(5,971)
Total Expenditures	\$ 21,570,333	\$ 20,570,618	\$ 20,911,985	\$ 22,048,061	\$ 25,316,978	\$ 3,268,917

Total Students (ADM)	2,247	2,090	2,080	2,090	2,060
Per Student	\$ 9,598	\$ 9,842	\$ 10,054	\$ 10,549	\$ 12,290

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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
9th	541	566	484	560	490
10th	623	518	578	479	555
11th	540	527	492	544	475
12th	543	479	526	507	540
Total	2,247	2,090	2,080	2,090	2,060
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	43.5%	36.4%	36.1%	53.2%	NA

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



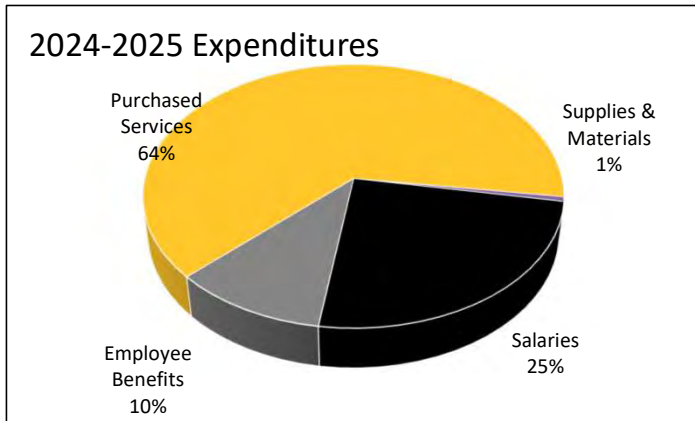
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

2023-2024

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 14,693	\$ 25,600	\$ 57,524	\$ 59,195	\$ 60,552	\$ 1,357
Employee Benefits	5,319	9,724	22,141	23,389	25,991	2,602
Purchased Services	147,676	172,334	133,191	144,486	158,614	14,128
Supplies & Materials	739	1,911	2,325	1,302	1,367	65
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 168,427	\$ 209,569	\$ 215,182	\$ 228,372	\$ 246,524	\$ 18,152

Total Students (ADM) - - - - -
 Per Student NA 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)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	-	-	-	-	-
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	NA	NA	NA	NA

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

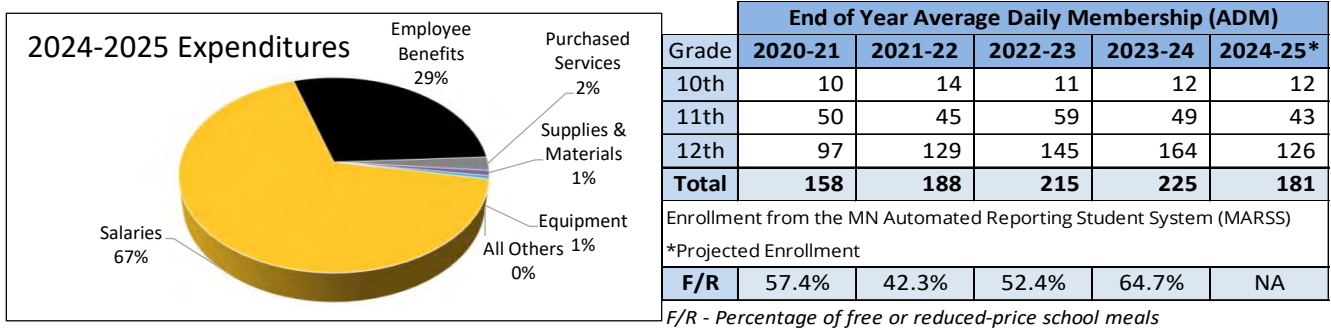
At the end of the 2019-20 school year, Metcalf Middle School was closed. In May of 2024, the School Board approved a purchase agreement to sell the property. Proceeds from the sale of the property will be used to pay off the general obligation bonds where proceeds were used to benefit the Metcalf building and property. Any remaining funds will used for building security improvements. The sale is expected to close later in fiscal year 2025-2026.

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

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,603,644	\$ 1,653,032	\$ 1,764,463	\$ 1,962,403	\$ 2,203,198	\$ 240,795
Employee Benefits	594,013	659,713	704,192	847,030	945,412	98,382
Purchased Services	110,396	67,665	28,105	77,434	72,886	(4,548)
Supplies & Materials	5,688	48,185	8,371	56,026	27,753	(28,273)
Equipment	30,000	-	1,320	17,575	17,704	129
All Others	865	51,191	865	103	108	5
Total Expenditures	\$ 2,344,606	\$ 2,479,785	\$ 2,507,316	\$ 2,960,571	\$ 3,267,061	\$ 306,490

Total Students (ADM)	158	188	215	225	181
Per Student	\$ 14,876	\$ 13,190	\$ 11,637	\$ 13,158	\$ 18,050

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.



BAHS is an inclusive community where student's social, emotional and academic needs are valued, honored and met through personalized learning and authentic relationships.

EACH STUDENT. FUTURE READY. COMMUNITY STRONG.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 542,118	\$ 680,182	\$ 297,416	\$ 359,269	\$ 867,504	\$ 508,235
Employee Benefits	114,184	144,300	105,590	103,234	163,453	60,219
Purchased Services	12,791	9,715	5,210	100,190	105,200	5,010
Supplies & Materials	65,537	19,617	37,950	33,605	35,285	1,680
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 734,630	\$ 853,815	\$ 446,165	\$ 596,298	\$ 1,171,442	\$ 575,144

CREDIT RECOVERY (500)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 32,115	\$ 17,010	\$ 20,060	\$ 56,264	\$ 57,317	\$ 1,053
Employee Benefits	8,346	6,120	7,048	10,825	11,603	778
Purchased Services	11	-	21	2,334	2,450	116
Supplies & Materials	2,696	-	1,177	17,309	18,175	866
Equipment	-	-	-	2,000	2,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 43,167	\$ 23,130	\$ 28,306	\$ 88,732	\$ 91,545	\$ 2,813

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,404,951	\$ 1,174,295	\$ 1,219,708	\$ 1,871,540	\$ 1,960,673	\$ 89,133
Employee Benefits	450,143	403,915	428,247	642,454	844,878	202,424
Purchased Services	640	14,957	8,729	23,493	24,193	700
Supplies & Materials	12,497	13,935	24,315	6,925	7,287	362
Equipment	-	-	19,152	45,000	45,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,868,231	\$ 1,607,102	\$ 1,700,151	\$ 2,589,412	\$ 2,882,031	\$ 292,619

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 2,618,419	\$ 2,601,089	\$ 2,658,870	\$ 2,932,458	\$ 2,859,603	\$ (72,855)
Employee Benefits	1,175,249	1,206,026	1,201,823	1,413,561	1,667,404	253,843
Professional Services	137,102	168,236	239,571	242,318	286,017	43,699
Supplies & Materials	35,689	35,835	37,361	25,424	23,766	(1,658)
Equipment	-	4,794	60,927	52,818	55,460	2,642
All Others	-	-	-	-	-	-
Total Expenditures	\$ 3,966,459	\$ 4,015,980	\$ 4,198,552	\$ 4,666,579	\$ 4,892,250	\$ 225,671

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 52,331	\$ 89,926	\$ 32,229	\$ 41,750	\$ 41,750	\$ -
Employee Benefits	7,978	13,603	5,082	-	-	-
Professional Services	-	3,708	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 60,309	\$ 107,237	\$ 37,310	\$ 41,750	\$ 41,750	\$ -

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 555,244	\$ 558,561	\$ 652,893	\$ 761,361	\$ 816,562	\$ 55,201
Employee Benefits	275,160	270,263	311,765	383,567	426,966	43,399
Professional Services	8,369	1,750	7,173	-	-	-
Supplies & Materials	1,178	4,918	1,719	515	541	26
Equipment	-	-	740	1,500	1,575	75
All Others	-	-	-	-	-	-
Total Expenditures	\$ 839,952	\$ 835,493	\$ 974,289	\$ 1,146,943	\$ 1,245,644	\$ 98,701

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
St. John the Baptist Catholic	\$ 81,135	\$ 112,075	\$ 60,497	\$ 64,342	\$ 67,477	\$ 3,135
Cyprus Classical Academy	5,401	-	-	830	830	-
One School Global	-	189	5,162	810	810	-
Unity High School	1,500	3,000	2,000	1,200	1,200	-
Total Expenditures	\$ 88,036	\$ 115,263	\$ 67,659	\$ 67,182	\$ 70,317	\$ 3,135

* Please note - at the time of the budget preparation, actual FY25 entitlements are not known and therefore allocations are preliminary at this time.



Informational Section

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**ENROLLMENT PROJECT - 2024-2025
AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING**

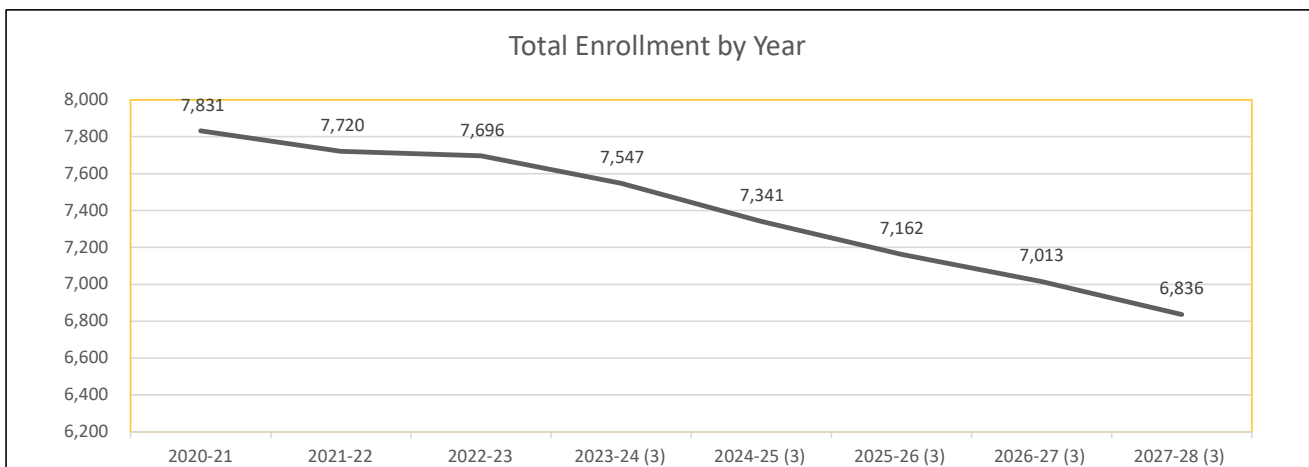
Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															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.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24 (3)</u>	<u>2024-25 (3)</u>	<u>2025-26 (3)</u>	<u>2026-27 (3)</u>	<u>2027-28 (3)</u>
EC(1)	101	137	115	145	145	145	145	145
PreK	134	126	121	195	195	195	195	195
K	618	600	579	582	575	554	542	530
1	608	588	594	538	539	551	540	528
2	566	590	587	573	507	549	529	518
3	541	541	577	554	530	532	526	507
4	514	539	543	554	538	527	520	514
5	548	493	544	526	527	542	517	511
6	557	509	467	495	473	499	493	470
7	527	547	520	449	473	487	495	489
8	588	511	567	514	434	468	470	478
9	547	601	525	578	515	452	462	464
10	641	571	612	520	588	486	462	472
11	599	632	608	621	547	544	477	454
12(2)	742	734	738	703	755	631	641	562
Total	7,831	7,720	7,696	7,547	7,341	7,162	7,013	6,836



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

(1) Early Childhood (EC)

(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
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	0.15	0.15	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	12.00	13.00	12.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	27.50	28.00	28.50	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	6.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	0.00	3.00	2.00	1.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	18.00	18.00	19.00	18.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.15	1.20	1.95	1.55
K-12 Teachers	Teacher	389.33	394.85	386.60	393.12	386.94
Teacher on Special Assignment	Teacher	0.00	1.00	2.00	1.00	1.00
Digital Learning Specialist	Teacher	7.00	7.75	8.00	8.00	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	3.00	8.00
Psychologist	Teacher	1.00	0.50	0.50	0.50	0.00
Counselors	Teacher	0.20	1.20	1.70	1.70	1.00
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	0.70
Educational Assistants	Educational Assistant	19.79	22.85	34.03	30.60	27.45
Other Administration	District Wide, Unaffiliated	3.98	4.35	4.46	5.46	4.86
Other Support Staff	Clerical, CE, Unaffiliated	31.41	30.83	33.36	35.51	43.14
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.60	13.77	13.18	12.81	12.50
Counselors	Teacher	0.00	0.00	0.00	0.00	1.00
Educational Assistants	Educational Assistant	5.25	5.25	6.13	6.13	7.00

