Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 25, 2026
6:30 PM

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

5:45 PM Listening Session with Director Hume and Chair Alt

In the case of inclement weather, the Board of Education's regularly scheduled meetings will be rescheduled to the following Monday at the same time and place, unless that Monday is a holiday, in which case a special meeting may be called.

I. Call to Order
  A. Welcome
  B. Pledge of Allegiance
II. Approval of Agenda
III. Information
  A. Community Voices: Students, Families and Staff 2
    Speaker(s): Aaron Tinklenberg, Director of Communication

Burnsville · Eagan · Savage

Agenda III.A.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Aaron Tinklenberg, director of communications

Date: June 25, 2026

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

Burnsville · Eagan · Savage

Community Voices

Students, Families & Staff

Aaron Tinklenberg, Communications Director

June 25, 2026

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

Methodology

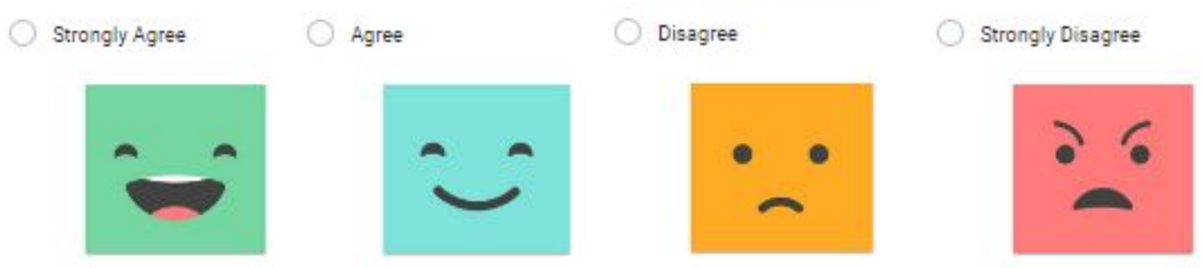
Conducted March 10-April 17

- Grades 2-12 & BEST Transition
- Homeroom & advisory classes
- With support, as needed

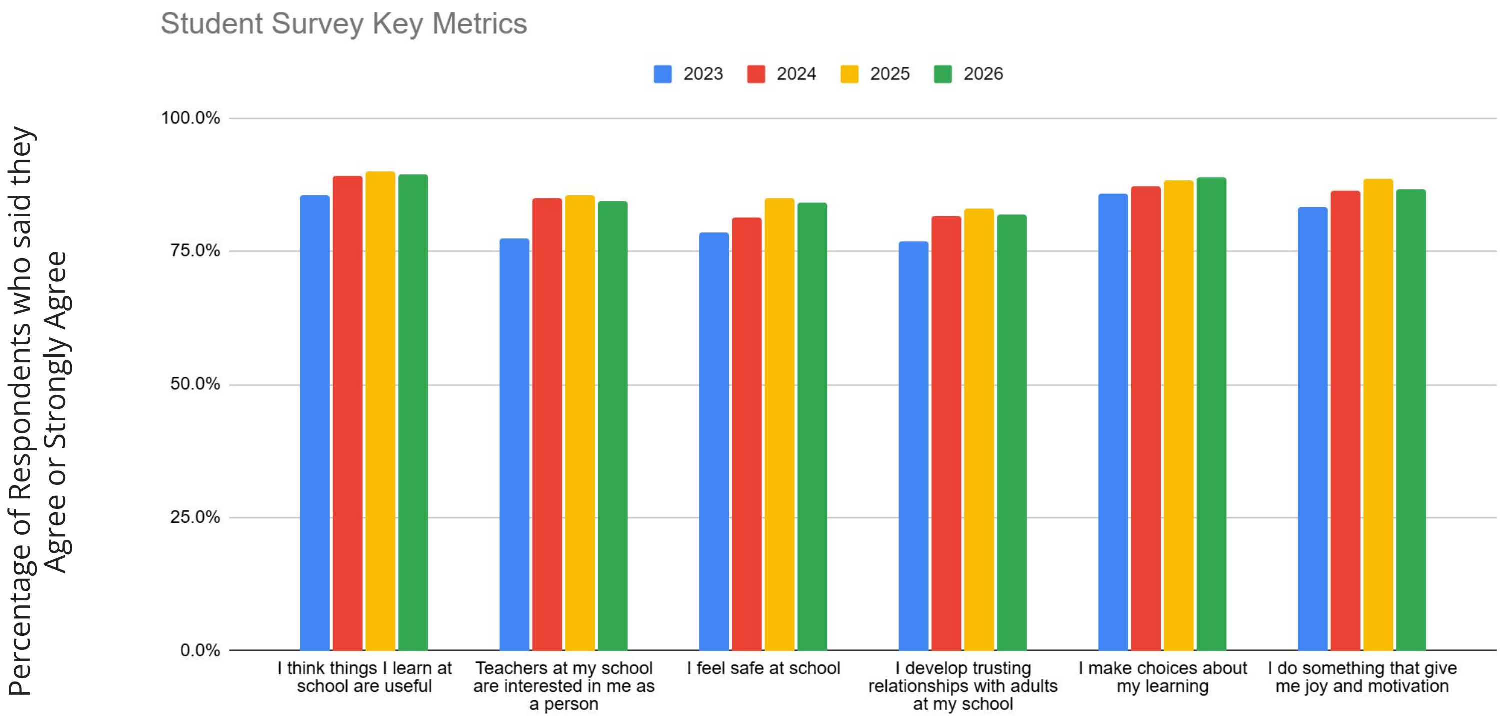
Student Participation Results

Level	Possible	Completed	Pct.
Elementary Schools	2205	1778	81%
Middle Schools	1607	1132	70%
High Schools	2273	766	34%
BEST	37	37	100%
Totals	**6122**	**3713**	**61%**

I think things I learn in school are useful.



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 motivation
2023	85.5%	77.4%	78.4%	76.8%	85.9%	83.2%
2024	89.2%	84.9%	81.2%	81.7%	87.3%	86.3%
2025	90.1%	85.6%	85.0%	83.0%	88.4%	88.7%
2026	89.5%	84.5%	84.2%	82.0%	88.8%	86.6%

Family Survey

Methodology/Demographics

651 responses (up from 638 in 2025)

- Open February 13 - March 8
- Email phone & text invitations
- Promotion at conferences
- Available in English, Spanish & Somali

Demographics:

Race

- 55.8% white (60% in 2025)
- 29% BIPOC (28.6% in 2025)
- 15.2% Prefer not to say

Ethnicity

- 17.7% Hispanic

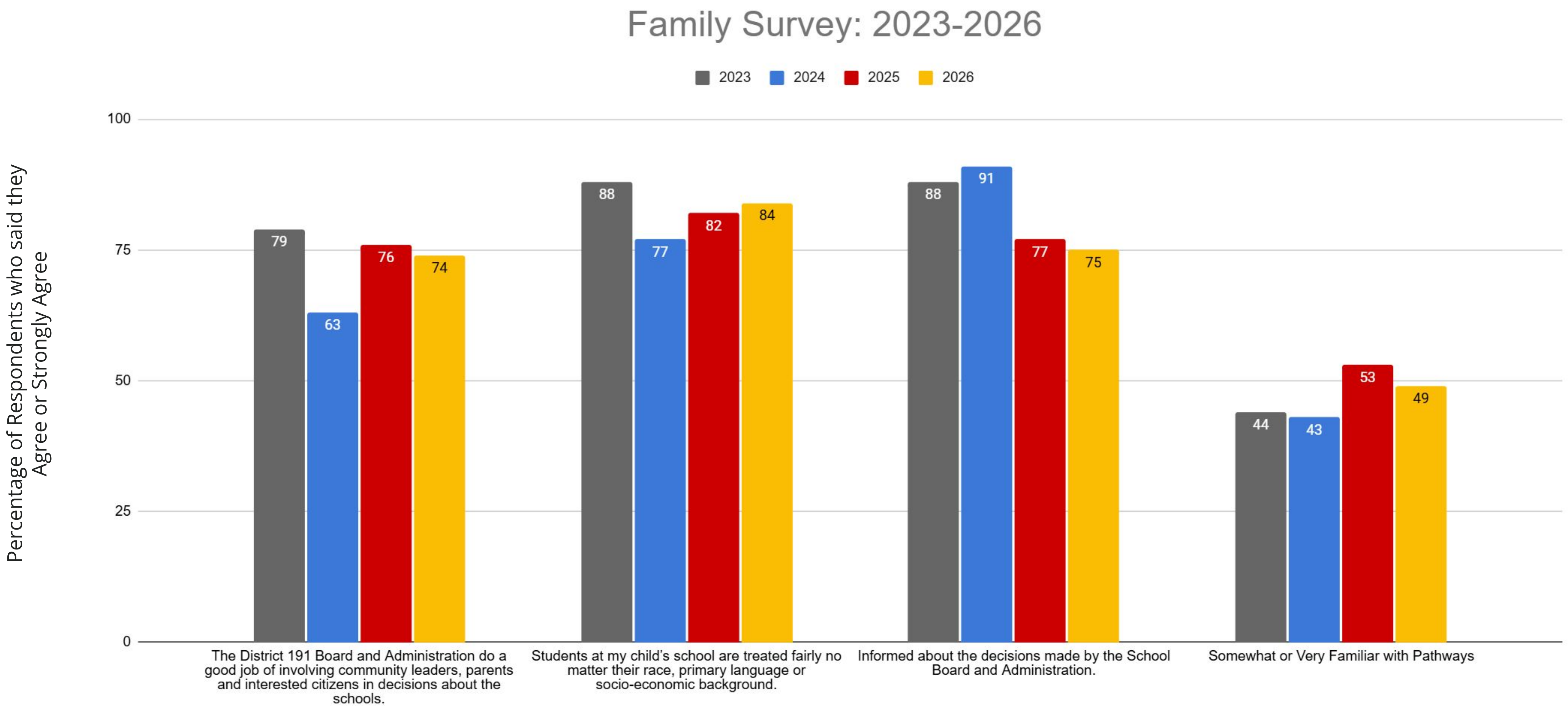
Changes this year

Earlier delivery to coincide with conferences, with the goal of increasing participation, especially among under-represented groups

Key Results Report

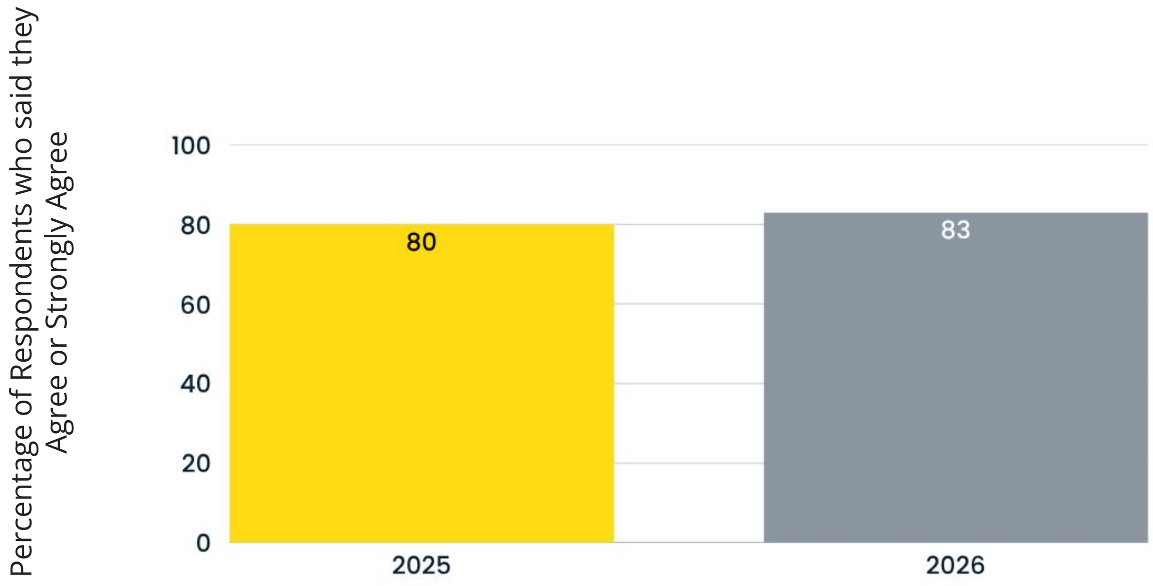
2026 Family Survey - Key Results

Family Survey

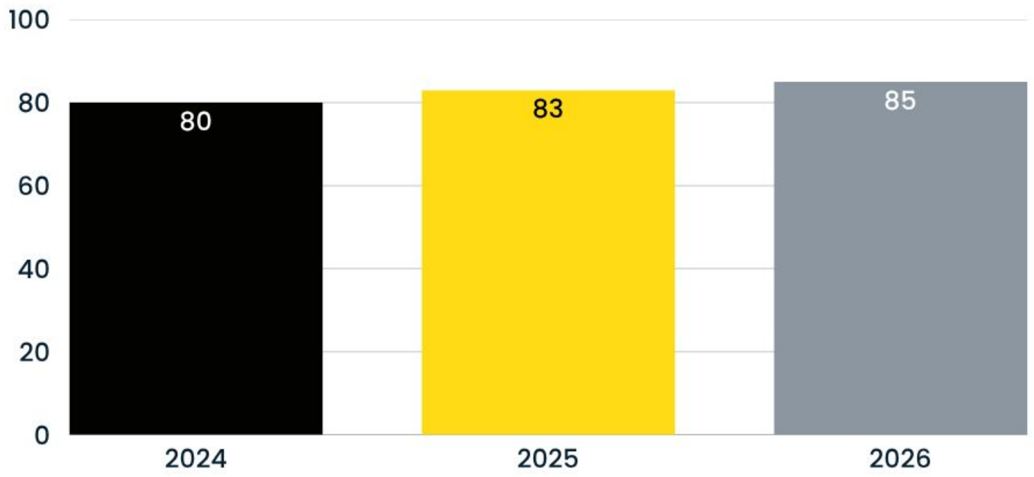


Family Survey

I would recommend District 191 to others.



My child's learning is preparing them for the next level.



Staff Survey

Methodology/Demographics

506 responses (down from 537 in 2024)

- Open April 13-May 3
- Email invitations
- In-person reminders

Demographics:

Race

- 73% white (81% in 2024)
- 8% BIPOC (7% in 2024)
- 17% Prefer not to say (12% in 2024)

Ethnicity

- 4.8% Hispanic

Changes this year

Return to in-house design & delivery

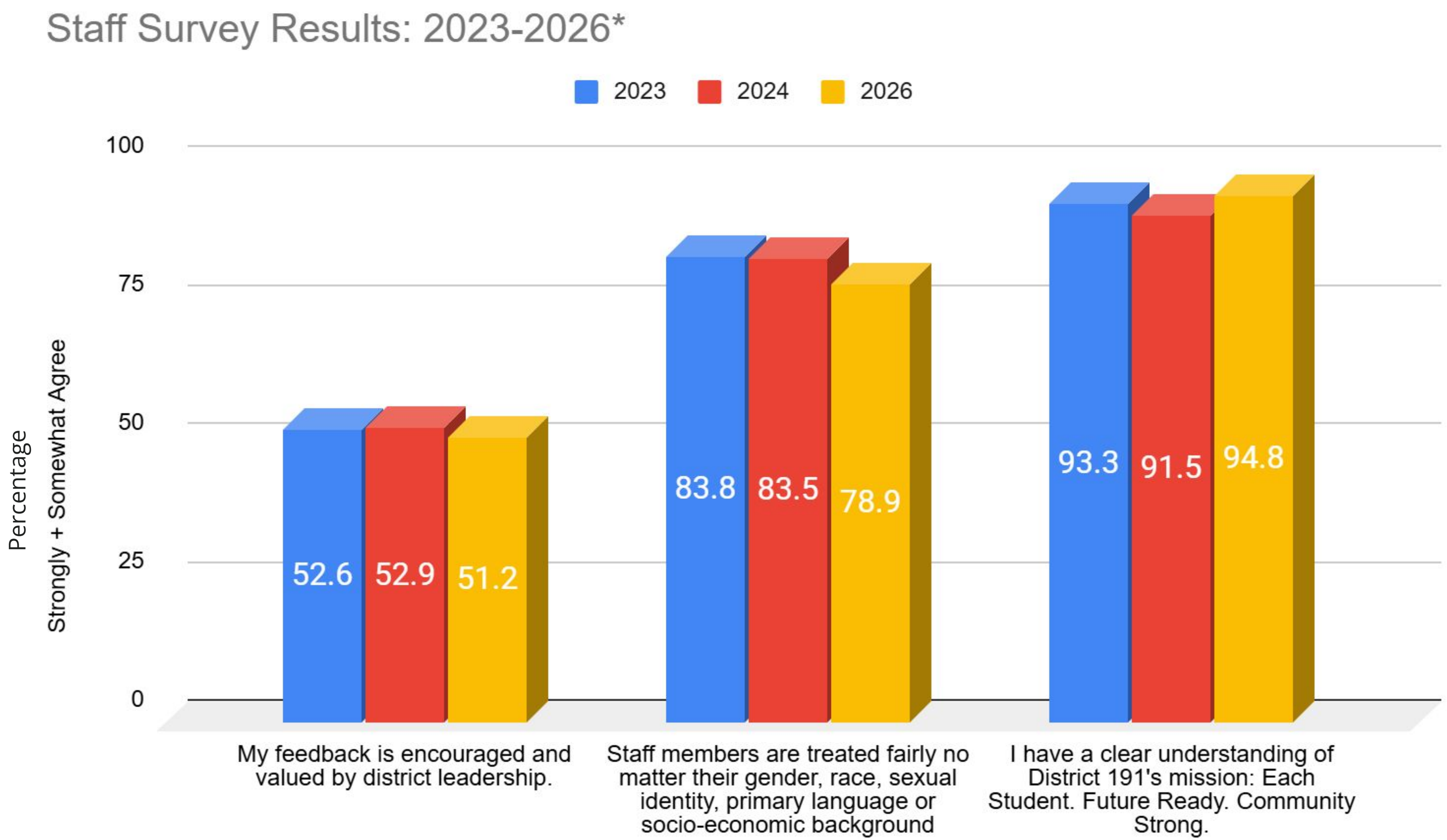
- Allows for more consistent longitudinal data
- Reduced expense
- Comparisons are with 2023 & 2024 surveys (2025 excluded)

Key Results Report

2026 Staff Survey - Key Results

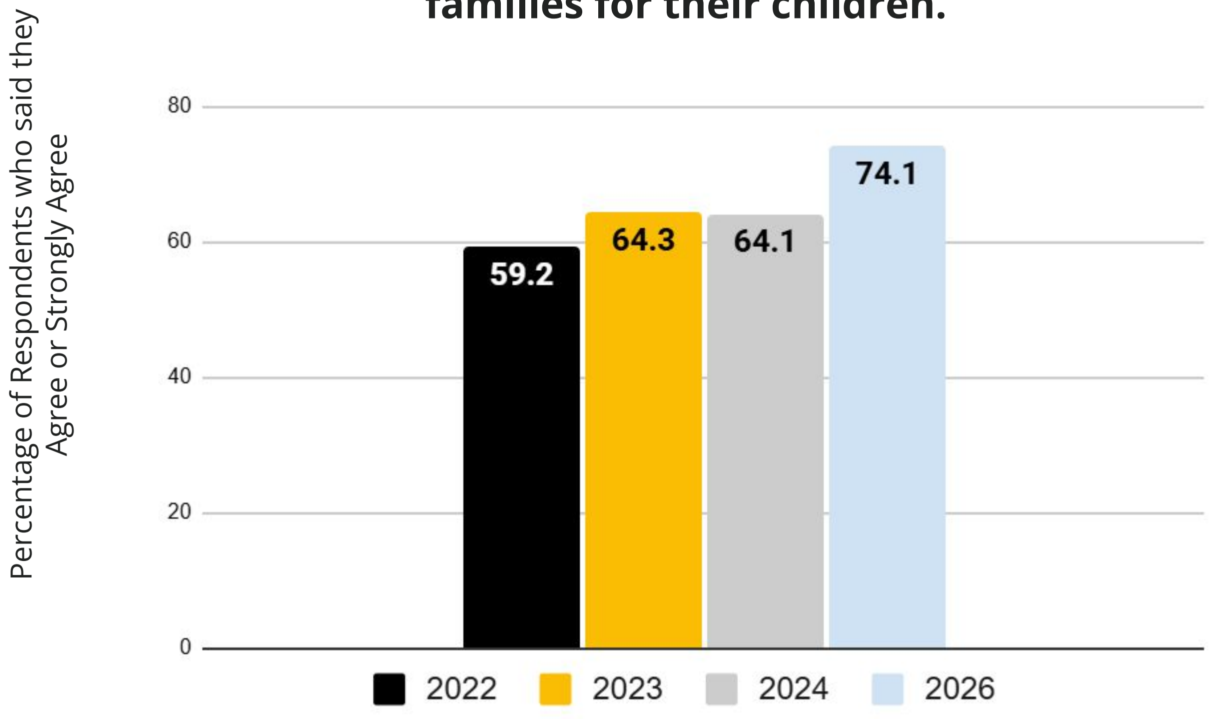
Staff Survey

Note: The 2025 staff survey was provided by an external organization, so comparisons are with the most recent in-house survey results.

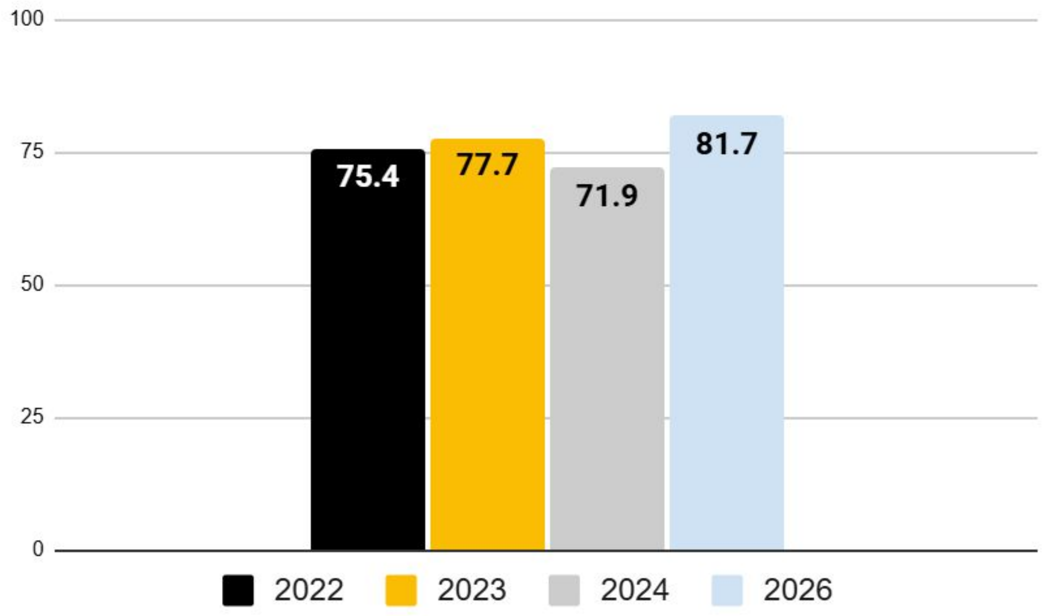


Staff Survey

I would recommend One91 to families for their children.



I feel proud to work in One91.



Next Steps

- Full reports made available and shared with public & staff
- District, school & program leaders have reviewed and are already using in planning for upcoming year
- Online Dashboard will be updated

Thank You

Speaker(s): Dr. Latanya Daniels, Superintendent

Agenda III.B.
June 25, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 25, 2026

Re: Listen and Learn Update Report

Listen & Learn
Valuing Community Voices
Phase 2 - June 25, 2026

one91
Burnsville · Eagan · Savage

Dr. Latanya Daniels, superintendent

Listen & Learn

Agenda

- Review & Recap
- Student data
- Custodians & Food Service data
- Themes

Review & Recap

Participation in Phase 1

- More than 150 staff members at open sessions
    - Teachers, Principals, EAs, APs, Deans, Cultural Liaisons
- About 20 community members at open sessions, plus ...
    - AIPAC, Senior Center
    - Somali & Hispanic family meetings
- 249 online form responses

Student Data

Opportunities

- April 29 - Listen & Learn after school (4 participants)
- May 20 - Listen & Learn during lunch periods
- Online form - 44 responses

Prompts

- What's something that makes you proud about your school?
- What would you like to see changed at your school to make it a better place to learn?
- What supports do you think students need to ensure they are successful?

Student Data

Points of Pride

- Diversity, welcoming culture, myriad clubs/activities

Changes

- More engaging, rigorous instruction
- Improved meal options (variety & quality)
- Bathrooms (addressing behavior, climate)

Supports

- Outreach (active support, not passive), mental health supports

Custodians/Food Service

Listen & Learn Session on June 3

Points of Pride

- Diversity, inclusive culture, response to Metro Surge

Challenges/Opportunities

- Embedded training/professional development
- Clarity around expectations, processes, procedures
- Student needs & behaviors
- Facility needs

Supports

- Inclusion in leadership/discussions, ongoing engagement

Themes

Reflective of previous sessions

- Great pride in our diversity & cultural inclusivity
- Staff need for clarity
  - Procedures, training, communication
- Engaging, relevant instruction
- Improved climate, culture

Announced One91 Priorities

- Facilities planning
- Instructional coaching
- Rigorous course access (BHS)
- Engagement strategies (BHS)

Additional areas of emphasis

- Training & onboarding to support success, retention

BELIEVE
BELONG
BUILD
BECOME

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Burnsville · Eagan · Savage

Agenda III.C.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, chair

Date: June 25, 2026

Re: Committee, Board Appointment and School Assignment Reports

Committee Assignments

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Annemarie Anderson, Anna Werb
Policy Review	Rachael Mikkelsen (Chair), Scott Hume, Annemarie Anderson
Negotiations	Tyler Sachse (Chair), Abigail Alit, Scott Hume – Alternate: Anna Werb

Other Board Assignments

Board Committee	Board Member(s) Assigned
Association of Metropolitan School Districts (AMSD)	Scott Hume
Burnsville Chamber of Commerce Policy Committee	Tyler Sachse
ISD 917	Lesley Chester
Foundation 191	Annemarie Anderson
MN School Board Association (MSBA)	Scott Hume Annemarie Anderson
Burnsville Festival & Fire Muster	Anna Werb
MN State High School League (MSHSL)	Rachael Mikkelsen
Burnsville High School Hall of Fame Committee	Tyler Sachse

School Assignments

School Name	Board Member Assigned
Harriet Bishop	Rachael Mikkelsen
Hidden Valley	Anna Werb
Vista View	Lesley Chester
Sky Oaks	Tyler Sachse
Eagle Ridge Middle School	Annemarie Anderson
Burnsville Alternative High School	Abigail Alt
Burnsville High School	Scott Hume

IV. Business Meeting

A. Consent Agenda

Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
June 11, 2026

Call to Order

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

Attendance

Directors Anderson, Mikkelsen, Sachse, Hume, Chester, and Chair Alt were present. Director Werb was absent. Superintendent Dr. Daniels, administrators, staff and members of the public were also present.

Pledge of Allegiance

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

Agenda

Moved by Chester, seconded by Hume, to approve the agenda. The motion carried unanimously (6,0).

Reports

The board recognized John Coskran Award Recipients.

Received a Student Performance and Achievement Report: Local Literacy Plan and READ Act Update from Dr. Chris Bellmont, assistant superintendent.

Received a report about the Proposed FY27 Budget from Tyler Dehne, director of finance.

Received a report about Fundraising from Dr. Latanya Daniels, superintendent.

Received a report about Superintendent Daniels' Evaluation from Scott Hume, vice chair.

Received a report from Dr. Latanya Daniels, superintendent.

Received Board Member report from Director Hume about the Junior Book Award and the District Retirement Celebration.

Consent Agenda
Minutes
Personnel Recommendation
Listening Session

Moved by Anderson, seconded by Chester, to approve the consent agenda:
-Approve the minutes for May 28, 2026.
-Approve personnel recommendations for Ryan Penning, Brittany Stahlman, Andrew Urevig, Amber Rochat, Sara Bee, Michael Heine, Kaitlin Cantolla, Jessica Northenscold, Isis Buchanan, Barbara Gorski, Susan Salter, Rachel Christenson, Nicole Harves, Kimberly Moren
Garrett Geesman, Elisa Odegard, Katie Morlock, Jeanne Kibler, Mary Jane Gunderson, Kevin Sorlie, Joyeeta Moitra, Jonathan Mattern, Jessica Ruiz
Hannah Wilcox, Abigail Friedel, Caden Skinner, Kent Hamre
Colleen Coleman, Meghan Bartling, Joel Fredricks

Emiley Hoffman, Meagan Reissy, Dawn Hoins, Nancy Branch, Stephanie Kerber, Margaret Sanz, Julia Krube, Hala Heleu, Anh Mai
Patricia Artiga-Rosa, Michelle Bachmeier, Mary Zich, Munis Nasriddinova
Kellie Allman, Sahra Isse, Michael Johnson, Terri Lynn Painter
Nicholas Johnson, Cindy Crosbie, Tracy Milinovich, Margaret Kubes, Joel Fredricks, Eric Reuss, Emma Ganion, Joe Kinsella, Maria Rosas Zubia, Tony Pham, Ryan Dennis, Lillian Kuziej, Steven J McGee
Danette Neary, Patricia Herkenhoff, Erin Huber.
- Receive report about listening session from May 28, 2026.
The motion carried unanimously (6,0).

General Election Resolution

Moved by Hume, seconded by Chester, to Adopt a Resolution Relating to the Election of School Board Members and Calling the School District General Election. A roll call vote was taken and the motion carried 6,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, and Chester voting in favor and none against.

Resolution to Establish Dates for Filing Affidavits of Candidacy

Moved by Mikkelsen, seconded by Sachse, to Adopt a Resolution to Establish Dates for Filing Affidavits of Candidacy. The motion carried unanimously (6,0). A roll call vote was taken and the motion carried 6,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, and Chester voting in favor and none against.

Recess

Moved by Hume, seconded by Anderson, to move to a brief recess. The recess started at 7:29 p.m. The motion carried unanimously (6,0)

Work Session

The meeting resumed at 7:35 p.m. to begin the Work Session. Work Session was held to set the Superintendent and School Board Goals for the 2026-2027 school year.

Adjourn

Having no further agenda items, Chair Alt adjourned the meeting at 8:23 p.m.

/s/ 6/25/2026

Rachael Mikkelsen, Clerk Date Approved

Agenda Item IV.A.2
6/23/2026- Final

Burnsville-Eagan-Savage Public Schools
Independent School District 191
Human Resources

TO: Members, Board of Education
Dr. Latanya Daniels, Superintendent

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: June 25, 2026
RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Jaimie Howe		Diamondhead Education Center	Director of Elementary Education	07/01/2026	1.0 FTE
Certified	Appointment	Brandon Lowe		Diamondhead Education Center	Director of Student Support	07/01/2026	1.0 FTE
Certified	Appointment	Jennifer Krueger		Diamondhead Education Center	Director of Special Education	07/01/2026	1.0 FTE
Certified	Appointment	Megan Stecher		Diamondhead Education Center	Director of Secondary Education	07/01/2026	1.0 FTE
Certified	Appointment	Corina Pastrana		Edward Neill Elementary	Learning Coach	08/24/2026	1.0 FTE
Certified	Change of Assignment	Jessica Kitzman		Burnsville High School	Teacher	08/24/2026	.50 FTE
Certified	Change of Assignment	Donna Pfeiffer		St. John's	Teacher	08/24/2026	.30 FTE
Certified	Leave of Absence	Tracy Millinovich		Vista View Elementary School	VPK Teacher	05/16/2026-06/09/2026	1.0 FTE
Certified	Leave of Absence	Stacy Coronis		Harriet Bishop Elementary	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Laurel Mirs		Gideon Pond Elementary	Teacher	2026-2027 School Year	1.0 FTE
Certified	Recall	Elliot Sponsler		Burnsville High School	Teacher	08/24/2026	1.0 FTE
Certified	Resignation	Cole Brainard		Nicollet Middle School	Teacher	06/16/2026	1.0 FTE
Certified	Resignation	Kern Wilson		Nicollet Middle School	Dean	06/18/2026	1.0 FTE
Certified	Resignation	Kelli Green		District-wide	Teacher	06/22/2026	1.0 FTE
Classified	Appointment	Joe Kinsella		Burnsville High School	Softball- Head Coach	Spring Stipend (2026-2027)	1.0 FTE Stipend
Classified	Appointment	Kimberly Marschinke		Diamondhead Education Center	Administrative Assistant	07/06/2026	8 hours/day
Classified	Resignation	Tracy Sexton		Community Education	Community Service Associate	06/05/2026	7.5 hours/day
Classified	Resignation	Ryan Mokandu		Eagle Ridge Middle School	Full Length Play- Director	06/22/2026	1.0 FTE Stipend
Classified	Resignation	Ryan Mokandu		Eagle Ridge Middle School	Musical Director	06/22/2026	1.0 FTE Stipend
Classified	Resignation	Ryan Mokandu		Eagle Ridge Middle School	One Act Play Director	06/22/2026	.33 FTE Stipend
Classified	Resignation	Ryan Mokandu		Eagle Ridge Middle School	Peer Support	06/22/2026	.33 FTE Stipend

3. Approve Payroll, Receipts, Expenses and Investments 36

Agenda IV.A.3
June 25, 2026

To: **Board of Educators**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **June 12, 2026**

Re: **April Payroll, Claims and Receipts**

Recommendation: That the Board approves April payroll checks in the net amount of $4,718,765.58, April claims to date, wire transfers and adjustments totaling $13,132,833.59. Also, that the Board accepts April receipts of $19,599,009.58 and investments for the General Fund and OPEB of $94,519,388.28 as of April 30, 2026.

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 2026

Cash Receipts

Receipts	$19,599,009.58	
TOTAL APRIL CASH RECEIVED		$19,599,009.58

CASH DISBURSEMENTS

April				
Payroll			$4,718,765.58	
A/P				
April Claims	Checks	498930-499160	$3,078,262.38	
	Virtual Card	6000002544-6000002584	$99,393.64	
	ACH-Emp/Vend	9000008834-9000008984	$666,083.33	
April A/P Wires+P-card			$9,287,307.78	
April Bank Fees			$1,786.46	
TOTAL APRIL CASH DISBURSED				$17,851,599.17
TOTAL TO BE APPROVED				$17,851,599.17

	Money Market	(Original Cost) Investments	4/30/2026
GENERAL FUND	$15,601,107.95	$66,793,080.27	$82,394,188.22
OPEB	$1,290.95	$0.00	$1,290.95
OPEB EQUITY INV	$95,373.78	$12,028,535.33	$12,123,909.11
	$15,697,772.68		$94,519,388.28

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

PTMA Financial Solutions
2135 City Gate Lane
7th Floor
Naperville, IL 60563
Phone: 630-657-6400
Fax: 630-718-8701

Burnsville ISD 191 (31134-0101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		04/30/2026			IS Balance	$15,601,107.95	$15,601,107.95	$15,601,107.95	
LTD		04/30/2026			LTD Balance		$17,225,232.90	$17,225,232.90	
SDA	SDA-1348596-1	04/30/2026			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	$12,735,486.40	$12,735,486.40	$12,735,486.40	
CD	CD-1371332-1	12/03/2024	06/01/2026	33686	Bank Hapoalim B.M.	$235,300.00	$249,880.54	$235,300.00	4.150
CD	CD-1366309-1	08/08/2024	07/27/2026	31840	Financial Federal Bank	$230,200.00	$249,898.18	$230,200.00	4.350
CD	CD-1366310-1	08/08/2024	07/27/2026	57993	ServisFirst Bank	$229,150.00	$249,850.26	$229,150.00	4.592
CD	CD-1366595-1	08/15/2024	07/27/2026	34966	First Capital Bank	$231,900.00	$249,925.70	$231,900.00	3.990
TS	TS-298442-1	08/21/2024	07/27/2026		MN TRUST TERM SERIES	$1,250,000.00	$1,345,368.16	$1,250,000.00	3.950
CD	CD-1385996-1	08/20/2025	08/20/2026	68588	Consumers Credit Union	$240,100.00	$249,897.27	$240,100.00	4.080
CD	CD-1385997-1	08/20/2025	08/20/2026	58534	Solera National Bank	$239,900.00	$249,789.08	$239,900.00	4.122
CD	CD-1385998-1	08/20/2025	08/20/2026	57703	T Bank, National Association	$239,900.00	$249,775.45	$239,900.00	4.117
SEC	SEC-67357-1	12/04/2024	11/30/2026		US TREASURY N/B	$1,998,730.47	$2,110,000.00	$1,998,730.47	4.036
SEC	SEC-69403-1	06/10/2025	12/10/2026	33380	ENTERPRISE BANK	$244,513.86	$244,000.00	$244,000.00	3.954
SEC	SEC-69404-1	06/13/2025	12/14/2026	33539	PREFERRED BANK LA CALIF	$249,657.00	$249,000.00	$249,000.00	3.969
SEC	SEC-69490-1	06/18/2025	12/18/2026	33503	UNITY BANK	$244,513.43	$244,000.00	$244,000.00	4.004
SEC	SEC-69406-1	06/20/2025	12/21/2026	12322	CHIPPEWA VALLEY BANK	$244,515.00	$244,000.00	$244,000.00	4.004
CD	CD-1394757-1	01/14/2026	01/14/2027	19899	KS StateBank	$241,000.00	$249,919.41	$241,000.00	3.701
CD	CD-1394758-1	01/14/2026	01/14/2027	21805	First State Bank of DeQueen	$241,100.00	$249,926.36	$241,100.00	3.661
SEC	SEC-68076-1	01/29/2025	01/15/2027		US TREASURY N/B	$1,496,833.48	$1,499,000.00	$1,496,833.48	4.077
CD	CD-1378762-1	04/30/2025	01/25/2027	3719	American Commercial Bank & Trust, National Association	$234,700.00	$249,899.48	$234,700.00	3.723
CD	CD-1378763-1	04/30/2025	01/25/2027	65722	Freedom Northwest Credit Union	$234,000.00	$249,685.61	$234,000.00	3.853
CD	CD-1385995-1	08/20/2025	01/25/2027	30387	FirstBank Puerto Rico	$236,500.00	$249,716.14	$236,500.00	3.900
TS	TS-1376535-1	03/21/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,827,352.72	$4,500,000.00	3.934
TS	TS-1378758-1	05/06/2025	01/25/2027		MNTrust TERM SERIES	$4,500,000.00	$4,785,453.99	$4,500,000.00	3.681
TS	TS-1390490-1	10/30/2025	01/25/2027		MNTrust TERM SERIES	$8,500,000.00	$8,873,709.87	$8,500,000.00	3.550
TSII	TSII-1398752-1	03/18/2026	03/11/2027		MNTrust TERM SERIES II	$1,000,000.00	$1,037,369.32	$1,000,000.00	3.810
CD	CD-1390473-1	10/27/2025	04/26/2027	253	Luana Savings Bank	$237,500.00	$249,934.59	$237,500.00	3.500
CD	CD-1394778-1	01/15/2026	07/14/2027	24542	San Francisco Federal Credit Union	$2,500,000.00	$2,631,945.30	$2,500,000.00	3.535
CD	CD-1390469-1	10/27/2025	07/26/2027	33653	Bank of China	$234,700.00	$249,878.13	$234,700.00	3.706
CD	CD-1390470-1	10/27/2025	07/26/2027	9450	First Bank of Ohio	$235,700.00	$249,860.55	$235,700.00	3.442
CD	CD-1390472-1	10/27/2025	07/26/2027	22366	GBC International Bank	$235,800.00	$249,884.25	$235,800.00	3.422
CD	CD-1390474-1	10/27/2025	07/26/2027	58741	Fieldpoint Private Bank & Trust	$235,500.00	$249,872.76	$235,500.00	3.497
SEC	SEC-70757-1	10/31/2025	07/30/2027	8663	FIRSTBANK	$245,781.87	$245,000.00	$245,000.00	3.510
CD	CD-1398748-1	03/17/2026	01/25/2028	58626	GBank	$234,200.00	$249,916.21	$234,200.00	3.607
TS	TS-1398751-1	03/20/2026	01/25/2028		MNTrust TERM SERIES	$3,750,000.00	$3,998,651.64	$3,750,000.00	3.580
					Sub Totals →	**$63,308,289.46**	**$82,394,188.22**	**$80,530,541.20**	
					Totals →	**$63,308,289.46**	**$82,394,188.22**	**$80,530,541.20**	

Time and Dollar Weighted Average Portfolio Yield: 3.68%

Weighted Average Portfolio Maturity: 239.78 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation ($)	Description
SDA	15.46	$12,735,486.40	SDA Account
CD	8.66	$7,129,455.27	Certificate of Deposit
TS	28.93	$23,830,536.38	Term Series
SEC	5.84	$4,808,809.21	Securities
TSII	1.26	$1,037,369.32	TSII Account
LTD	20.91	$17,225,232.90	LTD Account
IS	18.94	$15,601,107.95	IS Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

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

Face/Par/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at “Cost” for fixed term investments or the balance at statement date for pool investments.

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

Total Portfolio Report CAR

Report as of 4/30/2026

PTMA Financial Solutions
2135 City Gate Lane
7th Floor
Naperville, IL 60563
Phone: 630-657-6400
Fax: 630-718-8701

Burnsville ISD 191 (31134-0301 - 2009 Opeb Trust)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
MMA	MMA-1360995-1	04/02/2026			MMA Balance	$1,290.95	$1,290.95	$1,290.95	
					Sub Totals →	**$1,290.95**	**$1,290.95**	**$1,290.95**	
					Totals →	**$1,290.95**	**$1,290.95**	**$1,290.95**	

Time and Dollar Weighted Average Portfolio Yield: 0.00%

Weighted Average Portfolio Maturity: 0.00 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation ($)	Description
MMA	100.00	$1,290.95	MMA Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

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

Face/Par/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at “Cost” for fixed term investments or the balance at statement date for pool investments.

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

Portfolio Summary

April 1 - April 30, 2026

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

RELATIONSHIP TEAM

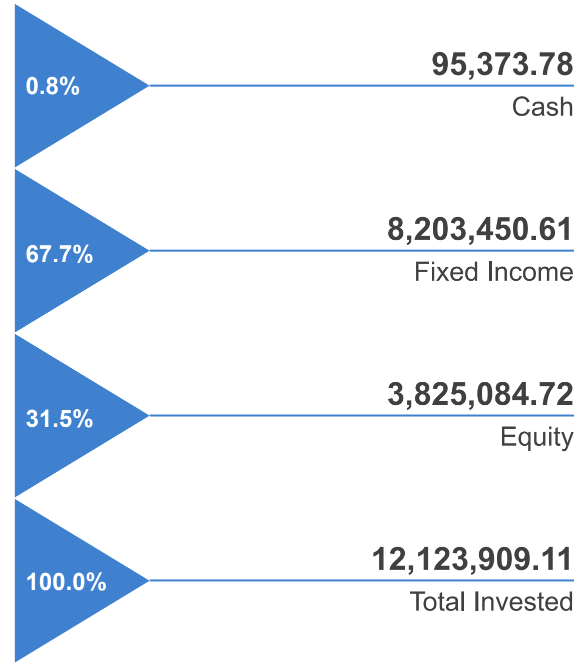
Kendra Shelland
Institutional Portfolio Manager
(612) 509-2579
kendra.shelland@ptma.com

Steve Pumper
VP, Investment Services
(612) 509-2565
steve.pumper@ptma.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	**11,740,550.38**
Contributions	0.00
Withdrawals	0.00
Net Investment Income	23,814.89
Unrealized Gain/Loss	190,510.32
Realized Gain/Loss	169,033.52
Ending Market Value	**12,123,909.11**

Compliance	Status
As of 04/30/2026	Compliant



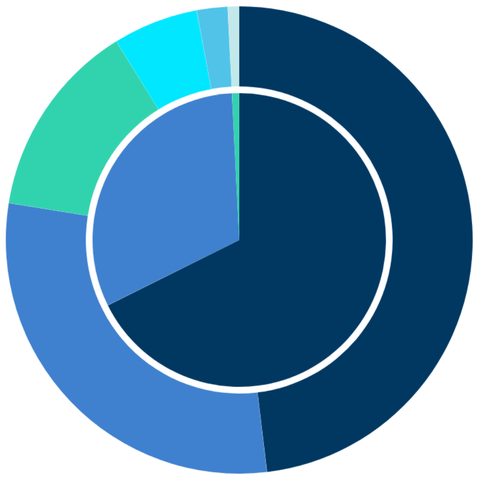
Asset Allocation

April 1 - April 30, 2026

INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	95,373.78	0.79%	(268,348.24)	(73.78%)
Fixed Income				
TOTAL Credit	*5,833,110.69*	*48.11%*	*255,399.30*	*4.58%*
Funds - Corporate	5,833,110.69	48.11%	255,399.30	4.58%
TOTAL Below Investment Grade	*715,542.76*	*5.90%*	*7,299.64*	*1.03%*
Funds - Below Investment Grade	715,542.76	5.90%	7,299.64	1.03%
TOTAL Mortgage Backed Security	*1,654,797.16*	*13.65%*	*(1,411.04)*	*(0.09%)*
Funds – MBS	1,654,797.16	13.65%	(1,411.04)	(0.09%)
TOTAL Fixed Income	8,203,450.61	67.66%	261,287.90	3.29%
Equity				
TOTAL Domestic Equity	*3,566,934.24*	*29.42%*	*371,926.47*	*11.64%*
Funds - Large Cap	3,301,699.50	27.23%	343,193.10	11.60%
Funds - Small Cap	265,234.74	2.19%	28,733.37	12.15%
TOTAL International Equity	*258,150.48*	*2.13%*	*18,492.60*	*7.72%*
Funds - International	258,150.48	2.13%	18,492.60	7.72%
TOTAL Equity	3,825,084.72	31.55%	390,419.07	11.37%
TOTAL Invested	12,123,909.11	100.00%	383,358.73	3.27%

CURRENT PERIOD ALLOCATION



ASSET CLASS

- Fixed Income - **67.7%**
- Equity - **31.5%**
- Cash - **0.8%**

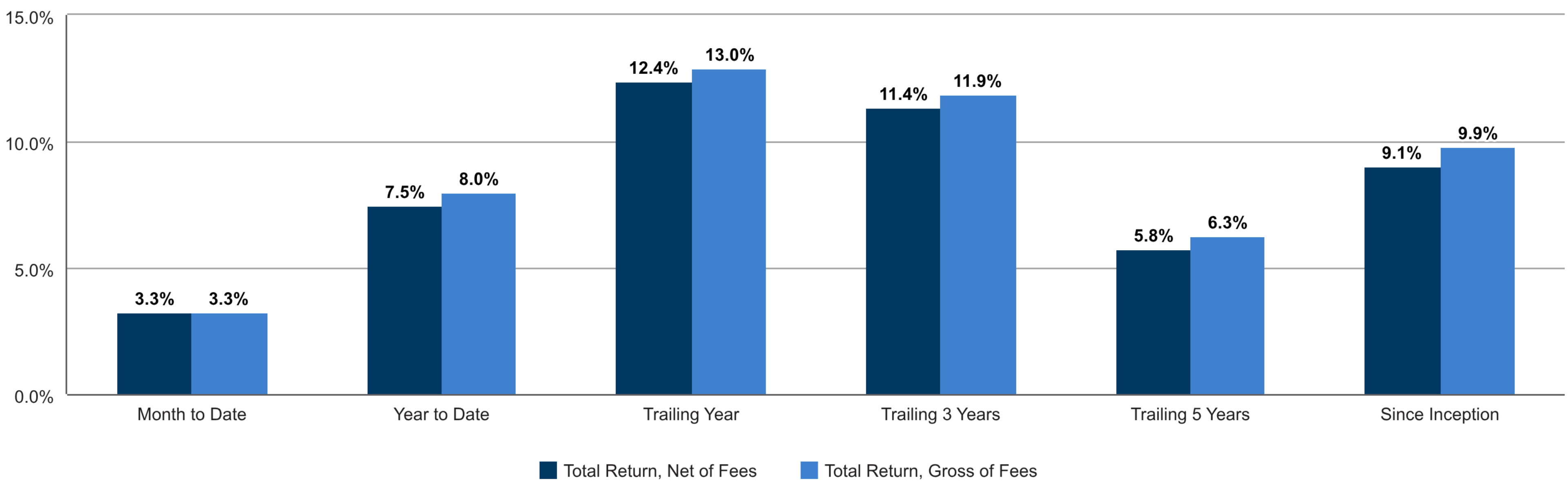
SECTOR

- Credit - **48.1%**
- Domestic Equity - **29.4%**
- Mortgage Backed Security - **13.6%**
- Below Investment Grade - **5.9%**
- International Equity - **2.1%**
- Cash - **0.8%**

Performance Overview

April 1 - April 30, 2026

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	3.26%	7.54%	12.41%	11.36%	5.78%	9.09%
Total Return, Gross of Fees	3.31%	7.99%	12.97%	11.92%	6.31%	9.87%

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	95,373.78	2.13%	0.29%	0.01%
Fixed Income	8,203,450.61	67.47%	0.31%	0.21%
Equity	3,825,084.72	30.40%	10.52%	3.09%
Portfolio Total	**12,123,909.11**	**100.00%**	**3.31%**	**3.31%**

Trade Date Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash							
Management Fee							
04/21/2026 04/21/2026	(4,891.90)	US DOLLAR	USD	CCYUSD	—	(4,891.90)	0.00
— —	**(4,891.90)**	**Total Management Fee**	**—**	**—**	**—**	**(4,891.90)**	**0.00**
Money Market Fund Interest							
04/30/2026 04/30/2026	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	639.64	—
— —	**0.00**	**Total Money Market Fund Interest**	**—**	**—**	**—**	**639.64**	**—**
Funds - Corporate							
Buy							
04/13/2026 04/14/2026	3,100.00	VANGUARD SH-TM B ETF	BSV	921937827	78.2850	(242,699.00)	—
04/13/2026 04/14/2026	300.00	VANGUARD TOT BD ETF	BND	921937835	73.6567	(22,098.51)	—
— —	**3,400.00**	**Total Purchases**	**—**	**—**	**—**	**(264,797.51)**	**—**
Equity Dividend							
04/01/2026 04/06/2026	0.00	VANGUARD SH-TM B ETF	BSV	921937827	—	6,478.75	—
04/01/2026 04/06/2026	0.00	VANGUARD TOT BD ETF	BND	921937835	—	12,468.30	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**18,947.05**	**—**
Funds - Below Investment Grade							
Equity Dividend							
04/01/2026 04/07/2026	0.00	ISHARES:IBOXX $HY CORP	HYG	464288513	—	3,415.97	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**3,415.97**	**—**
Funds – MBS							
Equity Dividend							
04/01/2026 04/06/2026	0.00	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	—	5,704.13	—
— —	**0.00**	**Total Equity Dividend**	**—**	**—**	**—**	**5,704.13**	**—**
Funds - Large Cap							
Buy							
04/13/2026 04/14/2026	1,250.00	ISHARES:CORE S&P 500	IVV	464287200	683.3257	(854,163.38)	—
— —	**1,250.00**	**Total Purchases**	**—**	**—**	**—**	**(854,163.38)**	**—**

Trade Date Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Sell							
04/13/2026 04/14/2026	(5,600.00)	ISHARES:ESG A MSCI USA	ESGU	46435G425	147.6505	826,797.76	169,033.52
— —	**(5,600.00)**	**Total Sales**	—	—	—	**826,797.76**	**169,033.52**

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													
Cash													
FGTXX 38141W273	94,734.14	GOLDMAN:FS GOVT INST	AAA	3.53%	04/30/2026	04/30/2026	94,734.14	1.0000	94,734.14	5,153.77	—	3.54%	3.54%
USD CCYUSD	639.64	Receivable	AAA	0.00%	04/30/2026	04/30/2026	639.64	1.0000	639.64	0.00	—	0.00%	0.00%
— —	**95,373.78**	**—**	**AAA**	**3.51%**	**—**	**—**	**95,373.78**	**—**	**95,373.78**	**5,153.77**	**—**	**3.52%**	**3.52%**
Fixed Income													
Mortgage Backed Security													
Funds – MBS													
VMBS 92206C771	35,276.00	VANGUARD MTG-BK IDX ETF	—	—	—	—	1,594,050.41	46.9100	1,654,797.16	55,863.26	4.23%	—	—
— —	**35,276.00**	**—**	**NA**	**—**	**—**	**—**	**1,594,050.41**	**—**	**1,654,797.16**	**55,863.26**	**4.23%**	**—**	**—**
Credit													
Funds - Corporate													
BND 921937835	50,170.00	VANGUARD TOT BD ETF	—	—	—	—	3,941,562.49	73.5000	3,687,495.00	121,380.89	3.93%	—	—
BSV 921937827	27,399.00	VANGUARD SH-TM B ETF	—	—	—	—	2,133,401.81	78.3100	2,145,615.69	49,751.74	3.93%	—	—
— —	**77,569.00**	**—**	**NA**	**—**	**—**	**—**	**6,074,964.29**	**—**	**5,833,110.69**	**171,132.63**	**3.93%**	**—**	**—**
Below Investment Grade													
Funds - Below Investment Grade													

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
HYG 464288513	8,902.00	ISHARES:IBOXX $HY CORP	—	—	—	—	684,392.88	80.3800	715,542.76	37,893.77	5.81%	—	—
— —	**8,902.00**	**—**	**NA**	**—**	**—**	**—**	**684,392.88**	**—**	**715,542.76**	**37,893.77**	**5.81%**	**—**	**—**
Equity													
Domestic Equity													
Funds - Large Cap													
ESGU 46435G425	15,320.00	ISHARES:ESG A MSCI USA	—	—	—	—	1,799,455.03	156.6000	2,399,112.00	25,712.66	0.97%	—	—
IVV 464287200	1,250.00	ISHARES:CORE S&P 500	—	—	—	—	854,163.38	722.0700	902,587.50	0.00	1.12%	—	—
— —	**16,570.00**	**—**	**—**	**—**	**—**	**—**	**2,653,618.41**	**—**	**3,301,699.50**	**25,712.66**	**1.01%**	**—**	**—**
Funds - Small Cap													
VTWO 92206C664	2,361.00	VANGUARD RUS 2000 ID ETF	—	—	—	—	193,324.59	112.3400	265,234.74	2,550.58	1.12%	—	—
— —	**2,361.00**	**—**	**—**	**—**	**—**	**—**	**193,324.59**	**—**	**265,234.74**	**2,550.58**	**1.12%**	**—**	**—**
International Equity													
Funds - International													
VXUS 921909768	3,108.00	VANGUARD TOT I S ETF	—	—	—	—	191,122.42	83.0600	258,150.48	5,781.40	2.75%	—	—
— —	**3,108.00**	**—**	**—**	**—**	**—**	**—**	**191,122.42**	**—**	**258,150.48**	**5,781.40**	**2.75%**	**—**	**—**
Total Invested	**239,159.78**	**—**	**AAA**	**3.51%**	**—**	**—**	**11,486,846.78**	**—**	**12,123,909.11**	**304,088.07**	**3.19%**	**3.52%**	**3.52%**

AP Check Register

AP Run: 20260403 AP — Post Date: 2026-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2026	498930	Check	Bix Produce Company	900477	AP Merch	17,694.10
04/03/2026	498931	Check	Burdge, Ashley	501460	AP Merch	132.98
04/03/2026	498932	Check	Carlson, Ashleigh	922414	AP Merch	60.00
04/03/2026	498933	Check	CESO Executive Search LLC	931627	AP Merch	6,787.50
04/03/2026	498934	Check	City of Eagan - Utilities	901002	AP Merch	2,205.00
04/03/2026	498935	Check	Dakota Electric Association	900809	AP Merch	78,260.83
04/03/2026	498936	Check	Dakota Printing Inc	926840	AP Merch	70.00
04/03/2026	498937	Check	Dewald, Rina C	920524	AP Merch	240.00
04/03/2026	498938	Check	Eagan Forensics Boosters	930048	AP Merch	138.00
04/03/2026	498939	Check	Eagle Printing & Graphics	931024	AP Merch	2,458.60
04/03/2026	498940	Check	Edition III Inc	927229	AP Merch	10,188.61
04/03/2026	498941	Check	Education Minnesota	928531	AP Merch	68.00
04/03/2026	498942	Check	Fedex	901463	AP Merch	11.10
04/03/2026	498943	Check	Ford & Harrison LLP	931097	AP Merch	4,088.18
04/03/2026	498944	Check	Foundation 191	928202	AP Merch	136.99
04/03/2026	498945	Check	Frisell, Quinn	931380	AP Merch	1,920.00
04/03/2026	498946	Check	Fritz, Kathleen	931632	AP Merch	100.00
04/03/2026	498947	Check	Futura Language Professionals	931515	AP Merch	891.00
04/03/2026	498948	Check	Gear West Ski & Bike Inc	927434	AP Merch	1,074.06
04/03/2026	498949	Check	Giuseppe's Restaurant LLC	931631	AP Merch	599.58

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2026	498950	Check	Graybar Electric Company Inc	901478-1	AP Merch	6,330.00
04/03/2026	498951	Check	Horizon Equipment LLC	901324	AP Merch	8,775.00
04/03/2026	498952	Check	House of Print	920347	AP Merch	20,379.70
04/03/2026	498953	Check	Hubstar Productions	931204	AP Merch	800.00
04/03/2026	498954	Check	Imperial Dade	904186-1	AP Merch	4,583.43
04/03/2026	498955	Check	Ind School Dist 709	907462-1	AP Merch	100.00
04/03/2026	498956	Check	Knutson, Greg	929173	AP Merch	95.00
04/03/2026	498957	Check	Lakeville North Speech Boosters	929973-1	AP Merch	144.00
04/03/2026	498958	Check	Lamprecht, John	928748	AP Merch	93.80
04/03/2026	498959	Check	Link Interpret	929933	AP Merch	414.80
04/03/2026	498960	Check	Marti & Gary's Auto Repair	930382	AP Merch	122.75
04/03/2026	498961	Check	Martin, Emma	930688	AP Merch	70.00
04/03/2026	498962	Check	Minnesota Parent Publications, LLC	930944	AP Merch	3,600.00
04/03/2026	498963	Check	Music Theatre International	900421	AP Merch	468.25
04/03/2026	498964	Check	NCPERS Group Life Ins	908769	AP Merch	32.00
04/03/2026	498965	Check	Nichols, Sally	931628	AP Merch	170.00
04/03/2026	498966	Check	Northfield Public Schools	908609	AP Merch	72.00
04/03/2026	498967	Check	Pekarna, Martin	930488	AP Merch	95.00
04/03/2026	498968	Check	Perez, Melissa M	924879	AP Merch	684.00
04/03/2026	498969	Check	PIRTEK BURNSVILLE	931629	AP Merch	202.81

AP Check Register

AP Run: 20260403 AP — Post Date: 2026-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2026	498970	Check	RAK Construction Inc	929749	AP Merch	6,503.27
04/03/2026	498971	Check	Ryan Mechanical Inc	923241	AP Merch	13,364.60
04/03/2026	498972	Check	School Services Employees Local 284	907382	AP Merch	3,063.05
04/03/2026	498973	Check	Second Harvest Heartland	928183	AP Merch	1,359.92
04/03/2026	498974	Check	Siemens Industry Inc	902217	AP Merch	145,000.00
04/03/2026	498975	Check	Southpaw Enterprises Inc	903553	AP Merch	720.48
04/03/2026	498976	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,480.62
04/03/2026	498977	Check	Total Filtration Services Inc	922123-1	AP Merch	581.48
04/03/2026	498978	Check	Transportation Plus, Inc.	906215	AP Merch	1,347.00
04/03/2026	498979	Check	True Mechanical LLC	931322	AP Merch	835.00
04/03/2026	498980	Check	University of Minnesota-Tuition Third Party Billing	908595	AP Merch	2,764.50
04/03/2026	498981	Check	Upper Lakes Foods Inc	929826	AP Merch	54,697.55
04/03/2026	498982	Check	Washburn Center for Children	931077	AP Merch	52,333.33
					Total:	**$461,407.87**

20260403 AP Summary

Type	Count	Amount
Regular	53	461,407.87
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**53**	**$461,407.87**

AP Check Register

AP Run: 20260410 AP — Post Date: 2026-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2026	498983	Check	A.J. Moore Electric Inc	928491	AP Merch	6,575.07
04/10/2026	498984	Check	Advanced Commercial Kitchens	930100	AP Merch	1,729.19
04/10/2026	498985	Check	Arrow Lift	926468	AP Merch	183.20
04/10/2026	498986	Check	Arvig	928649	AP Merch	2,853.95
04/10/2026	498987	Check	ASL Interpreting Services Inc	931440	AP Merch	151.00
04/10/2026	498988	Check	Bimbo Bakeries USA	902333-1	AP Merch	4,026.66
04/10/2026	498989	Check	Bix Produce Company	900477	AP Merch	3,684.88
04/10/2026	498990	Check	Brown's Ice Cream Co	904655	AP Merch	2,052.54
04/10/2026	498991	Check	Christensen, Mary	930167	AP Merch	89.25
04/10/2026	498992	Check	City of Burnsville - Utilities	904226	AP Merch	13,560.99
04/10/2026	498993	Check	City of Savage - Utilities	909588	AP Merch	4,847.23
04/10/2026	498994	Check	CLIA Laboratory Program	906080-1	AP Merch	248.00
04/10/2026	498995	Check	Comcast	926565-1	AP Merch	4,977.51
04/10/2026	498996	Check	Dakota Outdoors LLC	922059	AP Merch	31,032.50
04/10/2026	498997	Check	Dialog One LLC	927732	AP Merch	1,510.50
04/10/2026	498998	Check	EcoElsa LLC	930458	AP Merch	465.00
04/10/2026	498999	Check	Ehlers	920802-1	AP Merch	325.00
04/10/2026	499000	Check	Ekon-O-Pac LLC	928982	AP Merch	5,610.00
04/10/2026	499001	Check	Fairview Clinics Speciality	931633	AP Merch	1,392.00
04/10/2026	499002	Check	Fastenal	923054-1	AP Merch	25.35

AP Check Register

AP Run: 20260410 AP — Post Date: 2026-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2026	499003	Check	Ferguson Enterprises # 1657	908698-1	AP Merch	74.50
04/10/2026	499004	Check	Graybar Electric Company Inc	901478-1	AP Merch	3,376.00
04/10/2026	499005	Check	H&B Specialized Products Inc	901641	AP Merch	790.00
04/10/2026	499006	Check	Holiday Stationstores LLC	930483	AP Merch	33.00
04/10/2026	499007	Check	HumeraTech Inc	927703	AP Merch	1,159.00
04/10/2026	499008	Check	Ideal Services Inc	927693	AP Merch	440.00
04/10/2026	499009	Check	Imperial Dade	904186-1	AP Merch	10,283.10
04/10/2026	499010	Check	Kaseya US LLC	931358	AP Merch	1,713.89
04/10/2026	499011	Check	Kellen, Jason	930822	AP Merch	1,159.50
04/10/2026	499012	Check	Leick, Melissa	501207	AP Merch	145.50
04/10/2026	499013	Check	Link Interpret	929933	AP Merch	2,630.64
04/10/2026	499014	Check	Metro Dining Club	922948	AP Merch	385.00
04/10/2026	499015	Check	Minnesota Energy Resources	903029	AP Merch	4,366.20
04/10/2026	499016	Check	Minnesota Valley Electric Cooperative	907448	AP Merch	16,621.51
04/10/2026	499017	Check	Nelson, Varinia	931189	AP Merch	525.00
04/10/2026	499018	Check	NIETOC	930891	AP Merch	385.00
04/10/2026	499019	Check	Novak, Janice S	902467	AP Merch	36.00
04/10/2026	499020	Check	Office of MNIT Services	906477	AP Merch	4,959.90
04/10/2026	499021	Check	Park Nicollet Methodist Hospital	922596	AP Merch	2,562.67

AP Check Register

AP Run: 20260410 AP — Post Date: 2026-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/10/2026	499022	Check	Perez, Melissa M	924879	AP Merch	1,444.00
04/10/2026	499023	Check	Pioneer SecureShred	930098	AP Merch	450.00
04/10/2026	499024	Check	Riverland Community College	928453-1	AP Merch	825.00
04/10/2026	499025	Check	Ryan Mechanical Inc	923241	AP Merch	120,395.43
04/10/2026	499026	Check	Second Harvest Heartland	928183	AP Merch	904.66
04/10/2026	499027	Check	SFM	923848	AP Merch	54,168.51
04/10/2026	499028	Check	Simon, Eileen	501033	AP Merch	90.00
04/10/2026	499029	Check	SNA Depository	926552	AP Merch	31.00
04/10/2026	499030	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,525.05
04/10/2026	499031	Check	Third Party Integrity Inc	930282	AP Merch	2,500.00
04/10/2026	499032	Check	T-Mobile	929345	AP Merch	5,147.12
04/10/2026	499033	Check	Total Filtration Services Inc	922123-1	AP Merch	1,306.27
04/10/2026	499034	Check	Upper Lakes Foods Inc	929826	AP Merch	46,841.12
04/10/2026	499035	Check	Vestis Services LLC	901365	AP Merch	1,290.30
04/10/2026	499036	Check	Vivacity Tech PBC	930460	AP Merch	1,553.00
04/10/2026	499037	Check	Washburn Center for Children	931077	AP Merch	625.00
04/10/2026	499038	Check	Xcel Energy	902776	AP Merch	14,390.42
					Total:	**$393,473.11**

AP Check Register

AP Run: 20260410 AP — Post Date: 2026-04-10 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260410 AP Summary

Type	Count	Amount
Regular	56	393,473.11
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**56**	**$393,473.11**

AP Check Register

AP Run: 20260417 AP — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	499039	Check	A.J. Moore Electric Inc	928491	AP Merch	1,404.06
04/17/2026	499040	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	96,913.20
04/17/2026	499041	Check	American Eagle Roofing and Coating	931181	AP Merch	12,484.50
04/17/2026	499042	Check	Amiot Scholastic Recognition Inc	930284	AP Merch	8,632.50
04/17/2026	499043	Check	Anderson, Julie	929921	AP Merch	560.00
04/17/2026	499044	Check	Arrow Lift	926468	AP Merch	1,613.61
04/17/2026	499045	Check	Bix Produce Company	900477	AP Merch	3,862.51
04/17/2026	499046	Check	Brianna Chatese Industries LLC	931356	AP Merch	2,000.00
04/17/2026	499047	Check	Burgeson, Nancy	905368	AP Merch	160.00
04/17/2026	499048	Check	Captivate Media + Consulting	929000	AP Merch	3,250.00
04/17/2026	499049	Check	City of Burnsville	900673	AP Merch	3,339.00
04/17/2026	499050	Check	Cub Foods	900645	AP Merch	147.57
04/17/2026	499051	Check	Dakota Electric Association	900809	AP Merch	81,133.79
04/17/2026	499052	Check	Dant, Elena	930824	AP Merch	175.00
04/17/2026	499053	Check	Education Minnesota	928531	AP Merch	68.00
04/17/2026	499054	Check	Electro Watchman Inc	901078	AP Merch	8,414.63
04/17/2026	499055	Check	Elyea-Wheeler, Kurt	929471	AP Merch	92.00
04/17/2026	499056	Check	Fatland, Jennifer	501180	AP Merch	265.96
04/17/2026	499057	Check	Foundation 191	928202	AP Merch	136.99

AP Check Register

AP Run: 20260417 AP — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	499058	Check	Graybar Electric Company Inc	901478-1	AP Merch	3,122.80
04/17/2026	499059	Check	Heinemann Educational Books	901436-2	AP Merch	2,184.82
04/17/2026	499060	Check	Hogan, Sean	931447	AP Merch	95.00
04/17/2026	499061	Check	Horizon Equipment LLC	901324	AP Merch	586.33
04/17/2026	499062	Check	Hyman, Joby	931636	AP Merch	92.00
04/17/2026	499063	Check	Imperial Dade	904186-1	AP Merch	7,684.58
04/17/2026	499064	Check	Ind School Dist 197	909806	AP Merch	216.00
04/17/2026	499065	Check	Innovative Office Solutions LLC	924274	AP Merch	43,671.15
04/17/2026	499066	Check	Integrated Food Service	931083	AP Merch	4,074.00
04/17/2026	499067	Check	Interstate All Battery Center	928877	AP Merch	1,219.70
04/17/2026	499068	Check	John A Dalsin & Son Inc	905816	AP Merch	7,679.81
04/17/2026	499069	Check	Kellen, Jason	930822	AP Merch	1,130.00
04/17/2026	499070	Check	Kemmetmueller Photography Inc	931196	AP Merch	310.00
04/17/2026	499071	Check	Knutson, Greg	929173	AP Merch	95.00
04/17/2026	499072	Check	L & M Boiler Systems Inc	924803	AP Merch	8,374.40
04/17/2026	499073	Check	Metro Volleyball Officials Association	901927	AP Merch	540.00
04/17/2026	499074	Check	Minneapolis Public Schools	908893	AP Merch	203.50
04/17/2026	499075	Check	Minnesota Label Inc	931312	AP Merch	296.87
04/17/2026	499076	Check	Mission Filtration	931116	AP Merch	1,582.83

AP Check Register

AP Run: 20260417 AP — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	499077	Check	MP Nexlevel LLC	931368	AP Merch	38,799.00
04/17/2026	499078	Check	Mros, Richard	903216	AP Merch	2,885.00
04/17/2026	499079	Check	Napa Auto Parts	903519	AP Merch	177.45
04/17/2026	499080	Check	Olson Madaus, Kirsten	930631	AP Merch	18.00
04/17/2026	499081	Check	Peterson Farms Fresh Inc	930338	AP Merch	11,919.36
04/17/2026	499082	Check	PHAXIS Education Staffing LLC	931390	AP Merch	16,735.00
04/17/2026	499083	Check	Precision Driving Center	926466	AP Merch	183.00
04/17/2026	499084	Check	Professional Beverage Systems	924473	AP Merch	6,185.00
04/17/2026	499085	Check	RAK Construction Inc	929749	AP Merch	9,254.50
04/17/2026	499086	Check	Schmitty & Sons - Contract	909331-2	AP Merch	1,059,759.73
04/17/2026	499087	Check	Schmitty & Sons Inc	909331	AP Merch	25,460.74
04/17/2026	499088	Check	School Services Employees Local 284	907382	AP Merch	3,024.31
04/17/2026	499089	Check	Second Harvest Heartland	928183	AP Merch	797.52
04/17/2026	499090	Check	Shibley, Jeremy	928797	AP Merch	95.00
04/17/2026	499091	Check	South Suburban Conference	926921	AP Merch	654.00
04/17/2026	499092	Check	Sunbelt Rentals, Inc	930994	AP Merch	1,600.15
04/17/2026	499093	Check	Sunbelt Staffing LLC	930586	AP Merch	54,707.35
04/17/2026	499094	Check	Telle Tire & Auto Centers	931607	AP Merch	706.66
04/17/2026	499095	Check	The Food Group	928651	AP Merch	2,115.99
04/17/2026	499096	Check	Trane US Inc	904045	AP Merch	96,568.00

AP Check Register

AP Run: 20260417 AP — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	499097	Check	VitaminK12 LLC	931234	AP Merch	160.00
					Total:	**$1,639,617.87**

20260417 AP Summary

Type	Count	Amount
Regular	59	1,639,617.87
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**59**	**$1,639,617.87**

AP Check Register

AP Run: 20260424 AP — Post Date: 2026-04-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/24/2026	499098	Check	Advanced Imaging Solutions	928551-1	AP Merch	8,276.00
04/24/2026	499099	Check	Anchor Solar Investments LLC	929704	AP Merch	2,336.26
04/24/2026	499100	Check	Apple Computer Inc	900249	AP Merch	2,899.00
04/24/2026	499101	Check	Audio Logic Systems	926245	AP Merch	4,005.54
04/24/2026	499102	Check	Bix Produce Company	900477	AP Merch	13,197.67
04/24/2026	499103	Check	Black Bears and Blueberries LLC	931398	AP Merch	5,000.00
04/24/2026	499104	Check	Budget Blinds of the Southern Twin Cities	931603	AP Merch	1,106.00
04/24/2026	499105	Check	Callanan, Troy	931647	AP Merch	92.00
04/24/2026	499106	Check	Captivate Media + Consulting	929000	AP Merch	2,908.00
04/24/2026	499107	Check	Carlson, Ashleigh	922414	AP Merch	60.00
04/24/2026	499108	Check	Carlson, Michael	931646	AP Merch	92.00
04/24/2026	499109	Check	Centerpoint Energy	902519	AP Merch	49,712.45
04/24/2026	499110	Check	CESO Communications LLC	930130	AP Merch	3,928.63
04/24/2026	499111	Check	CESO Transportation LLC	930220	AP Merch	16,177.08
04/24/2026	499112	Check	Charpentier Enterprises LLC	931223	AP Merch	1,090.05
04/24/2026	499113	Check	Dewald, Rina C	920524	AP Merch	420.00
04/24/2026	499114	Check	Digital Insurance, LLC	929385	AP Merch	6,437.50
04/24/2026	499115	Check	Do Good Diapers LLC	928051	AP Merch	60.00
04/24/2026	499116	Check	Electro Watchman Inc	901078	AP Merch	1,145.12

AP Check Register

AP Run: 20260424 AP — Post Date: 2026-04-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/24/2026	499117	Check	Freeman, Jeffrey	931239	AP Merch	180.00
04/24/2026	499118	Check	Fulton, Steve	924296	AP Merch	92.00
04/24/2026	499119	Check	Graybar Electric Company Inc	901478-1	AP Merch	846.54
04/24/2026	499120	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
04/24/2026	499121	Check	Groves Learning Organization	922990	AP Merch	5,034.00
04/24/2026	499122	Check	Guled, Hawa	931394	AP Merch	60.00
04/24/2026	499123	Check	Hobart Service	901622	AP Merch	608.23
04/24/2026	499124	Check	Hol, Sena	931612	AP Merch	494.41
04/24/2026	499125	Check	Imperial Dade	904186-1	AP Merch	12,563.95
04/24/2026	499126	Check	Innovational Water Solutions, Inc.	930169	AP Merch	4,697.08
04/24/2026	499127	Check	Intermediate District 287	901390	AP Merch	4,289.36
04/24/2026	499128	Check	Intermediate School Dist 917	909327	AP Merch	282,652.77
04/24/2026	499129	Check	International Gymnastics of MN LLC	926911	AP Merch	5,231.20
04/24/2026	499130	Check	J.R.'S Advanced Recyclers	923514	AP Merch	168.00
04/24/2026	499131	Check	Kellen, Jason	930822	AP Merch	2,445.60
04/24/2026	499132	Check	L & M Boiler Systems Inc	924803	AP Merch	30,450.00
04/24/2026	499133	Check	MEI Total Elevator Solutions	908999-1	AP Merch	15,552.04
04/24/2026	499134	Check	Merry, Vanessa	929912	AP Merch	675.00
04/24/2026	499135	Check	Minneapolis Public Schools	908893	AP Merch	2,498.13

AP Check Register

AP Run: 20260424 AP — Post Date: 2026-04-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/24/2026	499136	Check	Minnesota Energy Resources	903029	AP Merch	305.84
04/24/2026	499137	Check	Minnesota Historical Society	900624	AP Merch	132.00
04/24/2026	499138	Check	Mohammoud, Zahra Ali	928322	AP Merch	300.00
04/24/2026	499139	Check	National Enrollment Partners LLC	931351	AP Merch	1,175.00
04/24/2026	499140	Check	Nelson, Varinia	931189	AP Merch	140.00
04/24/2026	499141	Check	Office Systems And Design	926881	AP Merch	252.00
04/24/2026	499142	Check	Perez, Melissa M	924879	AP Merch	760.00
04/24/2026	499143	Check	QBS LLC	930033	AP Merch	77.00
04/24/2026	499144	Check	Regents of The University of Minnesota	908798-12	AP Merch	2,800.00
04/24/2026	499145	Check	Rent N Save Portable Services	925729	AP Merch	434.55
04/24/2026	499146	Check	Rock Hard Landscape Supply	928528	AP Merch	282.50
04/24/2026	499147	Check	Ryan Mechanical Inc	923241	AP Merch	18,408.68
04/24/2026	499148	Check	Schmit, Jeff	904844	AP Merch	107.00
04/24/2026	499149	Check	Second Harvest Heartland	928183	AP Merch	1,181.35
04/24/2026	499150	Check	South Suburban Conference	926921	AP Merch	616.15
04/24/2026	499151	Check	Southwest Metro - Dean Lakes Education Center	928611	AP Merch	9,873.50
04/24/2026	499152	Check	Springboard for the Arts	931634	AP Merch	2,000.00
04/24/2026	499153	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,950.27
04/24/2026	499154	Check	STRIVE INC	931639	AP Merch	500.00

AP Check Register

AP Run: 20260424 AP — Post Date: 2026-04-24 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/24/2026	499155	Check	Summit 360	930892	AP Merch	421.17
04/24/2026	499156	Check	The Food Group	928651	AP Merch	3,212.70
04/24/2026	499157	Check	The Science Crew	929711	AP Merch	552.00
04/24/2026	499158	Check	Upper Lakes Foods Inc	929826	AP Merch	45,510.21
04/24/2026	499159	Check	Walters, John	924431	AP Merch	95.00
04/24/2026	499160	Check	WL Hall Co	929359	AP Merch	1,574.00
					Total:	**$583,763.53**

20260424 AP Summary

Type	Count	Amount
Regular	63	583,763.53
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**63**	**$583,763.53**

AP Check Register

AP Run: 20260430 Void — Post Date: 2026-04-30 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2026	498994	Check	CLIA Laboratory Program	906080-1	AP Merch	-248.00
					Total:	**-$248.00**

20260430 Void Summary

Type	Count	Amount
Regular	1	-248.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**-$248.00**

Fund	Total
01 - General	1,618,936.53
02 - Food Service	239,112.73
03 - Transportation	1,076,431.22
04 - Community Service	118,281.29
16 - Facility Rental	13.79
22 - Internal Service - Health Insurance	5,129.67
50 - Student Activity Fund	20,109.15
	$3,078,014.38

AP Check Register

AP Run: 20260403 VACH — Post Date: 2026-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2026	9000008834	ACH	Association Of Clerical Employees	904895	AP Merch	320.00
04/03/2026	9000008835	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	882.00
04/03/2026	9000008836	ACH	Burnsville Cultural Family Liaison Association	931510	AP Merch	711.32
04/03/2026	9000008837	ACH	Carlson, Gerri	929243	AP Merch	794.95
04/03/2026	9000008838	ACH	CST MN	929862	AP Merch	92,141.24
04/03/2026	9000008839	ACH	FaxSIPit Services Inc.	930948	AP Merch	238.00
04/03/2026	9000008840	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	2,542.91
04/03/2026	9000008841	ACH	Kelly Services Inc	927633	AP Merch	69,604.66
04/03/2026	9000008842	ACH	Nelson, Jared	931190	AP Merch	360.00
04/03/2026	9000008843	ACH	The Hartford	924486	AP Merch	49,297.82
					Total:	**$216,892.90**

20260403 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	10	216,892.90
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**10**	**$216,892.90**

AP Check Register

AP Run: 20260403 EACH — Post Date: 2026-04-03 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/03/2026	9000008844	ACH	Abrahamson, Jonathan	017819	AP Merch	6.89
04/03/2026	9000008845	ACH	Hall, Tony J	021254	AP Merch	18.42
04/03/2026	9000008846	ACH	Kleiner, Kevin T	020910	AP Merch	200.04
04/03/2026	9000008847	ACH	Lake, Lisa L	017600	AP Merch	68.88
04/03/2026	9000008848	ACH	Nesseth, Paul L	020590	AP Merch	148.10
04/03/2026	9000008849	ACH	Ohlhauser, Connor C	018925	AP Merch	24.00
04/03/2026	9000008850	ACH	Piotrowski, Amy	018639	AP Merch	1,290.73
04/03/2026	9000008851	ACH	Riggs, Jeanine L	015803	AP Merch	38.72
04/03/2026	9000008852	ACH	Sellars, Jason A	019217	AP Merch	26.75
04/03/2026	9000008853	ACH	Vo, Kelly Rae	018045	AP Merch	55.68
04/03/2026	9000008854	ACH	Voigt, Pamela M	017183	AP Merch	37.63
					Total:	**$1,915.84**

20260403 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	11	1,915.84
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**11**	**$1,915.84**

AP Check Register

AP Run: 20260409 VACH — Post Date: 2026-04-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/09/2026	9000008855	ACH	Casperson, Julie	928973	AP Merch	649.00
04/09/2026	9000008856	ACH	Kelly Services Inc	927633	AP Merch	301.61
04/09/2026	9000008857	ACH	Nelson, Jared	931190	AP Merch	120.00
04/09/2026	9000008858	ACH	Sachs, Alice	925562	AP Merch	326.00
					Total:	**$1,396.61**

20260409 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	1,396.61
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**4**	**$1,396.61**

AP Check Register

AP Run: 20260409 EACH — Post Date: 2026-04-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/09/2026	9000008859	ACH	Anderson, Rachel L	021495	AP Merch	70.76
04/09/2026	9000008860	ACH	Broge, Dawndra S	020951	AP Merch	31.83
04/09/2026	9000008861	ACH	Contreras, Kodi C	018537	AP Merch	64.09
04/09/2026	9000008862	ACH	Czapar, Kelly N	017322	AP Merch	24.51
04/09/2026	9000008863	ACH	Ganion, Emma C	020498	AP Merch	104.40
04/09/2026	9000008864	ACH	Harrold, Stacey L	011361	AP Merch	26.39
04/09/2026	9000008865	ACH	Henderson, Sean M	017644	AP Merch	38.50
04/09/2026	9000008866	ACH	Holden, Matt J	009267	AP Merch	133.04
04/09/2026	9000008867	ACH	Janey, Karen A	021241	AP Merch	19.72
04/09/2026	9000008868	ACH	Kleeberger, Alexis S	021235	AP Merch	19.79
04/09/2026	9000008869	ACH	Kolstad, Michele M	007847	AP Merch	10.73
04/09/2026	9000008870	ACH	Lau, Guek	020411	AP Merch	25.67
04/09/2026	9000008871	ACH	Marco, Gina M	021699	AP Merch	83.08
04/09/2026	9000008872	ACH	McDowell, Morgan	018635	AP Merch	14.50
04/09/2026	9000008873	ACH	Nelson, Katie L	015010	AP Merch	150.95
04/09/2026	9000008874	ACH	O'Laughlin, John M	020956	AP Merch	66.77
04/09/2026	9000008875	ACH	Retzlaff, Billie Jean	020995	AP Merch	60.54
04/09/2026	9000008876	ACH	Robran, Kimberly J	020836	AP Merch	68.08
04/09/2026	9000008877	ACH	Schmitz, Emily A	021086	AP Merch	21.97
04/09/2026	9000008878	ACH	Simmons, Sean D	017795	AP Merch	65.32

AP Check Register

AP Run: 20260409 EACH — Post Date: 2026-04-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/09/2026	9000008879	ACH	Tarnofsky, John J	020438	AP Merch	35.09
04/09/2026	9000008880	ACH	Troldahl, Monica L	020519	AP Merch	5.22
04/09/2026	9000008881	ACH	Wesley, Janet M	018000	AP Merch	18.13
04/09/2026	9000008882	ACH	Yasin, Muna I	020207	AP Merch	12.40
04/09/2026	9000008883	ACH	Zavala, Melissa I	021134	AP Merch	2.83
04/09/2026	9000008884	ACH	Zondag-Hamer, Kimberly	014127	AP Merch	65.83
					Total:	**$1,240.14**

20260409 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	26	1,240.14
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**26**	**$1,240.14**

AP Check Register

AP Run: 20260417 VACH — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	9000008885	ACH	Association Of Clerical Employees	904895	AP Merch	320.00
04/17/2026	9000008886	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	882.00
04/17/2026	9000008887	ACH	Burnsville Cultural Family Liaison Association	931510	AP Merch	711.32
04/17/2026	9000008888	ACH	Kelly Services Inc	927633	AP Merch	72,502.51
04/17/2026	9000008889	ACH	Nachand, Allison	501461	AP Merch	9.00
04/17/2026	9000008890	ACH	Rupp, Tiffany	931449	AP Merch	245.00
					Total:	**$74,669.83**

20260417 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	6	74,669.83
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**6**	**$74,669.83**

AP Check Register

AP Run: 20260417 EACH — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	9000008891	ACH	Accola, Joanna	021622	AP Merch	12.04
04/17/2026	9000008892	ACH	Albersheim-Carter, Marcina	018646	AP Merch	43.50
04/17/2026	9000008893	ACH	Burns, Pollyanna M	010851	AP Merch	8.19
04/17/2026	9000008894	ACH	Cloutier, Dana	016633	AP Merch	39.01
04/17/2026	9000008895	ACH	DeJong, Lindsay L	021394	AP Merch	30.66
04/17/2026	9000008896	ACH	DeMain, Julia A	021640	AP Merch	10.01
04/17/2026	9000008897	ACH	Discher, Tracy L	016311	AP Merch	72.72
04/17/2026	9000008898	ACH	Erbes, Sarah L	017283	AP Merch	80.48
04/17/2026	9000008899	ACH	Erickson, Kayla M	020006	AP Merch	179.95
04/17/2026	9000008900	ACH	Flesche, Jennifer B	021549	AP Merch	173.78
04/17/2026	9000008901	ACH	Hagen, Aimee E	016614	AP Merch	5.29
04/17/2026	9000008902	ACH	Harper, Shonita L	021076	AP Merch	12.76
04/17/2026	9000008903	ACH	Harsted, Tiffany K	021413	AP Merch	66.19
04/17/2026	9000008904	ACH	Howe, Jaimie K	020412	AP Merch	27.41
04/17/2026	9000008905	ACH	Huemoeller, Michael T	009394	AP Merch	79.90
04/17/2026	9000008906	ACH	Kirchner, Amy	014600	AP Merch	26.68
04/17/2026	9000008907	ACH	Kleiner, Kevin T	020910	AP Merch	33.42
04/17/2026	9000008908	ACH	Lake, David	017436	AP Merch	163.85
04/17/2026	9000008909	ACH	Lorincz, Kristen L	018602	AP Merch	36.32
04/17/2026	9000008910	ACH	Meyer, Tanya L	012306	AP Merch	52.64