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Special Education						
Director/Supervisor	District Wide	4.50	4.00	4.00	4.00	4.50
Teachers	Teacher	116.80	115.30	114.16	121.36	135.10
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	6.30	6.50	7.50	7.75
Speech Teachers	Teacher	16.80	15.80	15.80	16.50	18.50
Nurses	Teacher	3.94	3.99	5.33	5.36	4.19
Social Workers	Teacher	5.55	5.48	5.48	5.55	5.70
Psychologist	Teacher	10.40	9.90	9.40	10.90	9.90
Cultural Liaison	Unaffiliated	1.88	1.88	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.26
Educational Assistants	Educational Assistant	118.75	117.91	123.36	123.51	106.27
Other Support Staff	Clerical, Unaffiliated	5.80	6.80	8.50	9.60	13.40
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.25	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	1.60	0.00	0.00	0.00
Dean	Unaffiliated	5.00	5.83	9.00	7.00	9.00
Teacher on Special Assignment	Teacher	0.00	0.00	1.74	4.74	0.74
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	1.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.45	8.32	8.52	8.45	0.00
Cultural Liaison	Unaffiliated	11.00	10.00	12.00	11.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	12.00	13.00	13.00	14.00	15.40
Other Administration	District Wide, Unaffiliated, Principal	4.60	3.80	2.60	2.60	1.19
Other Support Staff	Clerical, Unaffiliated	0.50	1.00	1.50	1.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Asst	9.26	8.61	7.27	11.64	11.91
Social Workers	Teachers	0.00	0.00	0.00	0.00	9.30
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	11.30
Counselors	Teacher	10.50	10.50	10.50	10.50	13.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.60
Educational Assistants	Educational Assistant	5.72	5.38	1.81	2.72	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	0.00	1.75
Other Support Staff	Unaffiliated	2.00	2.00	1.71	1.11	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	3.60	4.60	4.60	4.60
Custodians	Custodian	67.50	70.50	69.50	70.50	69.50
Other Support Staff	Clerical	2.00	2.00	1.89	1.89	1.89
Total		1,007.34	1,024.64	1,036.63	1,060.86	1,066.05

Taxable Market Value of Properties in District

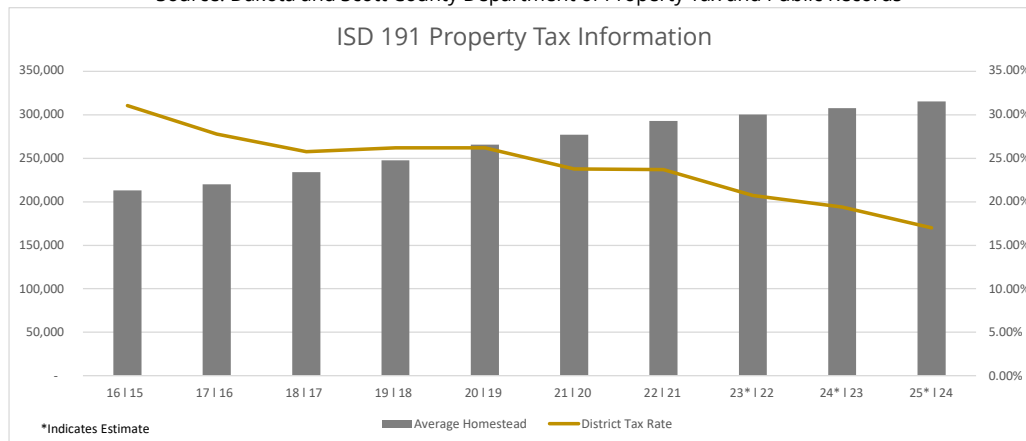
Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
16 15	\$6,078,216,849	\$213,138	31.06%
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,511,201,879	\$277,006	23.77%
22 21	\$9,019,196,895	\$292,879	23.70%
23* 22	\$10,444,707,779	\$300,201	20.73%
24* 23	\$10,705,825,473	\$307,706	19.40%
25* 24	\$10,973,471,110	\$315,399	17.02%



* 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



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



Tax rates property owners are paying are declining because taxable market values are increasing more than the District's annual levy.

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
Outstanding Debt By Type

Fiscal Year	Governmental Activities			% of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases	Total Primary Government		
2014	\$ 103,405,000	\$ 2,875,088	\$ 106,280,088	3.64 %	\$ 1,578
2015	162,490,000	2,691,255	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	187,901,272	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	138,355,000	884,653	139,239,653	3.67	2,067
2020	131,350,000	479,964	131,829,964	3.39	1,931
2021	122,960,000	234,534	123,194,534	3.03	1,805
2022	113,850,000	160,460	114,010,460	2.74	1,670
2023	106,710,000	82,356	106,792,356	2.43	1,371

Source: District 2022-2023 Annual Comprehensive Financial Statement

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond/Debt Issue	Type	Interest Rate	Issue Amount	Maturity	Principal as of 6/30/24	Due 2024-2025*
Copier & Mailing Machine	Capital Leases	4.00%	\$ 156,380	2028	\$ 87,339	\$ 74,040
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	53,430,000	3,701,013
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	22,815,000	3,389,900
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	6,470,000	1,399,770
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	8,500,000	1,501,900
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,945,000	1,187,250
					\$99,247,339	\$ 11,253,873

No new debt was issued in FY24

GO = General Obligation

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 \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest



Standardized Testing

	2013	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023
MCA Reading (1)											
Grade 3	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%
Grade 5	58.0	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7
Grade 7	48.0	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4
Grade 10	61.0	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2
MCA Math (1)											
Grade 3	66.0	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8
Grade 5	54.0	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2
Grade 7	49.0	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0
Grade 11	44.0	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2
ACT											
Independent School District No. 191											
Average Composite	23.0	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3
State Average	23.0	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.0	20.8

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

(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

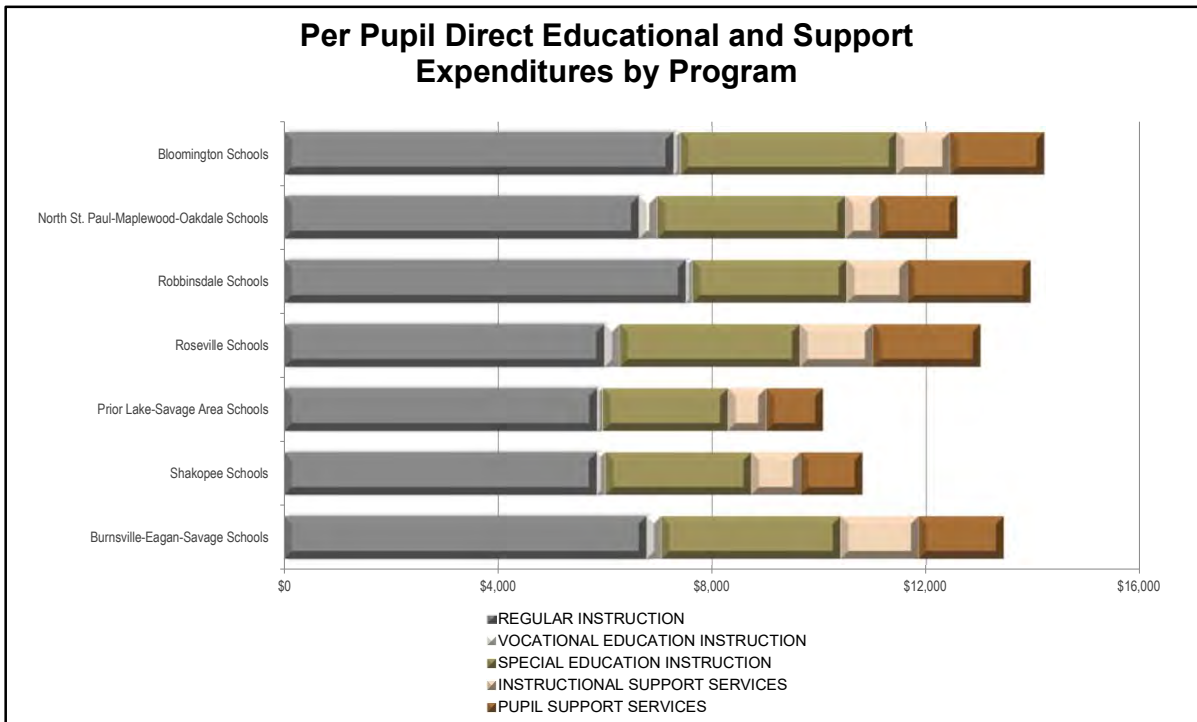
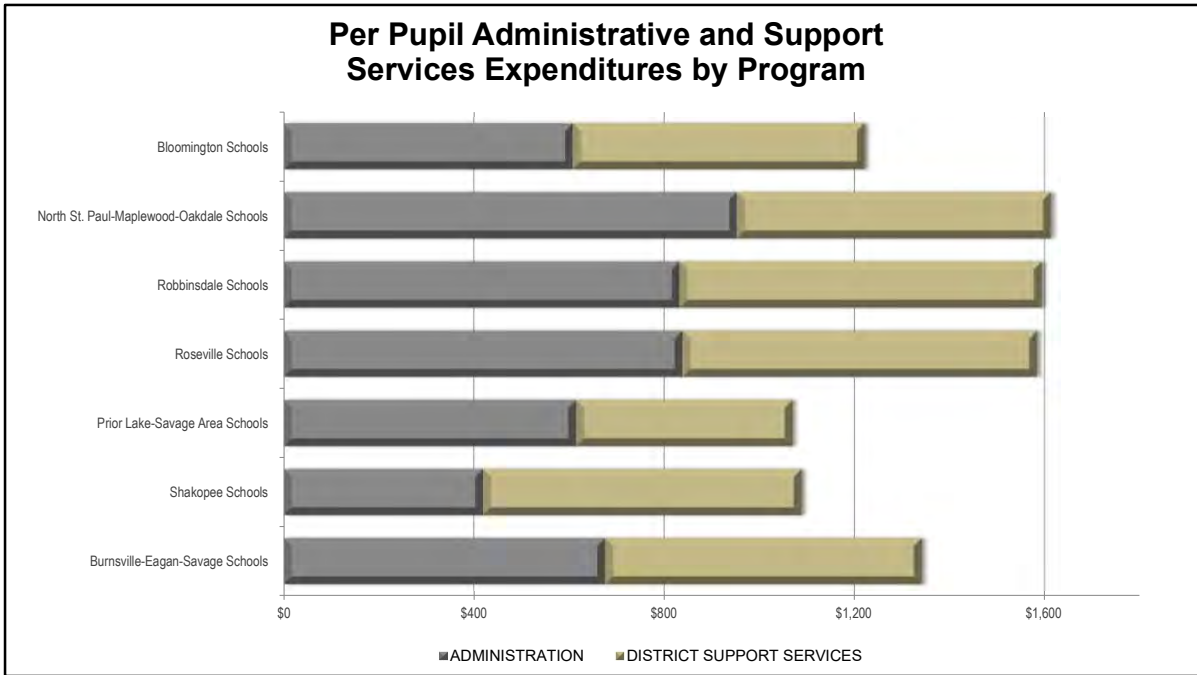
(3) Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET**

School Lunch Program Data

Fiscal Year	Average Daily Attendance	Total Lunches Served	Days	Average Daily Participation	Participation as a % of	Free Lunch		Reduced Lunch	
					Average Daily Attendance	# Served	% of Total	# Served	% of Total
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)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

- (1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of
- (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 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



The charts above are comparing some key expenses with other districts of similar size and/or demographics. As a whole, the District falls in the middle of the peer group in terms of expenditures relating to direct administration and support services expenditures. The District's expenditures on a program basis align with the long-term goals set forth by the Board of Education and our tax constituents. The spending on direct instruction is above average as compared to our peer group as noted in the chart above.

A

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

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

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

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

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

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

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

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

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 since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

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

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

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

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

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

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

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

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

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

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

Chart of Accounts: A list of all accounts 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.

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.

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

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

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

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

Reserve: An amount set aside 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). 280

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 of 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. 281

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



**Agenda IV.B.3.
June 20, 2024**

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

From: Tyler Dehne, director of finance

Date: June 20, 2024

Re: Establish Fiscal Year 2024 Committed Fund Balance

Recommendation: that the Board of Education approves the commitment of fund balance for Fiscal Year 2024 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.4.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 20, 2024

Re: Approve the coverage for Property, Casualty and Liability Insurance for 2024-2025

RECOMMENDATION: That the Board of Education approves the coverage for property, casualty and liability insurance for the 2024-2025 year with Affiliated FM Insurance Company; Mt. Hawley Insurance Company; National Union Fire Insurance Company Pittsburgh PA; Auto-Owners Insurance Company; and Travelers Excess and Surplus Ins. Co.