AP Check Register

AP Run: 20260417 EACH — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	9000008911	ACH	Mitsch, Kelli L	018974	AP Merch	22.62
04/17/2026	9000008912	ACH	Neisen, Luann M	014675	AP Merch	5.28
04/17/2026	9000008913	ACH	Nelson, Katherine J	018844	AP Merch	78.16
04/17/2026	9000008914	ACH	Niemiec, Alicia	013692	AP Merch	94.98
04/17/2026	9000008915	ACH	Niesen, Elizabeth A	015962	AP Merch	65.25
04/17/2026	9000008916	ACH	Niffenegger, Kamala N	018055	AP Merch	35.45
04/17/2026	9000008917	ACH	Pederson, Janell R	020502	AP Merch	10.40
04/17/2026	9000008918	ACH	Petersen, Holly M	018849	AP Merch	24.94
04/17/2026	9000008919	ACH	Phillips, Brian A	021020	AP Merch	24.00
04/17/2026	9000008920	ACH	Riggs, Jeanine L	015803	AP Merch	38.43
04/17/2026	9000008921	ACH	Risteau, Joseph S	007763	AP Merch	31.97
04/17/2026	9000008922	ACH	Roehl, Peter A	018624	AP Merch	35.66
04/17/2026	9000008923	ACH	Schut, Jennie A	021071	AP Merch	100.63
04/17/2026	9000008924	ACH	Sellars, Jason A	019217	AP Merch	27.70
04/17/2026	9000008925	ACH	Smith, Brittney M	019790	AP Merch	18.05
04/17/2026	9000008926	ACH	Spaulding, Sheila J	018536	AP Merch	66.92
04/17/2026	9000008927	ACH	Sweeney, Michael J	016376	AP Merch	130.93
04/17/2026	9000008928	ACH	Warmka, Cheri R	007858	AP Merch	37.99
04/17/2026	9000008929	ACH	Yeliseyeva, Lucy P	021644	AP Merch	8.27
04/17/2026	9000008930	ACH	Zondag-Hamer, Kimberly	014127	AP Merch	27.77

AP Check Register

AP Run: 20260417 EACH — Post Date: 2026-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2026	9000008931	ACH	Zyskowski, Karly M	021041	AP Merch	95.70
					Total:	**$2,135.90**

20260417 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	41	2,135.90
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**41**	**$2,135.90**

AP Check Register

AP Run: 20260422 VACH — Post Date: 2026-04-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/22/2026	9000008932	ACH	Bad Warrior, Jayme Alan, SR	931536	AP Merch	500.00
04/22/2026	9000008933	ACH	Ecolab	908846-2	AP Merch	180.54
04/22/2026	9000008934	ACH	FaxSIPit Services Inc.	930948	AP Merch	238.00
04/22/2026	9000008935	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	17,710.47
04/22/2026	9000008936	ACH	MRI Software LLC	929957	AP Merch	108.00
04/22/2026	9000008937	ACH	Multilingual Word Inc	922324	AP Merch	1,987.50
04/22/2026	9000008938	ACH	Nelson, Jared	931190	AP Merch	120.00
04/22/2026	9000008939	ACH	PHAXIS Education Staffing LLC	931390	AP Merch	3,132.00
04/22/2026	9000008940	ACH	Richert Speech Therapy LLC	931202	AP Merch	3,421.25
04/22/2026	9000008941	ACH	Shades of Thorpe	931399	AP Merch	3,000.00
04/22/2026	9000008942	ACH	Solutran, LLC	928660	AP Merch	2,652.32
04/22/2026	9000008943	ACH	Sunbelt Staffing LLC	930586	AP Merch	26,826.47
04/22/2026	9000008944	ACH	Sundquist, Kelly	931635	AP Merch	950.00
04/22/2026	9000008945	ACH	The Stepping Stones Group LLC	931308	AP Merch	4,000.00
04/22/2026	9000008946	ACH	Wiisinig LLC	931504	AP Merch	1,940.00
04/22/2026	9000008947	ACH	Worthington Direct Holdings, LLC	930661	AP Merch	880.80
					Total:	**$67,647.35**

AP Check Register

AP Run: 20260422 VACH — Post Date: 2026-04-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260422 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	16	67,647.35
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**16**	**$67,647.35**

AP Check Register

AP Run: 20260422 VACH2 — Post Date: 2026-04-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/22/2026	9000008948	ACH	Kelly Services Inc	927633	AP Merch	81,657.02
					Total:	**$81,657.02**

20260422 VACH2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	1	81,657.02
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**1**	**$81,657.02**

AP Check Register

AP Run: 20260423 EACH — Post Date: 2026-04-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/23/2026	9000008949	ACH	Evans-Vorhies, Maryann C	020240	AP Merch	2,052.00
04/23/2026	9000008950	ACH	Hinrichsen, Kyle	018663	AP Merch	162.00
04/23/2026	9000008951	ACH	Lake, David	017436	AP Merch	162.00
04/23/2026	9000008952	ACH	Myers, Kristi A	019403	AP Merch	41.42
04/23/2026	9000008953	ACH	Olson, Ariel R	020377	AP Merch	43.65
04/23/2026	9000008954	ACH	Pope, Kristina	019295	AP Merch	519.75
04/23/2026	9000008955	ACH	Quamme, David R	018005	AP Merch	53.80
04/23/2026	9000008956	ACH	Quiros Barquero, Jorge	021870	AP Merch	39.15
04/23/2026	9000008957	ACH	Sellars, Jason A	019217	AP Merch	407.06
04/23/2026	9000008958	ACH	Thomas, John S	020221	AP Merch	12.47
					Total:	**$3,493.30**

20260423 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	10	3,493.30
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**10**	**$3,493.30**

AP Check Register

AP Run: 20260429 VACH — Post Date: 2026-04-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/29/2026	9000008959	ACH	AQ Designs LLC	931508	AP Merch	480.00
04/29/2026	9000008960	ACH	CST MN	929862	AP Merch	105,845.12
04/29/2026	9000008961	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	3,300.66
04/29/2026	9000008962	ACH	Kelly Services Inc	927633	AP Merch	65,780.37
04/29/2026	9000008963	ACH	Langmuir Systems LLC	931404	AP Merch	432.13
04/29/2026	9000008964	ACH	Lexia Learning Systems LLC	931111	AP Merch	920.00
04/29/2026	9000008965	ACH	Red Wing Business Advantage Account	921851-1	AP Merch	140.24
04/29/2026	9000008966	ACH	Regguinti, Joseph A	931625	AP Merch	500.00
04/29/2026	9000008967	ACH	Reyes, Gissela	931494	AP Merch	400.00
04/29/2026	9000008968	ACH	Romero Zamora, Karla	931279	AP Merch	200.00
04/29/2026	9000008969	ACH	Sachs, Alice	925562	AP Merch	253.00
04/29/2026	9000008970	ACH	Screenflex Portable Partitions	930084	AP Merch	2,169.99
04/29/2026	9000008971	ACH	Shades of Thorpe	931399	AP Merch	300.00
04/29/2026	9000008972	ACH	Showmance Entertainment LLC	931643	AP Merch	600.00
04/29/2026	9000008973	ACH	Social Club Simple	931300	AP Merch	20.00
04/29/2026	9000008974	ACH	Sunbelt Staffing LLC	930586	AP Merch	25,094.69
04/29/2026	9000008975	ACH	The Stepping Stones Group LLC	931308	AP Merch	6,400.00
					Total:	**$212,836.20**

AP Check Register

AP Run: 20260429 VACH — Post Date: 2026-04-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount

20260429 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	17	212,836.20
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**17**	**$212,836.20**

AP Check Register

AP Run: 20260429 EACH — Post Date: 2026-04-29 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/29/2026	9000008976	ACH	Bellmont, Chris	014183	AP Merch	200.00
04/29/2026	9000008977	ACH	Cantolla, Kaitlin M	019617	AP Merch	63.51
04/29/2026	9000008978	ACH	Daniels, Latanya R	021700	AP Merch	500.00
04/29/2026	9000008979	ACH	Dehne, Tyler	020322	AP Merch	200.00
04/29/2026	9000008980	ACH	Gorton, Rachel	016735	AP Merch	200.00
04/29/2026	9000008981	ACH	Kronabetter, Julie R	016789	AP Merch	434.69
04/29/2026	9000008982	ACH	Pearson, Chad W	009827	AP Merch	200.04
04/29/2026	9000008983	ACH	Sovine, Stacey	017487	AP Merch	200.00
04/29/2026	9000008984	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
					Total:	**$2,198.24**

20260429 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	9	2,198.24
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	**9**	**$2,198.24**

Fund	Total
01 - General	452,369.23
02 - Food Service	1,602.47
03 - Transportation	197,986.36
04 - Community Service	11,407.67
16 - Facility Rental	65.28
22 - Internal Service - Health Insurance	2,652.32
	$666,083.33

AP Check Register

AP Run: 20260407 CB — Post Date: 2026-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2026	6000002544		Barnes & Noble Inc	900386	AP Merch	215.07
04/07/2026	6000002545		BSN Sports Inc	903299-1	AP Merch	5,019.63
04/07/2026	6000002546		CDW Government Inc	920289-1	AP Merch	3,812.61
04/07/2026	6000002547		ECM Publishers Inc	909272	AP Merch	78.62
04/07/2026	6000002548		Grainger	904387-1	AP Merch	1,996.42
04/07/2026	6000002549		Groth Music Company	900575	AP Merch	46.73
04/07/2026	6000002550		Per Mar Security Services	930354	AP Merch	938.48
04/07/2026	6000002551		Schmitt Music	903532	AP Merch	174.35
04/07/2026	6000002552		Trio Supply	903802	AP Merch	3,468.03
					Total:	**$15,749.94**

20260407 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	9	15,749.94
Total:	**9**	**$15,749.94**

AP Check Register

AP Run: 20260414 CB — Post Date: 2026-04-14 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/14/2026	6000002553		American Time & Signal Co	903503	AP Merch	2,134.27
04/14/2026	6000002554		Aramark Refreshment Services	900428	AP Merch	160.64
04/14/2026	6000002555		BSN Sports Inc	903299-1	AP Merch	3,444.93
04/14/2026	6000002556		Cintas Corp	903681	AP Merch	625.46
04/14/2026	6000002557		Cornerstone Copy Center	900502	AP Merch	360.27
04/14/2026	6000002558		Dicks Sanitation Service Inc	900641	AP Merch	10,613.01
04/14/2026	6000002559		Grainger	904387-1	AP Merch	2,404.76
04/14/2026	6000002560		Horizon Commercial Pool Supply	904818	AP Merch	1,142.87
04/14/2026	6000002561		Meca Sportswear	924921	AP Merch	822.25
04/14/2026	6000002562		Occupational Health of MN, PC	929919	AP Merch	420.00
04/14/2026	6000002563		Professional Wireless Communications	924681	AP Merch	176.84
04/14/2026	6000002564		Schmitt Music	903532	AP Merch	485.74
04/14/2026	6000002565		Trio Supply	903802	AP Merch	7,099.79
					Total:	**$29,890.83**

20260414 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	13	29,890.83
Total:	**13**	**$29,890.83**

AP Check Register

AP Run: 20260421 CB — Post Date: 2026-04-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2026	6000002566		Advanced Imaging Solutions	928551	AP Merch	5,888.04
04/21/2026	6000002567		Barnes & Noble Inc	900386	AP Merch	840.04
04/21/2026	6000002568		BSN Sports Inc	903299-1	AP Merch	7,277.60
04/21/2026	6000002569		Business Essentials	908358	AP Merch	569.85
04/21/2026	6000002570		Game One	928417	AP Merch	1,200.00
04/21/2026	6000002571		Grainger	904387-1	AP Merch	1,084.62
04/21/2026	6000002572		Per Mar Security Services	930354	AP Merch	467.50
04/21/2026	6000002573		Tobii Dynavox LLC	903317	AP Merch	163.00
04/21/2026	6000002574		Trio Supply	903802	AP Merch	5,823.01
					Total:	**$23,313.66**

20260421 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	9	23,313.66
Total:	**9**	**$23,313.66**

AP Check Register

AP Run: 20260422 CB DD — Post Date: 2026-04-22 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/22/2026	6000002575		DoorDash Inc	931577	AP Merch	2,621.37
					Total:	**$2,621.37**

20260422 CB DD Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	2,621.37
Total:	**1**	**$2,621.37**

AP Check Register

AP Run: 20260428 CB DD — Post Date: 2026-04-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2026	6000002576		DoorDash Inc	931577	AP Merch	1,323.37
					Total:	**$1,323.37**

20260428 CB DD Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	1,323.37
Total:	**1**	**$1,323.37**

AP Check Register

AP Run: 20260428 CB — Post Date: 2026-04-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2026	6000002577		BSN Sports Inc	903299-1	AP Merch	2,726.47
04/28/2026	6000002578		ECM Publishers Inc	909272	AP Merch	64.75
04/28/2026	6000002579		Grainger	904387-1	AP Merch	1,035.86
04/28/2026	6000002580		Occupational Health of MN, PC	929919	AP Merch	393.00
04/28/2026	6000002581		Really Good Stuff LLC	907235	AP Merch	17,908.17
04/28/2026	6000002582		Schmitt Music	903532	AP Merch	132.14
04/28/2026	6000002583		Trio Supply	903802	AP Merch	4,174.58
					Total:	**$26,434.97**

20260428 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	7	26,434.97
Total:	**7**	**$26,434.97**

AP Check Register

AP Run: 20260428 CB DD2 — Post Date: 2026-04-28 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/28/2026	6000002584		DoorDash Inc	931577	AP Merch	59.50
					Total:	**$59.50**

20260428 CB DD2 Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	1	59.50
Total:	**1**	**$59.50**

Fund	Total
01 - General	44,851.42
02 - Food Service	20,679.22
04 - Community Service	27,682.60
16 - Facility Rental	2,143.16
50 - Student Activity Fund	4,037.24
	$99,393.64

Monthly Void/Wire Report

AP Run: 20260415 Wires PR — Post Date: 2026-04-15 — AP Run Type: R | **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2026	8000001544	Wire Transfer	Aviben-EBC	192,081.28
04/15/2026	8000001545	Wire Transfer	Commissioner Of Revenue	140,562.41
04/15/2026	8000001546	Wire Transfer	Internal Revenue Service	824,054.23
04/15/2026	8000001547	Wire Transfer	ISD 191 Flex Account	49,184.12
04/15/2026	8000001548	Wire Transfer	ISD 191 Self Insurance Account	1,125,086.69
04/15/2026	8000001549	Wire Transfer	MN Child Support	2,127.10
04/15/2026	8000001550	Wire Transfer	MN Dept of Revenue	100.00
04/15/2026	8000001551	Wire Transfer	Mn Teachers Retirement Assoc	512,423.06
04/15/2026	8000001552	Wire Transfer	PERA	119,307.55
04/15/2026	8000001553	Wire Transfer	Teachers Federal Credit Union	35,923.61
			Total:	**$3,000,850.05**

20260415 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	3,000,850.05
Epayables:	0	0.00
Total:	**10**	**$3,000,850.05**

Monthly Void/Wire Report

AP Run: 20260430 Wires PR — Post Date: 2026-04-30 — AP Run Type: R | **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	8000001557	Wire Transfer	Aviben-EBC	201,678.77
04/30/2026	8000001558	Wire Transfer	Commissioner Of Revenue	140,345.68
04/30/2026	8000001559	Wire Transfer	Internal Revenue Service	822,479.75
04/30/2026	8000001560	Wire Transfer	ISD 191 Flex Account	48,724.65
04/30/2026	8000001561	Wire Transfer	ISD 191 Self Insurance Account	1,120,342.04
04/30/2026	8000001562	Wire Transfer	MN Child Support	2,159.60
04/30/2026	8000001563	Wire Transfer	MN Dept of Revenue	685.10
04/30/2026	8000001564	Wire Transfer	Mn Teachers Retirement Assoc	499,276.24
04/30/2026	8000001565	Wire Transfer	PERA	127,840.89
04/30/2026	8000001566	Wire Transfer	Teachers Federal Credit Union	35,963.07
			Total:	**$2,999,495.79**

20260430 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,999,495.79
Epayables:	0	0.00
Total:	**10**	**$2,999,495.79**

Monthly Void/Wire Report

AP Run: 20260430 Wires 20 S.Ins — Post Date: 2026-04-30 — AP Run Type: R | **Burnsville-Eagan-Savage SD 191, MN**

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	268	Wire Transfer	Blue Cross Blue Shield Of MN	2,762,487.67
04/30/2026	269	Wire Transfer	HealthEquity Inc	67,678.46
			Total:	**$2,830,166.13**

20260430 Wires 20 S.Ins Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	2,830,166.13
Epayables:	0	0.00
Total:	**2**	**$2,830,166.13**

Monthly Void/Wire Report

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	94	Wire Transfer	HealthEquity Inc	41,648.49
			Total:	**$41,648.49**

20260430 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	41,648.49
Epayables:	0	0.00
Total:	**1**	**$41,648.49**

Monthly Void/Wire Report

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	8000001568	Wire Transfer	Delta Dental Plan Of Minnesota	69,022.92
04/30/2026	8000001569	Wire Transfer	FP Mailing Solutions	500.00
04/30/2026	8000001570	Wire Transfer	MN Dept of Revenue-Sales Tax	367.00
04/30/2026	8000001571	Wire Transfer	Mn UI Fund	206,487.53
			Total:	**$276,377.45**

20260430 Wires Main Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	4	276,377.45
Epayables:	0	0.00
Total:	**4**	**$276,377.45**

Fund	Total
01 - General	5,888,200.24
02 - Food Service	115,428.50
04 - Community Service	235,994.05
16 - Facility Rental	9,726.07
20 - Internal Service - Dental	69,022.92
22 - Internal Service - Health Insurance	2,830,166.13
	$9,148,537.91

4. Accept the Budget Analysis 100

ONE91 Burnsville · Eagan · Savage

Agenda IV.A.4
June 25, 2026

To: **Board of Education**
Dr. Latanya Daniels, Superintendent

From: **Tyler Dehne, Director of Finance**

Date: **June 12, 2026**

Re: **Budget Analysis for the Month Ending April 30, 2026**

Recommendation: That the Board accepts the Budget Analysis for the month ending April 30, 2026.

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	$ 153,941,201	69.19%	$ 168,746,489	73.17%
General Fund	$ 111,912,045	68.92%	$ 121,656,591	71.81%

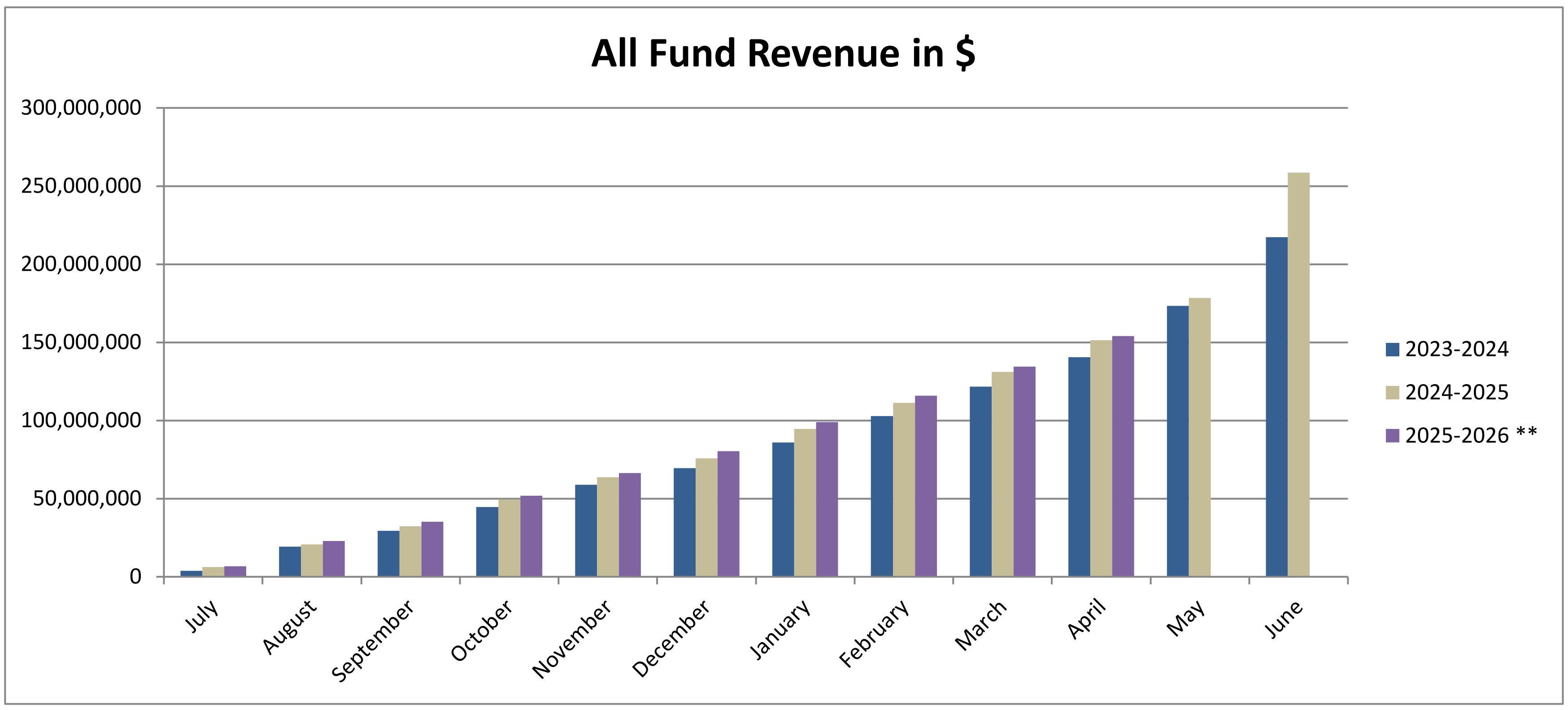
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

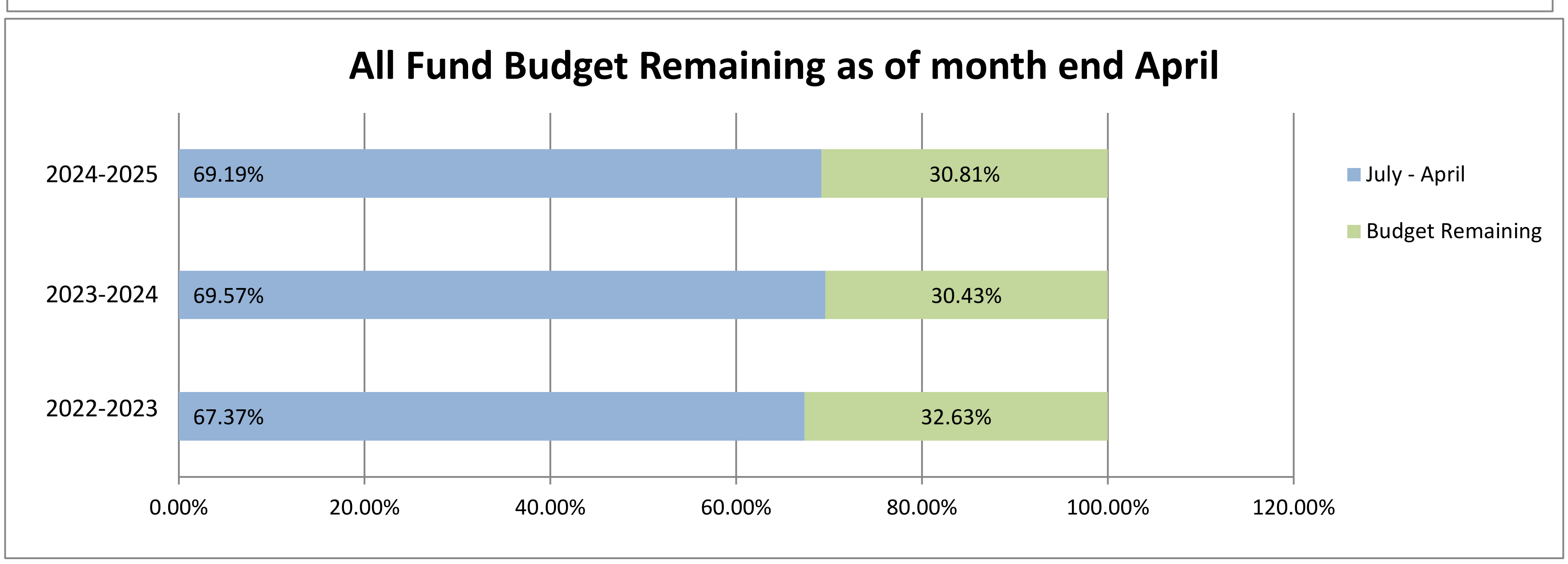
Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

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

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	3,923,767	1.88%	6,225,705	2.86%	6,743,537	3.03%
August	19,367,531	9.29%	20,740,144	9.53%	22,905,480	10.29%
September	29,426,322	14.11%	32,399,332	14.89%	35,148,271	15.80%
October	44,587,953	21.38%	49,364,366	22.69%	51,836,476	23.30%
November	58,912,738	28.25%	63,757,139	29.31%	66,363,011	29.83%
December	69,535,132	33.34%	75,701,192	34.80%	80,311,289	36.10%
January	85,949,535	41.22%	94,669,296	43.52%	98,899,534	44.45%
February	102,919,054	49.35%	111,229,079	51.14%	115,782,254	52.04%
March	121,657,811	58.34%	130,998,157	60.22%	134,346,984	60.38%
April	140,495,577	67.37%	151,325,262	69.57%	153,941,201	69.19%
May	173,364,073	83.13%	178,458,872	82.04%	0	0.00%
June	217,399,399	104.26%	258,623,477	118.90%	0	0.00%
BUDGET	**208,539,165**	**100.00%**	**217,519,765**	**100.00%**	**222,491,505**	**100.00%**

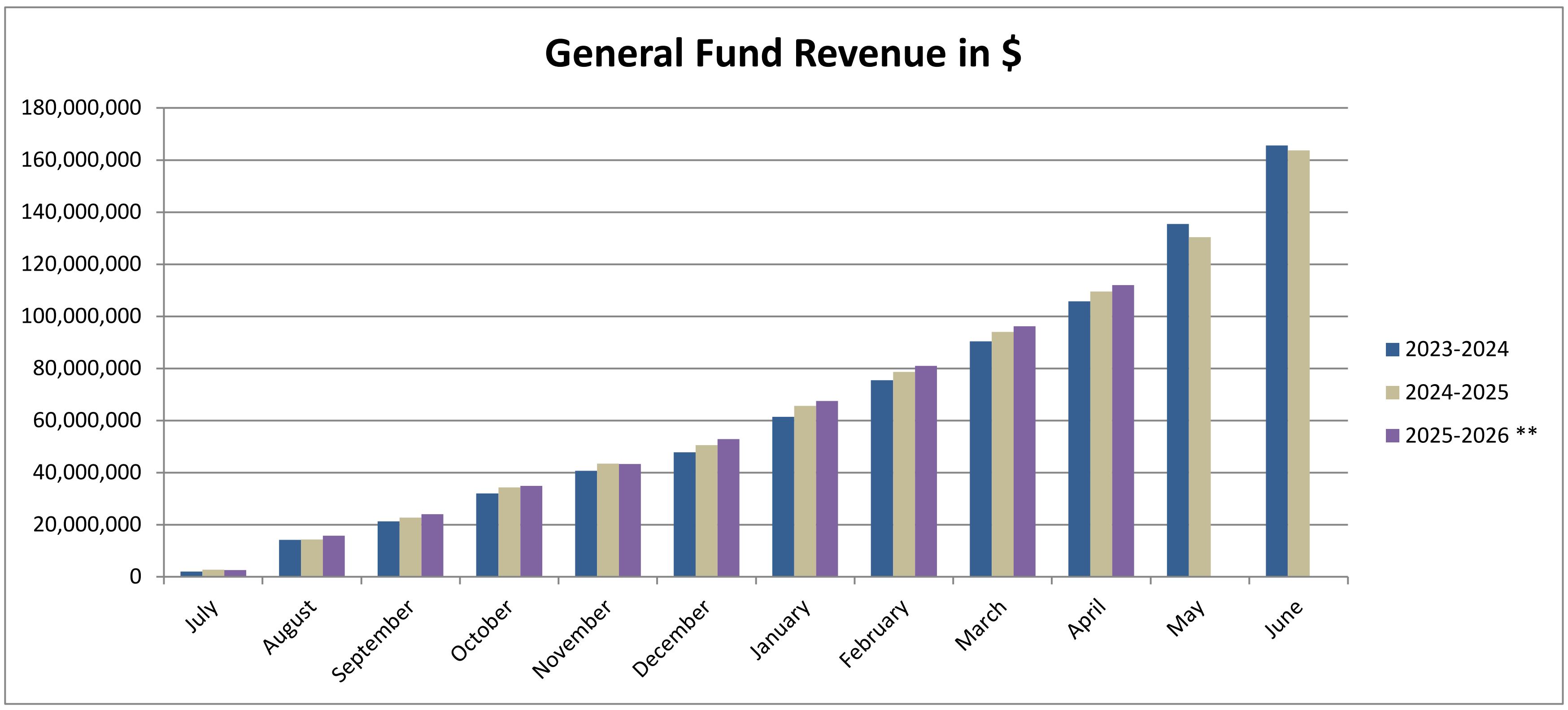


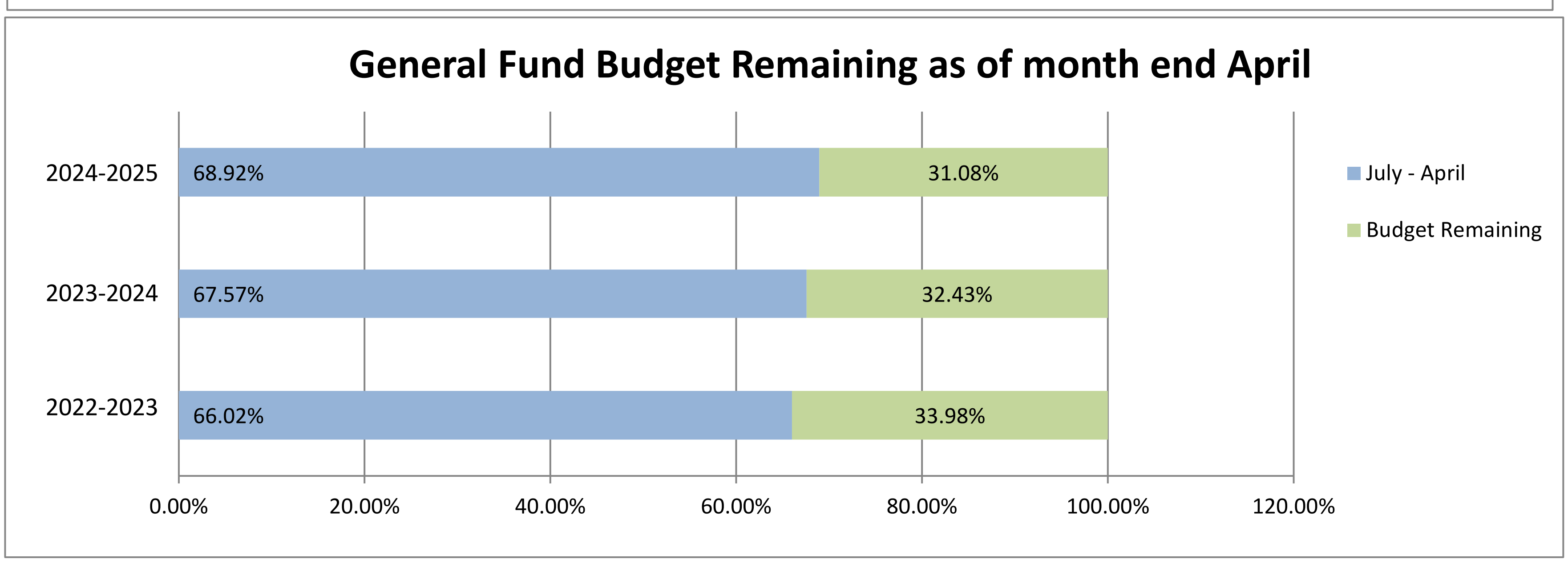


** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

REVENUE COMPARISON
GENERAL FUND

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	2,054,035	1.28%	2,730,267	1.69%	2,517,803	1.55%
August	14,217,775	8.88%	14,246,069	8.79%	15,835,141	9.75%
September	21,337,010	13.32%	22,663,634	13.99%	24,076,087	14.83%
October	31,945,444	19.94%	34,311,930	21.18%	34,940,017	21.52%
November	40,706,009	25.41%	43,485,919	26.85%	43,315,260	26.68%
December	47,800,679	29.84%	50,561,608	31.21%	52,835,483	32.54%
January	61,461,736	38.37%	65,590,521	40.49%	67,438,365	41.53%
February	75,447,748	47.10%	78,601,059	48.52%	80,919,359	49.84%
March	90,432,887	56.45%	93,933,536	57.99%	96,224,320	59.26%
April	105,750,808	66.02%	109,446,939	67.57%	111,912,045	68.92%
May	135,431,731	84.55%	130,416,738	80.51%	0	0.00%
June	165,587,981	104.32%	163,655,781	101.03%	0	0.00%
BUDGET	**160,186,251**	**100.00%**	**161,980,777**	**100.00%**	**162,370,288**	**100.00%**

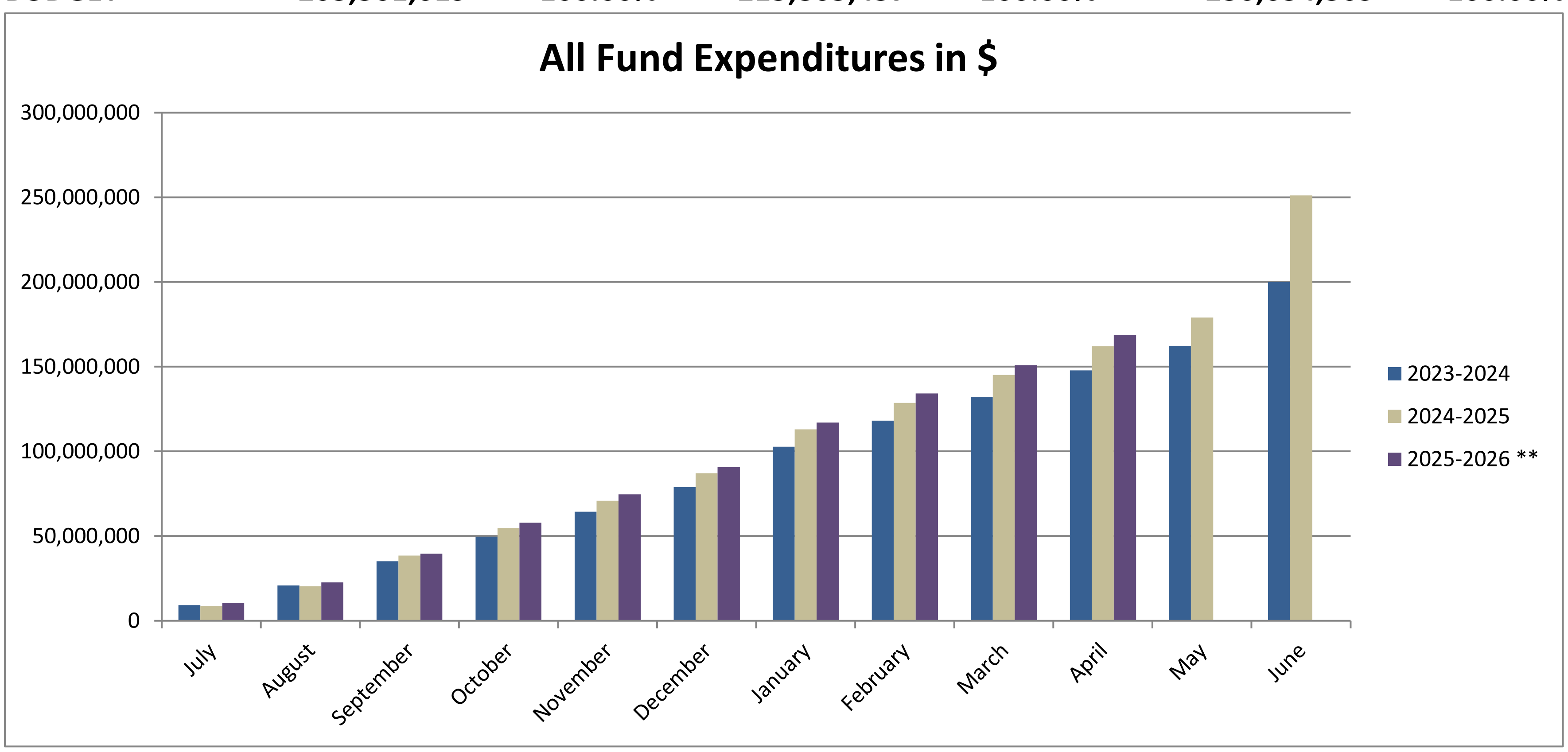




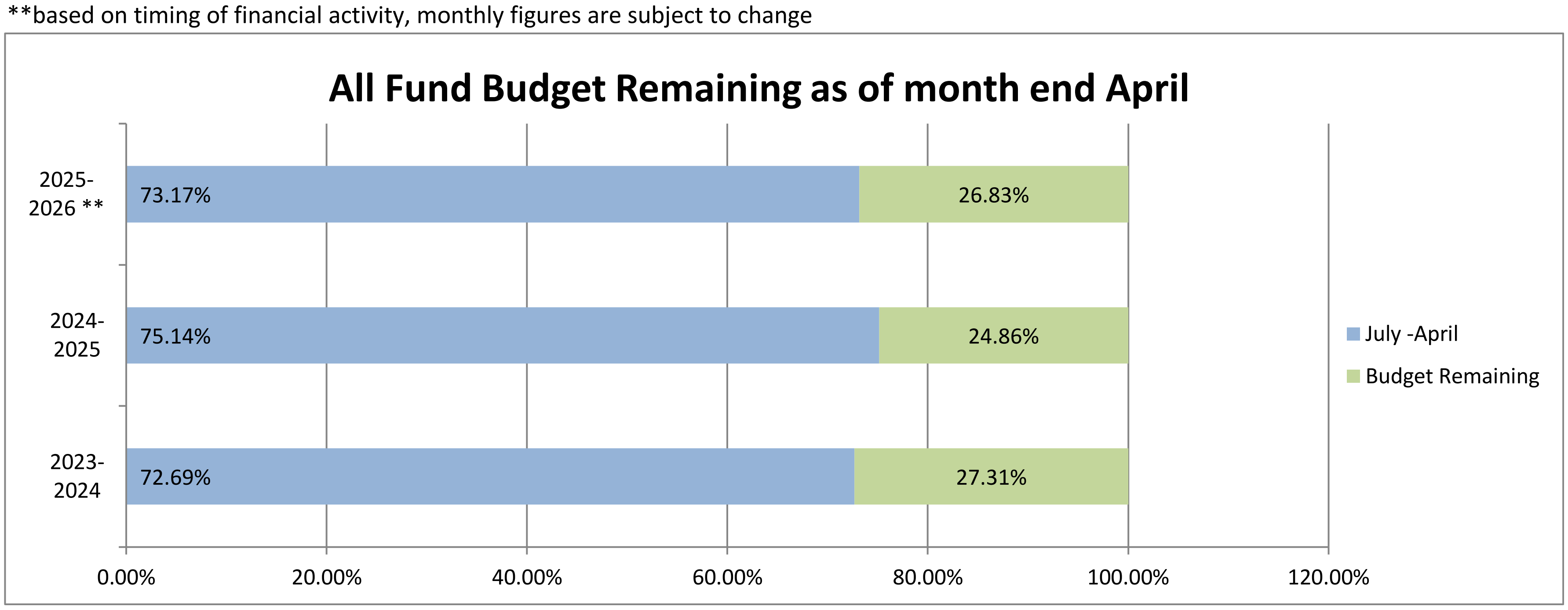
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

EXPENDITURE COMPARISON
ALL FUNDS

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	9,311,625	4.58%	8,925,532	4.13%	10,715,479	4.65%
August	20,942,388	10.30%	20,436,074	9.47%	22,644,161	9.82%
September	35,122,008	17.27%	38,557,636	17.86%	39,717,598	17.22%
October	49,720,835	24.45%	54,696,951	25.34%	57,986,268	25.14%
November	64,276,579	31.61%	70,880,340	32.84%	74,669,453	32.38%
December	78,945,654	38.82%	87,062,371	40.33%	90,706,564	39.33%
January	102,672,354	50.49%	112,978,978	52.34%	117,059,641	50.76%
February	118,252,837	58.15%	128,683,130	59.61%	134,304,214	58.23%
March	132,146,998	64.98%	145,245,541	67.29%	151,014,400	65.48%
April	147,830,013	72.69%	162,196,959	75.14%	168,746,489	73.17%
May	162,388,218	79.85%	179,077,820	82.96%	0	0.00%
June	200,012,729	97.47%	251,222,680	116.38%	0	0.00%
BUDGET	**203,361,619**	**100.00%**	**215,865,457**	**100.00%**	**230,634,309**	**100.00%**

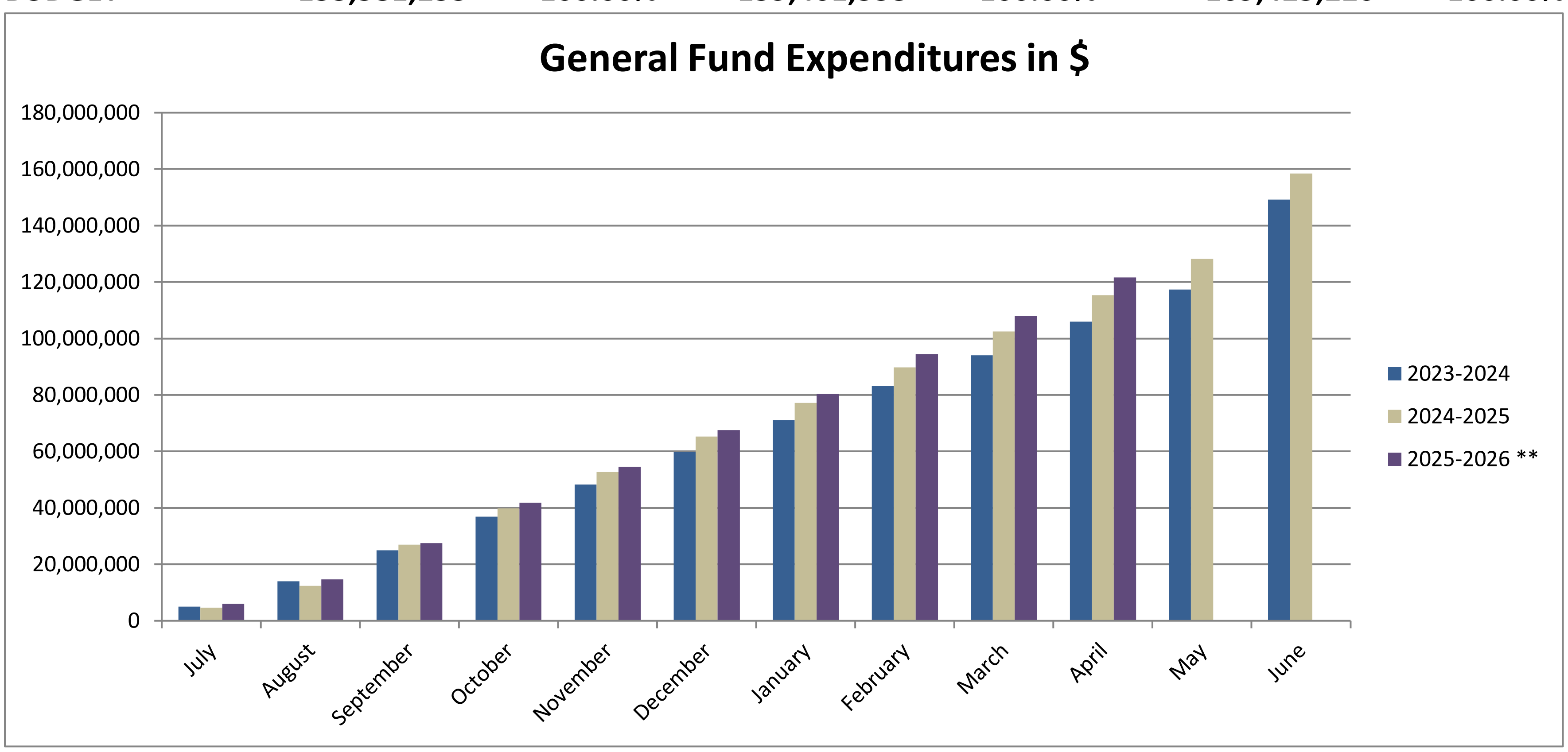


**based on timing of financial activity, monthly figures are subject to change

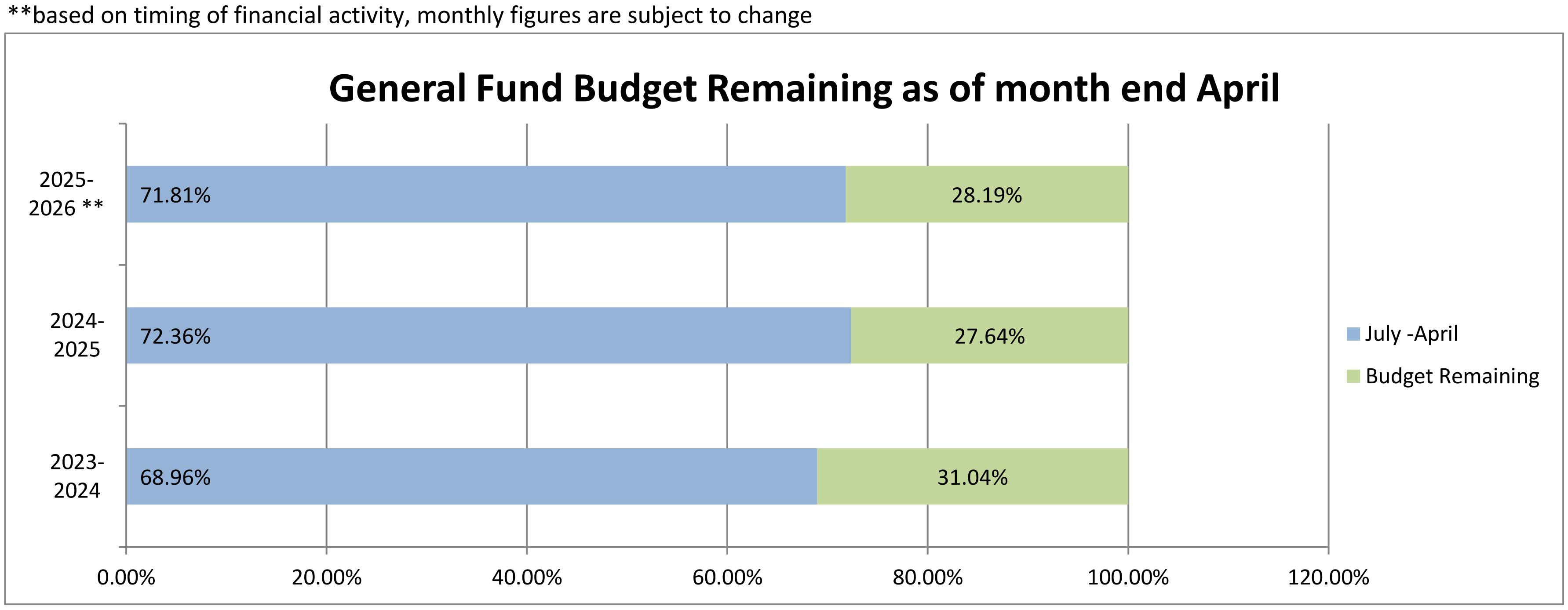


EXPENDITURE COMPARISON
GENERAL FUND

	2023-2024		2024-2025		2025-2026 **	
	$	%	$	%	$	%
July	5,034,065	3.28%	4,587,428	2.88%	5,897,305	3.48%
August	14,041,027	9.14%	12,396,981	7.77%	14,655,381	8.65%
September	24,985,208	16.27%	26,951,894	16.90%	27,560,384	16.27%
October	36,953,232	24.06%	39,837,090	24.98%	41,859,242	24.71%
November	48,220,445	31.40%	52,681,856	33.04%	54,588,617	32.22%
December	59,804,086	38.94%	65,257,054	40.92%	67,508,305	39.85%
January	70,996,511	46.23%	77,227,031	48.43%	80,417,645	47.46%
February	83,195,216	54.17%	89,828,083	56.33%	94,417,444	55.73%
March	94,048,702	61.24%	102,534,170	64.30%	107,984,241	63.74%
April	105,915,624	68.96%	115,390,145	72.36%	121,656,591	71.81%
May	117,328,149	76.39%	128,180,103	80.38%	0	0.00%
June	149,279,289	96.75%	158,403,398	99.34%	0	0.00%
BUDGET	**153,581,253**	**100.00%**	**159,461,338**	**100.00%**	**169,425,220**	**100.00%**



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



Agenda IV.A.5.
June 25, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 25, 2026

Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on June 11, 2026.

The following speakers spoke at the listening session on June 11, 2026.

Name	Relationship to School District	Topic(s) Addressed
Theresa Gomez	District 191 Resident	Board of Education Goals for FY26 and 2026-2027

Agenda IV.A.6.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, chair

Date: June 25 2026

Re: Designation of the Identified Official with Authority for Education Identity and Access Management

Recommendation: That the Board of Education approve the designation of Dr. Latanya Daniels, superintendent starting July 1, 2026, to serve as the Identified Official with Authority for Education Identity and Access Management for Independent School District 191 Burnsville-Eagan-Savage.

Notes:
The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system.

The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The school board must designate an IOwA to authorize user access to State of Minnesota Education secure website on behalf of ISD 191.

ISD 191 Board of Education
Burnsville-Eagan-Savage School District
200 W. Burnsville Pkwy
Burnsville, MN 55337
952-707-2000

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (the superintendent or exec. director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s).

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Burnsville-Eagan-Savage School District #191

6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0191-01 Superintendent or Exec. Director Name: Latanya Daniels, superintendent

Will act as the IOwA? X Yes _____ No

If no, identify below the individual who will act as the IOwA for your organization.

The Superintendent or Exec. Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name:

____

Title:

____

Board Member Signature:

Name: ____

Date: ____

Once the EDIAM Board Resolution is completed, scan and email it to:
useraccess.mde@state.mn.us

7. Approve Income Contract with Inver Hills Community College for Postsecondary Enrollment Options (PSEO) Services for FY27 111

ONE91 Burnsville · Eagan · Savage

Agenda IV.A.7.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 25, 2026

Re: Approve Income Contract with Inver Hills Community College for Postsecondary Enrollment Options (PSEO) Services

Recommendation: That the Board of Education approve the income contract between Burnsville High School and the State of Minnesota acting through its Board of Trustees of the Minnesota State Colleges and Universities, on behalf of Inver Hills Community College and authorize the Superintendent of ISD 191 to execute the agreement.

Summary Notes:
This contract supports the course(s) in our AA Degree Program where we may not have a teacher who has the 18+ post-graduate credits in the content and we need to hire an Inver Hills Community College instructor to teach the course at BHS. This type of contract is usually in place for only one year while our ISD 191 staff are earning the required post-graduate credits.

This agreement divides the responsibilities for the Postsecondary Enrollment Options (PSEO) Program between the college, Inver Hills, and District 191. The contract also outlines key financial components, including that this is a one-year agreement that will require us to pay invoices directly billed by Inver Hills Community College at the rate of $271.22 per credit hour for FY27.

MINNESOTA STATE

P.O. Number_____
Purchaser Name _____
Contract Number _____

INCOME CONTRACT

This contract is by and between Burnsville High School, 600 State Hwy 13, Burnsville, Minnesota 55337 (hereinafter "Purchaser") and the State of Minnesota acting through its Board of Trustees of the Minnesota State Colleges and Universities, on behalf of Inver Hills Community College (hereinafter "Minnesota State").

WHEREAS, the Purchaser has a need for a specific service; and

WHEREAS, Minnesota State, is empowered to enter into income contracts pursuant to Minnesota Statutes, Chapter 136F;

NOW, THEREFORE, it is agreed:

1. **DUTIES OF MINNESOTA STATE**.
   The Minnesota State agrees to provide the following:
   - Admission requirements and acceptance to the PSEO Program are pursuant to Minnesota Statutes 124D.09 and MINNESOTA STATE policies, and determined by INVER HILLS.
   - INVER HILLS will provide an orientation session to students and parents that will include information regarding academic planning, course selection and registration, college expectations, resources and services that are available to students, transfer information, and college policies including data privacy policy, attendance policy, code of conduct policy, satisfactory academic progress policy, book borrowing policy, and course drop/withdraw policy.
   - INVER HILLS will determine the number of college courses or credits that PSEO students will be allowed to take. Students are allowed to enroll in high school courses in addition to any number of college courses.
   - INVER HILLS will determine the courses that PSEO students will be allowed to take. Students may not register for certain courses including developmental courses not considered college level (numbered below 1000), non-credit courses, and courses that incur travel expenses. Students may not register for selected courses determined by INVER HILLS, including courses in special programs or courses that have a higher rate of tuition or additional fees.

Students must meet the course prerequisite requirements established by INVER HILLS.

- INVER HILLS agrees that the SCHOOL DISTRICT will not be invoiced for courses that a student officially drops or withdraws from within the first 14 calendar days of the semester.
- INVER HILLS will provide transcripts for enrolled students to the SCHOOL DISTRICT at the conclusion of each semester.

2. **DUTIES OF PURCHASER**.

The Purchaser agrees to provide the following:

- The SCHOOL DISTRICT will provide to INVER HILLS an official high school transcript for each student applying to the PSEO program.
- The SCHOOL DISTRICT will complete and sign their portion of the appropriate authorization form prior to the student being admitted to INVER HILLS. The authorization form must contain student and parental consent and the SCHOOL DISTRICT verification of eligibility. The authorization form must be submitted to INVER HILLS each semester prior to course registration.
- The SCHOOL DISTRICT is responsible for enforcing that a student is enrolled less than full time at their high school while participating in the PSEO Program.
- The SCHOOL DISTRICT is responsible for providing academic counseling to the students to assist them in selecting courses and making the determination that the courses they complete at INVER HILLS will fulfill their high school graduation requirements

3. **CONSIDERATION AND TERMS OF PAYMENT.**

a. Consideration for all services performed and goods or materials supplied by Minnesota State pursuant to this contract shall be paid by the Purchaser as follows:

The SCHOOL DISTRICT will be billed at the rate of Two Hundred Seventy-One dollars and 22/100 ($271.22) per credit for FY27. This rate is inclusive of all tuition, fees, and required textbooks and course materials. The course registration information for each student will be included with the invoice from INVER HILLS requesting payment. This rate is subject to change in future contracts. Effective July 1, 2022, the per-credit rate for PSEO by Contract will be established each fiscal year at $15 above the MDE reimbursement rate.

b. Terms of Payment. Payment shall be made by the Purchaser within 30 days of the date of the invoice presented.

4. **TERM OF CONTRACT.**
This contract shall be effective on July 1, 2026 or upon the date that the final required signature is obtained by Minnesota State, whichever occurs later, and shall remain in effect until June 30, 2027 or until all obligations set forth in this contract have been satisfactorily fulfilled, whichever occurs first.

5. **CANCELLATION.**
This contract may be canceled by the Purchaser or Minnesota State at any time, with or without cause, upon thirty (30) days written notice to the other party. In the event of such a cancellation, the Minnesota State shall be entitled to payment, determined on a pro rata basis, for work or services satisfactorily performed.

6. **AUTHORIZED REPRESENTATIVES.**
a. The Purchaser's Authorized Representative for the purposes of administration of this contract is:

Name:	Dr. Latanya Daniels, or their successor
Title:	Superintendent, Burnsville Public Schools
Address:	200 W Burnsville Parkway, Burnsville, MN 55337
Telephone:	952-707-2000
E-Mail:	superintendent191@isd191.org

b. An authorized representative of Minnesota State for the purposes of administration of this contract is:

Name:	Heather Aagesen-Huebner, or their successor
Title:	Vice President of Finance and Operations
Address:	2500 East 80th Street, Inver Grove Heights, MN 55076
Telephone:	651-450-3534
E-Mail:	heather.aagesen-huebner@inverhills.edu

Each authorized representative shall have final authority for acceptance of services of the other party and shall have responsibility to ensure that all payments due to the other party are paid pursuant to the terms of this contract.

7. **ASSIGNMENT.**

Neither the Purchaser nor Minnesota State shall assign or transfer any rights or obligations under this contract without the prior written approval of the other party.

8. **LIABILITY.**

The Purchaser shall indemnify, save, and hold Minnesota State, its agents and employees harmless from any and all claims or causes of action arising from the performance of this contract by the Purchaser or Purchaser's agents or employees. This clause shall not be construed to bar any legal remedies the Purchaser may have for the failure of Minnesota State to fulfill its obligations pursuant to this contract.

9. **AMERICANS WITH DISABILITIES ACT COMPLIANCE (hereinafter "ADA").**

The Purchaser is responsible for complying with the Americans with Disabilities Act, 42 U. S. C. 12101, et. seq. and regulations promulgated pursuant to it. Minnesota State IS NOT responsible for issues or challenges related to compliance with the ADA beyond its own routine use of facilities, services, or other areas covered by the ADA.

10. **AMENDMENTS.**

Any amendments to this contract shall be in writing and shall be executed by the same parties who executed the original contract or their successors in office.

11. **GOVERNMENT DATA PRACTICES ACT.**

The requirements of Minnesota Statutes § 13.05, subd. 11 apply to this contract. The Purchaser and Minnesota State must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by Minnesota State in accordance with this contract, and as it applies to all data, created, collected, received, stored, used, maintained, or disseminated by the Purchaser in accordance with this contract. The civil remedies of Minnesota Statutes §13.08 apply to the release of the data referred to in this clause by either the Purchaser or Minnesota State.

In the event the Purchaser receives a request to release the data referred to in this clause, the Purchaser must immediately notify Minnesota State. Minnesota State will give the Purchaser instructions concerning the release of the data to the requesting party before the data is released.

12. JURISDICTION AND VENUE.

This contract shall be governed by the laws of the State of Minnesota. Venue for all legal proceedings arising out of this contract, or the breach thereof, shall be located only in the state or federal court with competent jurisdiction in Ramsey County, Minnesota.

13. **STATE AUDITS.**
The books, records, documents, and accounting procedures and practices of the Purchaser relevant to this contract shall be subject to examination by the contracting department and the Legislative Auditor.

14. **ENTIRE AGREEMENT.**
This contract represents the entire agreement between the parties and with regard to the stated subject matter and supersedes any previous discussions or agreements, either verbal or written that occurred between the parties with respect to this subject matter. This contract may not be amended except by written agreement signed by the parties hereto. In the event of any conflict or inconsistency between this contract and any riders, exhibits, addenda, or other document incorporated herein, this contract shall govern.

15. **CLERICAL ERROR.**
Notwithstanding Clauses "ASSIGNMENT, AMENDMENTS, and ENTIRE AGREEMENT" of this contract, Minnesota State reserves the right to unilaterally fix clerical errors, defined as misspellings, minor grammatical or typographical mistakes or omissions, that do not have a substantive impact on the terms of this contract without executing an amendment. Minnesota State must inform Purchaser of clerical errors that have been fixed pursuant to this paragraph within a reasonable period of time.

16. **OTHER PROVISIONS.** (Attach additional page(s) if necessary):
None

The rest of this page intentionally left blank. Signature page to follow.

IN WITNESS WHEREOF, the parties have caused this contract to be duly executed intending to be bound thereby.

APPROVED:

1. **MINNESOTA STATE COLLEGES AND UNIVERSITIES,**
Inver Hills Community College

By (authorized signature and printed name)	Heather Aagesen-Huebner Heather Aagesen-Huebner (Jun 11, 2026 08:42:59 CDT)
Title	VP Finance & Operations
Date	06/11/2026

2. **PURCHASER:** Burnsville High School
Purchaser certifies that the appropriate person(s) have executed the contract on behalf of Purchaser as required by applicable articles, by-laws, resolutions, or ordinances.

By (authorized signature and printed name)	
Title	
Date	

By (authorized signature and printed name)	
Title	
Date	

3. **AS TO FORM AND EXECUTION:**

By (authorized signature and printed name)	
Title	
Date	

Agenda IV.A.8.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 25, 2026

Re: Revised Purchase Agreement for Metcalf Middle School

Recommendation: That the Board of Education approve the revised Metcalf Purchase Agreement.

The revised agreement provides a 1-year extension to get to closing.

Attachments:
- Third Amendment to ISD 191 Purchase Contract
- Second Amendment to Amended and Restated Purchase Agreement

THIRD AMENDMENT TO AMENDED AND RESTATED PURCHASE AGREEMENT

THIS THIRD AMENDMENT TO AMENDED AND RESTATED PURCHASE AGREEMENT (the "**Amendment**") is made as of the **Effective Date** by and between INDEPENDENT SCHOOL DISTRICT NO. 191 (BURNSVILLE, EAGAN, SAVAGE), a body corporate and politic in the State of Minnesota, as seller ("**Seller**") and PULTE HOMES OF MINNESOTA LLC, a Minnesota limited liability company, as buyer ("**Buyer**").

RECITALS:

A. Seller and Syndica, LLP, a North Dakota limited liability partnership ("**Original Buyer**") have executed that certain Amended and Restated Purchase Agreement with an effective date of May 9, 2024, as subsequently amended by that certain First Amendment to Amended and Restated Purchase Agreement with an effective date of September 26, 2024 and that certain Second Amendment to Amended and Restated Purchase Agreement with an effective date of July 11, 2025 (collectively, the "**Contract**"), pursuant to which Buyer has agreed to purchase certain real property located in the City of Eagan, Dakota County, State of Minnesota, as further described in the Contract.

B. Buyer is the successor in interest to Original Buyer as the buyer under the Contract pursuant to that certain Assignment and Assumption of Purchase Agreement dated July 11, 2025 between Original Buyer, as assignor, and Buyer, as assignee.

C. Seller and Buyer have agreed to amend the Contract as provided below.

NOW, THEREFORE, in consideration of the promises and agreements set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and confessed, Seller and Buyer hereby agree as follows:

1.) **Capitalized Terms**. Except as otherwise defined herein, all capitalized terms shall have the meaning given them in the Contract.

2.) **Closing Date**. The Closing Date is hereby extended and shall now occur on June 30, 2027, or on such earlier date as may be mutually agreed to by the parties hereto.

3.) **Ratification**. Except as expressly amended or otherwise modified by this Amendment, all terms, covenants, conditions and provisions set forth in the Contract shall remain in full force and effect.

4.) **Earnest Money Non-Refundable; Payment of Additional Earnest Money**. In consideration of Seller's agreement to execute this Amendment: (i) all Earnest Money, Additional Extension Earnest Money and Approval Earnest Money is now nonrefundable; and (ii) Buyer shall deposit an additional $50,000_ (the "**Third Extension Earnest Money**") with Title Company. The Third Extension Earnest Money shall become nonrefundable if the Closing does not occur by the Closing Date. All of the Earnest Money, the Additional Extension Earnest Money, the Approval Earnest Money and the Third Extension Earnest Money, including any accrued interest thereon, shall be credited against the Purchase Price at the Closing.

5.) **Adjustment to Purchase Price for Demolition Costs**. Buyer and Seller acknowledge and agree that it may be necessary and appropriate to demolish the Metcalf building prior to the Closing and that Buyer, by and through its selected contractors, will undertake the demolition project. The costs of demolition will be financed by: (i) a redevelopment grant from Dakota

County, Minnesota, in the approximate sum of $250,000; and (ii) funds from either the Buyer or a contribution of Seller funds to cover the remainder of the demolition costs not covered by said grant. If a portion is paid by Sellers' pre-Closing payment for a portion of the demolition costs, Buyer and Seller hereby agree that the Purchase Price paid by Buyer at the Closing will be increased by the costs incurred by Seller that were not covered by the redevelopment grant.

6.) **Binding Effect**. This Amendment amends the Contract. If there is a conflict between the provisions of the Contract and this Amendment, the provisions of this Amendment shall control. This Amendment shall be binding upon and inure to the benefit of Seller, Buyer and their respective successors and permitted assigns.

7.) **Counterparts**. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Email (PDF format), DocuSign or other electronically delivered signatures shall be deemed and treated as originals.

7.) **Effective Date.** The "**Effective Date**" of this Agreement shall be the date of the final execution of this Amendment by Buyer and Seller, as evidenced by the last date following their respective signatures below.

IN WITNESS OF THE FOREGOING, the parties hereto have caused this Amendment to be executed as of the Effective Date.

SELLER:

INDEPENDENT SCHOOL DISTRICT NO. 191 (BURNSVILLE, EAGAN, SAVAGE), a body corporate and politic in the State of Minnesota

By: ___________________________________
Abigail Alt, Board Chair

Signature date:_______________________

By: ___________________________________
Rachael Mikkelsen, Clerk

Signature date:_______________________

BUYER:

PULTE HOMES OF MINNESOTA LLC, a Minnesota limited liability company

By: ___________________________________
Name: _________________________________
Title: _________________________________

Signature date: _______________________

4922-7295-2742, v. 1

SECOND AMENDMENT TO AMENDED AND RESTATED PURCHASE AGREEMENT

THIS SECOND AMENDMENT TO AMENDED AND RESTATED PURCHASE AGREEMENT (the "**Amendment**") is made as of the **Effective Date** by and between INDEPENDENT SCHOOL DISTRICT NO. 191 (BURNSVILLE, EAGAN, SAVAGE), a body corporate and politic in the State of Minnesota, as seller ("**Seller**") and PULTE HOMES OF MINNESOTA LLC, a Minnesota limited liability company, as buyer ("**Buyer**").

RECITALS:

A. Seller and Syndica, LLP, a North Dakota limited liability partnership ("**Original Buyer**") have executed that certain Amended and Restated Purchase Agreement with an effective date of May 9, 2024, as subsequentially amended by that certain First Amendment to Amended and Restated Purchase Agreement with an effective date of September 26, 2024 (collectively, the "**Contract**"), pursuant to which Original Buyer has agreed to purchase certain real property located in the City of Eagan, Dakota County, State of Minnesota (the "City"), as further described in the Contract.

B. Buyer is the successor in interest to Original Buyer as the buyer under the Contract pursuant to that certain Assignment and Assumption of Purchase Agreement dated _________ 2025 between Original Buyer, as assignor, and Buyer, as assignee.

C. Seller and Buyer have agreed to amend the Contract as provided below.

NOW, THEREFORE, in consideration of the promises and agreements set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and confessed, Seller and Buyer hereby agree as follows:

1.) **Capitalized Terms**. Except as otherwise defined herein, all capitalized terms shall have the meaning given them in the Contract.

2.) **Extension of Approvals Period**. The Approvals Period is hereby extended and shall now expire at 5:00 PM CDT on June 30, 2025.

3.) **Closing Date**. The Closing Date is hereby extended and shall now occur on June 30, 2026, or on such earlier date as may be mutually agreed to by the parties hereto.

4.) **Payment of Additional Earnest Money**. In consideration of Seller's agreement to execute this Amendment, Buyer has deposited two (2) installments of the Additional Extension Earnest Money totaling, in the aggregate, $50,000, with the Title Company contemporaneously with the execution of this Amendment. Upon the Buyer receiving necessary approvals from the City, County and State that are required for the Buyer's intended use of the Property, Buyer shall deposit an additional $100,000 (the "**Approval Earnest Money**") with the Title Company. All of the Earnest Money and the Additional Extension Earnest Money totaling, in the aggregate, $100,000, plus any accrued interest thereon, is non-refundable. The Approval Earnest Money shall become nonrefundable to Buyer if Buyer does not terminate the Contract on or before the expiration of the Approvals Period (as extended above); provided, however that all of the Approval Earnest Money shall remain fully refundable to Buyer: (i) in the event that Buyer terminates the Contract pursuant to Section 20 of the Contract (Condemnation); (ii) in the event that the City adopts a moratorium resulting in a prohibition on the issuance of buildings permits for Buyer's intended use of the Property; or (iii) in the event of a default by Seller under this Contract. All of the Earnest Money, the Additional Extension Earnest Money and the Approval Earnest Money, including any accrued interest thereon, shall be credited against the Purchase Price at the Closing.

5.) **Ratification**. Except as expressly amended or otherwise modified by this Amendment, all terms, covenants, conditions and provisions set forth in the Contract shall remain in full force and effect.

6.) **Binding Effect**. This Amendment amends the Contract. If there is a conflict between the provisions of the Contract and this Amendment, the provisions of this Amendment shall control. This Amendment shall be binding upon and inure to the benefit of Seller, Buyer and their respective successors and permitted assigns.

7.) **Counterparts**. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Email (PDF format), DocuSign or other electronically delivered signatures shall be deemed and treated as originals.

8.) **Effective Date.** The "**Effective Date**" of this Agreement shall be the date of the final execution of this Amendment by Buyer and Seller, as evidenced by the last date following their respective signatures below.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.]

IN WITNESS OF THE FOREGOING, the parties hereto have caused this Amendment to be executed as of the Effective Date.

SELLER:

INDEPENDENT SCHOOL DISTRICT NO. 191 (BURNSVILLE, EAGAN, SAVAGE), a body corporate and politic in the State of Minnesota

By: ______________________
Anna Werb, Board Chair

Signature date: 4-24-25

By: ______________________
Scott Hume, Clerk

Signature date: 4-24-25

BUYER:

PULTE HOMES OF MINNESOTA LLC, a Minnesota limited liability company

By: ______________________
Name: ______________________
Title: ______________________

Signature date: ______________________

4915-6970-1171, v. 3

Agenda IV.A.9
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Jason Sellars, director of community services

Date: June 25, 2026

Re: Approve, on a First and Final Reading, No Changes to Policies 901: *Community Education* and 801: *Equal Access to School Facilities*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policies 901: *Community Education* and 801: *Equal Access to School Facilities.*

Notes:
These policies were reviewed during the June 16, 2026 Policy Review Committee meeting as part of a regular review process. No changes were recommended at this time.

Adopted: *3/10/2016* *Burnsville-Eagan-Savage School District Policy 801*
Reviewed: ~~*2/9/2023*~~*PRC 06/16/2026*
Revised: *2/27/2023*
Rescinds:

801 EQUAL ACCESS TO SCHOOL FACILITIES

I. PURPOSE

The purpose of this policy is to implement the Equal Access Act by granting equal access to secondary school facilities for students who wish to conduct a meeting for religious, political, or philosophical purposes during noninstructional time.

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is not to deny equal access or a fair opportunity to, or to discriminate against, any students who wish to conduct a meeting, on the basis of the religious, political, philosophical, or other content of the speech at such meetings.

B. The school board has created a limited open forum for students enrolled in secondary schools during which noncurriculum-related student groups shall have equal access and a fair opportunity to conduct meetings during noninstructional time.

C. Student use of facilities under this policy does not imply school district sponsorship, approval, or advocacy of the content of the expression at such meetings.

D. The school district retains its authority to maintain order and discipline on school premises, to protect the well-being of students and faculty, and to assure that attendance of students at meetings is voluntary.

E. In adopting and implementing this equal access policy, the school district will NOT:

1. influence the form or content of any prayer or other religious activity;

2. require any person to participate in prayer or other religious activity;

3. expend public funds beyond the incidental cost of providing the space for student-initiated meetings;

4. compel any school agent or employee to attend a school meeting if the content of the speech at the meeting is contrary to the beliefs of the agent or employee;

5. sanction meetings that are otherwise unlawful;

6. limit the rights of groups of students based on the size of the group;

7. abridge the constitutional rights of any person.

III. DEFINITIONS

A. "Limited open forum" means that the school grants an offering to or opportunity for one or more noncurriculum related student groups to meet on school premises during noninstructional time.

B. "Secondary school" means any school with enrollment of pupils ordinarily in grades 6 through 12 or any portion thereof.

C. "Sponsorship" includes the act of promoting, leading, or participating in a meeting. The assignment of a school employee for custodial, observation, or maintenance of order and discipline purposes does not constitute sponsorship of the meeting.

D. "Meeting" includes activities of student groups which are permitted under a limited open forum and are not directly related to the school curriculum. Distribution of literature does not constitute a meeting protected by the Equal Access Act.

E. "Noninstructional time" means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends, including such other periods that occur during the school day when no classroom instruction takes place.

IV. FAIR OPPORTUNITY CRITERIA

Schools in this school district shall uniformly provide that:

A. A meeting held pursuant to this policy is voluntary and student-initiated;

B. There is no sponsorship of the meeting by the school or its agents or employees;

C. Employees or agents of the school are present at religious meetings only in a nonparticipatory capacity;

D. The meeting does not materially and substantially interfere with the orderly conduct of educational activities within the school; and

E. Nonschool persons may not direct, control, or regularly attend activities of student groups.

V. PROCEDURES

A. Any student who wishes to initiate a meeting under this policy shall apply to the principal of the building at least 48 hours in advance of the time of the activity or meeting. The student must agree to the following:

1. All activities or meetings must comply with existing policies, regulations, and procedures that govern operation of school-sponsored activities.

2. The activities or meetings are voluntary and student-initiated. The principal may require assurances of this fact.

B. Student groups meeting under this policy must comply with the following rules:

1. Those attending must not engage in any activity that is illegal, dangerous, or which materially and substantially interferes with the orderly conduct of the educational activities of the school. Such activities shall be grounds for discipline of an individual student and grounds for a particular group to be denied access.

2. The groups may not use the school name, school mascot name, school emblems, the school district name, or any name that might imply school or district sponsorship or affiliation in any activity, including fundraising and community involvement.

3. The groups must comply with school policies, regulations and procedures governing school-sponsored activities.

C. Students applying for use of school facilities under this policy must provide the following information to the principal: time and date of meeting, estimated number of students in attendance, and special equipment needs.

D. The building principal has responsibility to:

1. Keep a log of application information.

2. Find and assign a suitable room for the meeting or activity. The number of students in attendance will be limited to the safe capacity of the meeting space.

3. Note the condition of the facilities and equipment before and after use.

4. Assure proper supervision. Assignment of staff to be present in a supervisory capacity does not constitute school district sponsorship of the meeting or activity.

5. Assure that the meeting or activity does not interfere with the school's regular instructional activities.

E. The school district shall not expend public funds for the benefit of students meeting pursuant to this policy beyond the incidental cost of providing space. The school district will provide no additional or special transportation.

F. Nonschool persons may not direct, conduct, control, or regularly attend meetings and activities held pursuant to this policy.

G. School district employees or agents may not promote, lead, participate in, or otherwise sponsor meetings or activities held pursuant to this policy.

H. A copy of this policy and procedures shall be made available to each student who initiates a request to use school facilities.

Legal References: 20 U.S.C. §§ 4071-74 (Equal Access Act)
20 U.S.C. § 7905 (Boy Scouts of America Equal Access Act)
Board of Educ. of Westside Community Schools v. Mergens, 496 U.S. 226 (1990)
Good News Club v. Milford Central School, 533 U.S. 98 (2001)
Child Evangelism Fellowship of Minnesota v. Special Sch. Dist. 1, 690 F.3d 996 (8^{th} Cir. 2012)
Child Evangelism Fellowship of Minnesota v. Elk River Area School Dist. 728, 599 F.Supp. 2d 1136 (D. Minn. 2009)

Cross References: Burnsville-Eagan-Savage School District Policy 902 (Use of School District Facilities and Equipment)

Adopted: *12/17/2015* *Burnsville-Eagan-Savage School District Policy 901*
Reviewed: ~~*4/13/2023*~~*PRC 06/16/2026*
Revised: *4/27/2023*
Rescinds: *KMB*

901 COMMUNITY EDUCATION

I. PURPOSE

The purpose of this policy is to convey to employees and to the general public the important role of community education within the school district.

II. GENERAL STATEMENT OF POLICY

The school board affirms a strong commitment to the community education program. The school board welcomes, and strongly encourages use of school buildings and activity areas by the community when not used for regularly scheduled district educational programs. The school administration should strive to accomplish the following objectives:

A. Maximum use should be made of public school facilities within the school district service area.

B. Educational needs and interest of area residents should be determined periodically.

C. Community resources and expertise of residents should be utilized to develop a vibrant, well-rounded community education program.

D. Area residents should be encouraged to actively participate in program opportunities.

E. So that senior citizens can more easily take part in school events, the Community Education Department will issue, on request, free passes for senior citizens to attend regularly scheduled home athletic contests (not including play off events) and senior preview school sponsored plays and concerts.

III. COMMUNITY EDUCATION ADVISORY COUNCIL

A. To the extent possible, the community education advisory council shall assist in promoting the goals and objectives of the program.

B. The membership of the community education advisory will consist of members who represent: various service organizations; religious organizations; public and nonpublic schools; government including elected officials; public and private nonprofit agencies serving youth and families; parents; youth; park, recreation or forestry services of municipal or local government units located in whole or in part within the boundaries of the school district; and any other groups participating in the community education program in the school district.

C. Bylaws of the community education advisory council shall provide the framework for the organization including criteria pertaining to membership, officers' duties, frequency and structure of meetings and such other matters as deemed necessary and appropriate.

D. Community education will collaborate to reduce and eliminate program duplication within the school district.

Legal References: Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses for School and Nonschool Purposes; Closings)
Minn. Stat. § 124D.19, Subd. 1 (Community Education Programs; Advisory Council)
Minn. Stat. § 124D.20, Subd. 1 (Community Education Revenue)

Cross References: Burnsville-Eagan-Savage School District Policy 902 (Use of School District Facilities and Equipment)

Agenda IV.A.10
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Aaron Tinklenberg, director of communication

Date: June 25, 2026

Re: Approve, on a First and Final Reading, No Changes to Policy 904: *Distribution of Materials on School District Property by Non-school Persons*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policy 904: *Distribution of Materials on School District Property by Non-school Persons.*

Notes:
This policy was reviewed during the June 16, 2026 Policy Review Committee meeting as part of a regular review process. No changes were recommended at this time.

Adopted: *6/1986, 11/1991* *Burnsville-Eagan-Savage School District Policy 904*
Reviewed: *~~8/10/2023~~PRC 06/16/2026*
Revised: *8/24/2023*
Rescinds: *KI, KJA*

904 DISTRIBUTION OF MATERIALS ON SCHOOL DISTRICT PROPERTY BY NONSCHOOL PERSONS

I. PURPOSE

The purpose of this policy is to provide for distribution of materials appropriate to the school setting by nonstaff and nonstudents on school district property in a reasonable time, place, and manner which does not disrupt the educational program nor interfere with the educational objectives of the school district.

II. GENERAL STATEMENT OF POLICY

A. The school district intends to provide a method for nonschool persons and organizations to distribute materials appropriate to the school setting within the limitations and provisions of this policy.

B. To provide for orderly and non-disruptive distribution of materials, the school board adopts the following regulations and procedures.

III. DEFINITIONS

A. “Distribution” means circulation or dissemination of materials by electronic mean and/or means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting or displaying materials, or placing materials in internal staff or student mailboxes.

B. “Materials” includes all materials and objects intended by nonschool persons or nonschool organizations for distribution. Examples of nonschool-sponsored materials include, but are not limited to, leaflets, brochures, buttons, badges, flyers, petitions, posters, underground newspapers whether written by students, employees or others, and tangible objects.

C. “Nonschool person” means any person who is not currently enrolled as a student in or employed by the school district.

D. “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, and lewd exhibition of the genitals; and

3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.

E. "Minor" means any person under the age of eighteen (18).

F. "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 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, specific facts must exist 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.

G. "School activities" means any activity 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, other theatrical productions, and in-school lunch periods.

H. "Libelous" is a false and unprivileged statement about a specific individual that tends to harm the individual's reputation or to lower them in the esteem of the community.

IV. GUIDELINES

A. Nonschool persons and organizations may, within the provisions of this policy, be granted permission to distribute, at reasonable times and places as set forth in this policy, and in a reasonable manner, materials and objects which are appropriate to the school setting.

B. Requests for distribution of materials will be reviewed by the administration on a case-by-case basis. However, distribution of the following materials is always prohibited. Material is prohibited that:

1. violates any other ISD 191 policy;

2. is obscene to minors;

3. is libelous;

4. is pervasively indecent or vulgar or contains any indecent or vulgar language or representations, with a determination made as to the appropriateness of the material for the age level of students to which it is intended;

5. advertises any product or service not permitted to minors by law;

6. advocates violence or other illegal conduct;

7. constitutes insulting or fighting words, the very expression of which injures or harasses other people (e.g., threats of violence, defamation of character or of a person's race, religion, or ethnic origin);

8. presents a clear and present likelihood that, either because of its content or the manner of distribution, it will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities, will cause the commission of unlawful acts or the violation of lawful school regulations.

9. solicits donations, unless by an approved charitable organization.

C. Permission for nonschool persons to distribute materials on school district property is a privilege and not a right. In making decisions regarding permission for such distribution, the administration will consider factors including, but not limited to, the following:

   1. whether the material is educationally related;

   2. the extent to which distribution is likely to cause disruption of or interference with the school district's educational objectives, discipline, or school activities;

   3. whether the materials can be distributed from the office or other isolated location so as to minimize disruption of traffic flow in hallways;

   4. the quantity or size of materials to be distributed;

   5. whether distribution would require assignment of school district staff, use of school district equipment, or other resources;

6. whether distribution would require that nonschool persons be present on the school grounds;

7. whether the materials are a solicitation for goods or services not requested by the recipients.

V. TIME, PLACE, AND MANNER OF DISTRIBUTION

If permission is granted pursuant to this policy for the distribution of any materials, the time, place, and manner of distribution will be solely within the discretion of the administration, consistent with the provisions of this policy.

VI. PROCEDURES

A. Any nonschool person wishing to distribute materials must first submit for approval a copy of the materials to the administration at least five days in advance of desired distribution time, together with the following information:

1. Name and phone number of the person submitting the request.

2. Date(s) and time(s) of day of requested distribution.

3. If material is intended for students, the grade(s) of students to whom the distribution is intended.

4. The proposed method of distribution.

B. The administration will review the request and render a decision. The administration will assign a location and method of distribution and will inform the persons submitting the request whether nonschool persons may be present to distribute the materials. In the event that permission to distribute the materials is denied or limited, the person submitting the request should be informed in writing of the reasons for the denial or limitation.

C. Permission or denial of permission to distribute material does not imply approval or disapproval of its contents by either the school, the administration of the school, the school board, or the individual reviewing the material submitted.

D. In the event that permission to distribute materials is denied, the nonschool person or organization may request reconsideration of the decision by the superintendent. The request for reconsideration must be in writing and must set forth the reasons why distribution is desirable and in the interest of the school community.

VII. VIOLATION OF POLICY

Any party violating this policy or distributing materials without permission will be directed to leave the school property immediately and, if necessary, the police will be called.

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)
Doe v. South Iron R-1 School District, 498 F.3d 878 (8th Cir. 2007)
Bystrom v. Fridley High School, 822 F.2d 747 (8th Cir. 1987)
Cornelius v. NAACP Legal Defense and Educational Fund, Inc., 473 U.S. 788, 105 S.Ct. 3439, 87 L.Ed.2d 567 (1985)
Perry Education Ass'n v. Perry Local Educators' Ass'n, 460 U.S. 37, 103 S.Ct. 948, 74 L.Ed.2d 794 (1983)
Roark v. South Iron R-1 School Dist., 573 F.3d 556 (8th Cir. 2009)
Victory Through Jesus Sports Ministry Foundation v. Lee's Summit R-7 School Dist., 640 F.3d 329 (8th Cir. 2011), cert. denied ___U.S. ___, 1036, 132 S.Ct. 592 (2011)

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 512 (School-Sponsored Student Publications)

Burnsville · Eagan · Savage

Agenda IV.A.11.
June 25, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 25, 2026

Re: Approve, on a First and Final Reading, No Changes to Policies 715: *Purchasing and Bid Requirements*, 203.2: *Order of the Regular School Board Meeting* and 208: *Development, Adoption and Implementation of Policies*

Recommendation: That the Board of Education approve, on a first and final reading, no changes to Policies 715: *Purchasing and Bid Requirements*, 203.2: *Order of the Regular School Board Meeting* and 208: *Development, Adoption and Implementation of Policies.*

Notes:
These policies were reviewed during the June 16, 2026 Policy Review Committee meeting as part of a regular review process. No changes were recommended at this time.

Adopted: *5/16/2013* *Burnsville-Eagan-Savage School District Policy 715*
Reviewed: *~~4/13/2023~~PRC06/16/2026*
Revised: *4/27/2023*
Rescinds: *DJ, DJA, DJC, and DJF*

715 PURCHASING AND BID REQUIREMENTS

I. PURPOSE

The purpose of this policy is to ensure maximum return for the tax dollar and integrity in the expenditures of public funds by providing the requirements for competitive bids or quotations as required by Minnesota's Uniform Municipal Contracting Law (the Bid Law).

II. GENERAL STATEMENT OF POLICY

The size and complexity of the Burnsville-Eagan-Savage School District No. 191 necessitates centralized business functions and procedures. A centralized requisition/purchasing/receiving system shall be utilized for these functions and procedures.

Contracts shall be awarded as required by the Bid Law. Contracts requiring a sealed bid process will be solicited by public notice as provided by law and must be awarded by the school board. Contracts not requiring sealed bids may be awarded on the basis of sealed bids or by direct negotiation by obtaining two or more quotations and may be approved by the superintendent or executive director of administrative services.

III. DEFINITIONS

Contract – an agreement entered into for the sale or purchase of supplies, materials, equipment or rental thereof, or the construction, alteration, repair or maintenance of real or personal property.

IV. RESPONSIBILITIES

Business Office - Provide oversight and assistance through the purchasing process to ensure Minnesota Statutes are followed. Maintain current purchasing administrative regulations.

VI. EXCLUSIONS

This policy does not apply to agreements to purchase copyrighted materials such as textbooks.

Legal References: Minn. Stat. § 123B.20 (Dealing in School Supplies)
Minn. Stat. § 123B.52 (Contracts)
Minn. Stat. § 471.345 (Uniform Municipal Contracting Law)

Cross References: Burnsville-Eagan-Savage School District Policy 802 (Disposition of Obsolete Equipment and Material)
Burnsville-Eagan-Savage School District Policy 721 (Uniform Grant Guidance Policy Regarding Federal Revenue Sources)

Adopted: 04/23/2015 *Burnsville-Eagan-Savage School District Policy 203.2*
Reviewed: ~~5/11/2023~~PRC 06/16/26
Revised: 11/14/2019
Rescinds:

203.2 ORDER OF THE REGULAR SCHOOL BOARD MEETING

I. PURPOSE

The purpose of this policy is to ensure consistency in the order of business at regular school board meetings.