	<u>Amount</u>	<u>Insurer</u>
Package Policy	\$307,912	Affiliated FM Ins. Co.
Real, Personal Property & Extra Expense, Inland Marine Property Deductible \$25,000		
General Liability - \$1,000,000	87,519	National Union Fire Ins. Co.
Automobile - \$1,000,000	23,497	National Union Fire Ins. Co.
Umbrella - \$4,000,000	28,690	National Union Fire Ins. Co.
Crime	7,091	National Union Fire Ins. Co.
School Leaders Legal Liability	53,629	National Union Fire Ins. Co.
Environmental Impairment	3,295	Mt. Hawley Ins. Co.
Flood	2,478	Auto Owners Ins. Co.
Cyber Risk	18,666	Travelers Excess and Surplus Ins. Co.
Total	\$532,777	

The agent of record remains Kraus-Anderson Insurance. The premiums listed above are approximately \$15,763 higher than the 2023-2024 school year. This increase equates to 3% increase in premiums as compared to 2023-2024.

I recommend approval of the contracts for property, casualty and liability insurance for the 2024-2025 year.



**Agenda IV.B.5.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Eric Miller, chair

Date: June 20, 2024

Re: SMART Goals for the ISD 191 Board of Education for 2024-2025

Recommendation: Approve the SMART Goals for the ISD 191 Board of Education for 2024-2025.

ISD 191 Board of Education ~~2023-24~~ 2024-2025 Goals

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~~ 2024-2025 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 ~~target receiving receive~~ information from Cultural Liaisons ~~and or~~ other ~~appropriate diverse community~~ representatives ~~from the school~~ as part of school ~~and district program~~ 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 ~~and Profile of a Learner~~, 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.
- Board members will receive quarterly updates on the READ Act Implementation.

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, students, and 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, students 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.

Goal 5 - The Board of Education will support Dr. Battle and her team with the ISD 191 Special Projects in 2024-2025, specifically surrounding the renewal of the tech levy and the open facilities plan.

Members of the District 191 Board of Education will:

- Board members will learn and understand the impact of each project on the district
- Board members will serve as a voice to the community in sharing information about the special projects.

Measure of Progress:

- Successful renewal of Capital Levy for Technology
- Successful sale and closure of Metcalf property
- Forward momentum in other areas of the open facilities plan



**Agenda IV.B.6.
June 20, 2024**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 20, 2024

Re: Approve the Superintendent's Goals

Recommendation: Approve the Superintendent's Goals for 2024-2025.

DRAFT 2024-2025 Superintendent Goals

The four areas of focus for my 2024-2025 goals are Professional Development, Communications and Community Engagement, Operational Management and Curriculum Development

Professional Development Goal

Support and model actions that promote cultural proficiency, that is showing a commitment to lifelong learning in serving the needs of cultural groups.

Measures of progress:

- Participation in professional development and experiences that increase my competency to generate cultural appropriateness in my affect and behavior.
- In partnership with the school board model and create conditions that support our families. Possible quantitative measures to gauge our impact may be Family survey satisfactory or favorable results for the following questions will remain stable or increase:
 - Our family feels welcome at my child's school
 - Students at my child's school are treated fairly no matter their race, primary language or socioeconomic background
 - My child sees themselves in the curriculum
 - The ISD 191 School Board and Administration do a good job of involving community leaders, parents and interested citizens in decisions about our schools
- Develop methods to assess the reasons why families are choosing to enroll their children in One91 and the experiences of families with long-term enrollment who choose to keep their children enrolled in our schools.

Communications and Community Engagement

- Complete action steps related to superintendent's role for technology levy renewal campaign
- Bring forward Design Team recommendations for school name changes, if any, for board review and complete next steps for implementation

Operational Management

Continued implementation of the district Open Facilities Plan. Components include:

- Continue to vet lease and purchase options for Sioux Trail Elementary and M.W. Savage
- Develop recommendation to the One91 Board of Education for the use of proceeds from the final sale of Metcalf Middle School and Diamondhead Education Center Outlot

Curriculum Development

Continue with the implementation of Phase 2 for the Profile of a Learner(POL). The POL which describes the knowledge skills, abilities and mindsets our students should learn as they progress through our schools. The areas are:

- Academically Ready
- Civic-Minded
- Culturally Proficient
- Financially Ready
- Future Ready
- Life Ready, and
- Workplace Ready

The next steps will include:

- Curriculum review process will identify areas of POL for each academic department
- Secondary professional development will include teachers developing common assessments that will include assessments for POL



**Agenda IV.B.7.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 20, 2024

Re: Collective Bargaining Agreement with the Burnsville Principal Association

Recommendation: That the Board of Education Approve the Proposed Revisions and Re-adopt the unchanged language in the 2023-2025 Master Agreement with the Burnsville Principal Association.

The District reached a tentative agreement on a new two-year contract with the Burnsville Principals Association on June 5, 2024. There are 18 principals within the unit. Work on a new two-year agreement started on June 5, 2024 and extended over one bargaining session. During the collective bargaining process, minimal language items were on the table for discussion.

The major language items agreed upon in the tentative agreement include:

- Removed dated language
- Added Holiday language, bereavement language changes and Emergency Sick and Safe time
- Aligned first emergency closing language to other units

Economic terms agreed to include:

- Added \$2,000 stipends for BHS Associate Principals for additional supervision time for events
- 2-year increased cost \$ 398,000
- MSBA 2-year package increase is 8.23%

MASTER AGREEMENT

JULY 1, 2023 - JUNE 30, 2025

**BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT 191
BURNSVILLE, MINNESOTA**

AND

BURNSVILLE PRINCIPALS ASSOCIATION

Burnsville - Eagan - Savage Public Schools

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MASTER AGREEMENT
JULY 1, 2023 - JUNE 30, 2025

BOARD OF EDUCATION
INDEPENDENT SCHOOL DISTRICT 191
BURNSVILLE, MINNESOTA

and

BURNSVILLE PRINCIPALS ASSOCIATION

Preamble

THIS AGREEMENT, entered into between the School Board of Independent School District 191, Burnsville, Minnesota, and the Burnsville Principals Association, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as revised, is to provide the terms and conditions of employment for principals for the duration of the Agreement.

ARTICLE I
RECOGNITION

The Board hereby recognizes the Association as the sole and exclusive bargaining representative for all principals who work more than fourteen (14) hours per week and more than sixty-seven (67) days per year. A principal, associate principal, and principal or associate principal on special assignment or any other professional employee required to hold a principal's license from the state department shall be referred to as a "principal" within this master agreement.

ARTICLE II
COPIES OF RECORD

There shall be two (2) signed copies of the final contract for the purpose of record, one retained by the Board, one by the Association.

ARTICLE III
STATUTORY RESPONSIBILITIES AND OBLIGATIONS OF THE SCHOOL BOARD

Section 1. All principals covered by this Agreement shall perform the professional services prescribed by the School Board and shall be governed by the laws of the State of Minnesota, and by properly designated officials of the School District. The School Board and its properly designated representatives have the obligation and duty to promulgate rules, regulations, directives, and orders from time to time as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement.

Section 2. All principals covered by this Agreement, the School Board, and all provisions of this Agreement are subject to the laws of the State of Minnesota, Federal laws, Rules and Regulations of the State Board of Education, and valid rules, regulations, and orders of State and Federal governmental agencies. Any provisions of this Agreement herein found to be in violation of any such laws, rules, regulations or orders shall be null and void and without force and effect.

Section 3. The School Board agrees not to meet and negotiate with any organization other than the Burnsville Principals Association as long as that organization is the exclusive representative of the principals of Independent School District 191.

Section 4. It is further understood that the foregoing enumeration of the School Board's responsibilities and obligations is not exclusive and the School Board expressly reserves all its statutory authority not expressly delegated in the Agreement.

ARTICLE IV PRINCIPALS RIGHTS

Section 1. Nothing contained in this Agreement shall be construed to limit, impair or affect the right of any principal or his/her representative to the expression or communication of view, grievance, complaint or opinion on any matter related to the conditions of compensation of public employment or circumvent the rights of the Association, nor shall it be construed to require any principal to perform labor or services against his/her will.

Section 2. Principals shall have the right to form and join employee organizations, and shall have the right not to form and join such organizations. Principals in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment with the School Board.

Section 3. Recognizing that principals have the right to meet and confer with the Board regarding any and all policies and practices of the District, the Board or its designee agrees to meet and confer with the principals on matters not covered in this Agreement at least every four (4) months. It shall be the responsibility of the Principals' Association to request such meetings and provide a proposed agenda.

Section 4. Any principal who is a member of the Association, or who has applied for membership, may sign and deliver to the Human Resources Office an assignment authorizing deduction of membership dues in the Association. Pursuant to such authorization, the Board shall deduct dues from each regular salary check of the principal ending in June.

Section 5. With respect to all sums deducted by the Board, the Board agrees to remit to the Association said amount, accompanied by an alphabetical list for whom such deductions have been made.

Section 6. Duly authorized representatives of the Association shall be permitted to transact official association business on school property, provided that this shall not interfere with or interrupt normal school operations.

Section 7. The Association shall have the right to use school facilities and equipment, including computers, duplicating equipment, calculating machines, and all types of audio visual equipment at reasonable times, when such equipment is not otherwise in use. The Association shall pay for the cost of all materials and supplies incidental to such use. The user shall request equipment from the responsible individual and have time and use determined when checked out.

Section 8. The Association shall have the right to use the District mail service, mailboxes, e-mail and voicemail for communications; such communication to be unimpaired and uncensored.

Section 9. The Board agrees to furnish to the Association information concerning the financial resources of the District, annual financial reports and audits, after official adoption at a regular School Board meeting, register of certified personnel, agendas and minutes of all Board meetings, census and membership data, (names and addresses of all principals salaries paid thereto and substantiating data).

ARTICLE V COMPENSATION

Section 1. Basic Rates of Pay:

Subd. 1. Status of Salary Schedules:

The salary schedules contained in this article are adopted by the School Board for the term of this Agreement. The Schedules shall remain in effect until a successor agreement is negotiated. Step advancement is contingent upon and subject to the terms of the successor agreement.

Subd. 2. Salary Schedule - Placement

Initial placement is the responsibility of the Executive Director of Human Resources or designate.

Subd. 3.

For the salary schedule for the 2023-2024 and 2024-2025 contract year, see Appendix A and Appendix B attached hereto.

Section 2. Step Advancement: Step advancement for principals whose initial placement is step (1) one of the salary schedule is granted after a principal successfully completes one (1) year as a principal in ISD #191. For purposes of Section 2 and Section 3 of this article, a principal must start by January 1st. Longevity (Steps 15 and 20) is granted for years of professional service in the district.

Section 3. Principal Career Steps: A principal is eligible for a career step after completing the appropriate years of service as a principal. Career step amounts will be pro-rated for principals that work less than full-time.

Effective July 1, 2015, the following career steps apply:

- A. \$2,000 in the 5th year of employment as a principal
- B. \$3,500 in the 10th year of employment as a principal

Section 4. Tuition:

Sub 1. For individuals hired prior to January 1, 2013, the employer will reimburse employees for credits taken beyond the MA +60 or Specialist lane subject to the prior approval of the Executive Director of Human Resources. Reimbursement will not be paid to employees on leave. Reimbursement shall be at the rate of graduate school tuition for the University of Minnesota, adjusted annually for the year in which the course was taken.

Subd 2. Employees hired after January 1, 2013 are eligible for up to two thousand five hundred dollars (\$2,500) in tuition reimbursement per school year for post-graduate coursework that is

germane to their assignment and benefits the District. All coursework must be preapproved by the Executive Director of Human Resources.

Subd 3. Effective July 1, 2013, employees who have earned a doctorate from an accredited college or university will receive an additional five thousand dollars (\$5,000) per year above the MA60 salary schedule, if the Board determines that the doctorate relates to the employee's position with the District.

Section 5. Certificate, Retirement Fund Certificate, and Transcript of College Credits: Each principal must submit a copy of a valid Minnesota Certificate, a retirement fund certificate, and a transcript of all college credits. This material will be kept on file in the District office during the entire time that the principal is employed in the school system. Before a principal can be granted a step or lane advancement, all requirements above must have been fulfilled.

Section 6. Work Year: The work year for principals shall be twelve (12) months. In the event a principal works for less than twelve months, the employee's compensation, sick leave, and vacation shall be calculated on a prorated basis. Health, life, and dental insurance shall be the same as for a full time employee, provided an administrator works at least thirty (30) hours per week.

Section 7. Vacation

Subd. 1. Annual Vacation:

Each full-time principal shall have twenty-eight (28) vacation days. Principals hired after July 1, 1998, shall have vacation days:

1st	Year Principal	23
2nd	Year Principal	25
3rd	And Following Years	28

Subd. 2. Effective upon ratification of the contract, a member of the Unit who terminates employment during a fiscal year is entitled to vacation benefits earned during that previous fiscal year. The member may elect to vacation out until the end of the current month. A member will be paid for any remaining, earned, but unused vacation days at the time of termination for any reason other than cause. A member who uses unearned vacation must reimburse the District at the time of termination.