II. GENERAL STATEMENT OF POLICY

It is the policy of the school board to consider matters that come before it in a consistent and orderly manner.

III. ORDER

A. The school board shall conduct an orderly school board meeting. The school board will, at all regular school board meetings, follow an agenda order similar to:

1. Call to order.
2. Welcome.
3. Pledge of Allegiance.
4. Approval of agenda.
5. Information.
6. Consent agenda.
7. Other old or unfinished business.
8. New business.
9. Adjournment.

B. Some items in this order may be considered as part of a consent agenda.

C. The school board may depart from the order of business with the consent of the majority of members present.

Legal References: Minn. Stat. § 123B.09, Subd. 7 (School Board Powers)

Cross References: Burnsville-Eagan-Savage School District Policy 203 (Operation of the School Board – Governing Rules)
Burnsville-Eagan-Savage School District Policy 203.5 (School Board Meeting Agenda)
Burnsville-Eagan-Savage School District Policy 203.6 (Consent Agendas)

Adopted: 11/2003 *Burnsville-Eagan-Savage School District Policy 208*
Reviewed: ~~10/21/2025~~PRC 06.16.2026
Revised: 2/9/2023
Rescinds: BF

208 DEVELOPMENT, ADOPTION, AND IMPLEMENTATION OF POLICIES

I. PURPOSE

The purpose of this policy is to emphasize the importance of the policy-making role of the school board and provide the means for it to be an ongoing effort.

II. GENERAL STATEMENT OF POLICY

Formal guidelines are necessary to ensure the school community that the school system responds to its mission and operates in an effective, equitable, and consistent manner. A set of written policies shall be maintained and modified as needed. Policies should define the desire and intent of the school board and should be in a form that is sufficiently explicit to guide administrative action.

III. DEVELOPMENT OF POLICY

A. The school board has jurisdiction to legislate policy with the force and effect of law for the school district. School district policy provides the school board's general direction for the school district while delegating policy implementation to the administration.

B. The school district's policies provide guidelines and goals to the school community. The policies are the basis for guidelines and directives created by the administration. The school board shall determine the effectiveness of policies by evaluating periodic reports from the administration.

C. Policies may be proposed by a school board member, employee, student, or resident of the school district. Proposed policies or ideas shall be submitted to the superintendent for review by the Policy Review Committee prior to possible placement on the school board agenda.

IV. ADOPTION AND REVIEW OF POLICY

A. The school board shall give notice of proposed policy changes or adoption of new policies or repeal of existing policies by placing the item on the agenda of two school board meetings.

B. The final action taken to adopt the proposed policy or repeal an existing policy shall be approved by a simple majority vote of the school board after the meeting at which public input was received. The policy will be effective on the later of the date of passage or the date stated in the motion. A repealed policy will no longer be in effect on the later of the date of board action or the date stated in the motion.

C. In an emergency, a new or modified policy may be adopted or repealed by a majority vote of a quorum of the school board in a single meeting. A statement regarding the emergency and the need for immediate adoption or repeal of the policy shall be included in the minutes. The policy adopted in an emergency shall expire within one year following the emergency action unless the policy adoption or repeal procedure stated above is followed and the policy adoption or repeal is reaffirmed. The school board shall have discretion to determine what constitutes an emergency.

D. If a policy is modified with minor changes that do not affect the substance of the policy or because of a legal change over which the school board has no control, the modified policy may be approved at one meeting at the discretion of the school board.

E. All proposals shall be distributed and public comment will be allowed at a listening session prior to final board actions.

V. IMPLEMENTATION OF AND ACCESS TO POLICY

A. The superintendent or designee shall be responsible for implementing school board policies, other than the policies that cover how the school board will operate. The superintendent or designee shall develop administrative guidelines and directives to provide greater specificity and consistency in the process of implementation. These guidelines and directives, including the student handbook, shall be subject to annual review and approval by the school board.

B. Policies adopted by the school board shall be posted to the school district's website using the codification system and format approved by the school board.

C. The superintendent and designees are responsible to keep the digital policies current: https://www.isd191.org/discover/board-of-education/policies

D. The school board shall review policies at least once every three years. The superintendent shall be responsible for developing a system of periodic review, addressing approximately one-third of the policies annually. In addition, the school board shall review the following policies annually: 410 Family and Medical Leave Policy; 413 Harassment and Violence; 414 Mandated Reporting of Child Neglect or Physical or Sexual Abuse; 415 Mandated Reporting of Maltreatment of Vulnerable Adults; 506 Student Discipline; 634 Electronic Technologies Acceptable Use; Policy; 722 Public Data Requests; and 806 Emergency Operations Policy and 524 Personal Electronic Devices Including Cell Phones.

E. When no school board policy exists to provide guidance on a matter, the superintendent is authorized to act appropriately under the circumstances keeping in mind the mission, educational philosophy and financial condition of the school district. Under such circumstances, the superintendent shall advise the school board of the need for a policy, and present a recommended policy to the school board for approval.

VI. RESPONSIBILITIES

A. Board Policy Review Committee—Reviews recommended policies, prior to submitting to the full board for consideration, to ensure policies are within the scope of the school board's authority and support the school district's mission, vision, core values, and strategic direction.

B. District Administrators—Are responsible for presenting all recommendations for change in ISD191 policy to the school board for consideration. District Administrators are also responsible for informing their subordinates of existing policies and administrative regulations and ensuring that all policies and regulations are implemented with fidelity.

Legal References: Minn. Stat. § 123B.02, Subd. 1 (School District Powers)
Minn. Stat. § 123B.09, Subd. 1 (School Board Powers)

Cross References: Burnsville-Eagan-Savage School District Policy 105 (Equity, Access, and Excellence in Education)
Burnsville-Eagan-Savage School District Policy 305 (Policy Implementation)

Agenda IV.A.12
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Rachael Mikkelsen, Policy Review Committee Chair

Date: June 25, 2026

Re: Approve, on a First and Final Reading, Non-substantive Changes to Policy 202: *School Board Officers*

Recommendation: That the Board of Education approve, on a first and final reading, non substantiative changes to Policy 202: *School Board Officers.*

Notes:
The following policy was reviewed during the June 16, 2026 Policy Review Committee meeting. Changes included:

- The addition of the treasurer to perform the duties of the chair in the event of the chair's, vice-chair's and clerk's temporary absences.

Adopted: *08/2008* *Burnsville-Eagan-Savage School District Policy 202*
Reviewed: ~~*02/12/2026*~~*06/16/2026*
Revised: *01/09/2025*
Rescinds: *BCB*

202 SCHOOL BOARD OFFICERS

I. PURPOSE

School board officers are charged with the duty of carrying out the responsibilities entrusted to them for the care, management, and control of the public schools of the school district. The purpose of this policy is to delineate those responsibilities.

II. GENERAL STATEMENT OF POLICY

A. The school board shall meet annually and organize by selecting a chair, a vice-chair, a clerk, and a treasurer.

B. The school board shall appoint a superintendent who shall be an ex officio, nonvoting member of the school board.

III. ORGANIZATION

The school board shall meet annually on the first Monday in January, or as soon thereafter as practicable, and organize by selecting a chair, a clerk, a treasurer, and such other officers as determined by the school board. These officers shall hold office for one year and until their successors are elected and qualify. The ISD 191 school board holds this meeting on the first Thursday following the first Monday in January.

A. The duties of the clerk and treasurer are performed by the selected school board members or their designees.

B. The school board by resolution may combine the duties of the offices of clerk and treasurer in a single person in the office of business affairs.

C. If a regularly scheduled board meeting is postponed due to bad weather, the meeting will be held at the discretion of the board chair and properly noticed.

D. The school board will select the school district's legal counsel at the organizational meeting. The individuals authorized to contact legal counsel are the school board chair, the superintendent and his or her designees.

IV. OFFICER'S RESPONSIBILITIES

A. <u>Chair</u>

1. The chair when present shall preside at all meetings of the school board, preserve order, ensure all business before the school board is conducted with propriety and dispatch, countersign all orders upon the treasurer for claims allowed by the school board, represent the school district in all actions, and perform all duties a chair usually performs.

2. In case of absence, inability, or refusal of the clerk to draw orders for the payment of money authorized by a vote of the majority of the school board to be paid, the chair may draw the orders, or the office of the clerk may be declared vacant by the chair and treasurer and filled by appointment.

3. The chair will provide leadership in carrying out the powers and duties of the school board and act as spokesperson for the school board unless this responsibility has been delegated to others. The chair shall have completed MSBA Phase I, II, III, and IV training prior to serving as chair to ensure governance norms and protocols. If the school board determines there is not a member who qualifies, this policy may be waived upon majority vote.

4. The chair will oversee all school board members' appointments to committees and outside organizations and bring such appointments to the school board for approval.

5. Other duties may be prescribed to the chair by law or school board action.

B. Vice-Chair

The vice-chair shall perform the duties of the chair in the event the chair is temporarily absent, assist the chair in the performance of his/her responsibilities, and plan and coordinate the school board's annual evaluation of the superintendent.

C. Treasurer

1. The treasurer shall deposit the funds of the school district in the official depository.

2. The treasurer shall make all reports which may be called for by the school board and perform all duties a treasurer usually performs.

3. In the event there are insufficient funds on hand to pay valid orders presented to the treasurer, the treasurer shall receive, endorse, and process the orders in accordance with Minnesota Statutes section 123B.12.

4. The treasurer shall perform the duties of the chair in the event of the chair's, vice-chair's and clerk's temporary absences.

D. Clerk

1. The clerk shall keep a record of all meetings in the books provided.

2. Within three days after an election, the clerk shall notify all persons elected of their election.

3. On or before September 15 of each year, the clerk shall:

   a. file with the school board a report of the revenues, expenditures, and balances in each fund for the preceding fiscal year.

   b. make and transmit to the Commissioner of the Minnesota Department of Education (Commissioner) certified reports, showing:

      (1) revenues and expenditures in detail, and such other financial information required by law, rule, or as may be called for by the Commissioner;

      (2) length of school term and enrollment and attendance by grades;

      (3) the condition and value of school district property; and

      (4) other items of information as called for by the Commissioner.

4. The clerk shall enter into the clerk's record book copies of all reports and of the teachers' term reports, and of the proceedings of any meeting, and keep an itemized account of all expenses of the school district.

5. The clerk shall furnish to the county auditor, on or before September 30 of each year, an attested copy of the clerk's record, showing the amount of proposed property tax voted by the school district or the school board for school purposes.

6. The clerk shall draw and sign all orders upon the treasurer for the payment of money for bills allowed by the school board for salaries of officers and for teachers' wages and all claims, to be countersigned by the chair.

7. The clerk shall perform such duties as required by the Minnesota Election Law or other applicable laws relating to the conduct of elections.

8. The clerk shall perform the duties of the chair in the event of the chair's and the vice-chair's temporary absences.

E. <u>Superintendent</u>

1. The superintendent shall be an ex officio, nonvoting member of the school board.

2. The superintendent shall perform the following:

   a. visit and supervise the schools in the school district, report and make recommendations about their condition when advisable or on request by the school board;

   b. recommend to the school board employment and dismissal of teachers;

   c. annually evaluate each school principal assigned responsibility for supervising a school building within the district;

   d. superintend school grading practices and examinations for promotions;

   e. make reports required by the commissioner; and

   f. perform other duties prescribed by the school board.

Legal References: Minn. Stat § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.12 (Insufficient Funds to Pay Orders)
Minn. Stat. § 123B.14 (Officers of Independent School Districts)
Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 126C.17 (Referendum Revenue)
Minn. Stat. Ch. 205A (School District Elections)

Cross References: Burnsville-Eagan-Savage School District Policy 101 (Legal Status of the School District)
Burnsville-Eagan-Savage School District Policy 201 (Legal Status of the School Board)
Burnsville-Eagan-Savage School District Policy 203 (Operation of the School Board – Governing Rules)
MSBA Service Manual, Chapter 1, School District Governance, Powers and Duties

B. New Business

Speaker(s): Tyler Dehne, Director of Finance

Agenda IV.B.1.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2026

Re: Approve FY27 Adopted Budget

Recommendation: That the Board of Education approves the 2026-27 Adopted Budget providing all funds' revenues of $228,915,000 and all funds' expenditures of $240,995,000.

Below is a summary of the proposed 2026-2027 Adopted Budget for your review.

FUND	REVENUE BUDGET	EXPENDITURE BUDGET	INCR (DECR) TO FUND BALANCE
GENERAL	$ 164,450,000	$ 176,800,000	$ (12,350,000)
FOOD SERVICE	7,100,000	7,900,000	(800,000)
COMMUNITY SERVICE	8,215,000	8,360,000	(145,000)
DEBT SERVICE	13,400,000	13,385,000	15,000
INTERNAL SERVICE FUND	35,750,000	34,550,000	1,200,000
TOTAL ALL FUNDS	$ 228,915,000	$ 240,995,000	$ (12,080,000)

The District follows the guiding questions in developing the budget – How will the budget for FY2027 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 2026-2027 year to adjust for actual data relating to state updates, federal updates, enrollment, staffing, audited fund balances, etc.

FY2027 Budget Assumptions

Revenue

- Enrollment:
    - K-12 Enrollment projection estimated at 6,897
    - Early Childhood Special Education at 100
    - Voluntary Pre-Kindergarten at 147

Enrollment Projections are based on:

- Historical data trends including birth rates
- Fall 2025 seat counts
- Demographic Study

- 2.69% increase to the general education formula - $202 per pupil
- $1.88 million decrease in Compensatory funding due to the formula change
- $1.2 million increase in English Learner funding due to the formula change

Expenses

- 2.3% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- $4.2 million in expenditure adjustments:
    - Maintain class sizes (K-12) – 20 FTE reduction
    - Eliminate Student Systems Leadership Specialist and Advanced Learning Specialist positions – 8 FTE reduction
    - Additional 12 FTE to create Learning Coach positions at each site
    - Additional 10 FTE to expand house model for School within a School program
    - Restructure district leadership by eliminating 9 director and coordinator positions
        - Created 4 director and 1 executive director level positions as part of the restructure

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.

Burnsville · Eagan · Savage

Spark.

Fuel.

Blaze.

2026-2027 Budget
June 2026

Burnsville-Eagan-Savage School District 191
Burnsville, MN 55337
Dakota & Scott Counties
www.isd191.org

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

ISD 191

BURNSVILLE-EAGAN-SAVAGE

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Table of Contents

Executive Summary

2026-2027 Budget

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

Executive Summary

Organizational 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 73,389 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 2024-25 fiscal year, the district saw an increase in enrollment of 6 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 2026-2027 fiscal year the district is projecting total enrollment at 7,144 which includes 6,897 in grades K-12 and 247 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2025-2026 fiscal year total enrollment is at 7,290 with 7,021 in K-12 and 269 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

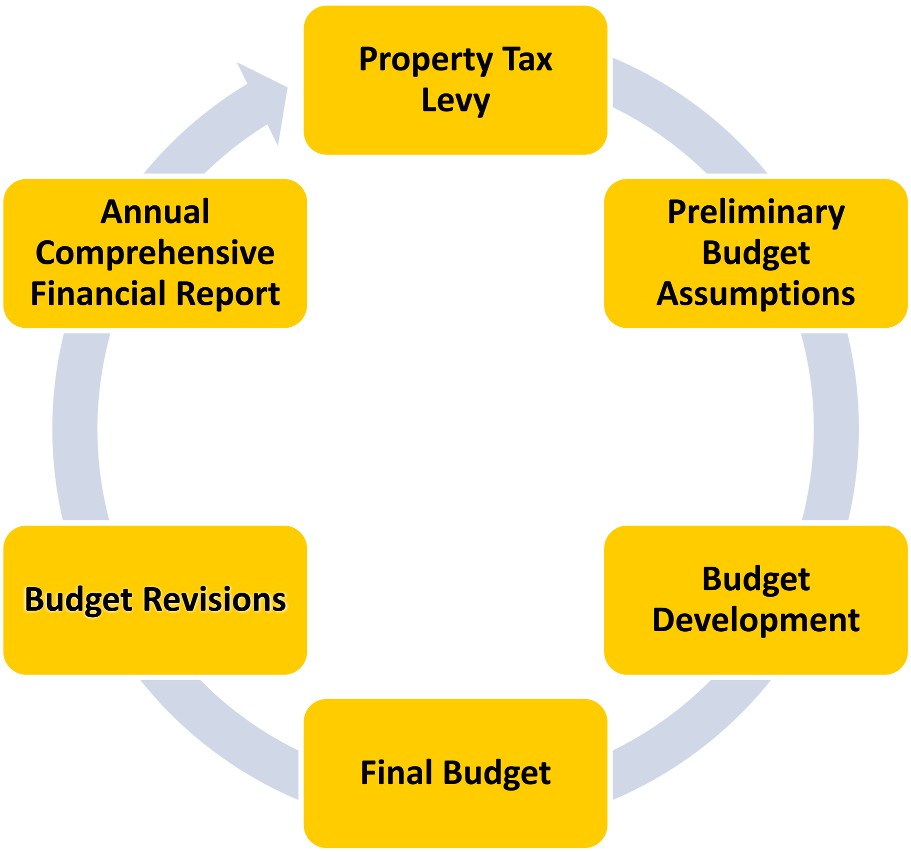
- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

Budget Cycle

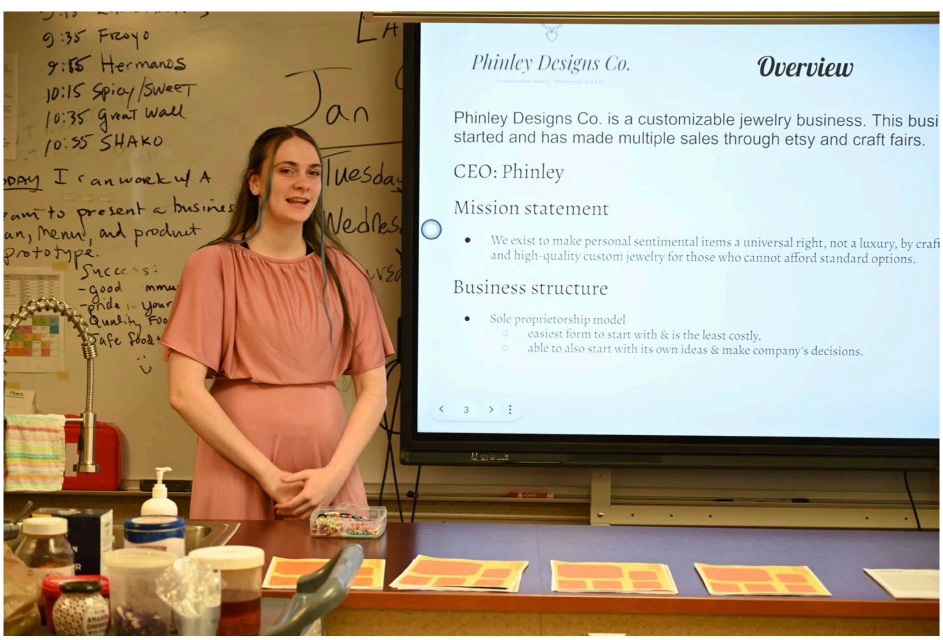
The school district budget cycle is a continuous process that is mandated by state law. Each step outlined below (excluding Budget Development) requires School Board approval and is open for public inspection and comment. Since the process spans multiple school and calendar years, the district can be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

5. **Budget Revisions –** In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.

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



Board of Education and Administration

School Board

Abigail Alt, Chairperson
Scott Hume, Vice-Chair
Annemarie Anderson, Treasurer
Rachael Mikkelsen, Clerk
Anna Werb, Director
Lesley Chester, Director
Tyler Sachse, Director

Administration (Superintendent's Leadership Team)

Dr. Latanya Daniels, Superintendent
Dr. Chris Bellmont, Assistant Superintendent
Stacey Sovine, Executive Director of Administrative Services
Isis Buchanan, Executive Director of Special Programming
Aaron Tinklenberg, Director of Communications & Community Relations

Business Office

Tyler Dehne, Finance Director
Jessi Aretz, Controller
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA
Chris Bluem, Accountant

Building Principals

Name	School Site
Jesús Sandoval	Burnsville High School (014)
Dave Helke	Eagle Ridge Middle School (066)
Kelly Ronn	Virtual Academy Secondary (079)
Dr. Carolyn Allston Trenteetun	Nicollet Middle School (085)
Dr. Angie Pohl	Virtual Academy Elementary (479)
Dr. 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	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.

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 $13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides $4,677,770 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 million 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 $289,918 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, $4.9 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 11, 2025 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2027 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. Continue cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2027 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY26 revised budget
  - Board receives report on FY27 budget assumptions
- **March**
  - Superintendent presents initial budget recommendations to the Board
- **April-May**
  - Staff and community presentations and feedback opportunities
  - Board report on feedback and board work session
- **June** 11 - FY27 Adopted budget presented
- **June** 25 - FY27 Adopted budget approved

FY2027 Budget Assumptions

Revenue

- Enrollment:
    - K-12 Enrollment projection estimated at 6,897
    - Early Childhood Special Education at 100
    - Voluntary Pre-Kindergarten at 147

  Enrollment Projections are based on:
    - Historical data trends including birth rates
    - Fall 2025 seat counts
    - Demographic Study
- 2.69% increase to the general education formula - $202 per pupil
- $1.88 million decrease in Compensatory funding due to the formula change
- $1.2 million increase in English Learner funding due to the formula change

Expenses

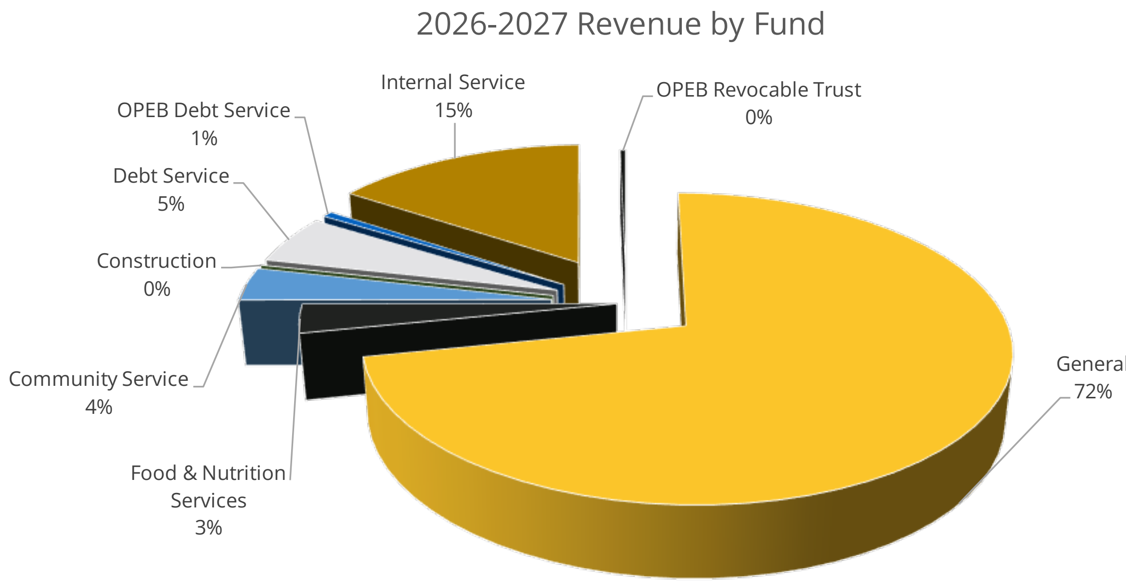
- 2.3% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- $4.2 million in expenditure adjustments:
    - Maintain class sizes (K-12) – 20 FTE reduction
    - Eliminate Student Systems Leadership Specialist and Advanced Learning Specialist positions – 8 FTE reduction
    - Additional 12 FTE to create Learning Coach positions at each site
    - Additional 10 FTE to expand house model for School within a School program
    - Restructure district leadership by eliminating 9 director and coordinator positions
        - Created 4 director and 1 executive director level positions as part of the restructure

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.
- Total local property tax revenue increased by $3.6 million mostly due to an increase in bond payments in the debt service fund.

All Funds – Revenue Summary

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	$ 142,274,703	$ 165,587,981	$ 163,655,781	$ 162,370,288	$ 164,450,000	$ 167,739,000	$ 171,094,003	$ 174,515,997
Food & Nutrition Services	5,890,085	7,170,377	7,416,740	7,535,000	7,100,000	7,243,000	7,453,000	7,602,000
Community Service	6,800,783	7,226,889	7,551,286	7,711,217	8,215,000	8,382,000	8,630,000	8,800,000
Construction	-	-	-	-	-	-	-	-
Debt Service	9,724,881	9,151,353	45,381,263	9,800,000	12,000,000	11,000,000	11,857,669	13,000,000
OPEB Debt Service	1,324,225	1,455,317	1,460,709	1,425,000	1,400,000	1,400,000	1,400,000	-
Internal Service	23,270,326	25,709,278	32,089,157	32,900,000	35,000,000	35,700,000	36,414,000	37,142,280
OPEB Revocable Trust	758,783	1,098,204	1,068,541	750,000	750,000	750,000	750,000	750,000
Total	**$ 190,043,786**	**$ 217,399,399**	**$ 258,623,477**	**$ 222,491,505**	**$ 228,915,000**	**$ 232,214,000**	**$ 237,598,672**	**$ 241,810,277**

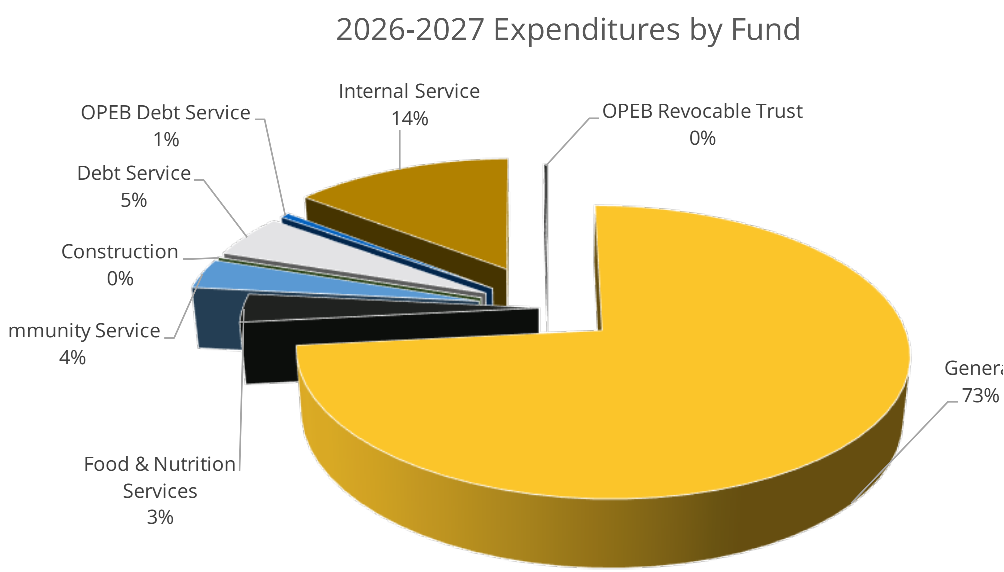


The district funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally, there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The district has two proprietary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

Revenues 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 include 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

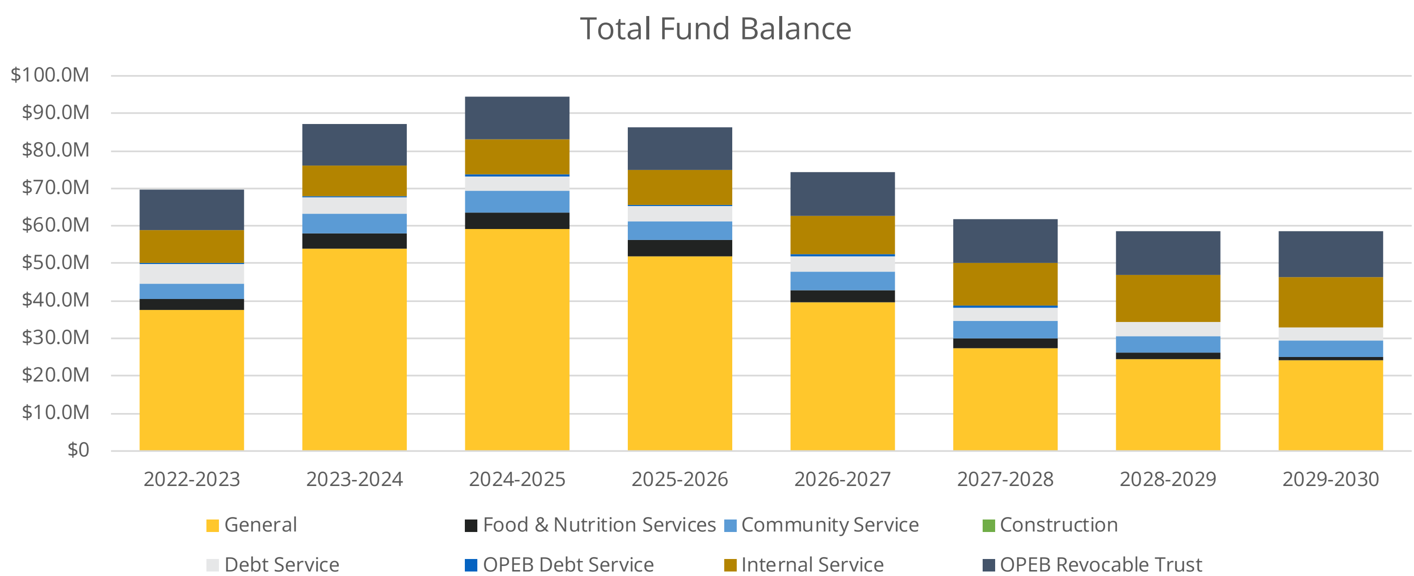
Fund		2022-2023 Actual		2023-2024 Actual		2024-2025 Actual		2025-2026 Final Budget		2026-2027 Prelim Budget		2027-2028 Forecast		2028-2029 Forecast		2029-2030 Forecast
General	$	137,313,387	$	149,279,289	$	158,403,398	$	169,425,220	$	176,800,000	$	179,872,077	$	174,068,111	$	174,789,987
Food & Nutrition Services		5,227,052		6,162,396		7,103,405		7,884,158		7,900,000		8,116,000		8,337,000		8,492,000
Community Service		5,911,008		6,135,358		6,979,514		8,409,931		8,360,000		8,586,000		8,798,000		8,941,000
Construction		-		-		-		-		-		-		-		-
Debt Service		9,946,029		9,949,463		45,771,942		9,790,000		11,980,000		11,445,000		11,640,000		13,180,000
OPEB Debt Service		1,407,858		1,405,153		1,400,245		1,400,000		1,405,000		1,395,000		1,857,669		-
Internal Service		24,662,845		26,291,888		30,781,638		32,975,000		34,000,000		34,680,000		35,373,600		36,081,072
OPEB Revocable Trust		868,796		789,184		782,538		750,000		550,000		650,000		475,000		425,000
Total	**$**	**185,336,975**	**$**	**200,012,729**	**$**	**251,222,680**	**$**	**230,634,309**	**$**	**240,995,000**	**$**	**244,744,077**	**$**	**240,549,380**	**$**	**241,909,059**



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 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.

All Funds – Fund Balance Summary

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	$ 37,483,214	$ 53,791,906	$ 59,044,289	$ 51,989,357	$ 39,639,357	$ 27,506,280	$ 24,532,172	$ 24,258,182
Food & Nutrition Services	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652	699,652
Community Service	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876	4,391,876
Construction	-	-	-	-	-	-	-	-
Debt Service	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,778,952	3,598,952
OPEB Debt Service	322,041	372,206	432,669	457,669	452,669	457,669	-	-
Internal Service	8,733,749	8,151,140	9,458,660	9,383,660	10,383,660	11,403,660	12,444,060	13,505,268
OPEB Revocable Trust	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731	12,159,731
Total	**$ 69,628,563**	**$ 87,015,233**	**$ 94,416,030**	**$ 86,273,226**	**$ 74,193,226**	**$ 61,663,149**	**$ 58,712,441**	**$ 58,613,659**



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: non-spendable, restricted, committed, assigned or unassigned. The chart above displays the sum of all categories of fund balance for each fund.

Executive Summary

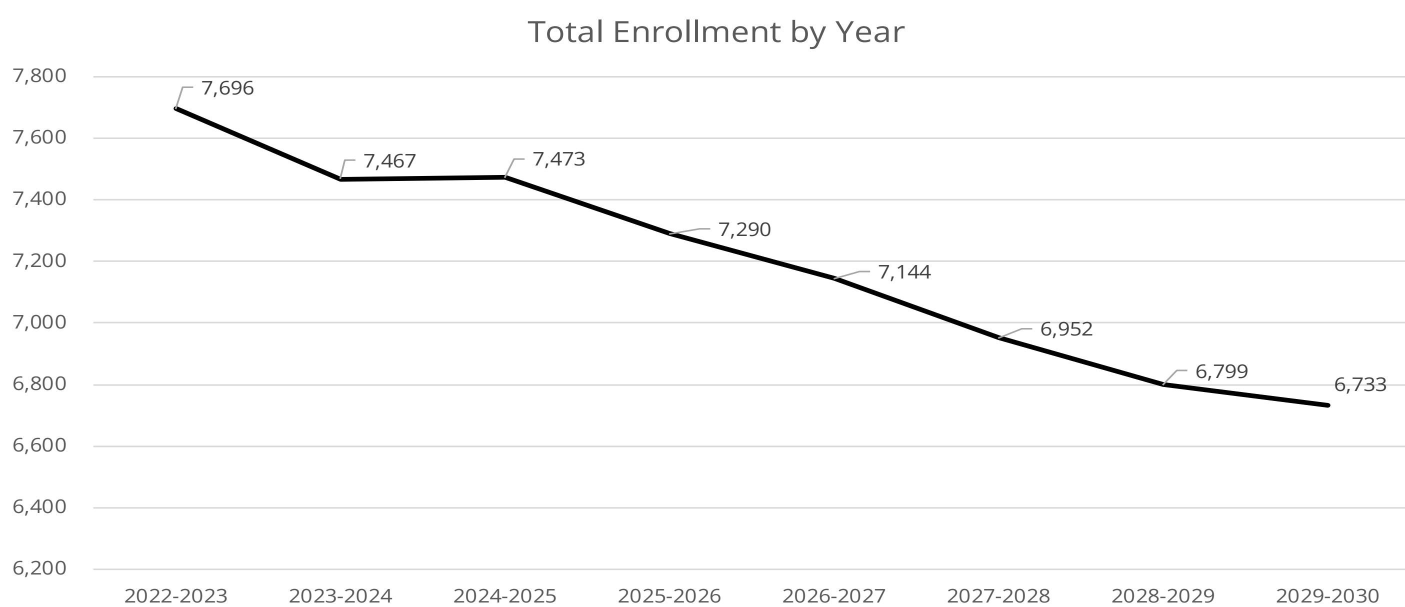
Informational Section

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 Trends and Forecast

Enrollment by Grade by Year

Grade	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
EC(1)	115	130	138	109	100	99	96	95
PreK	121	129	135	160	147	146	142	140
K	579	577	521	522	474	499	485	479
1	594	537	574	520	474	489	485	471
2	587	572	536	568	504	521	479	474
3	577	554	553	523	537	480	500	460
4	543	554	560	543	522	534	475	496
5	544	524	565	553	539	508	529	471
6	467	495	514	506	538	510	475	495
7	520	452	498	486	548	515	504	469
8	567	515	466	482	506	514	513	503
9	525	575	518	455	498	504	515	514
10	612	529	579	522	447	495	511	523
11	608	621	559	629	548	484	514	531
12(2)	738	704	756	712	762	654	576	612
Total	**7,696**	**7,467**	**7,473**	**7,290**	**7,144**	**6,952**	**6,799**	**6,733**



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

Source: MDE - Historical Adjusted Average Daily Membership Reports

General Fund – Full-Time Equivalent (FTE) District Employees

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget
District & School Administration					
Clerical	27.50	27.50	27.50	26.50	26.50
Confidential	1.00	1.00	1.00	1.00	1.00
District Wide Administrators	0.15	0.15	0.65	0.65	1.80
Principals	12.00	12.00	12.00	12.00	12.00
School Board	7.00	7.00	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Unaffiliated	2.00	2.00	2.00	2.00	4.00
Support Services					
Clerical	7.50	7.50	6.50	7.50	7.50
Confidential	4.00	4.00	4.00	4.00	4.00
Custodial	1.50	1.50	1.50	1.50	1.50
District Wide Administrators	0.40	0.40	0.40	0.40	0.40
Unaffiliated	12.00	12.00	11.00	11.00	11.00
Student Instruction					
Clerical	2.50	2.50	3.20	3.15	4.40
Cultural Liaison	0.00	0.00	0.00	0.00	1.30
District Wide Administrators	1.20	1.95	1.55	3.05	1.85
Educational Assistants	34.03	30.60	27.45	29.26	28.60
Teachers	407.08	413.35	414.50	417.31	410.37
Unaffiliated	7.10	7.50	9.55	23.25	16.84
VPK / CE	22.94	24.94	26.14	14.30	13.00
Vocational Instruction					
District Wide Administrators	1.00	1.00	1.00	1.00	0.00
Educational Assistants	6.13	6.13	7.00	7.88	7.88
Teachers	13.18	12.81	13.50	14.00	12.20
Special Education					
Clerical	4.00	4.00	4.00	3.00	4.00
Cultural Liaison	0.00	0.00	0.00	0.00	5.00
District Wide Administrators	4.00	4.00	4.50	4.50	5.00
Educational Assistants	123.36	123.51	106.27	109.08	119.52
Teachers	153.73	164.83	180.74	184.50	183.11
Unaffiliated	10.44	10.94	13.06	21.04	20.44

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget
Student Support					
Clerical	0.50	0.50	0.50	0.50	1.50
District Wide Administrators	1.00	1.25	1.00	1.00	2.00
Educational Assistants	4.75	4.75	4.75	4.75	4.75
Info Tech Specialists	13.00	14.00	15.00	14.00	14.00
Principals	6.00	6.00	6.00	6.00	6.00
Teachers	24.86	27.79	21.33	23.00	26.75
Unaffiliated	22.00	19.00	5.00	8.00	9.00
Pupil Support					
Cultural Liaison	0.00	0.00	0.00	0.00	9.30
District Wide Administrators	0.50	0.50	0.50	0.50	1.00
Educational Assistants	1.81	2.72	0.00	0.00	0.00
Teachers	14.71	16.48	26.87	28.50	24.06
Unaffiliated	4.78	6.78	22.10	25.18	9.18
Operations & Maintenance					
Clerical	1.00	1.00	1.00	1.00	1.00
Custodial	69.50	70.50	69.50	69.50	71.00
District Wide Administrators	0.60	0.60	0.60	0.60	0.60
Operations Supervisors	4.00	4.00	4.00	4.00	4.00
Unaffiliated	0.89	0.89	0.89	0.89	0.89
	1,036.63	1,060.86	1,066.05	1,097.28	1,096.23

Explanation of Trends: Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.

Components of General Long-Term Debt

The district currently has several outstanding general obligation (GO) bonds and a capital lease that comprise its general long-term debt.

2015A School Building Bonds: These were issued as part of the "Vision One91" initiative to finance building construction projects, which specifically included an addition and major remodeling projects at Burnsville High School.

2016B OPEB Bonds: Originally issued in 2009 and later refunded in 2016, these bonds were sold to finance Other Post-Employment Benefits (OPEB) costs. The proceeds were placed into a revocable trust account to pay for eligible retiree benefits, such as health insurance.

2025A GO Refunding Bonds: These were issued in June 2025 specifically to partially refund the 2015A and 2016A bonds.

Alternative Facility Refunding Bonds: The district also holds several other bonds under this category (such as the 2016A, 2020A, and 2021A issues), which are used to refinance previous debt obligations.

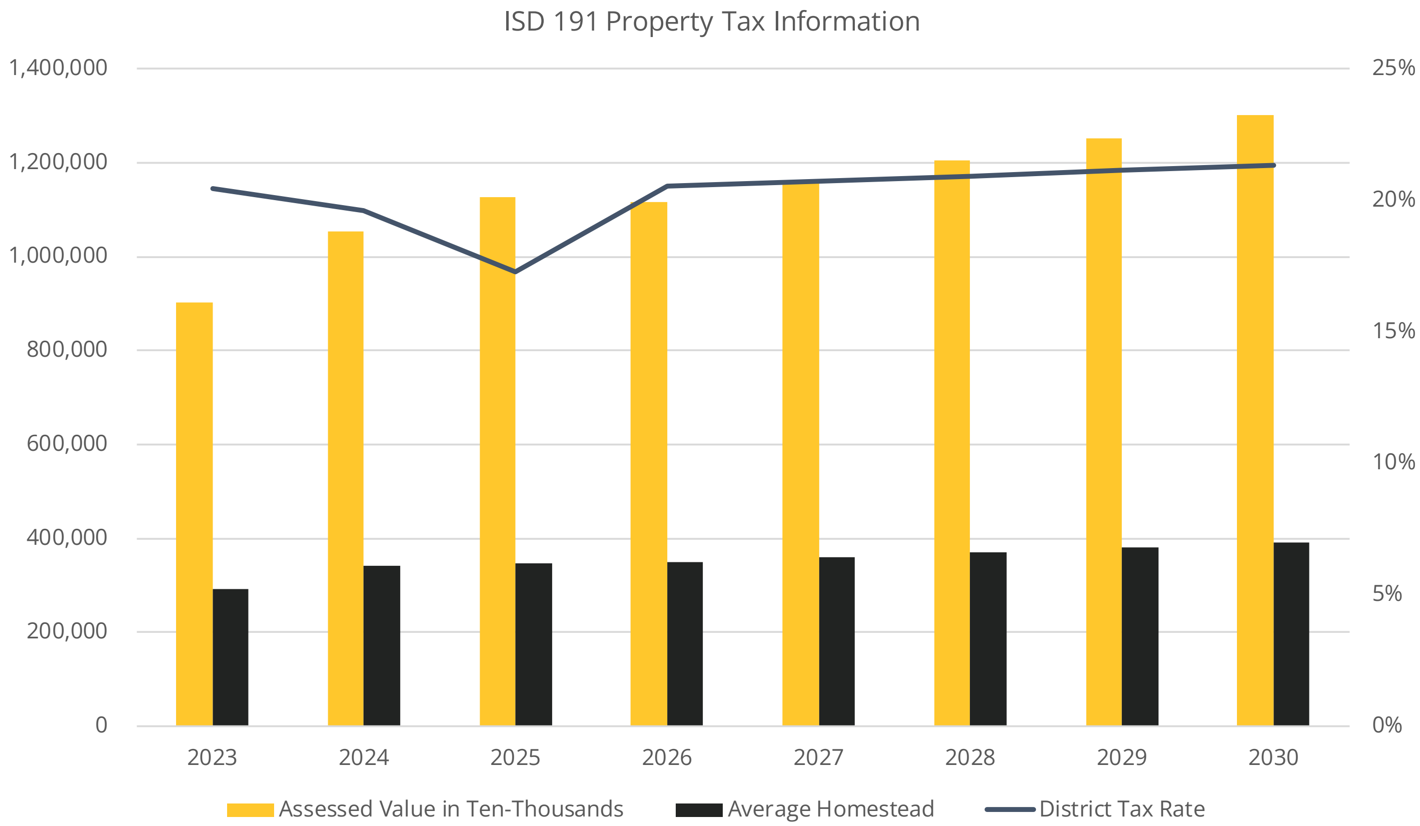
Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/26	Due 2026-2027*
Copier & Mailing Machine	Capital Lease	4.00%	$ 477,668	2030	$ 367,048	$ 91,895
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	24,375,000	2,728,888
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	7,615,000	228,450
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	3,975,000	1,401,743
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	6,080,000	1,410,100
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	6,245,000	1,287,250
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,010,000	6,320,500
					$ 81,667,048	$ 13,468,826

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 $1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest

Taxable Market Value of Properties in District



2027-2030 are forecasts based on historical trends

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

Tax rates property owners are paying are increasing because the district's annual levy is increasing more than the taxable market values each year.