Subd. 3. Accumulation and Termination:

All vacation time must be taken within twenty four (24) months of the start of the fiscal year in which it is received or be forfeited. Principals who sever employment for any reason other than cause, will be paid for accrued but unused vacation days at the rate at which they were earned.

Section 8. Holidays: Each full-time member of this Unit shall have ~~ten (10)~~ eleven (11) holidays each year. They are: Independence Day, Labor Day, Thanksgiving Day and the day following, Christmas Eve Day, Christmas Day, New Years Eve Day, New Years Day, Juneteenth, and Memorial Day. Each principal subject to the approval of his/her immediate supervisor shall schedule the additional holiday.

Section 9. Snow Emergency Days: In the event the superintendent closes facilities because of inclement weather or an emergency, the first emergency closing will be paid at the employee's daily rate of pay. ~~declares a snow day and classes are cancelled~~ If a second closing day occurs due to

inclement weather or an emergency, principals may take a vacation day, a floating holiday, or a personal day.

Section 10. Compensation for Special Services:

Subd. 1. When principals choose to teach courses through Community Education, they will be compensated at the rate normally used to compensate other professional instructors.

Subd. 2. When principals render special services that either the Association or the District deem well beyond the scope of their normal job description, Association leaders and District administration shall meet and confer on terms and conditions for the revised job description.

Subd. 3. Burnsville High School Associate Principals shall earn \$2,000 annually for additional responsibilities including supervision at student activities, athletics, and other curricular events. The stipend may also cover the responsibilities for leading groups, committees, and other after school events.

**ARTICLE VI
GROUP INSURANCE**

Section 1. Health and Accident Insurance

Subd 1. For all principals who have a full-time assignment, who are employed by the District, who qualify and are enrolled in the District plan, the District contribution for individual or dependent coverage shall be as follows:

a. For all principals who have a full-time assignment, who are employed by the School District, who qualify for and are enrolled in the plan, the School District will contribute the equivalent value of 95% of the single, (composite) premium. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$1,000 shall be redirected by the district to the HRA. The remainder shall be borne by the employee. Full-time assignment, for insurance purposes as outlined in this Section, shall mean thirty (30) hours per week.

b. For all principals who have a full-time assignment, who are employed by the School District, who qualify for and are enrolled in the plan, the School District will contribute the equivalent value of 83% of the dependent, (composite) premium. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$2,000 shall be redirected by the district to the HRA. The remainder shall be borne by the employee. Full-time assignment, for insurance purposes as outlined in this Section, shall mean thirty (30) hours per week.

Section 2. Life Insurance

Subd. 1. Each full-time member of this unit will be provided with \$250,000 term

insurance with the District covering the cost of \$100,000 and employees covering the cost of \$150,000.

Subd. 2. Any member of the Unit, upon retirement, may elect to continue group term insurance under the provisions of Minnesota Statute § 61A.092 or may convert the term life insurance to an individual life insurance contract. Any extension or conversion is subject to the terms and conditions established by the insurance carrier. The premium costs for the employee shall be the responsibility of the employee by monthly prepayment to the District.

Section 3. Long Term Disability: The School District will contribute forty percent (40%) of the premium for a long term disability policy. Disability pay and eligibility will be governed by the policy in effect. If the principal requests it, the District will pay to those participants who have accumulated over thirty (30) days of sick leave the remaining fraction of regular income with one-third (1/3) days subtracted from the total number of remaining sick leave days until a maximum of seventy-five (75) days of unused sick leave has been used or the principal requests such payment to be discontinued.

Section 4. Liability Insurance: The School District will continue to provide liability insurance coverage for principals. Subject to the limitations on liability set forth in the Minnesota Statutes, the District shall defend and indemnify members of the Unit for damages, including punitive damages, claimed or levied against the member, provided that the member: 1) was acting in the performance of the duties of the position, and 2) was not guilty of malfeasance in office, willful neglect of duty or bad faith. Indemnification of members of the unit provided under this section shall be modified in accordance with any amendments to M.S. §466.07.

Section 5. Claims Against the School District: The parties agree that any description of insurance benefits contained in this Article is intended to describe coverage generally and benefits shall be governed by the terms of the insurance policy purchased by the School District pursuant to this Article. It is further understood that the School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 6. Continuation of Benefits

Subd. 1. Retirement. Upon retiring from the District with at least ten (10) years of full-time service in the District, an employee who is at least fifty-five (55) years of age may continue to participate in the group health insurance plan and group dental insurance plan that the District makes available to active employees of the District during that period of time. For any employee hired after January 1, 2011, the District will not contribute toward the employee's health insurance premium after the employee retires. For employees hired before January 1, 2011, the amount and duration of the District's contribution toward the employee's health insurance premium after retirement will be as follows:

- A. If the employee's years of service in the District plus the employee's years of service as a principal in the District are greater than sixty (60), then for a period of nine (9) years, or until the employee is eligible for Medicare, whichever occurs first, the District will contribute the same dollar amount toward the monthly premium for dependent or single coverage that the District contributed on behalf of the employee for the month immediately before the employee retired.

- B. If the employee's years of service in the District plus the employee's years of service as a principal in the District are greater than forty (40), then for a period of eight (8) years, or until the employee is eligible for Medicare, whichever occurs first, the District will contribute the same dollar amount toward the monthly premium for dependent or single coverage that it contributed on behalf of the employee for the month immediately before the employee retired.
- C. If the employee's years of service in the District plus the employee's years of service as a principal in the District are greater than thirty (30), then for a period of seven (7) years, or until the employee is eligible for Medicare, whichever occurs first, the District will contribute toward the monthly premium for dependent or single coverage in a dollar amount that is equal to fifty percent of the dollar amount it contributed on behalf of the employee for the month immediately before the employee retired.
- D. If the employee's years of service in the District plus the employee's years of service as a principal in the District are thirty (30) or less, then the District will not contribute any amount toward the monthly premium for single or dependent coverage.
- E. In the event of the death of a retired principal with dependent coverage, the percentage of contribution for health and dental coverage will continue for eligible dependents until the date coverage would have ended for the retired principal.

For example an administrator who works as a principal in the District for ten years would have 10 years of district service and 10 years as a principal for a total of 20 years. A principal who works 5 years as a teacher and then 25 years as a principal would have 30 years of District service plus 25 years as a principal for a total of 55.

Subd. 2. Leaves of Absence: An employee on a School District approved unpaid leave of absence shall be permitted to participate in group insurance programs, to the extent permitted by the carrier, but shall pay all premiums during the term of the leave.

Subd. 3. Disabled Employee: An employee who becomes eligible for long term disability shall retain such benefits as are provided by the carrier and the School District shall make normal contractual contributions for H & A insurance, as provided by law, for the duration of the disability.

Section 7. Dental Insurance

Subd. 1. Single Coverage: The District shall provide dental insurance currently in effect in the School District, for individual coverage for each regular employee who qualifies for and is enrolled in the base group plan. The employee must indicate the desire to participate by written notification to the Office of the Executive Director of Human Resources.

Subd. 2. Family Coverage. The District shall provide dental insurance currently in effect in the School District for family coverage for each regular employee who qualifies for and is enrolled in the group plan. The employee must indicate the desire to participate by written notification to the Office of the Executive Director of Human

Resources.

ARTICLE VII MISCELLANEOUS

Section 1. Mileage and Miscellaneous Expense Reimbursement. The District will reimburse principals for eligible mileage and business expenses incurred as the result of performing job-related responsibilities. Reimbursement shall be consistent with District policy.

Section 2. Tax Sheltered Annuity and Deferred Compensation Plans: Tax sheltered annuities and deferred compensation plans, either variable or fixed, shall be made available to principals. Regulations and procedures are available in the Human Resources Office and are contained in Board of Education policy DLBA. The Board policy and regulations are updated annually for compliance with State and Federal Laws.

Section 3. Flexible Benefit Plan: The School District will maintain a Flexible Benefit Plan under IRS Code 125. Regulations and procedures will be available in the Human Resources Office. Board policy and accompanying regulations are updated annually to comply with IRS Regulations.

Section 4. Substitutes for Principals: At the discretion of the Executive Director of Human Resources and dependent upon the availability of substitutes, the District will provide substitutes for principals where members of the Unit are absent from work for periods exceeding ten (10) consecutive working days.

Section 5. Extension of Employment: At the discretion of the Executive Director of Human Resources, an employee whose position has been discontinued may be asked to continue in his/her present assignment in order to permit the completion of responsibilities. The duration of this extension shall be determined by the Executive Director of Human Resources. The decision to extend time is to be made prior to June 1.

Section 6. Seniority Procedure: The first date of continuous employment in any certified capacity shall be the date of service in this District for purposes of placement on the seniority list. In the event of a staff reduction affecting members of this unit whose first date of employment commenced on the same date, and thus have equal seniority, the principals with the lower license file number as required by the State Department of Education shall be deemed senior.

Subd. 1: Probation: Individuals, who have achieved continuing contract status as a licensed teacher in ISD #191 and are then selected for a principal position, must execute a waiver of continuing contract status and agree to serve an additional probationary period of one year in the promotional position. In the event the individual is not confirmed in the promotional position the individual shall return to the previous continuing contract position. Continuing contract status for others will be as per MN Statute 122A.40

Subd. 2. Seniority for members employed after July 1, 1995: For purposes of placement of individuals on unrequested leave of absence, seniority as a member of this bargaining unit shall be based on continuous service (including authorized leaves) as a member of this bargaining unit only.

Subd. 3. Seniority non-waiver: Nothing in this agreement shall be interpreted as a waiver by an individual principal of any claim to a position in the teacher bargaining unit.

Section 7. Unrequested Leave of Absence Procedure: The School Board may place on unrequested leave of absence, without pay or fringe benefits, as many principals as may be necessary because of discontinuance of position, lack of students, financial limitations, or merger of classes by consolidation. The unrequested leave shall be effective at the close of the school year.

Subd. 1. Definitions:

- A. For the purpose of this Article, a "principal" shall mean a continuing contract principal associate or assistant principal.
- B. For purposes of this Article, "seniority" shall mean employment under a continuing contract as principal with a seniority date as determined by Section 3 hereof involving continuous service with the School District. For purposes of seniority standing, it is understood that a principal on leave of absence pursuant to this Agreement shall continue to accrue seniority during such leave of absence.
- C. Notwithstanding any other provision of this Article, a continuing contract principal who has held seniority as a principal shall continue to retain the original seniority date and hold seniority if such principal becomes employed in a part-time position involving continuous service.

Subd. 2. Placement on Unrequested Leave of Absence. Principals shall be placed on unrequested leave in reverse order of their hiring on the seniority list. Principals may not assert a seniority right into a promotional position. Principals may assert a seniority right into a position that is not promotional.

Subd. 3. Reinstatement:

- A. Principals shall be recalled from an unrequested leave of absence to available positions in the School District in fields for which they are certified and for which they are qualified pursuant to the provisions of this Article. The principal with the highest amount of seniority so certified and qualified shall be reinstated first.
- B. The School Board shall maintain a recall list in accordance with this Article. This list shall be updated every April 15 and October 1, and a copy shall be forwarded to the Association of principals.
- C. No appointment of a new principal shall be made while there is available, on unrequested leave, a principal who is properly certified and qualified as provided in this Article to fill such vacancy.
- D. Notification shall be by certified mail to the last known address of the principal as recorded in the Human Resources office. In the event a principal declines a principal position or fails to notify the School Board in writing of the principal's intentions within ten (10) days of the date of notification, the principal shall be removed from the recall list.

- E. A principal placed on unrequested leave of absence may engage in teaching or any other occupation during the period of this leave. Nothing in this Article shall be construed to impair the rights of principals placed on unrequested leave of absence to receive unemployment compensation, if otherwise eligible.
- F. The unrequested leave of absence shall not impair the continuing contract rights of a principal or result in the loss of any benefits accrued under the Master contract while the principal was employed by the School Board.
- G. The unrequested leave of absence of a principal who is not reinstated shall continue for a period of three (3) years from the date the principal's unrequested leave of absence began or until the principal fails to respond within ten (10) days of the date of notification or until the principal submits in writing a request to be removed from the recall list, whichever occurs first.

Subd. 4 Termination of Recall Rights.

A principal's recall rights will terminate if any of the following occur:

1. Voluntary removal by a principal of his/her name from the recall list which must be a written request.
2. Resignation of position.
3. Retirement.
4. Discharge or termination of the principal.
5. The expiration of three (3) years from the commencement of the ULA without having been recalled.
6. The expiration or revocation of a valid license.

Subd. 5 Insurance Participation.

Any principal placed on unrequested leave of absence shall remain eligible for all principal insurance benefit plans if he/she is not employed in another job in which insurance benefits are available. The principal must pay the entire premium during the period of such leave. If a principal is on an ULA and a spouse is employed by the district, the District will only contribute the portion identified under family coverage. Dual employment language will not apply.

Subd. 6 Hearing Rights.

Any challenge by a principal who is proposed for placement on ULA or recall therefrom shall be subject to the hearing and review procedures as provided in Minn. Stat. 122A.40 and, therefore, shall not be subjected to the grievance procedure.

ARTICLE VIII RETIREMENT

Section 1. Matching Contribution Eligibility (Effective November 3, 1994). A District match to an approved Minnesota deferred compensation program is available to principals hired on or after July 1, 1988. Principals are eligible for the match in their first year of employment, provided they have started by December 1st at a .5 FTE contract or more. Contributions as permitted by M.S. §356.24 will be made as follows:

Subd. 1. Effective July 1, 2021, the District will match up to \$3,750 per year to an approved program for each principal hired after July 1, 1988. In the event a principal works less than a full year or less than full-time, the match will be pro-rated based on fiscal FTE. Effective July 1, 2022, the District will match up to \$4,250 per year to an approved program for each principal hired after July 1, 1988. In the event a principal works less than a full year or less than full-time, the match will be pro-rated based on fiscal FTE.

Subd. 2. Employees who work less than full-time will receive a pro-rated match to a Minnesota deferred compensation program based on their F.T.E. equivalency as of July 1st. The contribution will remain in effect for the duration of the fiscal year.

ARTICLE IX PROFESSIONAL ACTIVITY LEAVE

Section 1. A professional activity leave may be granted for a period of up to one (1) year at the sole discretion of the School Board.

Section 2. Applications shall include a description of the benefit to the District educational program if the leave is granted. Applications must be submitted to the Office of the Executive Director of Human Resources by May 1 to be eligible for the subsequent year.

Section 3. A committee composed of one (1) Board member, the Executive Director of Human Resources, and one (1) unit member appointed by the unit membership shall hear all applicants within thirty (30) days of the deadline date and make recommendations to the Board of Education within thirty (30) days of the conclusion of the interview.

Section 4. Applications for a professional activity leave shall be compensated at seventy (70%) of current salary computed on the number of working days involved.

Section 5. To be eligible for a professional activity leave, a principal must have been employed in the District as a principal for at least five (5) years.

Section 6. Principals granted a professional activity leave shall pledge themselves to two (2) years, or prorated for leaves of less than one (1) year service in the District following termination of the leave, or pay back a prorated portion of monies paid while on leave if early release is requested.

ARTICLE X LEAVES AND ABSENCES

Section 1. General Leave: Leaves may be granted for a period of up to two (2) years without pay or fringe benefits upon recommendation of the Executive Director of Human Resources and approval of the Board of Education. Insurance may be continued, subject to the rules of the carrier and at cost to the employee. This article is not subject to the grievance procedure.

At the time a leave is granted, a date will be established for tentative return to the School District and the position will be determined insofar as possible. Upon return, the individual will have all benefits reinstated.

Section 2. Leave for Military Duty:

Subd. 1. Leave for Military Duty: Principals called to required military duty by appropriate orders shall be granted leave of absence without pay for said duty and shall be returned to an appropriate and comparable assignment upon return. Credit will be allowed on the salary schedule for each year of required military service. Principals in the employ of the District, who enlists in a branch of the military at a time when his/her being drafted is imminent, shall receive similar benefits as if he/she had been drafted. Principals on extended enlistment, or those who reenlist after completing their military obligation, do not qualify for any benefits referred to in this policy.

Subd. 2. Leave for Military Duty - Reserve Training: Any officer or employee of the School District, who shall be a member of a branch of the military service, shall be entitled to leave of absence from his/ her employment without loss of pay, seniority status, efficiency rating, vacation and sick leave, or other benefits for the time that he/she is engaged with such military leave, or other benefits for the time that he is engaged with such military organization in training, or active service ordered or authorized by proper authority pursuant to law, but not to exceed a total of fifteen (15) days in any calendar year. Copies of said orders must be submitted to the Executive Director of Human Resources in advance. For those persons whose contract year is not a complete calendar year, this leave is applicable only for the time of the specified days of the contract year.

Section 3. Extended Leave of Absence: Members of this unit may apply for such leave according to Minnesota Statute covering such leave. Conditions contained in that Statute shall be applicable if such leave is granted by the District.

Section 4. Jury Duty: Principals will receive any regular pay from the School District during the time of service on jury duty. Any sum given the principal for service on jury duty as a travel expense is to be retained by the principal. Any pay will be docked in the same amount as the sum retained for jury service.

Section 5. Personal Business Absence

Subd. 1. General: The general purpose of approved personal business absence leave is to provide added protection for the principal, that he/she not suffer loss for personal business affairs, the time and occurrence of which are not reasonable within his/her control and requires the personal attention of the principal and necessitates absence from work. This absence shall not be used for vacation, recreation or leisure time activities. Confirmation of the use of this absence may be required when used sequentially with school holidays or vacations.

Subd. 2. Procedure:

- a) Principals planning to use personal business absence shall notify the Executive Director of Human Resources, at least eighteen (18) hours in advance, except in a case of emergency approved as such retroactively by the Executive Director of Human Resources.
- b) A request made at least eighteen (18) hours in advance will automatically be granted.
- c) A retroactive request shall be ruled upon by the Executive Director of Human Resources. Such request should state the reason for absence. The decision of the Executive Director of Human Resources in such cases is final.

Subd. 3. Limitations: At the beginning of each school year, each principal shall be credited with two (2) days, cumulative to three (3) days. Leave will be pro-rated when principals work less than a full year.

Section 6. Personal Illness Sick Leave

Subd. 1. Each principal in this District will be granted ~~twelve (12)~~ **eighteen (18)** days annual sick **absence time** at the beginning of each contract year. Unused sick **absence time** days may accumulate to three hundred (300) days. In the event the illness or injury necessitates absence beyond thirty (30) consecutive days, income protection insurance will ensue in accordance with the existing policy. When a principal works less than a full year, personal illness absence will be pro-rated from the point in time a principal is eligible for LTD benefits. Excess days, if any, will be available upon return.

Subd. 2. Employees can use their earned sick time for the employee's mental or physical illness, treatment or preventive care; a family member's mental or physical illness, treatment or preventive care; absence due to domestic abuse, sexual assault or stalking of the employee or a family member; closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.

Subd. 3. Family members are defined as their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent); their spouse or registered domestic partner; their sibling, stepsibling or foster sibling; their biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child; their grandchild, foster grandchild or step-grandchild; their grandparent or step-grandparent; a child of a sibling of the employee; a sibling of the parents of the employee; a child-in-law or sibling-in-law; any of the family members listed above of an employee's spouse or registered domestic partner; any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and up to one individual annually designated by the employee.

Subd. 4. The total number of sick time accrued and available for use, as well as the total number of earned sick hours used shall be available to employees via the current online payroll system, i.e. Skyward.

Section 7. Worker's Compensation: Any employee who is absent because of injury, who deserves compensation under Minnesota Worker's Compensation Act, shall receive from the Board the difference between the allowance under the Act and his/her regular salary for a period of time that funds from his/her accumulated sick absences will provide on a prorated basis, or until he/she is eligible for long term disability.

Section 8. Bereavement Absence: A maximum of (5) days per school year (not cumulative) shall be allowed for each death in any five (5) of the twelve (12) categories of bereavement family. A maximum of three (3) days per school year (not cumulative) shall be allowed for the other categories noted in the bereavement family.

The term "bereavement family" is interpreted to mean: parent/step-parent or guardian of employee, of spouse, or of those who dwell under the same roof and comprise a family or domestic establishment, spouse of employee, those who dwell under the same roof and comprise a family or domestic establishment, brother, step-brother, sister, step-sister, child, spouse of child, grandchildren, grandparents of employee or spouse or of those who dwell under the same roof and comprise a family or domestic establishment, spouse's sibling, aunt, uncle, or dependent living in the immediate household and relatives of the same degree of those who dwell under the same roof and comprise a family or domestic establishment.

An employee may take up to five (5) days of paid bereavement leave per event for any death(s) that occurs in the employee's family. For purposes of this Agreement, family includes a spouse, children, parents, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews or the equivalent. The Superintendent may, in their sole discretion, grant up to ten (10) additional days of bereavement leave per school year for reasons such as multiple deaths in the immediate family, out-of-state funerals or other extenuating circumstances.

Section 9. Family Illness Absences:

Subd. 1. A maximum of five (5) days per school year (cumulative to six (6)) for illnesses in the family for each full-time principal. The term family is interpreted to mean anyone of personal significance to a principal. Family illness leave will be pro-rated when principals work less than a full year.

Subd. 2. Principals who have exhausted their family illness absences may use personal illness absence provided by the employer for absences due to an illness of the employee's family member for such reasonable periods as the employee's attendance with the family member may be necessary, on the same terms the employee is able to use sick leave benefits for the employee's own illness. This section applies only to sick leave benefits payable to the employee from the employer's general assets.

Section 10. Professional Absence: Principals may be allowed to attend professional meetings and other activities of a professional nature with full pay.

Wherein principals attend meetings on behalf of the school and upon the instruction of central administration, expenses shall be paid by the school. Such authorization should be obtained ahead of time.

Wherein principals attend meetings, or visitations, etc., of a professional nature at the expense of the School District, a written report suitable for publication, or distribution among the professional staff, is expected so that all may benefit by the professional experience.

Section 11. Maternity Absence

Subd. 1. The start of a physical disability absence for childbirth shall be determined by the principal's physician. The end of a physical disability absence for childbirth shall be determined by the principal's physician, estimated at the time of the child's birth.

Subd. 2. To access paid personal illness days and, if necessary, long-term disability insurance, the principal must provide the above information to Human Resources no later than the start of the certified disability (usually the birth of the child). Estimated start-end times are always open to modification by the physician.

Subd. 3. The principal is responsible for ensuring adequate preparation for substitute coverage in her absence (barring an emergency); i.e. enough time to find a long-term substitute, discuss transition, and provide communication to parents.

Subd. 4. A principal on maternity absence shall continue to receive all benefits while absent and shall receive sick pay to the limit accumulated by the principal, but not to exceed thirty (30) days. In the event a principal is medically disabled due to pregnancy, delivery or recovery for more than 30 days and is eligible to receive long term disability benefits, she may supplement LTD pay with accrued sick leave as per Article VI, Section 3, Long-Term Disability.

Section 12. Parental Leave

Subd. 1. Parental leave of absence shall be available to principals for the purpose of caring for a child for which the applicant has the legal responsibility for the care and/or support of said child. Such leave to be subsequent to birth of the principal's child, or in the case of adoption, when the child is physically turned over to the principal/parent. Only one (1) parent is eligible for parental leave for each pregnancy.

Subd. 2.

- a) At least two (2) calendar months prior to the estimated delivery date of the child, the employee shall be required to notify the employer in writing whether or not the employee intends to take parental leave. This election may be changed at any time before the end of maternity absence.
- b) Upon filing an application for adoption of a child, the employee shall be required to notify the employer, in writing, of the principal's intention to take a parental leave. Such notice is to include the estimated date when such leave shall become effective.

Subd. 3. In connection with election to take parental leave, the principal shall submit a request for such leave in writing. Such request shall include an estimated commencement date and a return date. The estimated commencement date shall be the day following the physician's estimated date of cessation of disability, or, in the case of an adoption, the estimated date when the child will be turned over to the parent. The return date must coincide with a quarter or semester break.

Subd. 4. The actual commencement date of parental leave shall be the return date from maternity absence, or in the case of an adoption, the date when the child is physically turned over to the principal/parent.

Subd. 5. If a principal complies with all the provisions of this Section, parental leave shall be granted by the employer. The employer shall notify the principal in writing of its action.

Subd. 6. By mutual agreement, the length of the parental leave may be altered.

Subd. 7. A principal returning from parental leave shall be reemployed in the principal's former position if available. If that position is not available, then to a position for which the principal is qualified.

Subd. 8. The principal must return on the return date stated in Subd. 3 unless the principal requests another return date within ninety (90) days of the commencement of the parental leave.

Subd. 9. A principal returning from parental leave will be placed on the next higher step on the salary schedule when the parental leave commences provided the principal has served three-fourths (3/4) year in that school year. A principal serving less than three-fourths (3/4) year will return at the same step that the principal was on when the leave commenced. A principal returning to employment after a parental leave will be credited with the amount of sick absence accumulated at the commencement of the leave.

Subd. 10. A principal on parental leave is eligible to participate in group insurance programs if permitted under the insurance policy provision, but shall pay the entire premium for such programs as the principal wishes to retain at the beginning of the parental leave. The right to continue participation in such group insurance programs, however, will terminate if the principal does not return to the District pursuant to this Section, except as provided by law.

Subd. 11. A parental leave of absence granted under this Section shall be a leave without pay.