Burnsville · Eagan · Savage

Organizational Section

2026-2027 Budget

District Overview

Independent School District #191, also known as the Burnsville - Eagan - Savage school district is located in Dakota and Scott Counties which are part of the seven-county metro area of Minneapolis and St. Paul, referred to as the Twin Cities. The district was incorporated in 1955 and serves parts of five suburban communities. The district is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of the district. The Superintendent is appointed by the Board and is responsible for administrative control of the district. The district's financial statements include all funds for which the district is considered to be financially accountable.

The district has a population of over 73,389 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.

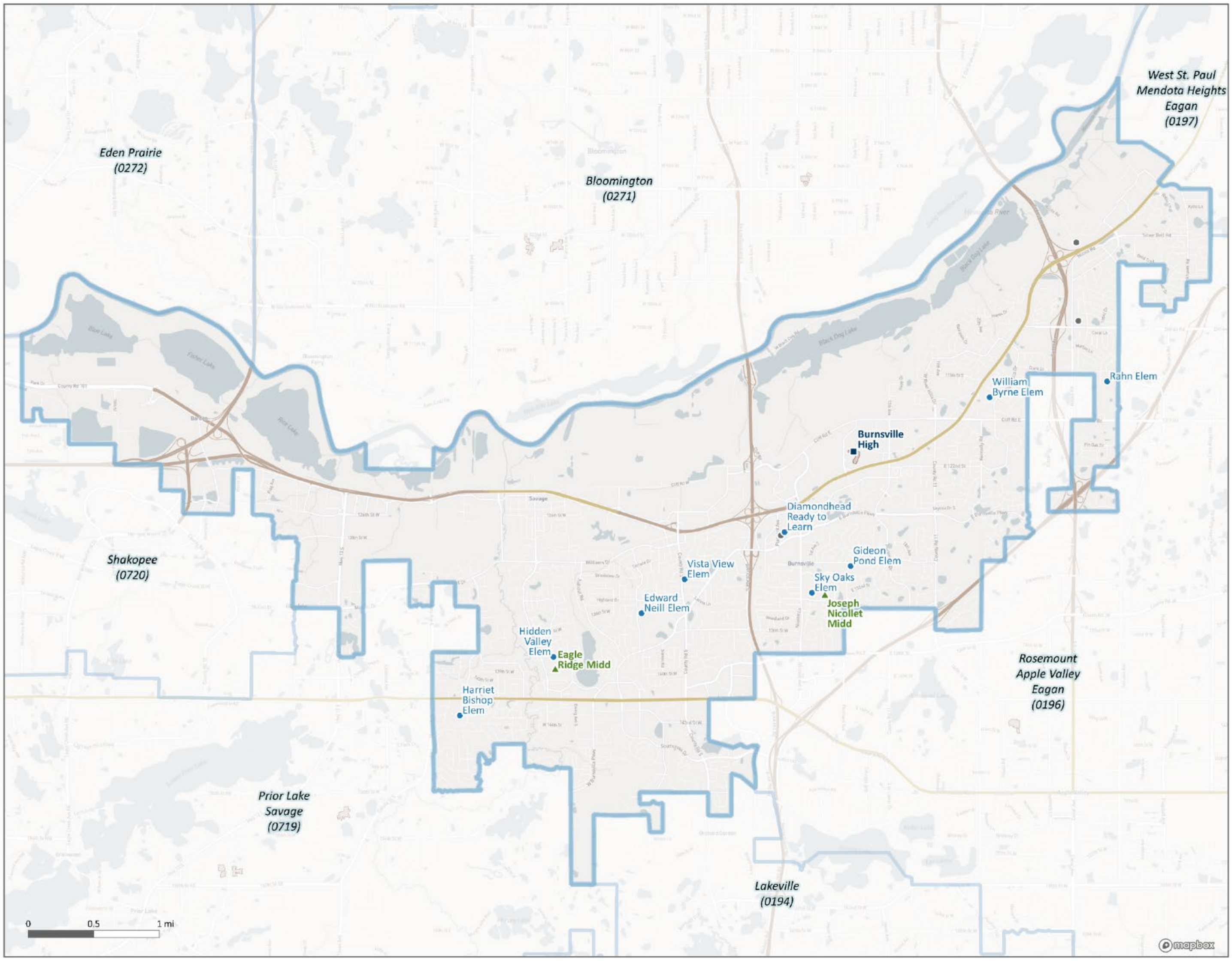
The district provides general, special education and vocational instruction for Pre-K-12, a transitional program for students beyond grade 12, and a robust Community Education program serving newborns up through senior citizens.

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 2024-25 fiscal year, the district saw an increase in enrollment of 6 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 2026-2027 fiscal year the district is projecting total enrollment at 7,144 which includes 6,897 in grades K-12 and 247 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2025-2026 fiscal year total enrollment is at 7,290 with 7,021 in K-12 and 269 in Pre-K and ECSE.

District Map



School Board

From left to right:

Rachael Mikkelsen, Clerk

Annemarie Anderson, Treasurer

Scott Hume, Vice-Chair

Abigail Alt, Chairperson

Anna Werb, Director

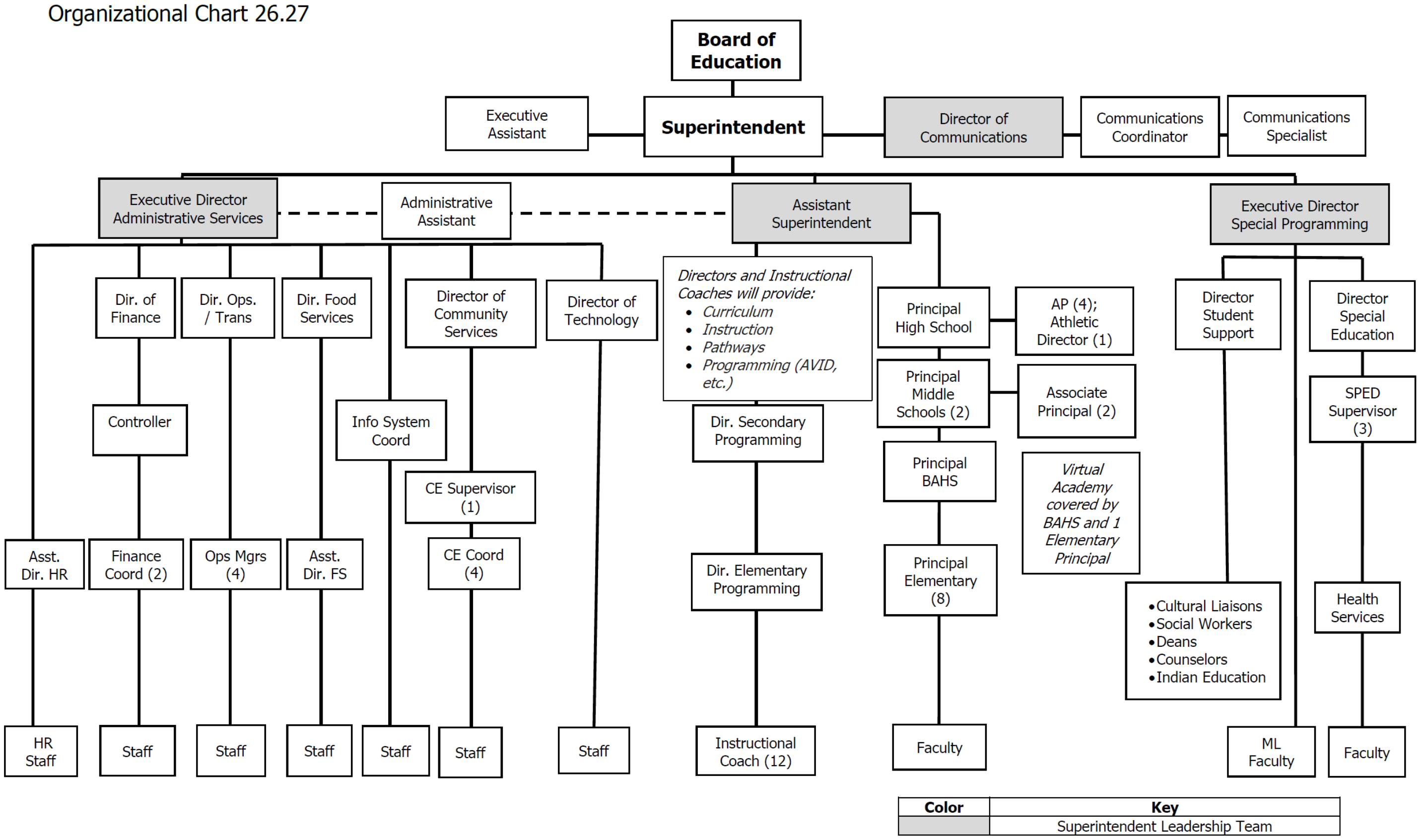
Tyler Sachse, Director

Lesley Chester, Director

Feven Tesfaye, Student Representative

Organizational Chart

Organizational Chart 26.27



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 $13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides $4,677,770 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 million 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 $289,918 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, $4.9 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).

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.

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.

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:

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:

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

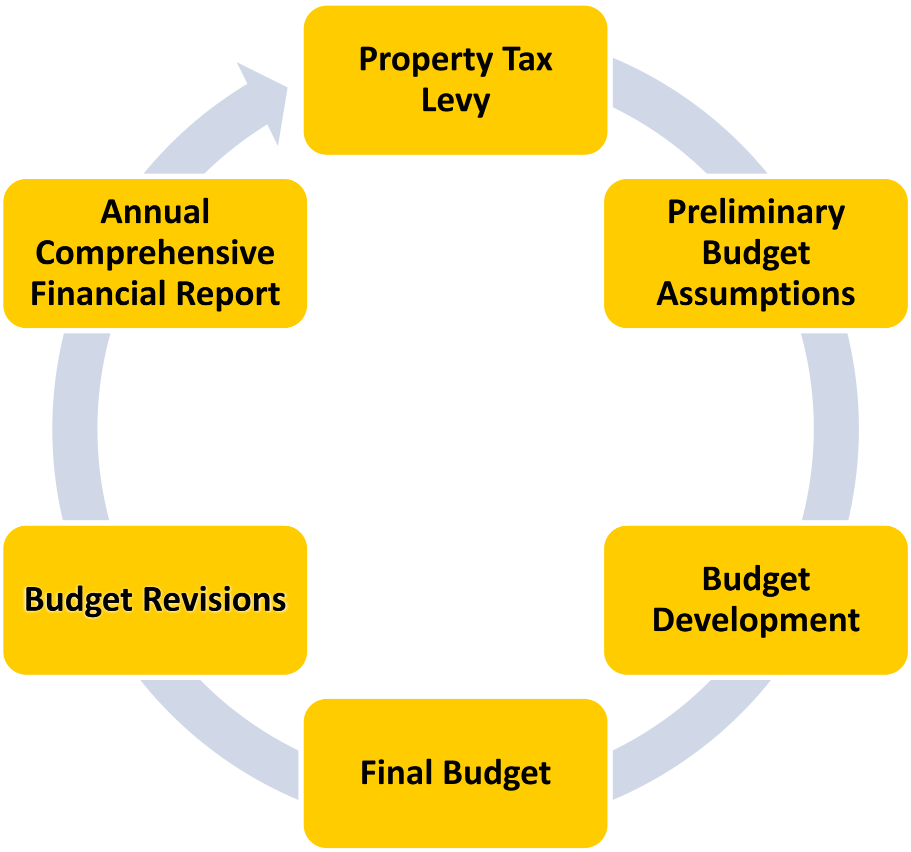
- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

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 Approach, Process, Assumptions and Timelines

Budget Process

At the December 11, 2025 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2027 budget process.

8. Be good stewards of taxpayer dollars
9. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
10. Comply with all statutory uses of funds
11. Include constituents' perspectives and input throughout the budget process
12. Be transparent about the district's current and projected finances, budget process and budget decision-making
13. Continue cross departmental collaboration
14. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2027 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY26 revised budget
  - Board receives report on FY27 budget assumptions
- **March**
  - Superintendent presents initial budget recommendations to the Board
- **April-May**
  - Staff and community presentations and feedback opportunities
  - Board report on feedback and board work session
- **June** 11 - FY27 Adopted budget presented
- **June** 25 - FY27 Adopted budget approved

FY2027 Budget Assumptions

Revenue

- Enrollment:
  - K-12 Enrollment projection estimated at 6,897
  - Early Childhood Special Education at 100
  - Voluntary Pre-Kindergarten at 147

  Enrollment Projections are based on:
  - Historical data trends including birth rates
  - Fall 2025 seat counts
  - Demographic Study
- 2.69% increase to the general education formula - $202 per pupil
- $1.88 million decrease in Compensatory funding due to the formula change
- $1.2 million increase in English Learner funding due to the formula change

Expenses

- 2.3% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- $4.2 million in expenditure adjustments:
  - Maintain class sizes (K-12) – 20 FTE reduction
  - Eliminate Student Systems Leadership Specialist and Advanced Learning Specialist positions – 8 FTE reduction
  - Additional 12 FTE to create Learning Coach positions at each site
  - Additional 10 FTE to expand house model for School within a School program
  - Restructure district leadership by eliminating 9 director and coordinator positions
    - Created 4 director and 1 executive director level positions as part of the restructure

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.
- Total local property tax revenue increased by $3.6 million mostly due to an increase in bond payments in the debt service fund.

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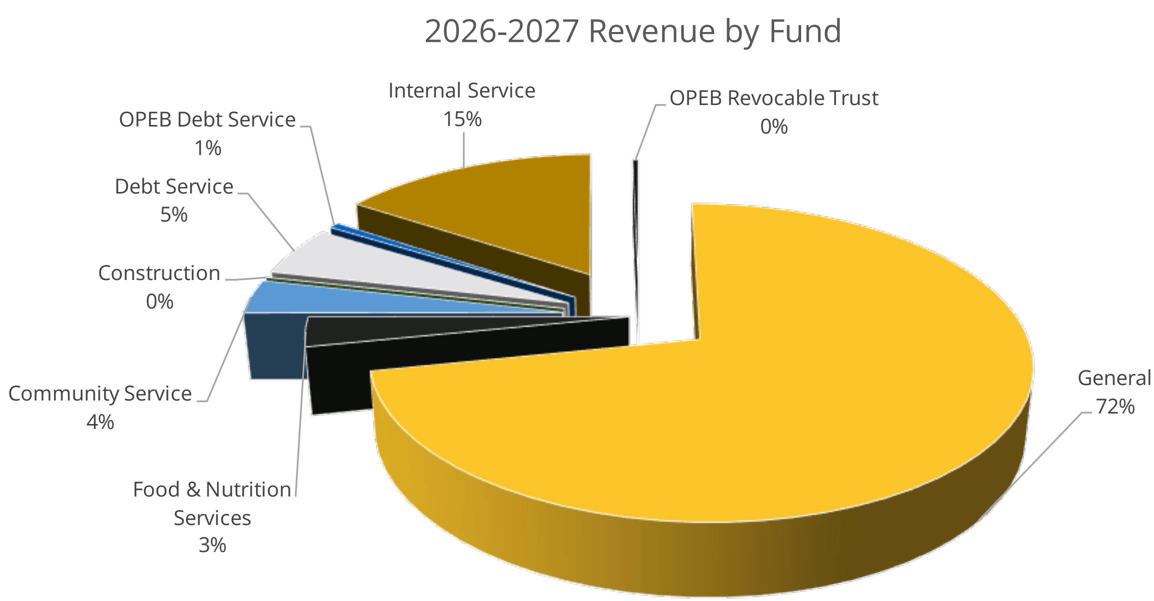
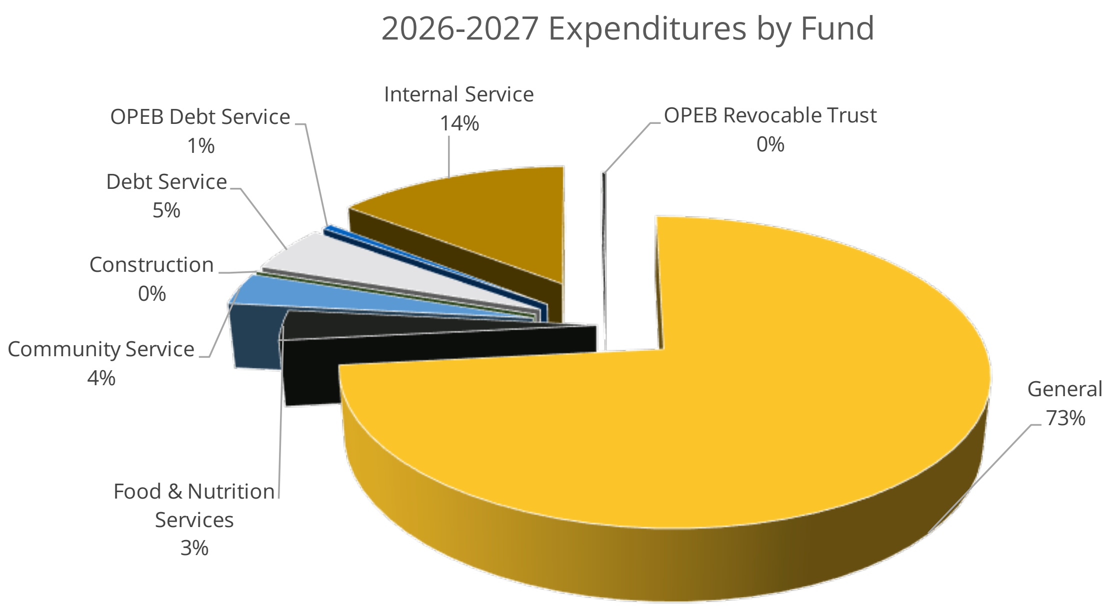
Financial Section

2026-2027 Budget

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.

Summary Data – All Funds

Funds Overview

The district's funds include the governmental funds, internal service funds and fiduciary funds. The governmental funds include the general fund, special revenue – food & nutrition services fund, special revenue – community service fund, building construction fund, the regular debt service fund, and the other post-employment benefits (OPEB) debt service fund. Detailed information about each fund category and individual funds can be found on the subsequent pages in the financial section.

Revenue Sources

State sources: 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: 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: Grants or entitlements that the district receives reimbursement for qualified expenses.

Other Sources: 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.

Expenditure Categories

Salaries and Wages: Includes salaries for district administrators, principals, teachers, clerical employees, operations supervisors, custodians, IT specialists, and other staff.

Employee Benefits: The amounts paid by the district on behalf of employees not included in their gross salary and are considered fringe benefits. Benefits include employer share of taxes, retirement, insurance premiums, and workers compensation.

Purchased Services: Substitute costs, utilities, transportation, and consulting fees.

Supplies and Materials: The costs to purchase the supplies, textbooks, software, and devices to teach students.

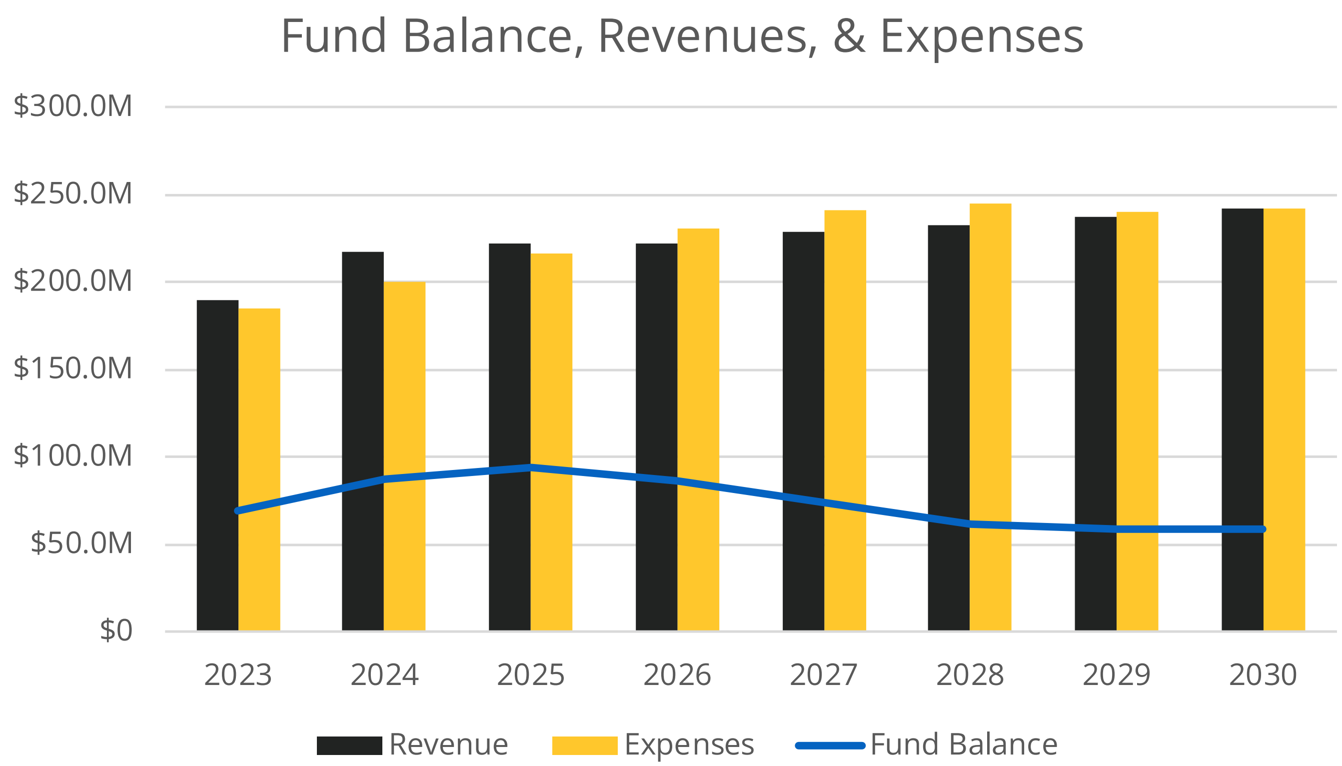
Capital Expenditures: Usually larger purchases for equipment, vehicles, and building construction.

Debt Services: The payments to repay the district's debt including principal and interest.

Other Expenditures: Miscellaneous expenditures that are not categorized elsewhere such as dues, memberships, taxes and special assessments, and scholarships.

Below is a financial summary of all the governmental funds, fiduciary funds, and proprietary funds of the district.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 93,864,022	$ 110,153,103	$ 114,215,903	$ 116,832,866	$ 118,205,424	$ 120,570,561	$ 123,016,823	$ 125,474,734
Property Taxes	41,799,091	49,169,154	51,205,785	49,390,258	52,883,831	52,891,176	54,140,739	55,264,514
Federal Sources	19,743,377	20,083,358	11,402,175	11,509,473	10,938,603	11,158,784	11,438,826	11,669,906
Other Sources	34,635,490	37,988,117	44,899,390	44,743,908	46,882,142	47,588,479	48,539,615	49,396,123
Total Revenue	190,041,979	217,393,733	221,723,253	222,476,505	228,910,000	232,209,000	237,136,003	241,805,277
Expenditures								
Salaries and Wages	79,325,525	83,695,460	90,076,824	94,572,176	98,389,668	100,192,721	97,408,386	97,923,991
Employee Benefits	57,393,381	58,615,661	66,801,014	73,284,931	76,275,858	77,774,092	76,885,487	77,673,772
Purchased Services	23,830,591	29,582,239	32,625,486	32,767,650	34,813,105	35,440,400	34,546,299	34,768,769
Supplies and Materials	8,187,481	7,822,769	7,755,420	9,052,731	9,252,473	9,449,866	9,387,147	9,484,288
Capital Expenditures	4,568,209	8,105,830	6,735,081	8,757,620	7,837,223	7,980,178	7,759,327	7,800,916
Debt Services	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Other Expenditures	713,138	836,155	617,922	1,009,201	1,041,673	1,066,820	1,065,065	1,077,323
Total Expenditures	185,372,211	200,012,729	216,488,933	230,634,309	240,995,000	244,744,077	240,091,711	241,909,059
Revenue over Expenditures	4,669,769	17,381,003	5,234,319	(8,157,804)	(12,085,000)	(12,535,077)	(2,955,708)	(103,782)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	1,807	5,667	907,410	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	37,043	5,667	2,166,479	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	4,706,811	17,386,670	7,400,798	(8,142,804)	(12,080,000)	(12,530,077)	(2,950,708)	(98,782)
Fund Balances								
Beginning of Year	64,921,751	69,628,563	87,015,233	94,416,030	86,273,226	74,193,226	61,663,149	58,712,441
End of Year	**$ 69,628,563**	**$ 87,015,233**	**$ 94,416,030**	**$ 86,273,226**	**$ 74,193,226**	**$ 61,663,149**	**$ 58,712,441**	**$ 58,613,659**



All funds forecast assumptions include total revenue increasing going into FY2027 due to increase in the district's tax levy. After FY2027, revenues increase by 1.82% on average each year. Total expenditures increased by 4.5% in FY2027 partially due to an increase in staffing costs for estimated contract settlements. Additionally, the cost of health and dental claims in the internal service fund continue to rise. After 2026-27, the district expenditures are expected to increase an average of 0.15% each year. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 3% increase to all purchased services and supply codes each year. Budget cuts of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.

Level Two – Summary Data for Governmental 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 Services 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 Funds

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

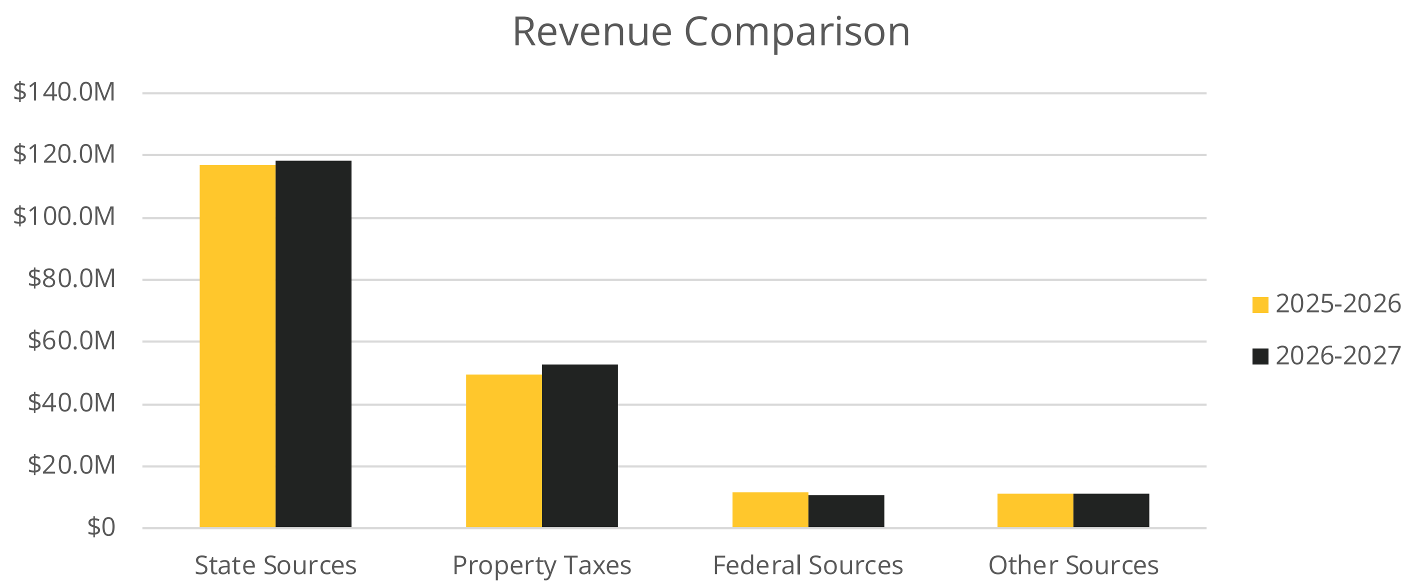
- 20 Internal Service Fund
- 25 Post-Employment Benefits Revocable Trust Fund

Summary Data – Governmental Funds

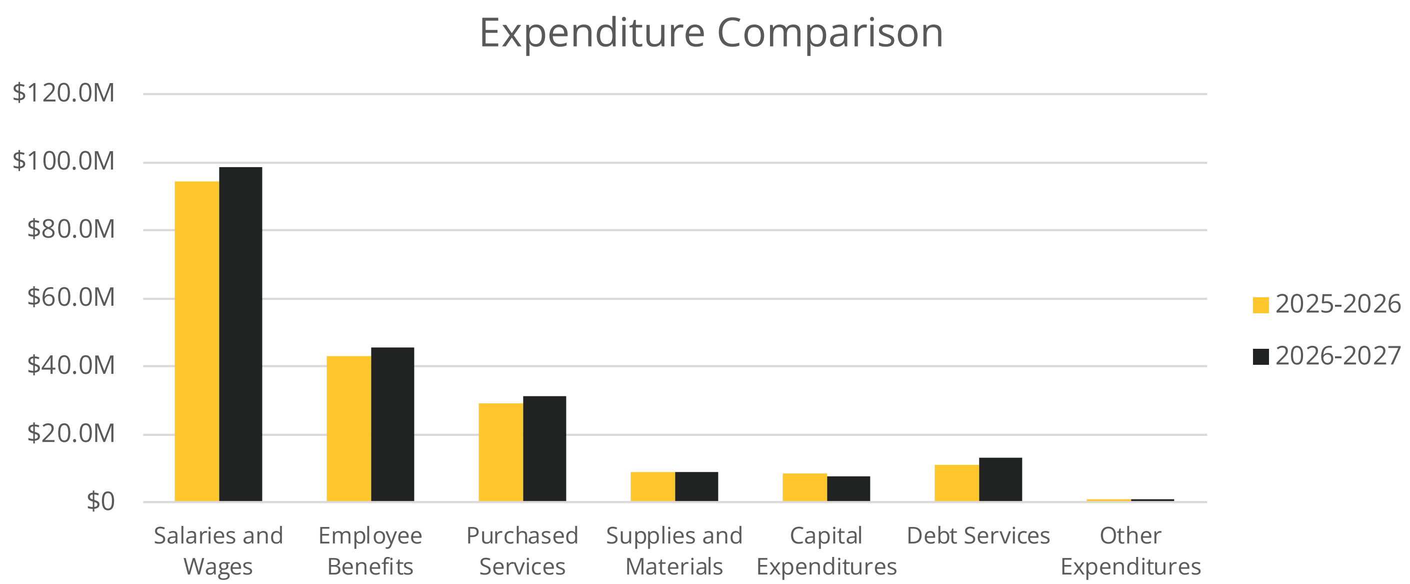
Below is a summary of all the governmental funds of the district. The governmental funds include the general fund, food & nutrition services fund, community service fund, building construction fund, and the debt service funds.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 93,864,022	$ 110,153,103	$ 114,215,903	$ 116,832,866	$ 118,205,424	$ 120,570,561	$ 123,016,823	$ 125,474,734
Property Taxes	41,799,091	49,169,154	51,205,785	49,390,258	52,883,831	52,891,176	54,140,739	55,264,514
Federal Sources	19,743,377	20,083,358	11,402,175	11,509,473	10,938,603	11,158,784	11,438,826	11,669,906
Other Sources	10,606,381	11,180,635	11,741,691	11,093,908	11,132,142	11,138,479	11,375,615	11,503,843
Total Revenue	166,012,871	190,586,251	188,565,554	188,826,505	193,160,000	195,759,000	199,972,003	203,912,997
Expenditures								
Salaries and Wages	79,325,525	83,695,460	90,076,824	94,572,176	98,389,668	100,192,721	97,408,386	97,923,991
Employee Benefits	32,399,276	34,700,951	38,673,760	43,129,041	45,410,658	46,202,712	44,862,203	45,076,068
Purchased Services	23,342,168	26,468,419	29,240,608	29,256,040	31,185,805	31,740,430	30,780,806	30,921,420
Supplies and Materials	8,145,084	7,777,122	7,710,510	9,002,731	9,202,473	9,398,866	9,335,127	9,431,228
Capital Expenditures	4,568,209	8,105,830	6,735,081	8,757,620	7,837,223	7,980,178	7,759,327	7,800,916
Debt Services	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Other Expenditures	706,421	829,261	610,788	1,001,701	1,034,173	1,059,170	1,057,262	1,069,364
Total Expenditures	159,840,569	172,931,658	184,924,757	196,909,309	206,445,000	209,414,077	204,243,111	205,402,987
Revenue over Expenditures	6,172,301	17,654,593	3,640,796	(8,082,804)	(13,285,000)	(13,655,077)	(4,271,108)	(1,489,990)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	1,807	5,667	907,410	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	37,043	5,667	2,166,479	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	6,209,344	17,660,260	5,807,275	(8,067,804)	(13,280,000)	(13,650,077)	(4,266,108)	(1,484,990)
Fund Balances								
Beginning of Year	44,020,761	50,230,105	67,890,365	73,697,640	65,629,836	52,349,836	38,699,759	34,433,651
End of Year	**$ 50,230,105**	**$ 67,890,365**	**$ 73,697,640**	**$ 65,629,836**	**$ 52,349,836**	**$ 38,699,759**	**$ 34,433,651**	**$ 32,948,661**

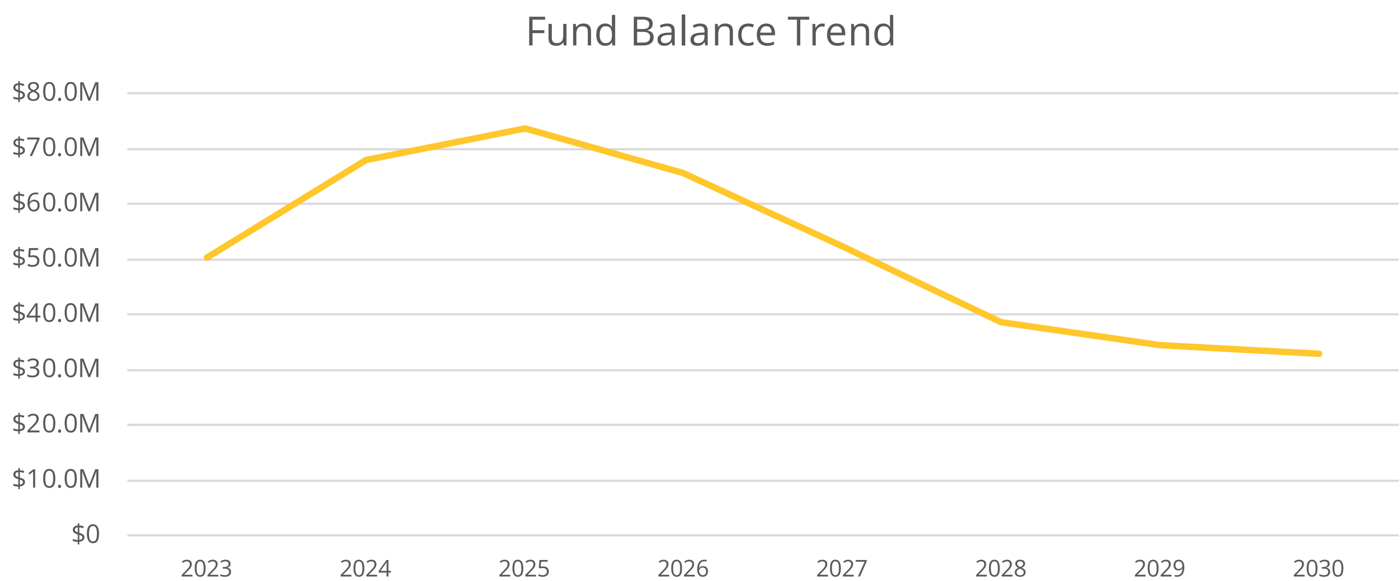
The forecast assumptions for the governmental funds include revenues increasing by 1.79% on average each year after fiscal year 2027. The district expenditures are expected to decrease an average of 0.15% each year due to the need for budget reductions in the general fund. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 5% increase to all purchased services and supply codes each year. Budget cuts of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters.



The district does not anticipate any major revenue variances for the 2026-2027 fiscal year. The state aid formula increased 2.69% but the district is also anticipating declining enrollment. Property taxes increased in the regular debt service fund due to higher bond payments for the fiscal year.



The district does not anticipate any major expenditure variances for the 2026-2027 fiscal year. The major expenditure categories are increasing at a normal inflationary rate or related to employee contract negotiations. There are no major capital expenditure plans for the year.



The fund balance in the general fund is decreasing as the district strategically spends down the fund balance to minimize drastic budget reductions. All other operating funds have more stable fund balances. Budget cuts in the general fund of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.

Level Three – Summary Data for Individual Funds

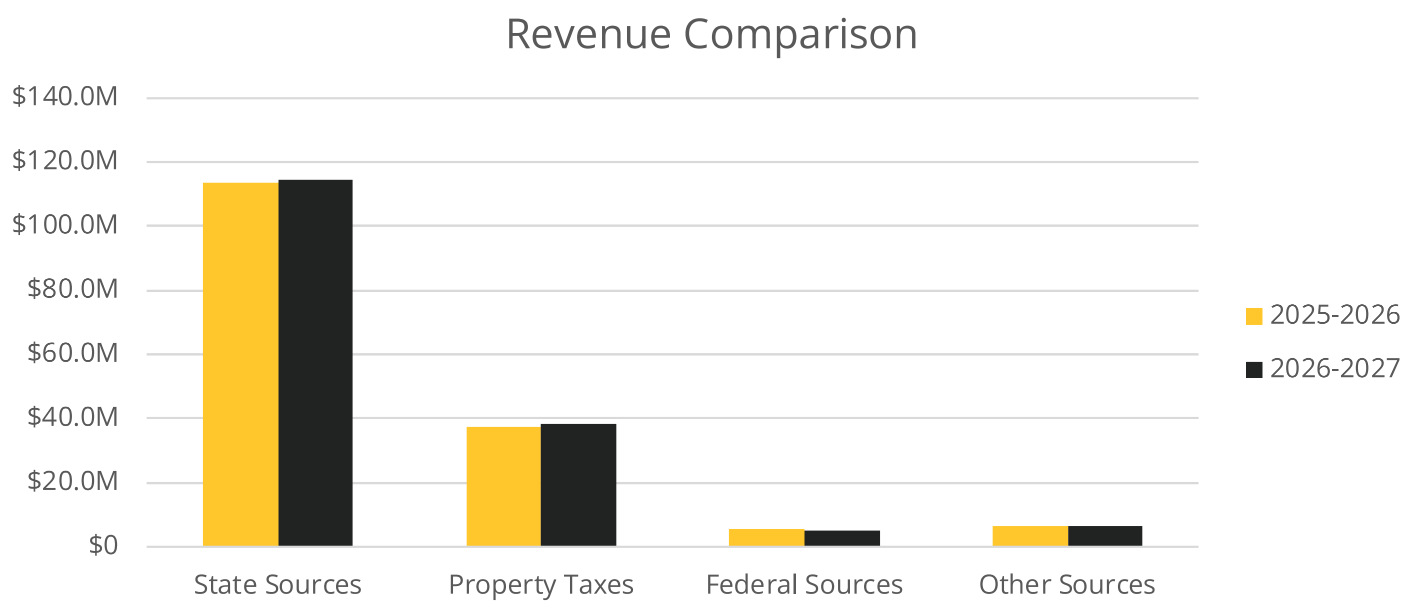
General Fund

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.