Subd. 12. At the principal's request, a parental leave may commence at a date preceding childbirth. In such cases, principals shall not be eligible for sick absence benefits as established by the Section on Maternity Absence.

Subd. 13. Once parental leave commences, maternity absence is forfeited for that particular pregnancy.

ARTICLE XI PERSONNEL FILES

Section 1.

Subd. 1. All evaluations and files relating to an individual shall be available during regular business hours to that employee.

Subd. 2. Employees shall be given an opportunity to read and sign all evaluations generated within the District before they are entered in the permanent file.

Subd. 3. Contents of files may be examined subject to the availability of a supervisor.

Subd. 4. An employee may attach a signed explanation, rebuttal or amplification to any materials and such documents shall become a part of the individual file.

Subd. 5. Any in-district generated material may be reproduced at the request of the individual. Cost of reproduction shall be borne by the individual.

Subd. 6. The administrator charged with the responsibility for evaluating members of the Principals' Unit is the only individual permitted to carry out such evaluation and to place documentation from such evaluation in the file of the Unit member. All other documents may not be placed in personnel files without the knowledge of the Unit member. With the exception of annual evaluations, all documents must be placed in the personnel file by June 30th of the year in which they were generated.

ARTICLE XII GRIEVANCE PROCEDURE

Section 1. A claim by an employee or the exclusive representative that there has been a violation, misinterpretation or misapplication of any provision of this Agreement may be processed as a grievance as hereinafter provided. Days within this article are defined as working days.

Section 2. Level I: In the event that an employee or the Association believes there is a basis for a grievance, the employee shall complete the District grievance form and submit a copy to the Executive Director of Human Resources within twenty (20) days of the alleged grievance. The grievor shall meet with the grievant within ten (10) days of the receipt of the completed proper form and render a written decision within five (5) days of the meeting. A copy of the decision will be placed in the file.

Section 3. Level II: In the event the grievant or the Association is not satisfied with the decision rendered at Level I, the grievant may appeal, in writing to the Executive Director of Human Resources within five (5) days after the decision in Level I has been rendered and disseminated. Within ten (10) days upon receipt of the appeal, the Executive Director of Human Resources shall meet with the grievant. The Executive Director of Human Resources shall respond, in writing, within fifteen (15) days after the meeting.

Section 4. Level III: If the employee or the Association is not satisfied with the disposition of the grievance by the Executive Director of Human Resources, the alleged grievance may be submitted to arbitrator. Notification of dissatisfaction shall be made, in writing to the Executive Director of Human Resources within ten (10) days after his/her decision has been rendered. The dispute will be submitted to an arbitrator selected and agreed upon by both parties. If the parties cannot agree upon an arbitrator within five (5) days from the notification date that arbitration will be pursued, the P.E.R.B. Board, in accord with its rules, shall govern the arbitration proceeding. The arbitrator shall have no power to alter, add to or subtract from the express terms of this contract. Both parties agree to be bound by the award of the arbitrator. The fees and expenses of the arbitrator shall be shared equally by the parties.

Section 5. The employee may have an Association representative either join or represent him/her at any level at the employee's discretion.

Section 6. If a grievance is not responded to at Levels I and/or II within the time limits and the limits have not been mutually waived, the alleged grievance automatically moves to the next level.

Section 7. If a grievance is not presented or transmitted within the time limits set forth above, it shall be considered "waived." The time limit in each step may be extended by mutual written agreement.

Section 8. Notwithstanding the expiration of this Agreement, any claim or grievance arising thereunder may be processed through the grievance procedure until resolution.

Section 9. No reprisals of any kind will be taken by the Board of the School Administration against any employee because of his participation in this grievance procedure.

Section 10. When mutually agreed, grievances may be heard during the school day. The Board agrees to pay the regular salary for up to three (3) employees per grievance who participate in a grievance during the school day. Additional employees up to seven (7) per grievance may be available for grievances held during the school day at no pay from the District.

Section 11. The Executive Director of Human Resources may appoint a designee to act at Level II.

ARTICLE XIII PUBLICATION OF CONTRACT

Copies of this Agreement shall be printed at the Board's expense and distributed to every Unit member now or hereafter employed during the life of the Agreement.

ARTICLE XIV DURATION

Section 1. This contract shall be effective as of July 1, 2023, and shall continue in effect through June 30, 2025, or thereafter until replaced by a subsequent agreement. Negotiations for a successor agreement may commence when the parties mutually agree, but in no event later than ninety (90) days prior to expiration of this Agreement.

Section 2. This Agreement constitutes the full and complete agreement between the School Board and the Burnsville Principals' Association. The provisions herein relating to terms and conditions of employment supersede and take precedence over any and all prior agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions thereof under different circumstances.

Section 4. This contract shall constitute the full, complete commitments between both parties and may be altered, changed, added to, deleted from, the signed agreement to this contract.

IN WITNESS WHEREOF, the parties have signed this Agreement:

For: Burnsville Principals Association

For: ISD #191

President, BPA

Board Chair

Chief Negotiator, BPA

Board Clerk

Date

Executive Director of Human Resources

APPENDIX A		
Salary Schedule		
2023-2024		
	Licensed	MA+60
Associate		
Step 1	\$ 132,900	\$ 137,200
Step 2	\$ 134,900	\$ 141,700
Elementary		
Step 1	\$ 138,400	\$ 142,700
Step 2	\$ 140,100	\$ 147,400
Middle School		
Step 1	\$ 143,800	\$ 148,600
Step 2	\$ 145,900	\$ 153,300
Senior High		
Step 1	\$ 153,400	\$ 158,300
Step 2	\$ 155,300	\$ 165,100
All Principals		
Longevity 15th	\$ 750	\$ 750
Longevity 20th	\$ 1,500	\$ 1,500

APPENDIX B		
Salary Schedule		
2024-2025		
	Licensed	MA+60
Associate		
Step 1	\$ 138,300	\$ 142,700
Step 2	\$ 140,300	\$ 147,400
Elementary		
Step 1	\$ 144,000	\$ 148,500
Step 2	\$ 145,800	\$ 153,300
Middle School		
Step 1	\$ 149,600	\$ 154,600
Step 2	\$ 151,800	\$ 159,500
Senior High		
Step 1	\$ 159,600	\$ 164,700
Step 2	\$ 161,600	\$ 171,800
All Principals		
Longevity 15th	\$ 750	\$ 750
Longevity 20th	\$ 1,500	\$ 1,500

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Principal Association (hereinafter referred to as the Union), representing the Principals of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.

2. This MOU applies to the following employees as indicated:

Kelly Ronn
Renee Brandner

3. Notwithstanding the collective bargaining agreement Appendix A and Appendix B, identified employees shall be eligible for the following language:

- a. The identified employees will be eligible and placed on the schedule for the tier, lane, and step obtained in FY 2018 as long as they are employed in District 191. If future negotiated agreements change the structure of the salary schedule while these individuals are employed, it is understood that these employees shall be considered and placed on the schedule as holding the positions held in FY 2018.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Principal Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Principal Association (hereinafter referred to as the Union), representing the Principals of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. The Union and the School District agree the service provided by "Amplify" is an independent option for certain healthcare services separate from the District's medical insurance plan. This service provides no aggregate value to the medical insurance coverage provided to district employees. The "Amplify" service was added to provide employee choice for care as an independent option to the medical insurance coverage and is completely dependent on "Amplify" being able to provide their services to district employees. This service is unrelated to the District's medical insurance plan.
3. The School District may end its relationship with "Amplify" at any time and it is understood that the termination of that relationship does not impact the aggregate value of the District's medical plan or negotiated employee benefits.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Principal Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____



**Agenda IV.B.8.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Belmont, assistant superintendent

Date: June 20, 2024

Re: Approval of the Q-Comp/Pro-pay Memorandum of Understanding with the Burnsville Education Association

Recommendation: That the Board of Education approve the proposed revisions and re-adopt the unchanged language in the 2024-2025 Q-Comp/Pro-Pay Memorandum of Understanding with the Burnsville Education Association.

The major language items include:

- Major items on this document include updating dates
- Realigning Building Leadership Team (BLT) members to assist with peer observations to address increase of staff in Early Learning

Burnsville – Eagan – Savage

Teacher Professional Pay System

*Memorandum of Understanding
Between the Burnsville Education Association
and the
School Board of Independent School District #191*

July 1, 2024- June 30, 2025

**BURNSVILLE – EAGAN – SAVAGE
TEACHER PROFESSIONAL PAY SYSTEM**

This Agreement is entered into pursuant to Minn. Stat. § 122A.414 and the Public Employment Labor Relations Act (PELRA) of 1971, as amended, Minn. Stat. § 179A.01, et seq., by and between Independent School District No. 191, Burnsville – Eagan – Savage (herein after “District”) as the public employer under the PELRA and the Burnsville Education Association (herein after “BEA”) as the exclusive representative of teachers employed by the District under the PELRA, for the purpose of fully implementing the Burnsville – Eagan – Savage Teacher Professional Pay System (known hereafter as Pro-Pay). The terms of this Agreement are as follows:

AUTHORITY

Laws: This Agreement has been negotiated pursuant to and in compliance with the provisions of Minn. Stat. §§ 122A.414, 122A.4144 and 179A.01 et seq. The statutory authority specifically includes an exception to the PELRA in the form of an optional right to re-open negotiations regarding only the Professional Pay System.

BACKGROUND AND LEGAL REQUIREMENTS

1. Effect: This Agreement supersedes and replaces any salary or other provision of the PELRA Master Agreement that may currently be in effect between the District and the BEA that is inconsistent with any provision of this Agreement, subject to the contingencies specified in this Article.

2. Contingency: Effect of Contingencies: In the event that any contingency specified in this Section is not met, then this Agreement will have no force or effect and the terms and conditions of employment of the teachers employed by the District will be governed by the PELRA Master Agreement then in effect. Provided, however, that either party may re-open negotiations for the ProPay agreement as permitted under law in an effort to cure any cause that has nullified this Agreement.

- a. **MDE Approval:** This Agreement is contingent upon the legal requirements both of timely and of continuing approval by the Minnesota Department of Education for the 2015-2016 school year and thereafter.
- b. **Ratification:** This Agreement is contingent upon its ratification by the bargaining unit represented by the BEA and by the School Board of the District.
- c. **Continuing Revenue:** This Agreement is contingent upon the initial and continuing receipt of revenue based upon at least two hundred and sixty dollars (\$260.00) per pupil as specified in M.S. 122A.415, Subd.1 (2005). In the event additional revenue is allocated by the legislature, ISD #191 and the BEA agree to reopen the MOU to negotiate allocation of the revenue only.

Notice of Amendments: The District and BEA agree to discuss issues related to ProPay during negotiations. In the event the District and BEA amend this Agreement, the Minnesota Department of Education must be apprised of the amendment(s). In the event that the MDE asserts that any amendment is illegal and that revenue for the ProPay will be suspended, withheld, terminated or otherwise reduced, then this Agreement may be terminated effective with the date of the MDE’s decisions regarding changes in revenue by either party giving written notice to the other party at its official business address.

Implementation Review: Five administrators and five BEA appointed committee members will comprise an oversight committee that meets a minimum of three times per year.

Budget Review: ProPay is funded by categorical revenue. The BEA President and District Superintendent or his/her designee will periodically meet and review the budget. At least one such review shall occur prior to the adoption of the budget for the upcoming year. The review shall include a review of end-of-year expenditures; staff coded to the account and any carryover monies.

Annual Review: The ProPay Committee will meet annually to review and evaluate the effectiveness of the plan with respect to:

- Teacher Satisfaction
- Impact on student achievement
- Impact on school culture

The results will be used to modify the plan, consistent with the Notice of Amendment section above.

TEACHER PROFESSIONAL PAY SYSTEM

Section 1. Schedules:

- Subd. 1. The Professional Pay System Schedule is attached and incorporated by reference effective for fiscal year July 1, 2024 to June 30, 2025 as Appendix A. ABE and ECFE teachers shall follow the Professional Pay System Schedule Appendix B.
- Subd. 2. Any teacher hired after the inception of the professional pay plan will be placed on the matrix as provided in Article V of the Master Agreement.
- Subd. 3. Any change in location of a teacher on the ProPay matrix for subsequent fiscal years will be determined in accordance with the provisions of this Agreement. Any dispute regarding location on the ProPay matrix will be resolved through the grievance provision of the Master Agreement.

Section 2. Probationary Teachers:

- a. Each probationary teacher who has all or part of a three-year probationary period of employment under the law must complete all of the applicable performance appraisal requirements and engage in the Collaborative Teams, except as noted in Section 9, Subd 4 and Subd 5, in accordance with the District's standards in order to earn a performance increment for the subsequent year.
- b. Probationary Status: The District retains its managerial authority under the PELRA to evaluate and decide on the renewal or non-renewal of probationary teachers as provided by § M.S. 122A.40.

Section 3. Non-probationary Teachers:

- a. Notice of Assignment: Each teacher's contract will specify the teacher's career and level placement as well as compensation information.
- b. Contingencies: In the event of the occurrence of a contingency that voids this Agreement, salary under the ProPay will not be a part of any teacher's rights under the Continuing Contract statute. Salary rights will be determined pursuant to Article V of the Master Agreement.

- c. Standards: Attainment of performance increments will be in accordance with the standards of the ProPay.

Section 4. Calendar:

Subd. 1. **Development of District and School-Wide Goals:**

- a. On an annual basis, the District will set district improvement goals. The goals will be based on an analysis of student data and will align with the strategic plan and MDE requirements.
- b. On an annual basis, Building Leadership Teams (BLT) will set school-wide improvement goals within their School Improvement Plan (SIP). The goals will be based on an analysis of student data and will align with the strategic plan and district goals.

Subd. 2. **Teacher Responsibilities Summary:**

- a. Building Goal: Implement strategies that support a building goal focused on student achievement and aligned with core instruction.
- b. Collaborative Team Goal: Engage in the development and implementation of a collaborative team goal that addresses one of your school improvement goals.
- c. Personalized Professional Learning Plan: Develop and implement a professional learning plan that is personalized, aligned with your school improvement goals and building PD plan, and aligned with the teaching license renewal expectations.
- d. Observations and Coaching: Demonstrate your professional practice through 3 formative observations and coaching sessions conducted by 2 different observers (Continuous Improvement Coach and another trained observer).
- e. The goal setting and observation templates, rubrics, and examples explain what teachers must do to be successful in the ProPay system.
- f. Licensed staff will move vertically on the salary schedule and earn the performance pay incentive if the majority of their ratings are in proficient or exemplary categories by the end of the year when all three observations are compiled.

Subd. 3. **Timelines:**

- a. Building Goal (\$300)
 - i. Deadlines
 1. Building Leadership Teams will submit building goal by October 1.
 2. Sites will document their progress throughout the year.
 3. Sites will share their emerging results with district leadership and BLT.
 - ii. Completion and Processing
 4. Evidence of completion and final progress monitoring will be processed in the fall when all data are available.
 5. Payments shall occur by the last pay date in October of the following school year.
- b. Collaborative Team Goal (\$300)
 - i. Deadlines
 1. Collaborative teams will develop their team's goal once the School Improvement Plan's (or SIP's) student achievement goals have been identified.
 2. Collaborative teams will document their progress throughout the year and will share/report their progress with the building leadership team.

3. Collaborative teams will share their emerging results during collaborative team time during the year.
 - ii. Completion & Processing
 1. Evidence of completion should be submitted by May 15 31st.
 2. Because some Collaborative Teams may choose to use standardized tests, payout will be processed in the fall when all data are available.
 3. Teachers may revise their Collaborative Team Goals and resubmit them up until October 31st or within 6 calendar weeks of date of hire, whichever is later.
 4. Payments shall occur by July 15.
 - c. Professional Learning Plan (\$300)
 - i. Deadlines
 1. Teachers will identify and develop their professional learning plan by October 15.
 2. Teachers will engage in PD aligned with their building PD and/or participate in other PD opportunities to support their area or interest.
 3. Teachers will document their progress in preparation for their observations.
 4. Teachers will document their learning in a reflective summary after their observations are completed.
 - ii. Completion & Processing
 1. Evidence of completion and the final reflective narrative will be shared with your Continuous Improvement Coach by May 15.
 2. Payments shall occur by July 15.
 - d. Observations (\$900)
 - i. Deadlines
 1. All first observations should be completed by Jan. 31.
 2. All second observations should be completed before May 15.
 3. All other trained observer observations should be completed by May 15.
 4. A minimum of three weeks must occur between consecutive observations.
 - ii. Completion & Processing
 1. Teachers schedule their pre- and post-observation conferences with their Administrator, Continuous Improvement Coach, or other trained observer.
 2. Teachers complete their pre-observation form prior to their scheduled pre observation conference.
 3. The pre-observation includes a progress update connected to their professional learning plan in preparation for their observations.
 4. Post-observation reflections need to be completed within five days following each observation.
 5. Payments shall occur by July 15.
- Subd. 4. Coaching and Observations:
- a. The district evaluation system maintains the core structure of having principals / administrators evaluate non-tenured staff 3 times each year along with 1/3 of the tenured teachers.
 - b. Licensed staff will participate in three coaching observations based on their professional learning plan and connected to Danielson's Frameworks.
 - c. Continuous Improvement Coaches will conduct two formative observations with tenured staff.
 - d. The third formative observation for tenured staff will be conducted by another trained

- e. observer, of the employee's choice when he/she is in the formative/ProPay cycle. The Professional Learning Plan will be integral to the Pre- and Post- Observation discussions.

Section 5 Performance Incentive Pay Dispute Resolution:

Subd. 1. **Limitations:**

- a. Scope: The dispute resolution mechanism of this Agreement extends only to disputes regarding a teacher's compliance with the standards of the ProPay. Teachers retain all rights to dispute resolution as per the Master Agreement regarding all other provisions of the contract aside from those relating to ProPay.
- b. Exclusive Remedy: The dispute resolution mechanism of this Agreement is the exclusive remedy for resolving disputes regarding a teacher's compliance with the standards of ProPay.

Subd 2. **Teachers who have a scoring dispute:**

- a. If a teacher is not satisfied with an observation by a trained observer, the instructor needs to schedule a meeting with his/her observer to appeal the observation. If the teacher and observer do not reach a satisfactory outcome, which may include another observation, the teacher may schedule an additional observation with a different trained observer by contacting the Superintendent's designee.
- b. If the outcome of the additional observation is not satisfactory to the teacher, the instructor may meet with the Superintendent's designee to request an additional appeal. If the Superintendent's designee determines an additional observation is warranted, he or she will conduct the observation for the teacher. The Superintendent's designee will consult with the BEA president before making a final decision. The ProPay committee will be updated annually on the number of disputes that occurred in the plan year.

Section 6: Career Ladder Descriptions: Career Ladders are career opportunities for teachers and other licensed professionals that broaden their influence on the teaching profession. Career ladder teacher performance will be reviewed on an annual basis. Teachers who are at the Emerging Professional Level in their careers are eligible to apply for Continuous Improvement Coach positions, with preference given to those who have at least 6 years of teaching experience including 2 or more in ISD191. Career Ladders present teachers with many opportunities for leadership. It is the intent of the District and BEA to encourage as many different qualified teachers as possible to assume leadership positions. Career Ladder positions in ISD #191 include the following:

Continuous Improvement Coaches (CIC) (\$3,400 stipend for full assignment, pro-rated for periods of unpaid leave). 6 TOSAs funded through ProPay plus 2 TOSA's funded through other district funds, will work with teachers to create Collaborative Team (CT) student achievement goals that align to the School Improvement Plans and assist in helping them write individual Personalized Professional Learning Plans (PLP). The role of the Continuous Improvement Coach is to help each teacher reach his/her goals through conducting observations, and providing feedback. Continuous Improvement Coaches will be decision makers regarding ProPay performance pay tied to each teacher's Professional Growth Plan. The Continuous Improvement Coaches responsibilities will include serving on the BLT of the assigned building(s). One CIC will serve as a .5 Q-Comp Coordinator with an additional stipend of \$1,600.

Employees seeking career ladder promotions will be able to complete an application for available

Continuous Improvement Coach positions. A selection team consisting of 3 teachers appointed by the BEA and 3 administrators / principals will review, identify and approve a pool of qualified employees for the career promotions based on agreed upon criteria and qualifications including demonstration of cultural proficiency. If the selection team decides there are not enough qualified applicants for promotion, they may either extend the application deadline, recruit other employees or post for external candidates with a preference for teachers of color.

Continuous Improvement Coaches may return to their previous position after 3 years, if available. The request to return must be submitted by February 1st. If the previous assignment is not available, the teacher shall return to the previous department at the building from which the teacher transferred.

It is the expectation that teachers would return to teaching, either full- or part-time after serving as a Continuous Improvement Coach for a 3-5 year period of time. After completing three or more years in the position, Continuous Improvement Coaches continue to have the right to return to teaching. The District will place the returning teacher in a position for which he or she is appropriately licensed.

Continuous Improvement Coaches will work a 184 day schedule that meets the training and evaluation needs of the position.

Building Leadership Team (BLT) (\$1500 stipend, pro-rated for periods of unpaid leave) members (a proportionate and representative team of teachers & staff in each building – teachers receive a stipend from Pro-Pay) are responsible for writing, implementing, and evaluating the School Improvement Plans and the School Professional Development Plans aligned to the District Strategic Goals and the District 5 Year PD Plan. Each BLT member will facilitate the work of collaborative teams (CT). The BLT will approve the Collaborative Teams achievement goals to ensure alignment to the School Improvement Plan (which includes the ProPay building goals) and will address questions/issues regarding goal attainment. 92 BLT members will be paid through ProPay according to the following allocation. Additional BLT members will be paid through building professional development funds.

Elementary	5 per site with FTEs less than or equal to 34
Elementary	6 per site with FTEs greater than or equal to 35
Middle School	7 8 per site
BHS	13 14
BAHS	4
Best	2
ABE	2
ECFE, RTL/G, VPK	4 2
ECSE	5 4
Virtual Academy	4

The BLT ratio for probationary/tenured teachers:

<u>Max # of Probationary Teachers</u>	<u>Total teachers on BLTs</u>
1	1-7
2	8-12
3	13-17
4	18+

Section 7: Substitute Teacher Availability: Comprehensive implementation of ProPay requires that teachers occasionally leave their classrooms. Teachers will use prep time for Pre- and Post-observation meetings. Up to \$15,000 from Pro-Pay funds will be set aside annually to cover Elementary BLT members if scheduling restrictions require the need for a sub. Once the \$15,000 reserve is exhausted no other subs will be available.

Section 8: Professional Pay Plan Schedule:

- a. The Pro-Pay System Schedules are attached and incorporated by reference as described in Section 1, subd 1. effective for fiscal year July 1, 2024 - June 30, 2025.
- b. Any change in location of a teacher on the ProPay matrix for subsequent fiscal years will be determined in accordance with the provisions of this Agreement. Any dispute regarding initial placement on the ProPay matrix will be resolved through the grievance provision of the Master Agreement.

Section 9: Special Circumstances:

Subd. 1. **Teachers with documented performance concerns:** Teachers with documented performance concerns will be provided with more direction in the area of goal-setting. Teachers will set goals that are linked to the areas(s) of needed improvement with input from the building principal. In addition, the teacher will be observed at least three times in a given year. One of the observations must be conducted by the principal. The teacher will have the option of involving the Continuous Improvement Coaches in the improvement process if he or she chooses.

Subd. 2. **Teachers on a formal improvement plan:** Teachers who do not meet expectations and have been formally notified of substandard performance as per provisions in the collective bargaining agreement and are at risk of not earning a performance increment, will not be eligible for ProPay payouts. The teacher, teacher's principal and the Executive Director of Human Resources will meet as a team to determine the best way to provide assistance to the teacher.

Subd. 3. **Performance Increment Pay Dispute Resolution:**

- a. Teachers who demonstrate substandard performance such that they are at risk of not earning a performance increment must be notified prior to January 1st.
- b. Prior to March 1 of that year, the teacher must have the opportunity to have consulted and worked with immediate supervisors in raising the level of job performance, consistent with ARTICLE V, Section 8, Subdivision 3 of the Master Agreement. Additional assistance is available as per Section 9. subd. 1. of this Memorandum of Understanding.
- c. The exclusive dispute resolution process is the grievance procedure described in ARTICLE XV of the Master Agreement.

Subd. 4. **Partial Year Teachers:**

a. **Teachers on Leave**

- i. A teacher who returns from an extended leave will fully participate in Pro-Pay if his/her number of work days is greater than or equal to 120.
- ii. These teachers shall be eligible for 100% of the Professional Learning Plans

amount, Collaborative Team, and Building Goal. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.

- iii. A teacher who takes a partial year leave during the school year will participate to the extent that the required elements are completed.
- iv. The PLP should be written within 30 work days of returning, if it was not written before commencing a leave.
- v. The teacher will be eligible for PLP, CT, and Building Goal incentive pay if his/her number of work days is greater than or equal to 120.
- vi. Incentive pay based on observations will be pro-rated to the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3.

b. **Long Term subs**

- i. Long Term Subs are not eligible for ProPay unless the assignment is greater than or equal to 120 days. No other Long Term Subs will participate in ProPay.
- ii. These teachers shall be eligible for 100% of the Professional Learning Plans amount, Collaborative Team, and Building Goal. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.
- iii. The PLP shall be written within 30 days of start of employment.

c. **Newly hired teachers**

- i. Teachers hired into a new position, or as a replacement teacher, for an assignment that is greater than or equal to 120 days shall be eligible for 100% of the Professional Learning Plans amount, Collaborative Team, and Building Goal amounts. The teacher is eligible for performance incentive pay based upon the number of completed observations as identified within the observation schedule defined in Section 4, Subd. 3. d.
- ii. The PLP shall be written within 30 days of start of employment.