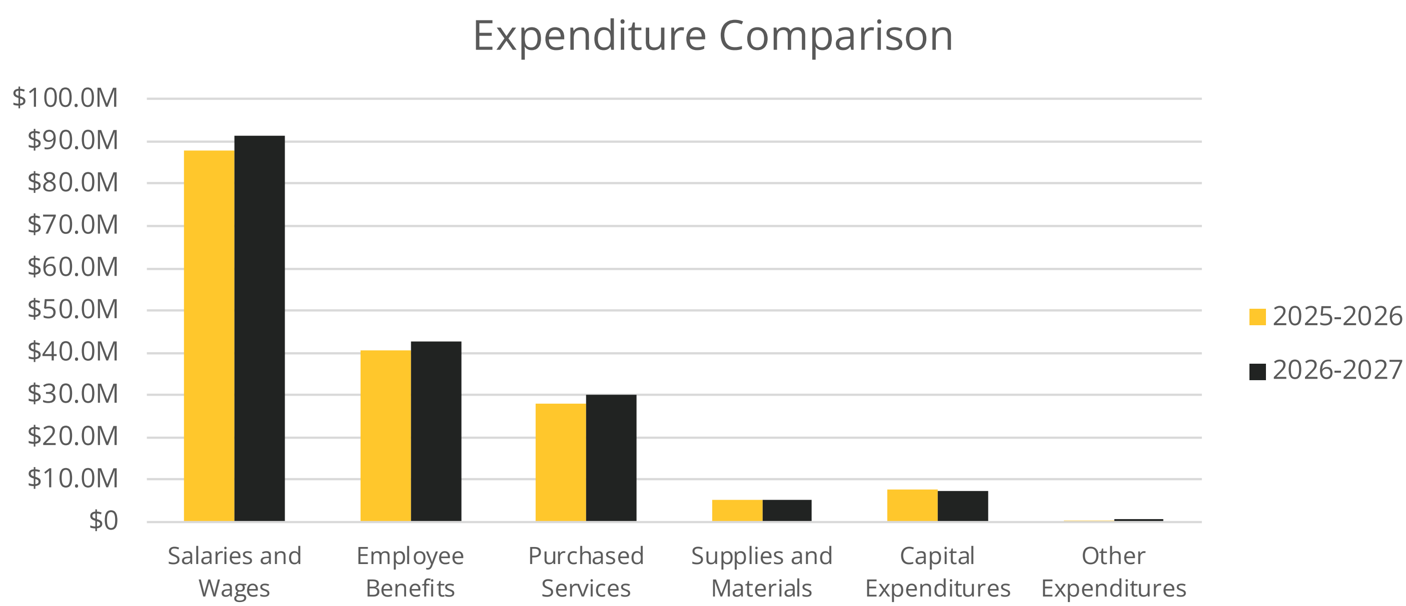
The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 91,901,865	$ 107,269,809	$ 110,975,122	$ 113,442,039	$ 114,514,927	$ 116,805,225	$ 119,141,487	$ 121,524,398
Property Taxes	29,798,183	37,785,289	39,597,499	37,170,226	38,411,480	39,179,709	39,963,356	40,762,651
Federal Sources	14,827,228	13,999,932	5,399,329	5,306,892	5,001,748	5,101,784	5,203,826	5,307,906
Other Sources	5,747,427	6,531,951	6,786,595	6,451,131	6,521,845	6,652,282	6,785,334	6,921,042
Total Revenue	142,274,703	165,586,981	162,758,546	162,370,288	164,450,000	167,739,000	171,094,003	174,515,997
Expenditures								
Salaries and Wages	73,739,152	78,144,957	84,038,659	87,710,140	91,243,312	92,828,721	89,833,386	90,205,991
Employee Benefits	30,673,902	32,816,479	36,500,884	40,458,720	42,602,406	43,342,712	41,944,203	42,118,068
Purchased Services	22,527,803	25,553,956	28,257,835	28,125,685	30,023,747	30,545,430	29,559,806	29,682,420
Supplies and Materials	5,258,510	4,423,814	4,102,494	5,096,570	5,170,029	5,259,866	5,090,127	5,111,228
Capital Expenditures	4,471,729	7,806,132	5,870,066	7,641,294	7,245,286	7,371,178	7,133,327	7,162,916
Other Expenditures	677,527	533,951	194,715	392,811	515,220	524,170	507,262	509,364
Total Expenditures	137,348,623	149,279,289	158,964,652	169,425,220	176,800,000	179,872,077	174,068,111	174,789,987
Revenue over Expenditures	4,926,081	16,307,692	3,793,893	(7,054,932)	(12,350,000)	(12,133,077)	(2,974,108)	(273,990)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	-	1,000	897,235	-	-	-	-	-
Total Other Financing Sources (Uses)	35,235	1,000	1,458,489	-	-	-	-	-
Net Change in Fund Balance	4,961,316	16,308,692	5,252,382	(7,054,932)	(12,350,000)	(12,133,077)	(2,974,108)	(273,990)
Fund Balances								
Beginning of Year	32,521,898	37,483,214	53,791,906	59,044,289	51,989,357	39,639,357	27,506,280	24,532,172
End of Year	**$ 37,483,214**	**$ 53,791,906**	**$ 59,044,289**	**$ 51,989,357**	**$ 39,639,357**	**$ 27,506,280**	**$ 24,532,172**	**$ 24,258,182**

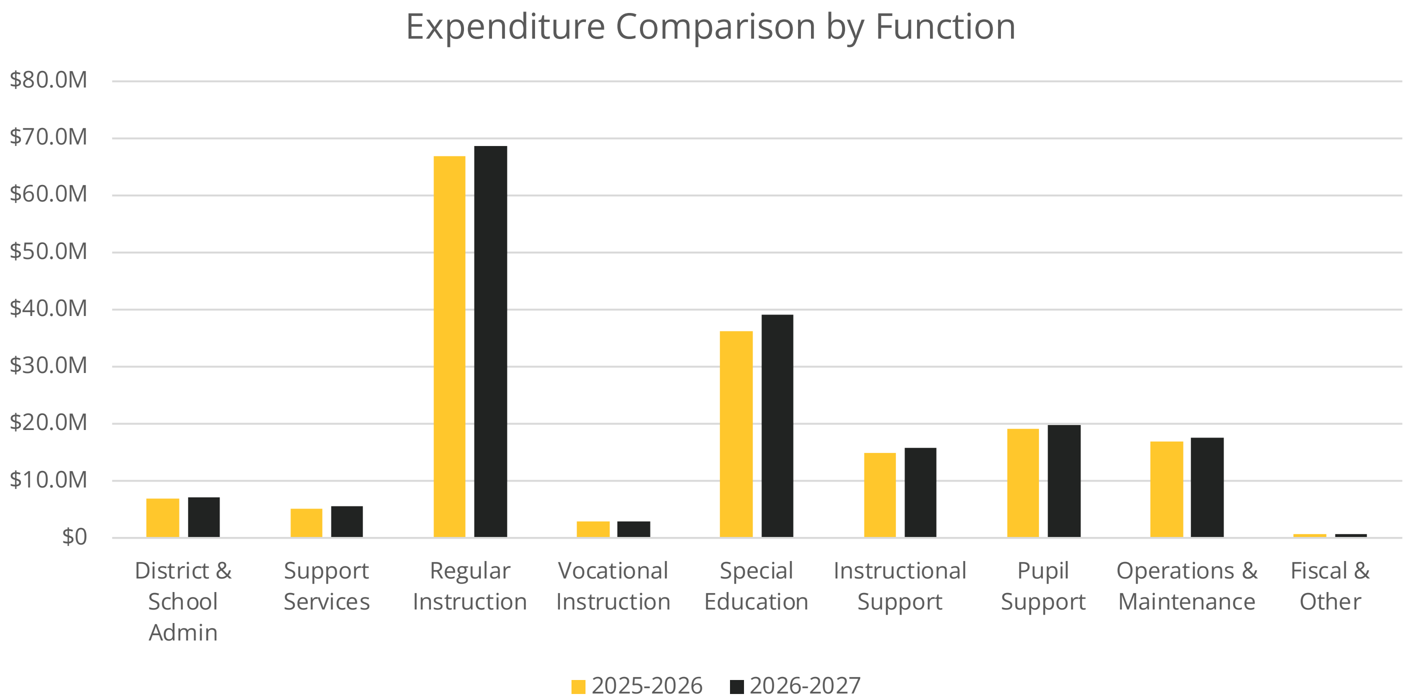
The forecast assumptions for the general fund include a 2% increase to revenues after 2026-2027. This includes any increase for the formula allowances while accounting for the anticipated decline in enrollment for future school years. Expenditures increase by 4% in 2027-2028 and 3% for 2028-2029 and 2029-2030. Budget cuts of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters.

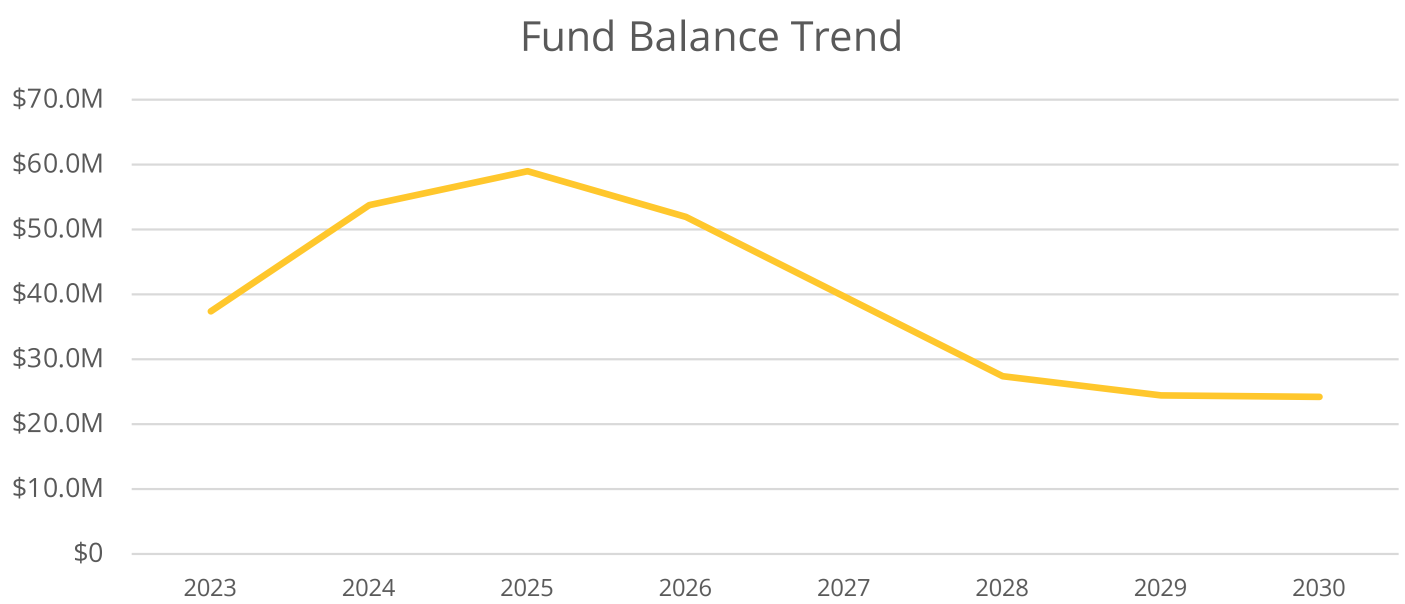


The state aid formula increased 2.69% for 26-27 but the district is also anticipating declining enrollment.



Expenditure assumptions for FY2027 include 2.3% increase to cells on salary schedules, 5% increase for health insurance, and 5% increase for services, supplies, and other expenditures. There are no major differences in the capital expenditure plan for FY2027.





Budget cuts of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.

Special Revenue Funds – All Funds Combined

The special revenue funds include the food & nutrition services fund and the community service fund. The schedule below is for the two special revenue funds combined and more details can be found on the individual fund pages.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 1,877,028	$ 2,871,061	$ 3,241,033	$ 3,362,491	$ 3,662,161	$ 3,737,000	$ 3,847,000	$ 3,922,000
Property Taxes	1,598,163	1,604,461	1,603,649	1,590,370	1,578,139	1,611,000	1,659,000	1,693,000
Federal Sources	4,916,148	6,083,426	6,002,846	6,202,581	5,936,855	6,057,000	6,235,000	6,362,000
Other Sources	4,297,722	3,833,651	4,110,324	4,075,775	4,132,845	4,215,000	4,337,000	4,420,000
Total Revenue	12,689,061	14,392,600	14,957,851	15,231,217	15,310,000	15,620,000	16,078,000	16,397,000
Expenditures								
Salaries and Wages	5,586,373	5,550,504	6,038,166	6,862,036	7,146,356	7,364,000	7,575,000	7,718,000
Employee Benefits	1,725,374	1,884,471	2,172,876	2,670,321	2,808,252	2,860,000	2,918,000	2,958,000
Purchased Services	814,365	914,463	982,772	1,130,355	1,162,058	1,195,000	1,221,000	1,239,000
Supplies and Materials	2,886,573	3,353,308	3,608,017	3,906,161	4,032,444	4,139,000	4,245,000	4,320,000
Capital Expenditures	96,480	299,697	865,015	1,116,326	591,937	609,000	626,000	638,000
Other Expenditures	28,894	295,310	416,073	608,890	518,953	535,000	550,000	560,000
Total Expenditures	11,138,060	12,297,754	14,082,919	16,294,089	16,260,000	16,702,000	17,135,000	17,433,000
Revenue over Expenditures	1,551,001	2,094,846	874,933	(1,062,872)	(950,000)	(1,082,000)	(1,057,000)	(1,036,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	1,552,809	2,099,512	885,107	(1,047,872)	(945,000)	(1,077,000)	(1,052,000)	(1,031,000)
Fund Balances								
Beginning of Year	5,706,971	7,259,780	9,359,292	10,244,400	9,196,528	8,251,528	7,174,528	6,122,528
End of Year	**$ 7,259,780**	**$ 9,359,292**	**$ 10,244,400**	**$ 9,196,528**	**$ 8,251,528**	**$ 7,174,528**	**$ 6,122,528**	**$ 5,091,528**

Special Revenue Funds – Food & Nutrition Services Fund

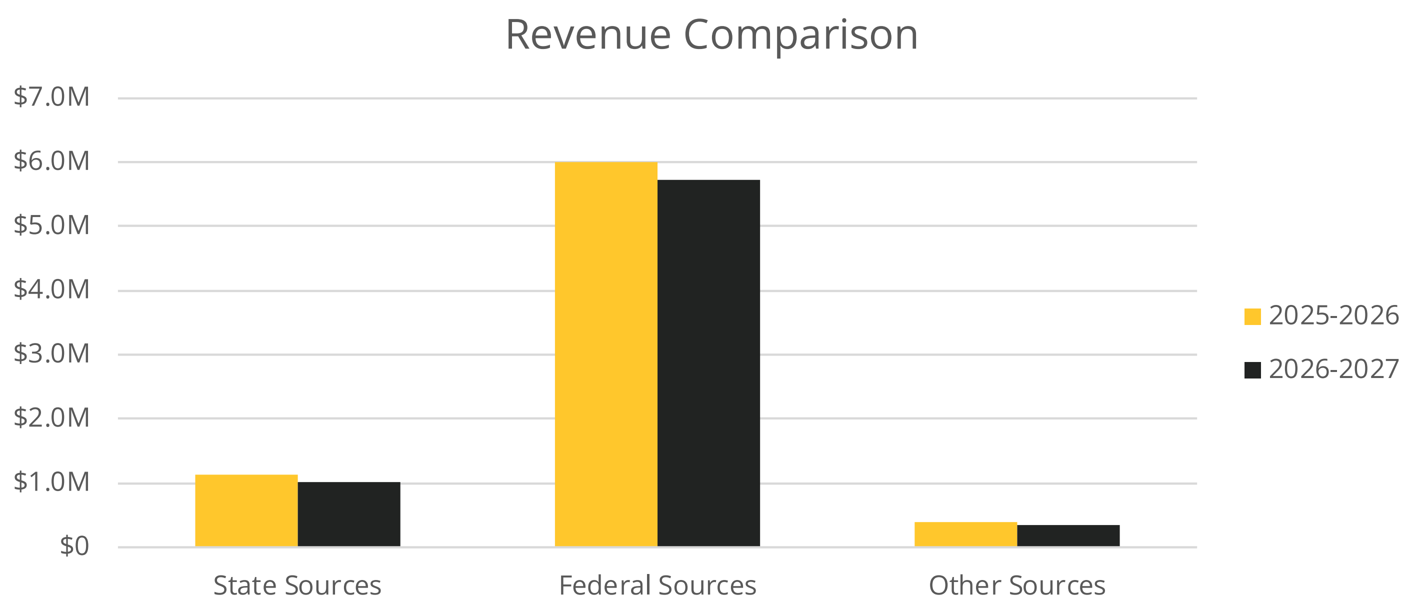
The Food & Nutrition Services Fund is used to record financial activities of a school district's food service program. The Food & Nutrition Services department's purpose is the preparation and service of breakfast, lunch, a la carte, snacks and catering in connection with school and community service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

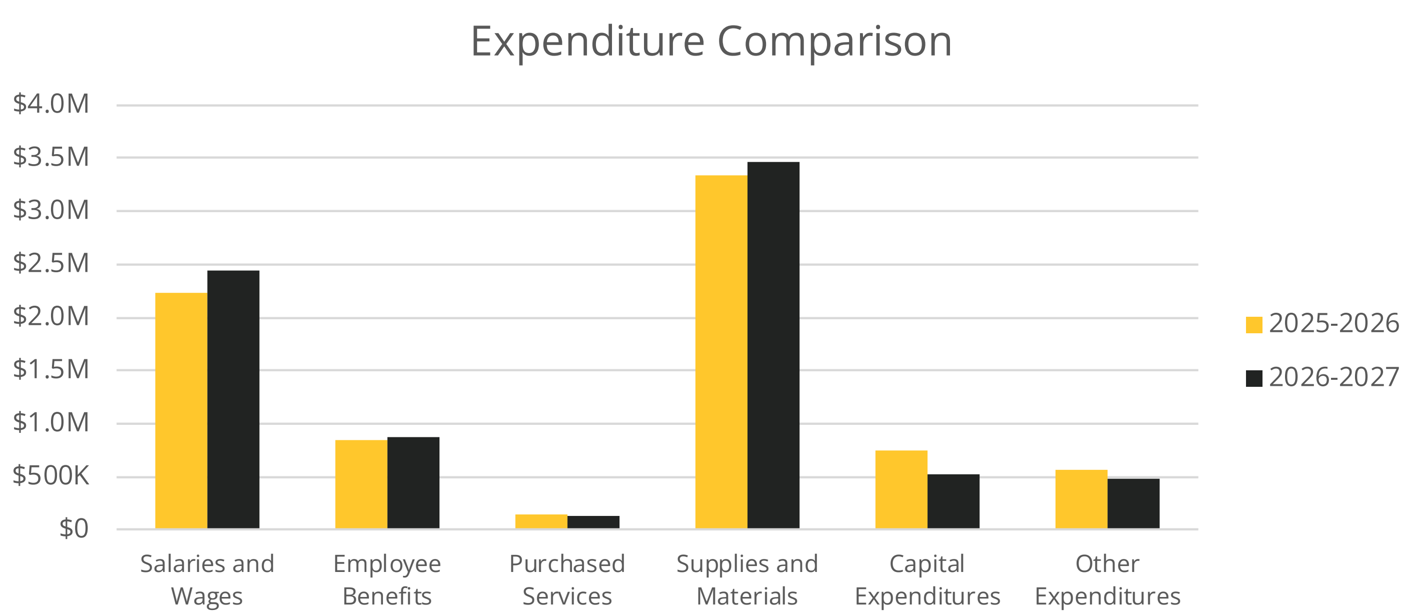
The Food & Nutrition Services department operates 11 kitchens and prepares and provides meals for 15 sites. Due to the Free School Meals for Kids program passed in 2023 by the Minnesota legislature, breakfast and lunch is served free of charge to students. As a part of this bill, some schools must participate 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.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 215,989	$ 1,082,993	$ 1,130,342	$ 1,125,000	$ 1,025,000	$ 1,046,000	$ 1,075,000	$ 1,096,000
Federal Sources	4,465,199	5,707,401	5,880,925	6,002,000	5,729,187	5,845,000	6,017,000	6,140,000
Other Sources	1,207,090	375,317	395,298	393,000	340,813	347,000	356,000	361,000
Total Revenue	5,888,278	7,165,711	7,406,565	7,520,000	7,095,000	7,238,000	7,448,000	7,597,000
Expenditures								
Salaries and Wages	2,046,070	1,917,544	2,047,388	2,235,691	2,442,601	2,513,000	2,588,000	2,638,000
Employee Benefits	588,360	642,965	772,407	850,718	872,422	888,000	904,000	916,000
Purchased Services	141,330	122,154	122,736	150,000	125,000	130,000	133,000	135,000
Supplies and Materials	2,426,298	2,927,308	3,180,908	3,333,000	3,468,187	3,563,000	3,660,000	3,730,000
Capital Expenditures	17,187	279,935	602,987	750,000	517,037	533,000	549,000	560,000
Other Expenditures	7,807	272,489	376,978	564,749	474,753	489,000	503,000	513,000
Total Expenditures	5,227,052	6,162,396	7,103,405	7,884,158	7,900,000	8,116,000	8,337,000	8,492,000
Revenue over Expenditures	661,226	1,003,315	303,160	(364,158)	(805,000)	(878,000)	(889,000)	(895,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	663,033	1,007,982	313,335	(349,158)	(800,000)	(873,000)	(884,000)	(890,000)
Fund Balances								
Beginning of Year	2,511,460	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652
End of Year	**$ 3,174,493**	**$ 4,182,475**	**$ 4,495,810**	**$ 4,146,652**	**$ 3,346,652**	**$ 2,473,652**	**$ 1,589,652**	**$ 699,652**

The forecast assumptions for the food & nutrition services fund include a 2% increase to revenue and a 3% increase to expenditures. The district is purposefully spending down the fund balance by upgrading kitchen equipment in order to comply with fund balance mandates.



Although meal reimbursement rates continue to increase, revenue is declining as a result of declining meal participation because of declining enrollment.



Expenditures are increasing due to employee contract negotiations and rising food and supply cost.

Special Revenue Funds – Community Service Fund

The community service fund is used to record all financial activities of the Community Service program. It is comprised of five components, each with its own fund balance: Community Education (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.

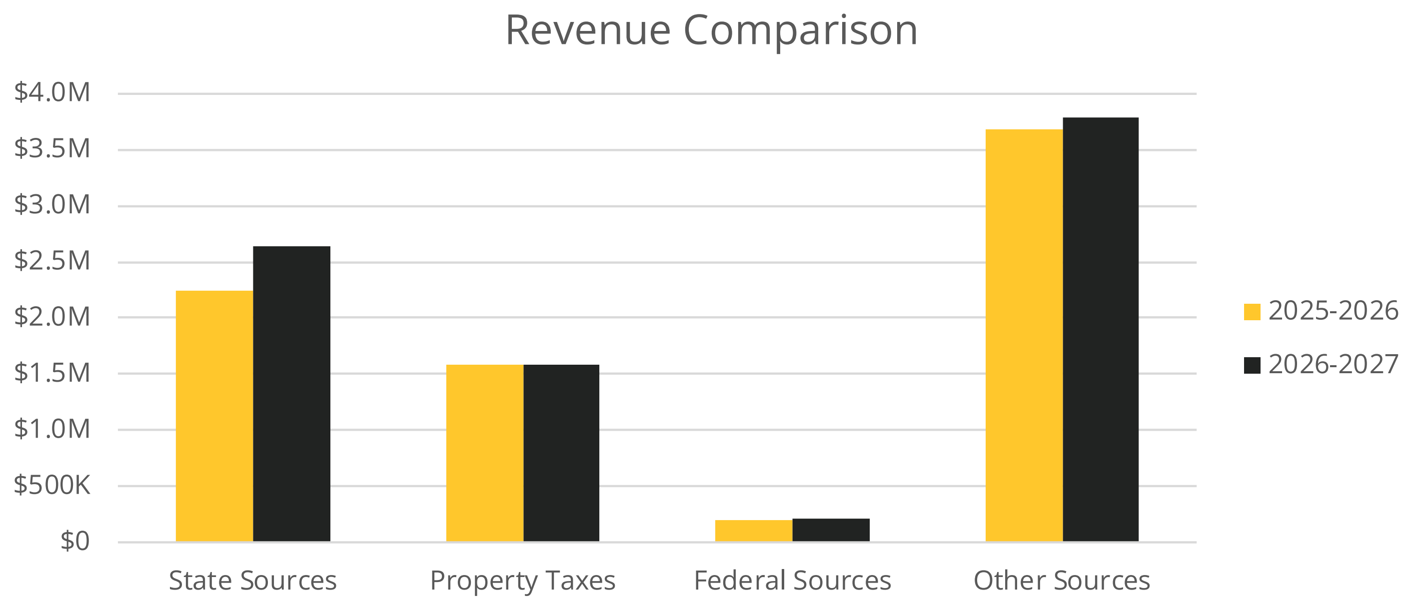
School Readiness includes activities based on the needs of children, identified through an application process. These activities include social services, development and learning plans, health referral services, nutrition component and parent involvement.

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.

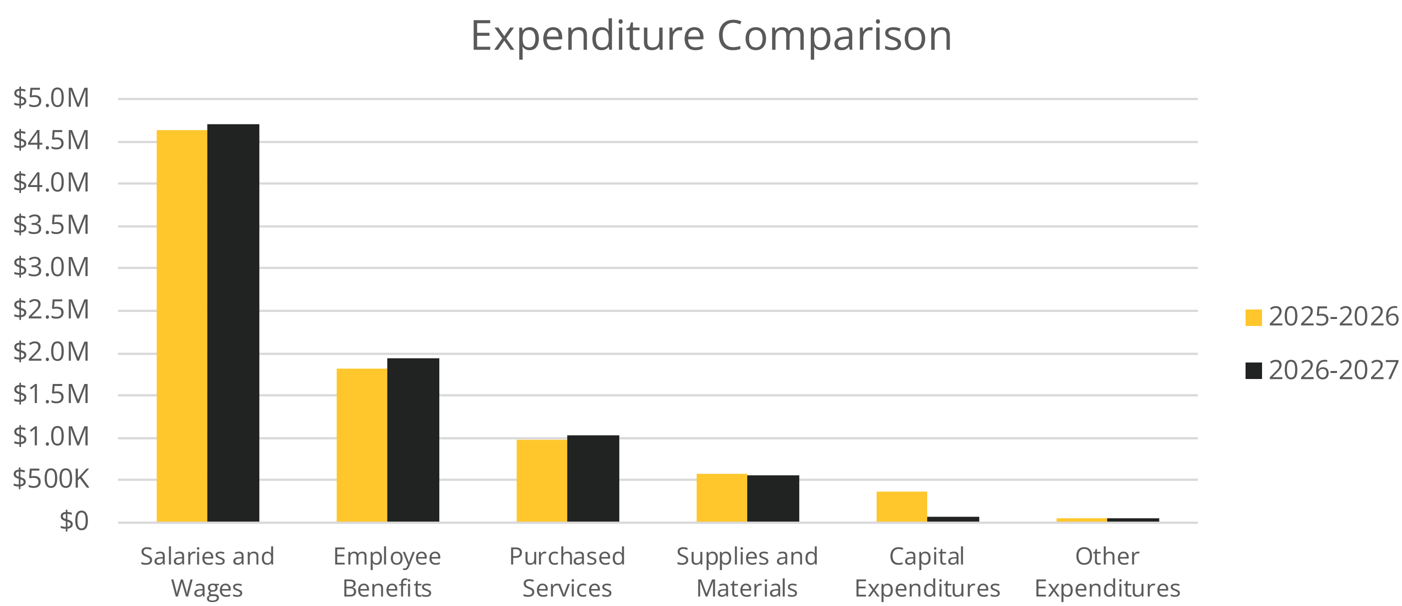
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; 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.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 1,661,039	$ 1,788,068	$ 2,110,691	$ 2,237,491	$ 2,637,161	$ 2,691,000	$ 2,772,000	$ 2,826,000
Property Taxes	1,598,163	1,604,461	1,603,649	1,590,370	1,578,139	1,611,000	1,659,000	1,693,000
Federal Sources	450,949	376,025	121,921	200,581	207,668	212,000	218,000	222,000
Other Sources	3,090,633	3,458,334	3,715,026	3,682,775	3,792,032	3,868,000	3,981,000	4,059,000
Total Revenue	6,800,783	7,226,889	7,551,286	7,711,217	8,215,000	8,382,000	8,630,000	8,800,000
Expenditures								
Salaries and Wages	3,540,304	3,632,959	3,990,778	4,626,345	4,703,755	4,851,000	4,987,000	5,080,000
Employee Benefits	1,137,015	1,241,506	1,400,469	1,819,603	1,935,830	1,972,000	2,014,000	2,042,000
Purchased Services	673,034	792,309	860,036	980,355	1,037,058	1,065,000	1,088,000	1,104,000
Supplies and Materials	460,275	426,000	427,108	573,161	564,257	576,000	585,000	590,000
Capital Expenditures	79,293	19,762	262,028	366,326	74,900	76,000	77,000	78,000
Other Expenditures	21,087	22,822	39,095	44,141	44,200	46,000	47,000	47,000
Total Expenditures	5,911,008	6,135,358	6,979,514	8,409,931	8,360,000	8,586,000	8,798,000	8,941,000
Revenue over Expenditures	889,776	1,091,531	571,772	(698,714)	(145,000)	(204,000)	(168,000)	(141,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	889,776	1,091,531	571,772	(698,714)	(145,000)	(204,000)	(168,000)	(141,000)
Fund Balances								
Beginning of Year	3,195,511	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876
End of Year	**$ 4,085,287**	**$ 5,176,817**	**$ 5,748,590**	**$ 5,049,876**	**$ 4,904,876**	**$ 4,700,876**	**$ 4,532,876**	**$ 4,391,876**

The forecast assumptions for the community service fund include a 2% increase to revenue and a 3% increase to expenditures. The district is purposefully spending down the fund balance by investing in programs supporting early learners and community engagement.



State aids supporting early childhood family education and school readiness programs increased substantially due to a change in how the district reports the count of students age 0-4.



Expenditures are increasing due to employee contract negotiations and insurance premium increases.

Debt Service Funds – All Funds Combined

The district maintains two separate debt service funds including regular debt service and other post-employment benefits (OPEB) debt service fund. The schedule below is for the two debt service funds combined and more details can be found on the individual fund pages.

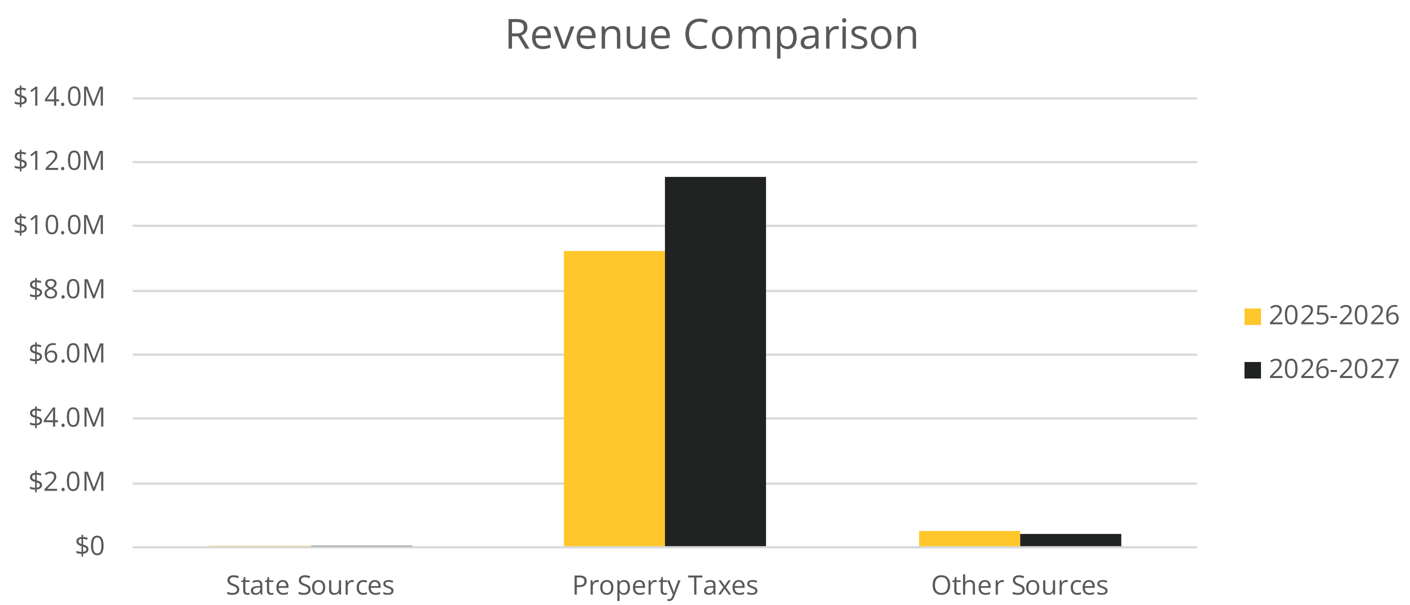
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 85,129	$ 12,234	$ (253)	$ 28,336	$ 28,336	$ 28,336	$ 28,336	$ 28,336
Property Taxes	10,402,745	9,779,404	10,004,638	10,629,662	12,894,212	12,100,467	12,518,383	12,808,863
Other Sources	561,232	815,033	844,772	567,002	477,452	271,197	253,281	162,801
Total Revenue	11,049,106	10,606,670	10,849,157	11,225,000	13,400,000	12,400,000	12,800,000	13,000,000
Expenditures								
Principal	7,140,000	7,550,000	7,640,000	8,250,000	10,115,000	9,995,000	10,650,000	11,215,000
Interest	4,211,512	3,802,240	4,023,922	2,932,141	3,261,931	2,839,258	2,386,118	1,960,138
Fiscal and Other Charges	2,375	2,375	213,264	7,859	8,069	5,742	3,882	4,862
Total Expenditures	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Revenue over Expenditures	(304,780)	(747,945)	(1,028,030)	35,000	15,000	(440,000)	(240,000)	(180,000)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Transfers In	-	-	-	-	-	-	457,669	-
Transfers Out	-	-	-	-	-	-	(457,669)	-
Total Other Financing Sources (Uses)	-	-	697,815	-	-	-	-	-
Net Change in Fund Balance	(304,780)	(747,945)	(330,215)	35,000	15,000	(440,000)	(240,000)	(180,000)
Fund Balances								
Beginning of Year	5,791,892	5,487,111	4,739,167	4,408,952	4,443,952	4,458,952	4,018,952	3,778,952
End of Year	**$ 5,487,111**	**$ 4,739,167**	**$ 4,408,952**	**$ 4,443,952**	**$ 4,458,952**	**$ 4,018,952**	**$ 3,778,952**	**$ 3,598,952**

Debt Service Funds – Regular Debt Service Fund

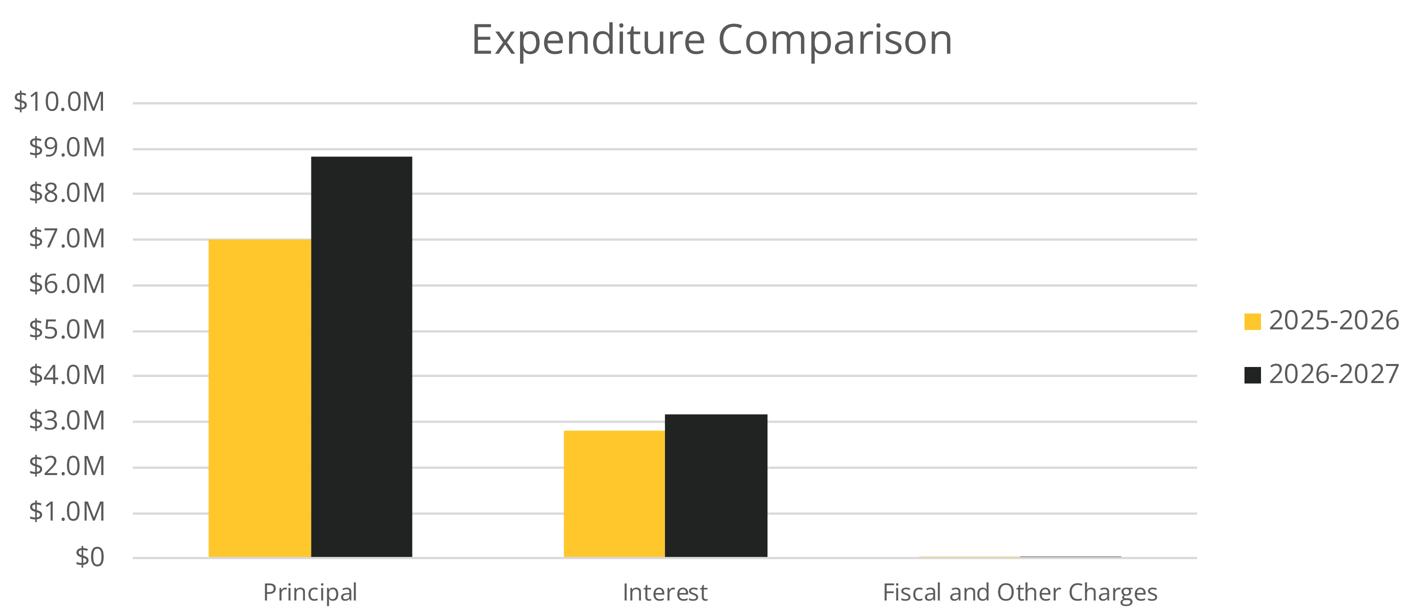
The debt service fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, building construction or operating capital, and initial or refunding bonds. Any cash balance or investment in the debt service fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	$ 85,129	$ 12,234	$ (253)	$ 28,336	$ 28,336	$ 28,336	$ 28,336	$ 28,336
Property Taxes	9,110,129	8,390,556	8,611,462	9,255,620	11,536,278	10,766,273	11,176,676	12,808,863
Other Sources	529,623	748,564	777,239	516,044	435,386	205,391	194,988	162,801
Total Revenue	9,724,881	9,151,353	9,388,448	9,800,000	12,000,000	11,000,000	11,400,000	13,000,000
Expenditures								
Principal	5,945,000	6,335,000	6,405,000	6,990,000	8,820,000	8,675,000	9,290,000	11,215,000
Interest	3,999,129	3,612,563	3,859,152	2,795,158	3,155,188	2,765,538	2,348,038	1,960,138
Fiscal and Other Charges	1,900	1,900	212,789	4,842	4,812	4,462	1,962	4,862
Total Expenditures	9,946,029	9,949,463	10,476,942	9,790,000	11,980,000	11,445,000	11,640,000	13,180,000
Revenue over Expenditures	(221,148)	(798,109)	(1,088,493)	10,000	20,000	(445,000)	(240,000)	(180,000)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Transfers In	-	-	-	-	-	-	457,669	-
Total Other Financing Sources (Uses)	-	-	697,815	-	-	-	457,669	-
Net Change in Fund Balance	(221,148)	(798,109)	(390,678)	10,000	20,000	(445,000)	217,669	(180,000)
Fund Balances								
Beginning of Year	5,386,218	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,778,952
End of Year	**$ 5,165,070**	**$ 4,366,961**	**$ 3,976,283**	**$ 3,986,283**	**$ 4,006,283**	**$ 3,561,283**	**$ 3,778,952**	**$ 3,598,952**

The forecast assumptions for the regular debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments.



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.



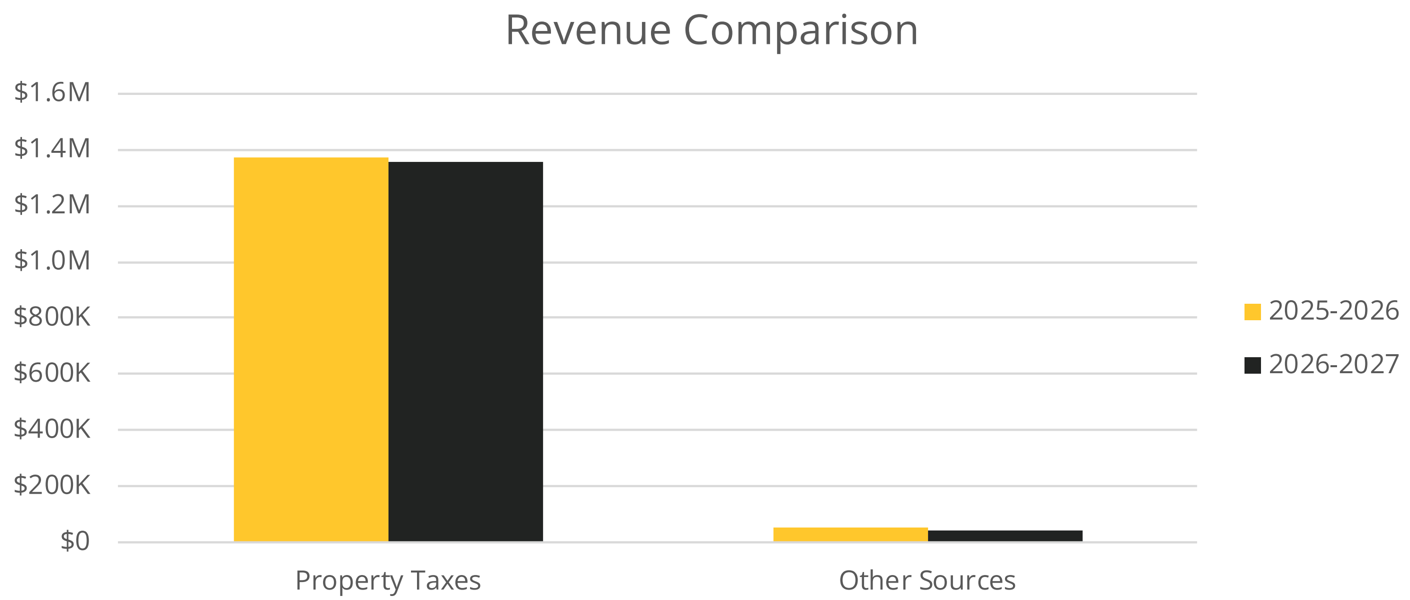
Principal payments are increasing by approximately $2 million after the 2025A refunding bond.

Debt Service Funds – Other Post-Employment Benefits (OPEB) Debt Service Fund

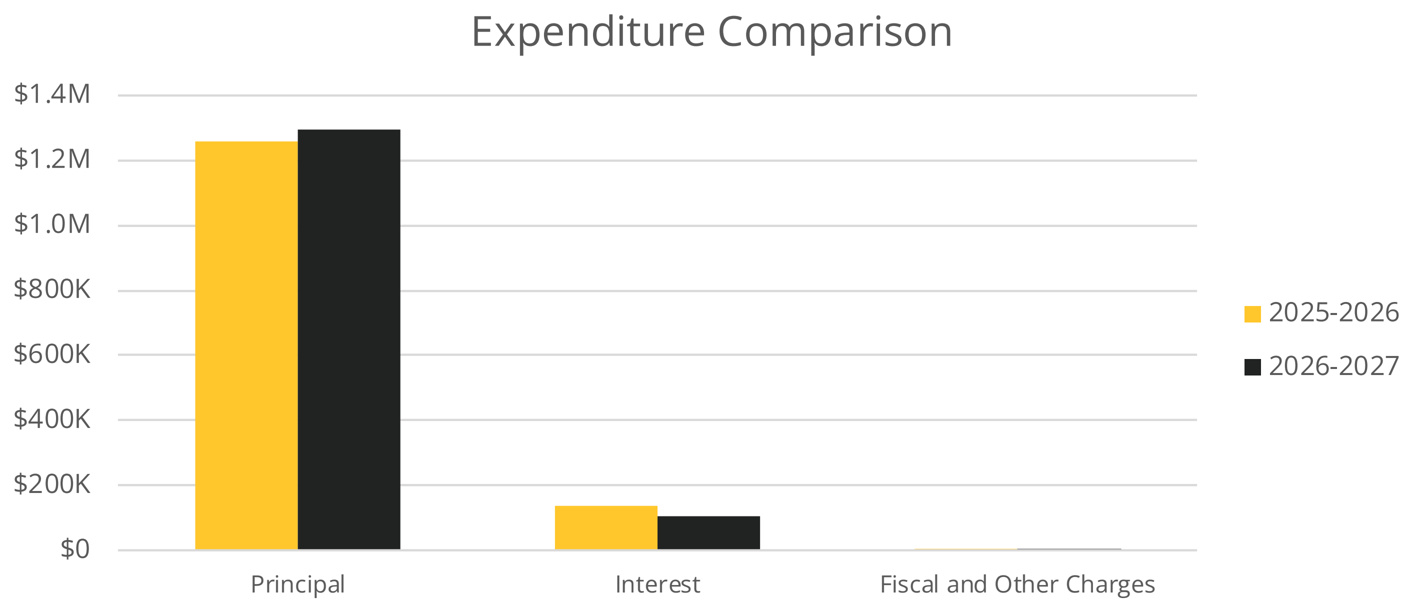
The OPEB debt service fund is used to record revenues and expenditures for a school district's outstanding OPEB bonded indebtedness. OPEB bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (fund 25). The bonds were refunded (refinanced) in 2016. Any cash balance or investment in the OPEB debt service fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Property Taxes	$ 1,292,616	$ 1,388,848	$ 1,393,176	$ 1,374,042	$ 1,357,934	$ 1,334,194	$ 1,341,707	$ -
Other Sources	31,609	66,470	67,533	50,958	42,066	65,806	58,293	-
Total Revenue	1,324,225	1,455,317	1,460,709	1,425,000	1,400,000	1,400,000	1,400,000	-
Expenditures								
Principal	1,195,000	1,215,000	1,235,000	1,260,000	1,295,000	1,320,000	1,360,000	-
Interest	212,383	189,678	164,770	136,983	106,743	73,720	38,080	-
Fiscal and Other Charges	475	475	475	3,017	3,257	1,280	1,920	-
Total Expenditures	1,407,858	1,405,153	1,400,245	1,400,000	1,405,000	1,395,000	1,400,000	-
Revenue over Expenditures	(83,632)	50,165	60,464	25,000	(5,000)	5,000	-	-
Other Financing Sources (Uses)								
Bond Refunding	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(457,669)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(457,669)	-
Net Change in Fund Balance	(83,632)	50,165	60,464	25,000	(5,000)	5,000	(457,669)	-
Fund Balances								
Beginning of Year	405,673	322,041	372,206	432,669	457,669	452,669	457,669	-
End of Year	**$ 322,041**	**$ 372,206**	**$ 432,669**	**$ 457,669**	**$ 452,669**	**$ 457,669**	**$ -**	**$ -**

The forecast assumptions for the OPEB debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments. The debt will be fully paid off in 2028-2029 and the remaining balance will be transferred to the regular debt service fund.