Subd 5. **Part-time and Hourly Paid Teachers:** All teachers, regardless of FTE, are required to complete a Professional Learning Plan. Teachers who are on less than 0.4 FTE contracts, or less than 588 hours annually, will not be required to participate in collaborative team meetings outside of their scheduled hours. If participating in collaborative team meetings for ProPay compensation, they will not receive hourly compensation for attendance at required Collaborative Team meetings. Pre- and Post-Observation meetings will be scheduled within their compensated time. If a teacher qualified under this section chooses not to participate in regular CT meetings for ProPay compensation, then (s)he will be compensated for any required attendance at Collaborative Team meetings or other Professional Development that occurs outside of their scheduled work time, at the hourly rates established in Appendix C-4 of the Master Agreement. Teachers with an FTE of at least 0.25, but not greater than 0.4, are required to complete two observations. Teachers with an FTE of less than 0.25 are required to complete 1 observation.

Section 10: Professional Pay: All individuals who are represented by the BEA except as defined

in previous sections are eligible to earn two types of pay as defined below. The performance incentive pay for teachers represented in the Master Agreement is covered under Teacher Professional Pay System Section. 4.

- Subd 1. **Performance Incentive Pay and Increment Advancement Process:**
- a. \$300 for meeting the school student achievement goal;
 - b. \$300 for meeting the Collaborative Team student achievement goal;
 - c. \$300 for the Personalized Professional Learning Plan (PLP);
 - d. \$900 for demonstrating evidence of professional learning through participation in the observations and the collaborative coaching.
 - e. Licensed staff will move vertically on the salary schedule and earn the performance pay incentive if the majority of their ratings are proficient by the end of the year (see Section 9, Subd. 2).

Section 11: Performance I Levels:

As an educational institution, ISD #191 recognizes the value of enhanced content knowledge and the attainment of advanced pedagogical skills. Levels specify educational levels. Each level represents the attainment of additional, relevant post-graduate coursework.

- a. Level I = BA or BS degree
- b. Level II = BA + 20 quarter credits
- c. Level III = BA + 40 quarter credits
- d. Level IV = BA + 60 quarter credits OR Master's degree

Teachers cannot progress beyond Level IV until he/she attains a Master's degree.

- e. Level V = MA + 20 quarter credits
- f. Level VI = MA + 40 quarter credits
- g. Level VII = MA + 60 quarter credits OR Educational Specialist OR PhD

Section 12: Mentoring Pilot:

For the purpose of establishing a long-term mentoring program for teachers new to ISD 191, ten thousand (\$10,000) dollars will be set aside within the ProPay budget to be used for professional development, materials, or stipends needed for a pilot program in 2024 - 2025.

APPENDIX A

Replace with new salary schedule
Salary Schedule for 2024-2025*

	Level I	Level II	Level III	Level IV	Level V	Level VI	Level VII
Probationary 1	\$46,060	\$47,960	\$49,630	\$52,030	\$54,430	\$56,670	\$59,460
Probationary 2	\$46,080	\$47,990	\$49,660	\$52,070	\$54,480	\$56,710	\$59,490
Probationary 3	\$46,120	\$48,020	\$49,700	\$52,120	\$54,520	\$56,760	\$59,540
Emerging Professional 1	\$46,750	\$48,380	\$50,510	\$54,520	\$58,720	\$59,680	\$62,610
Emerging Professional 2	\$47,920	\$49,950	\$52,300	\$56,540	\$61,450	\$62,590	\$65,310
Emerging Professional 3	\$50,770	\$52,850	\$55,440	\$59,740	\$62,640	\$65,580	\$69,040
Professional 1	\$55,050	\$55,210	\$57,520	\$62,180	\$65,110	\$67,760	\$71,740
Professional 2	\$55,050	\$59,620	\$60,190	\$64,920	\$67,560	\$71,020	\$74,480
Professional 3	\$55,050	\$59,620	\$65,570	\$68,100	\$71,550	\$75,270	\$78,980
Master Professional 1	\$55,050	\$59,620	\$65,570	\$72,040	\$75,500	\$79,200	\$83,190
Master Professional 2	\$55,050	\$59,620	\$65,570	\$77,090	\$80,970	\$84,860	\$89,230
Master Professional 3	\$55,050	\$59,620	\$65,570	\$83,740	\$87,760	\$91,960	\$96,430
Career Professional A	\$58,180	\$63,800	\$70,420	\$88,530	\$93,120	\$97,930	\$103,670
Career Professional B	\$62,570	\$67,500	\$74,870	\$92,320	\$97,460	\$102,900	\$110,360

Appendix B (ABE-ECFE)

Salary Schedule for 2024-2025*

	Level I	Level II	Level III	Level IV	Level V	Level VI	Level VII
Probationary 1	\$46,060	\$47,960	\$49,630	\$52,030	\$52,177	\$52,324	\$52,472
Probationary 2	\$46,080	\$47,990	\$49,660	\$52,070	\$52,217	\$52,364	\$52,512
Probationary 3	\$46,120	\$48,020	\$49,700	\$52,120	\$52,267	\$52,414	\$52,562
Emerging Professional 1	\$46,750	\$48,380	\$50,510	\$54,520	\$54,667	\$54,814	\$54,962
Emerging Professional 2	\$47,920	\$49,950	\$52,300	\$56,540	\$56,687	\$56,834	\$56,982
Emerging Professional 3	\$50,770	\$52,850	\$55,440	\$59,740	\$59,887	\$60,034	\$60,182
Professional 1	\$55,050	\$55,210	\$57,520	\$62,180	\$62,327	\$62,474	\$62,622
Professional 2	\$55,050	\$59,620	\$60,190	\$64,920	\$65,067	\$65,214	\$65,362
Professional 3	\$55,050	\$59,620	\$65,570	\$68,100	\$68,247	\$68,394	\$68,542
Master Professional 1	\$55,050	\$59,620	\$65,570	\$72,040	\$72,187	\$72,334	\$72,482
Master Professional 2	\$55,050	\$59,620	\$65,570	\$77,090	\$77,237	\$77,384	\$77,532
Master Professional 3	\$55,050	\$59,620	\$65,570	\$83,740	\$83,887	\$84,034	\$84,182
Career Professional A	\$58,180	\$63,800	\$70,420	\$88,530	\$88,677	\$88,824	\$88,972
Career Professional B	\$62,570	\$67,500	\$74,870	\$92,320	\$92,467	\$92,614	\$92,762

Appendix E (VPK)

Salary Schedule for 2024-2025*

	Level I	Level II	Level III	Level IV	Level V	Level VI	Level VII
Probationary 1	\$52,068	\$54,216	\$56,103	\$58,817	\$58,983	\$59,149	\$59,316
Probationary 2	\$52,090	\$54,250	\$56,137	\$58,862	\$59,028	\$59,195	\$59,361
Probationary 3	\$52,136	\$54,283	\$56,183	\$58,918	\$59,085	\$59,251	\$59,417
Emerging Professional 1	\$52,848	\$54,690	\$57,098	\$61,631	\$61,798	\$61,964	\$62,131
Emerging Professional 2	\$54,170	\$56,465	\$59,122	\$63,915	\$64,081	\$64,248	\$64,414
Emerging Professional 3	\$57,392	\$59,743	\$62,671	\$67,532	\$67,699	\$67,865	\$68,031
Professional 1	\$62,230	\$62,411	\$65,023	\$70,290	\$70,457	\$70,623	\$70,790
Professional 2	\$62,230	\$67,397	\$68,041	\$73,388	\$73,554	\$73,721	\$73,887
Professional 3	\$62,230	\$67,397	\$74,123	\$76,983	\$77,149	\$77,315	\$77,482
Master Professional 1	\$62,230	\$67,397	\$74,123	\$81,437	\$81,603	\$81,769	\$81,936
Master Professional 2	\$62,230	\$67,397	\$74,123	\$87,145	\$87,312	\$87,478	\$87,644
Master Professional 3	\$62,230	\$67,397	\$74,123	\$94,663	\$94,829	\$94,995	\$95,162
Career Professional A	\$65,769	\$72,122	\$79,605	\$100,077	\$100,244	\$100,410	\$100,577
Career Professional B	\$70,731	\$76,304	\$84,636	\$104,362	\$104,528	\$104,695	\$104,861

Appendix F (RTG/RTL)
Salary Schedule for 2024-2025*

	Level I
Probationary 1	\$44,197.20
Probationary 2	\$46,097.58
Probationary 3	\$47,997.95
Emerging Professional 1	\$49,409.65
Emerging Professional 2	\$50,821.36
Emerging Professional 3	\$52,178.76
Professional 1	\$53,536.17
Professional 2	\$55,677.62
Professional 3	\$57,904.72
Master Professional 1	\$60,220.91
Master Professional 2	\$62,629.75
Master Professional 3	\$65,134.94
Master Professional 4	\$67,740.34
Master Professional 5	\$70,449.95
Career Professional A	\$73,582.43
Career Professional B	\$74,626.59

***Actual amounts will align with settlement of 2023 - 2025 Master Agreement Schedules**

DESCRIPTION OF PERFORMANCE INCREMENT PERFORMANCE TARGETS:

Probationary Teachers are beginning to translate their content knowledge into plans for instruction. During the probationary years teachers are acquiring the materials and developing effective learning activities. Probationary teachers are exploring methods of effective classroom management and physical room arrangement to enhance learning. They are beginning to acquire confidence in their ability to establish rapport with students. They are exploring and comparing strategies for dealing with problem behaviors. They recognize the importance of clear directions and asking a variety of questions but are developing their skills in this area. Probationary teachers work hard to establish grading and record-keeping methods that comport with district requirements.

Emerging Professionals are gaining skills in the areas of planning, instruction and classroom management. They have established routines for organizational tasks and classroom management that are more automatic and support instruction. They are able to devote more time to instruction and providing effective feedback to students.

Professional Teachers demonstrate deep content and curricular knowledge. They demonstrate the ability to develop learning activities that both engage students and teach the desired content. They have a deep understanding of the scope and sequence of the curriculum. Classrooms run smoothly and professional responsibilities are understood and carried out.

Master Professionals understand the needs of individual students in each class and design instruction to meet those needs. Learning objectives are clearly articulated and instruction directly targets those objectives. Student learning is assessed and the results analyzed to determine re-teaching needs. Teachers utilize strategies to engage students in deep level discussion and answer higher level questions. The Master Professional contributes to the school by sharing expertise on district-wide and school-wide committees. The teacher shows professionalism in all assigned duties; whether presenting to peers, facilitating site-council, or performing hall duty.

Memorandum of Understanding

Burnsville Education Association and the School Board of Independent School District #191

Signature of Chairperson Board of Education: _____
Date

Signature of BEA President: _____
Date

Signature of BEA Chief Negotiator: _____

Date

Signature of Director of Human Resources: _____

Date



**Agenda VI.B.9.
June 20, 2024**

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

From: Jason Sellars, director of community education

Date: June 12, 2024

Re: Certifying the Population Estimate for the 24 Pay 25 Levy

Recommendation: that the Board of Education adopt the resolution certifying the population estimate for the 2024 payable 2025 levy.

The District has experienced a 1,125 increase in population from the 2020 census figure of 71,881 to the current census figure of 73,006 as determined by the State Demographer. By certifying this population estimate the District will receive an additional \$7,143 in general community education revenue.

Attached
Population Estimate 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 20, 2024 at 6:30 p. m., for the purpose, in part, of certifying Independent School District No. 191's population estimate for the 2024 payable 2025 levy.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION CERTIFYING THE POPULATION ESTIMATE FOR THE 2024 PAYABLE 2025 LEVY OF INDEPENDENT SCHOOL DISTRICT NO. 191

WHEREAS, the Independent School District #191 has experienced an increase in population from the 2020 census figure of 71,881 to the current census figure of 73,006 as determined by the State Demographer.

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

- 1. The census figure of 73,006 be certified to the State Demographer for approval for use in the 2024 payable 2025 revenue calculations.

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 20th day of June, 2024.

Clerk
Independent School District #191



**Agenda IV.B.11.
June 20, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 20, 2024

Re: One-time Stipend for Current Food and Nutrition and Custodial Employees

Recommendation: That the Board of Education approve a one-time stipend of \$1,250 prorated per FTE for current employees in the Food and Nutrition Bargaining Unit and the Custodian Bargaining Unit.

These units reached settlements prior to the updated Board negotiation parameter. When the increase to insurance premiums and salary schedule cell increases are taken into consideration, this one-time stipend payment will align these units to other settlements that are being ratified. This is a one-time payment and won't be considered precedent of a new practice going forward.