Revenue in the OPEB debt service fund remain similar compared to prior years as the debt payment schedules do not have any major changes each year.



Expenditures in the OPEB debt service fund remain similar compared to prior years as the debt payment schedules do not have any major changes each year. Interest charges decline as the outstanding principal balance declines each year.

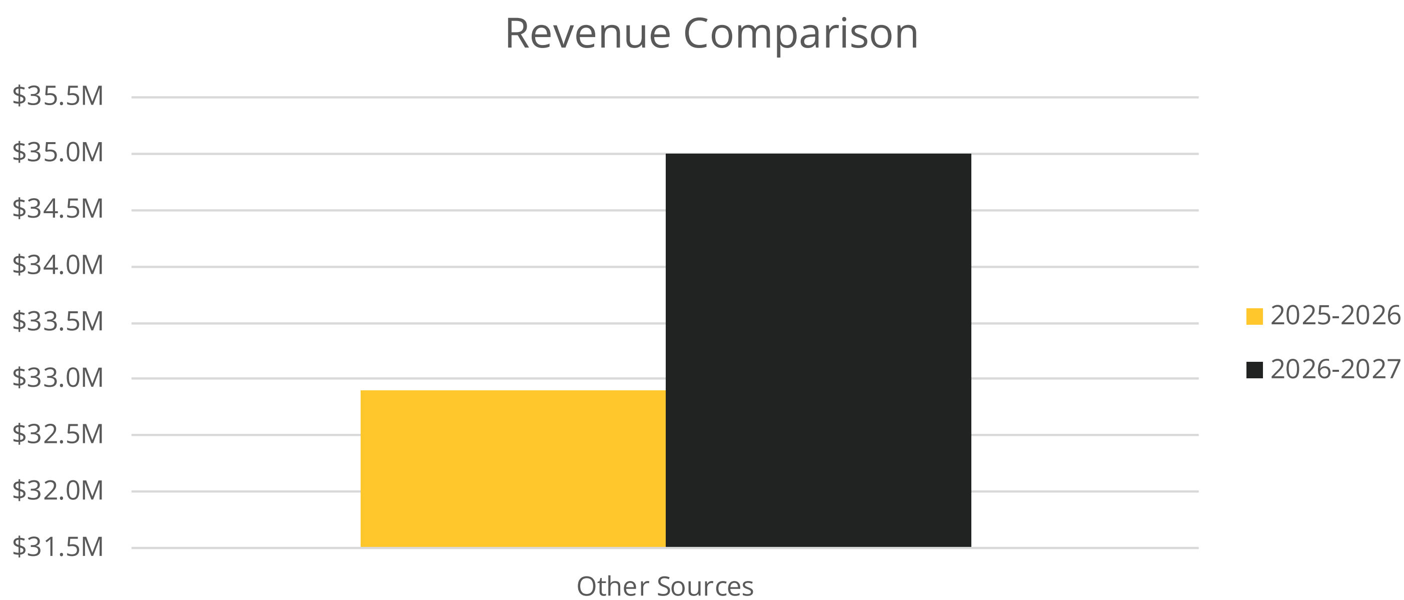
Proprietary Funds – Internal Service Funds

The internal service funds are used for the district's health and dental self-insurance plans and severance benefits. Employee deductions and benefits are deposited within a separate account to cover health and dental claims, and administrative expenses with Blue Cross Blue Shield and Delta Dental.

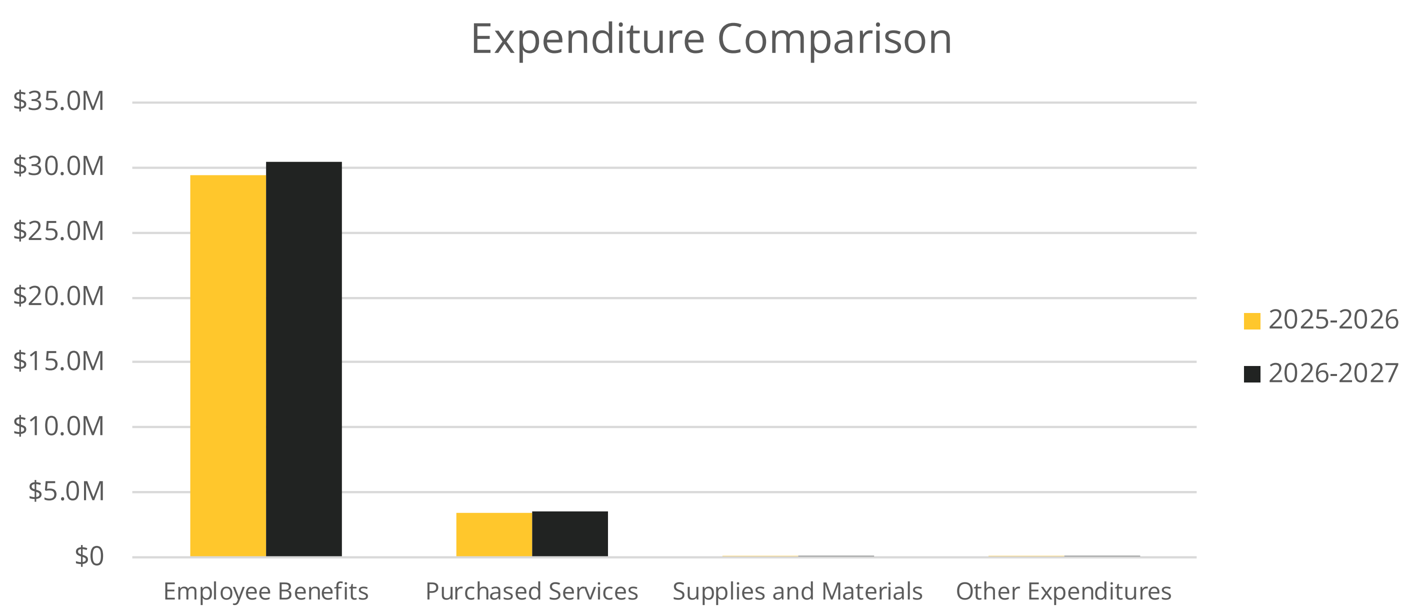
During fiscal year 2024, the district determined that the severance fund balance was no longer needed and transferred $2,771,842 to the internal service fund for health insurance. There are only four remaining employees that qualify for severance payments for unused sick days with a total liability of approximately $257,500.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Other Sources	$ 23,270,326	$ 25,709,278	$ 32,089,157	$ 32,900,000	$ 35,000,000	$ 35,700,000	$ 36,414,000	$ 37,142,280
Total Revenue	23,270,326	25,709,278	32,089,157	32,900,000	35,000,000	35,700,000	36,414,000	37,142,280
Expenditures								
Employee Benefits	24,151,932	23,156,768	27,397,643	29,452,500	30,372,500	30,979,950	31,599,549	32,231,540
Purchased Services	461,801	3,082,579	3,331,951	3,465,000	3,570,000	3,641,400	3,714,228	3,788,513
Supplies and Materials	42,397	45,647	44,910	50,000	50,000	51,000	52,020	53,060
Other Expenditures	6,717	6,894	7,134	7,500	7,500	7,650	7,803	7,959
Total Expenditures	24,662,845	26,291,888	30,781,638	32,975,000	34,000,000	34,680,000	35,373,600	36,081,072
Revenue over Expenditures	(1,392,520)	(582,609)	1,307,520	(75,000)	1,000,000	1,020,000	1,040,400	1,061,208
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(1,392,520)	(582,609)	1,307,520	(75,000)	1,000,000	1,020,000	1,040,400	1,061,208
Fund Balances								
Beginning of Year	10,126,269	8,733,749	8,151,140	9,458,659	9,383,659	10,383,660	11,403,660	12,444,060
End of Year	**$ 8,733,749**	**$ 8,151,140**	**$ 9,458,659**	**$ 9,383,659**	**$ 10,383,660**	**$ 11,403,660**	**$ 12,444,060**	**$ 13,505,268**

Forecast assumptions for the internal service funds include a 2% increase to revenue collected from employee deductions and benefits and a 2% increase to claims and administrative costs.



The largest source of revenue is the revenue collected from employee deductions and benefits. The district increased health insurance premiums by 5%.



Costs in the internal service funds are increasing by 3% due to the rising costs of health and dental care.

Proprietary Funds – OPEB Revocable Trust Fund

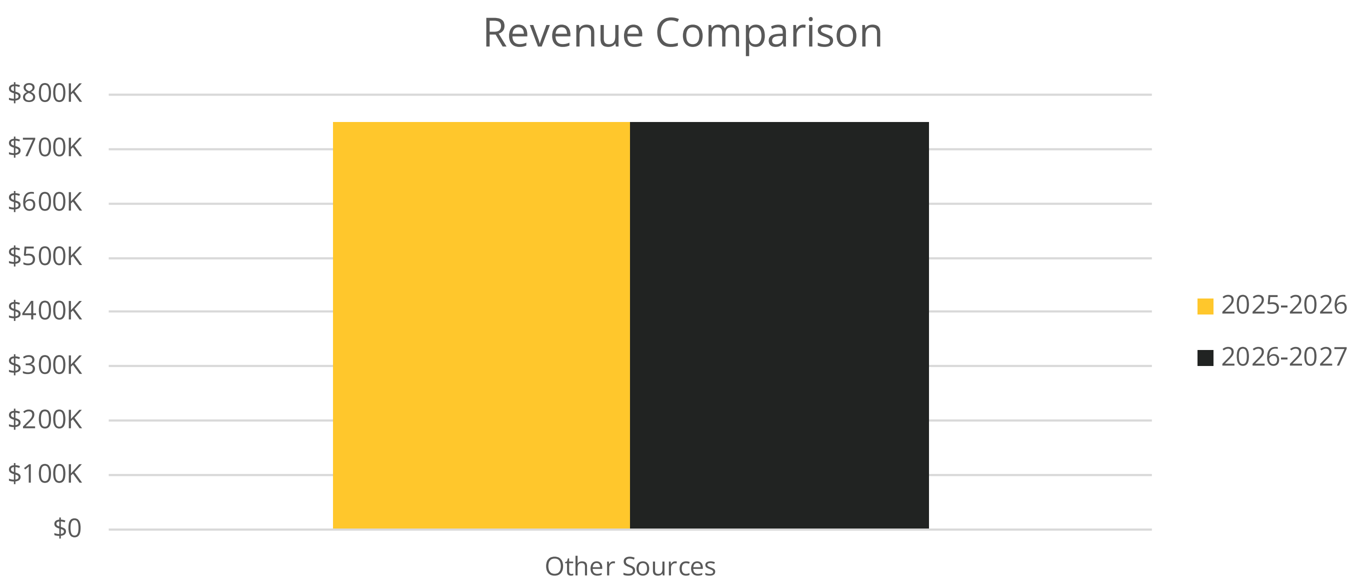
The OPEB trust fund is used for reporting resources set aside and held in a revocable trust arrangement for post-employment benefits. The district operates a single-employer retiree benefit plan that provides health insurance or a contribution to eligible employees and their spouses through the district's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

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.

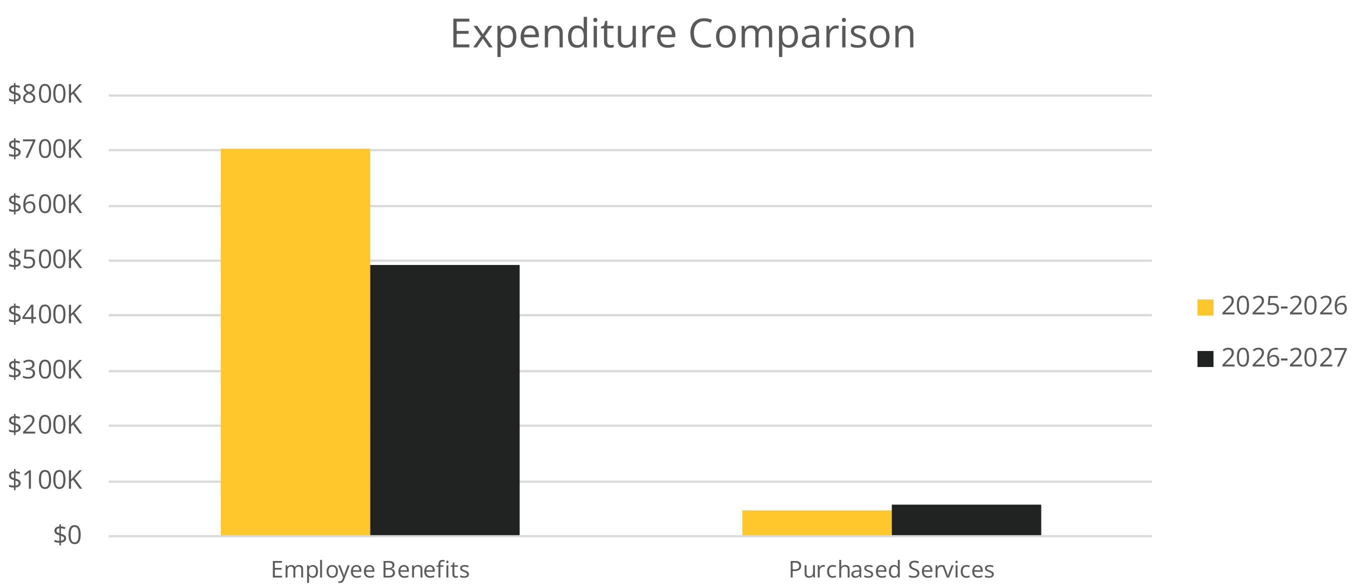
The district issued $18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post-employment benefit (OPEB) payments. As of July 1, 2025, the District had a total OPEB liability of $4,589,515 and the trust value is $11,259,731. Assets cannot be used to reduce the total OPEB liability, but can be used to pay benefits as they come due.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Other Sources	$ 758,783	$ 1,098,204	$ 1,068,541	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Total Revenue	758,783	1,098,204	1,068,541	750,000	750,000	750,000	750,000	750,000
Expenditures								
Employee Benefits	842,173	757,943	729,611	703,390	492,700	591,430	423,735	366,164
Purchased Services	26,623	31,241	52,927	46,610	57,300	58,570	51,265	58,836
Total Expenditures	868,796	789,184	782,538	750,000	550,000	650,000	475,000	425,000
Revenue over Expenditures	(110,013)	309,020	286,003	-	200,000	100,000	275,000	325,000
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(110,013)	309,020	286,003	-	200,000	100,000	275,000	325,000
Fund Balances								
Beginning of Year	10,774,721	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731
End of Year	**$ 10,664,708**	**$ 10,973,728**	**$ 11,259,731**	**$ 11,259,731**	**$ 11,459,731**	**$ 11,559,731**	**$ 11,834,731**	**$ 12,159,731**

GASB Accounting Summary		
1. Liabilities as of 07/01/2025		
a. Total OPEB Liability (TOL)	$	4,589,515
b. Valuation Salary		78,962,583
c. TOL as % of Payroll, a. / b.		6%
2. Annual Costs for the Year Beginning 07/01/2025		
a. Estimated Pay-as-you-go Cost (PAYGO)	$	582,190
b. OPEB Expense Under GASB 75		(233,751)
3. Discount Rate		4.90%



Revenue in the OPEB trust fund is the interest earned in the trust account.

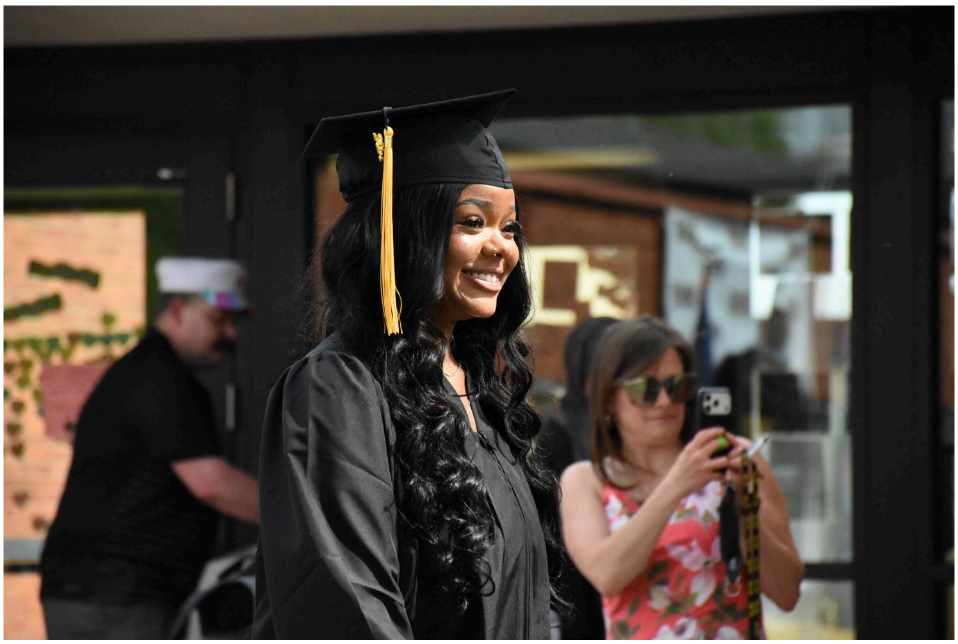


Benefit payments are decreasing as the liability decreases each year. The forecasts are based off the report provided by the actuary.

Year Beginning July 1 and Ending June 30 of the Following Year	Implicit Subsidy Only Payments	Subsidized Payments	Total Projected Net Payments
2025	$ 361,306	$ 220,884	$ 582,190
2026	314,296	178,404	492,700
2027	398,412	193,018	591,430
2028	323,540	100,195	423,735
2029	299,142	67,022	366,164

Level Four – Additional Information on Schools and Programs

The following pages provide financial information on the individual school and alternative learning programs.

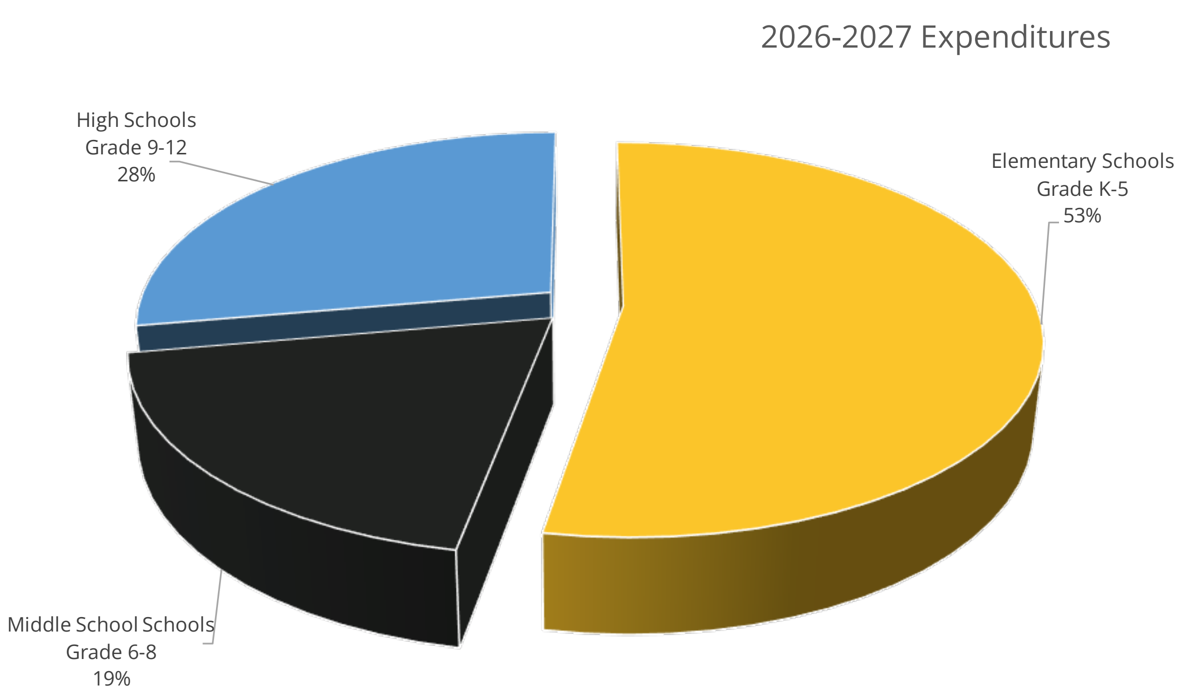


General Fund Expenditure Summary by School

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Burnsville High School (014)	$ 20,911,985	$ 20,164,185	$ 24,256,545	$ 24,849,741	$ 25,531,658	$ 25,975,272	$ 25,137,117	$ 25,241,376
Metcalf Middle School (015)*	215,182	188,975	78,358	31,000	34,000	34,590	33,475	33,614
Eagle Ridge Middle School (066)	6,789,826	7,205,113	7,427,865	7,926,130	8,207,343	8,349,954	8,080,521	8,114,033
Virtual Academy Secondary (079)	1,108,381	1,458,777	2,197,126	2,349,330	2,649,397	2,695,434	2,608,462	2,619,279
Nicollet Middle School (085)	8,194,443	8,842,077	8,760,158	9,323,121	10,273,154	10,451,662	10,114,419	10,156,360
Middle School ALC (SWAS-314)	1,700,151	2,457,026	2,834,095	3,367,062	4,699,990	4,781,663	4,627,361	4,646,560
Targeted Services (315)	446,165	676,508	2,178,365	2,367,637	2,386,817	2,428,292	2,349,929	2,359,680
BES Transition Program (414)	974,289	1,102,013	1,160,932	1,129,040	1,222,293	1,243,534	1,203,406	1,208,395
Virtual Academy Elementary (479)	908,861	947,226	1,093,113	855,918	1,391,758	1,415,940	1,370,255	1,375,939
Early Childhood Special Education (481)	4,198,552	4,352,551	4,660,327	5,843,152	6,440,328	6,552,234	6,340,805	6,367,108
Gideon Pond Elementary (482)	4,706,806	4,422,948	5,458,849	6,375,660	5,998,293	6,102,518	5,905,617	5,930,103
Edward Neill Elementary (483)	4,374,857	4,365,661	5,588,463	5,756,274	5,635,720	5,733,647	5,548,648	5,571,642
Marion W Savage Elementary (484)*	82,378	63,786	97,385	95,250	100,500	102,247	98,946	99,357
Sioux Trail Elementary (485)*	108,460	63,477	60,812	67,250	70,500	71,726	69,411	69,699
Vista View Elementary (486)	3,998,784	4,149,483	5,148,149	5,361,413	5,330,612	5,423,240	5,248,250	5,270,008
William Byrne Elementary (487)	5,517,417	6,492,817	7,274,012	7,882,318	7,967,732	8,106,191	7,844,625	7,877,152
Rahn Elementary (488)	4,016,645	4,380,289	5,358,042	5,671,950	5,991,844	6,095,954	5,899,264	5,923,726
Sky Oaks Elementary (489)	5,817,615	6,078,181	6,994,915	7,221,563	7,759,522	7,894,348	7,639,622	7,671,304
Hidden Valley Elementary (490)	6,304,031	6,551,884	6,949,502	7,092,538	7,359,989	7,487,880	7,246,270	7,276,325
Harriot Bishop Elementary (491)	5,767,697	6,443,354	7,083,641	6,768,453	6,998,692	7,120,304	6,890,552	6,919,118
Credit Recovery (500)	28,306	29,325	258,996	397,665	350,944	357,041	345,523	346,956
Burnsville Alternative School (514)	2,507,316	2,782,500	3,134,540	3,228,882	3,565,371	3,627,331	3,510,290	3,524,840
Total Expenditures	**$ 88,678,146**	**$ 93,218,155**	**$ 108,054,187**	**$ 113,961,347**	**$ 119,966,457**	**$ 122,051,002**	**$ 118,112,768**	**$ 118,602,574**

* Open Facilities

Elementary Schools Grade K-5	$ 46,248,267	$ 48,988,165	$ 57,945,573	$ 61,359,376	$ 63,432,307	$ 64,534,521	$ 62,452,194	$ 62,711,161
Middle School Schools Grade 6-8	16,899,601	18,693,191	19,100,475	20,647,313	23,214,487	23,617,869	22,855,776	22,950,567
High Schools Grade 9-12	25,530,278	25,536,799	31,008,138	31,954,658	33,319,663	33,898,612	32,804,798	32,940,846
	$ 88,678,146	**$ 93,218,155**	**$ 108,054,187**	**$ 113,961,347**	**$ 119,966,457**	**$ 122,051,002**	**$ 118,112,768**	**$ 118,602,574**

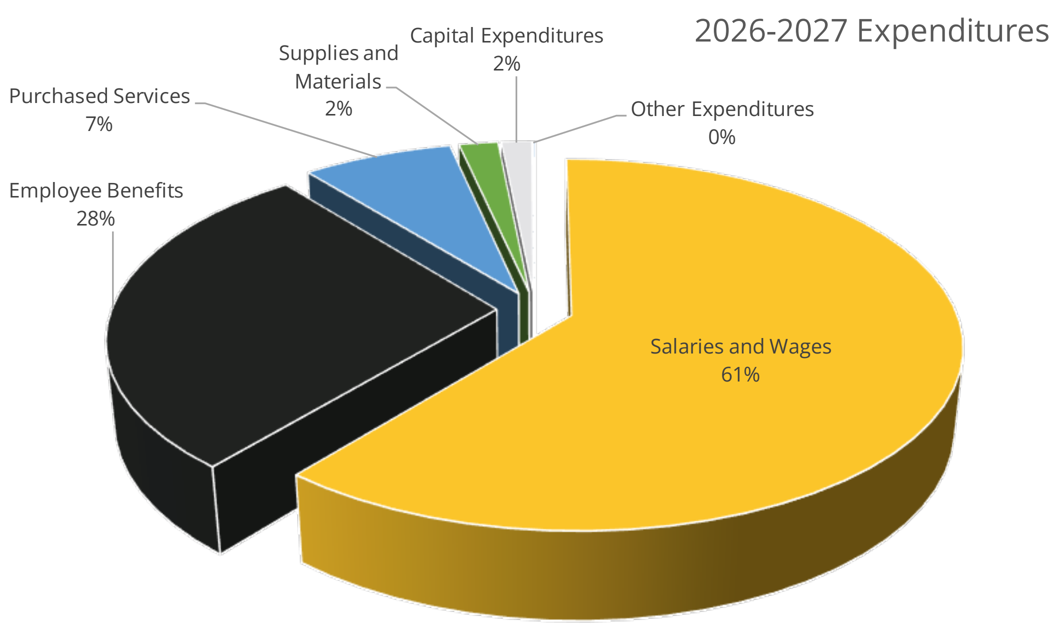


Burnsville High School (014)
Principal - Jesús Sandoval

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 13,029,900	$ 12,457,133	$ 15,184,380	$ 15,380,129	$ 15,568,233	$ 15,838,735	$ 15,327,661	$ 15,391,238
Employee Benefits	5,029,333	5,065,624	6,479,120	7,108,238	7,209,607	7,334,877	7,098,204	7,127,638
Purchased Services	2,055,520	1,977,436	2,082,890	1,828,842	1,871,198	1,903,706	1,842,282	1,849,929
Supplies and Materials	615,920	457,321	442,181	431,041	484,750	493,172	477,247	479,223
Capital Expenditures	168,356	182,061	48,057	78,946	376,080	382,615	370,269	371,805
Other Expenditures	12,956	24,610	19,917	22,545	21,790	22,167	21,454	21,543
Total Expenditures	**$ 20,911,985**	**$ 20,164,185**	**$ 24,256,545**	**$ 24,849,741**	**$ 25,531,658**	**$ 25,975,272**	**$ 25,137,117**	**$ 25,241,376**
Total Students (ADM)	2,048	2,031	1,965	1,933	1,859	1,779	1,774	1,824
Spending Per Student	$ 10,210	$ 9,928	$ 12,344	$ 12,856	$ 13,734	$ 14,598	$ 14,170	$ 13,839

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	487	550	483	429	446	451	461	460
10th	558	468	525	488	417	462	477	488
11th	507	523	460	537	457	404	429	443
12th	495	490	497	479	539	463	407	433
Total	**2,048**	**2,031**	**1,965**	**1,933**	**1,859**	**1,779**	**1,774**	**1,824**
F/R	54.3%	58.8%	48.0%	44.3%				

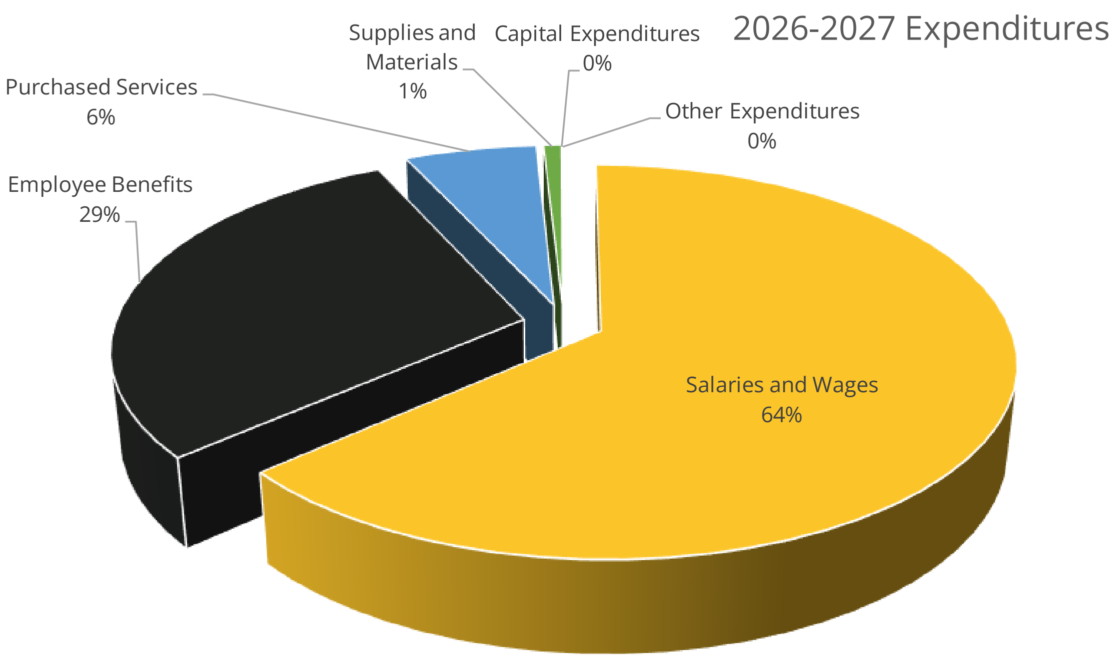
Enrollment from the MN Automated Reporting Student System (MARSS)

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

Eagle Ridge Middle School (066)
Principal - Dave Helke

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 4,478,448	$ 4,709,844	$ 4,755,913	$ 5,038,672	$ 5,215,508	$ 5,306,128	$ 5,134,913	$ 5,156,218
Employee Benefits	1,820,651	1,975,291	2,054,701	2,313,049	2,422,307	2,464,400	2,384,882	2,394,764
Purchased Services	359,703	440,748	529,884	495,634	497,265	505,905	489,581	491,610
Supplies and Materials	92,206	75,943	85,174	72,412	67,609	68,786	66,563	66,840
Capital Expenditures	36,703	-	-	3,454	2,834	2,883	2,790	2,802
Other Expenditures	2,115	3,286	2,192	2,909	1,820	1,852	1,792	1,799
Total Expenditures	**$ 6,789,826**	**$ 7,205,113**	**$ 7,427,865**	**$ 7,926,130**	**$ 8,207,343**	**$ 8,349,954**	**$ 8,080,521**	**$ 8,114,033**
Total Students (ADM)	552	534	522	627	626	606	588	578
Spending Per Student	$ 12,293	$ 13,500	$ 14,238	$ 12,641	$ 13,111	$ 13,774	$ 13,732	$ 14,031

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	171	189	169	190	202	191	178	186
7th	186	162	186	215	210	197	193	180
8th	196	183	167	222	214	217	217	213
Total	**552**	**534**	**522**	**627**	**626**	**606**	**588**	**578**
F/R	72.8%	78.9%	80.3%	76.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

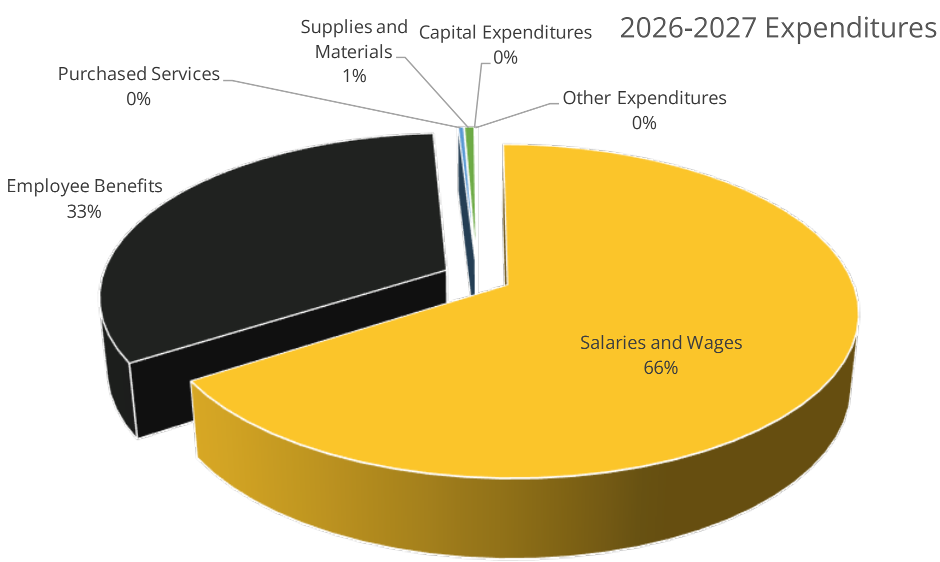
F/R - Percentage of free or reduced-price school meals

Virtual Academy Secondary (079)
Principal - Kelly Ronn

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 790,776	$ 1,023,962	$ 1,480,069	$ 1,535,802	$ 1,746,301	$ 1,776,643	$ 1,719,314	$ 1,726,446
Employee Benefits	313,520	431,587	705,125	764,346	877,995	893,254	864,434	868,018
Purchased Services	536	661	3,417	38,241	7,806	7,941	7,686	7,717
Supplies and Materials	1,275	2,028	7,393	4,293	13,975	14,218	13,759	13,816
Capital Expenditures	1,141	-	268	2,828	1,320	1,343	1,300	1,305
Other Expenditures	1,134	538	854	3,820	2,000	2,035	1,969	1,977
Total Expenditures	**$ 1,108,381**	**$ 1,458,777**	**$ 2,197,126**	**$ 2,349,330**	**$ 2,649,397**	**$ 2,695,434**	**$ 2,608,462**	**$ 2,619,279**
Total Students (ADM)	203	190	224	163	254	241	237	239
Spending Per Student	$ 5,460	$ 7,666	$ 9,794	$ 14,413	$ 10,431	$ 11,164	$ 10,984	$ 10,944

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	16	17	10	9	16	15	14	15
7th	26	21	22	10	42	39	39	36
8th	31	22	22	20	25	25	25	25
9th	28	22	32	25	52	53	54	54
10th	33	36	36	27	23	25	26	27
11th	32	34	37	36	37	33	35	36
12th	39	38	65	36	59	51	45	47
Total	**203**	**190**	**224**	**163**	**254**	**241**	**237**	**239**
F/R	38.9%	62.8%	43.7%	55.2%				

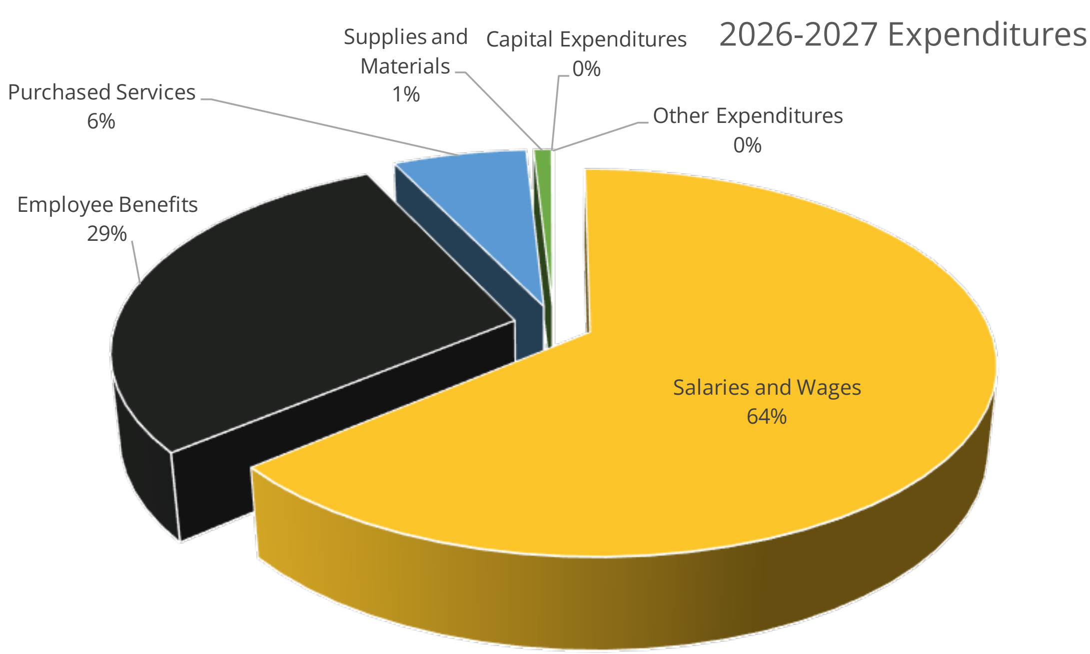
Enrollment from the MN Automated Reporting Student System (MARSS)

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

Nicollet Middle School (085)
Principal - Dr. Carolyn Allston Trenteetun

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 5,289,639	$ 5,642,604	$ 5,516,486	$ 5,878,697	$ 6,563,559	$ 6,677,606	$ 6,462,136	$ 6,488,944
Employee Benefits	2,236,742	2,398,923	2,390,895	2,752,939	2,971,373	3,023,003	2,925,471	2,937,594
Purchased Services	573,183	676,205	756,537	598,022	646,533	657,773	636,542	639,177
Supplies and Materials	91,775	120,811	93,457	87,936	85,873	87,364	84,544	84,894
Capital Expenditures	775	-	-	3,901	4,190	4,262	4,125	4,143
Other Expenditures	2,328	3,535	2,783	1,626	1,626	1,654	1,601	1,608
Total Expenditures	**$ 8,194,443**	**$ 8,842,077**	**$ 8,760,158**	**$ 9,323,121**	**$ 10,273,154**	**$ 10,451,662**	**$ 10,114,419**	**$ 10,156,360**
Total Students (ADM)	688	621	606	806	883	853	825	813
Spending Per Student	$ 11,916	$ 14,241	$ 14,463	$ 11,567	$ 11,634	$ 12,257	$ 12,253	$ 12,490

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	214	212	208	306	320	303	283	294
7th	227	194	205	261	296	278	272	253
8th	247	216	193	239	267	271	271	265
Total	**688**	**621**	**606**	**806**	**883**	**853**	**825**	**813**
F/R	74.3%	75.6%	56.6%	41.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

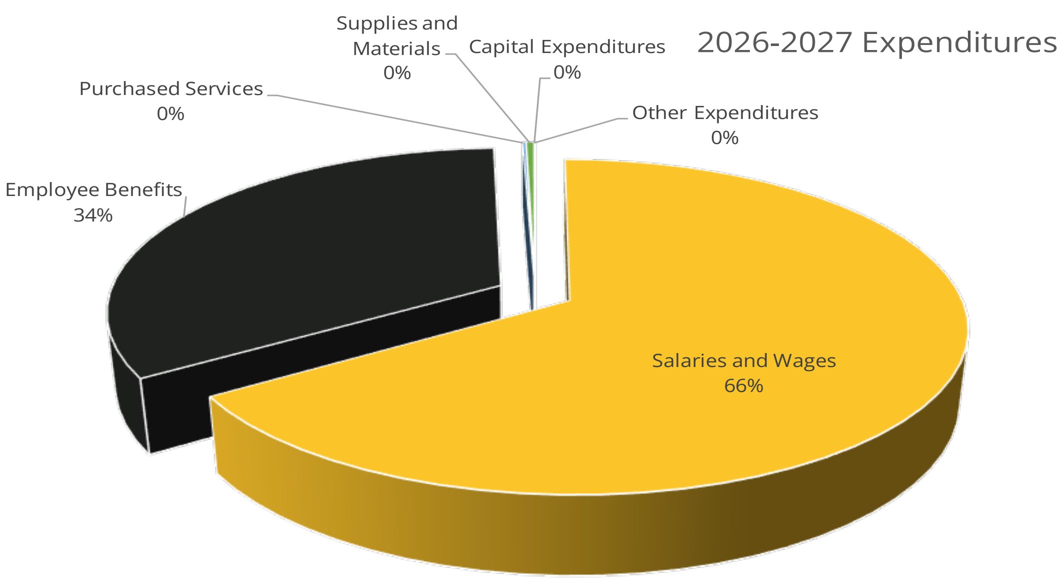
F/R - Percentage of free or reduced-price school meals

Virtual Academy Elementary (479)
Principal - Dr. Angie Pohl

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 629,650	$ 676,581	$ 750,015	$ 583,688	$ 917,903	$ 933,852	$ 903,721	$ 907,469
Employee Benefits	263,589	264,766	329,602	269,099	466,123	474,221	458,919	460,825
Purchased Services	3,914	2,785	3,670	1,181	2,098	2,134	2,067	2,076
Supplies and Materials	11,032	3,094	9,826	1,375	5,132	5,222	5,054	5,073
Capital Expenditures	675	-	-	575	502	511	494	496
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	**$ 908,861**	**$ 947,226**	**$ 1,093,113**	**$ 855,918**	**$ 1,391,758**	**$ 1,415,940**	**$ 1,370,255**	**$ 1,375,939**
Total Students (ADM)	88	54	40	26	103	102	99	96
Spending Per Student	$ 10,336	$ 17,652	$ 27,555	$ 32,920	$ 13,512	$ 13,895	$ 13,792	$ 14,385

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
K	12	7	3	2	13	14	13	13
1st	15	9	5	2	13	13	13	13
2nd	10	11	9	5	15	16	14	14
3rd	19	5	7	9	17	15	16	15
4th	17	14	4	4	21	21	19	20
5th	15	8	11	4	24	23	24	21
Total	**88**	**54**	**40**	**26**	**103**	**102**	**99**	**96**
F/R	68.2%	76.4%	58.0%	113.5%				

Enrollment from the MN Automated Reporting Student System (MARSS)

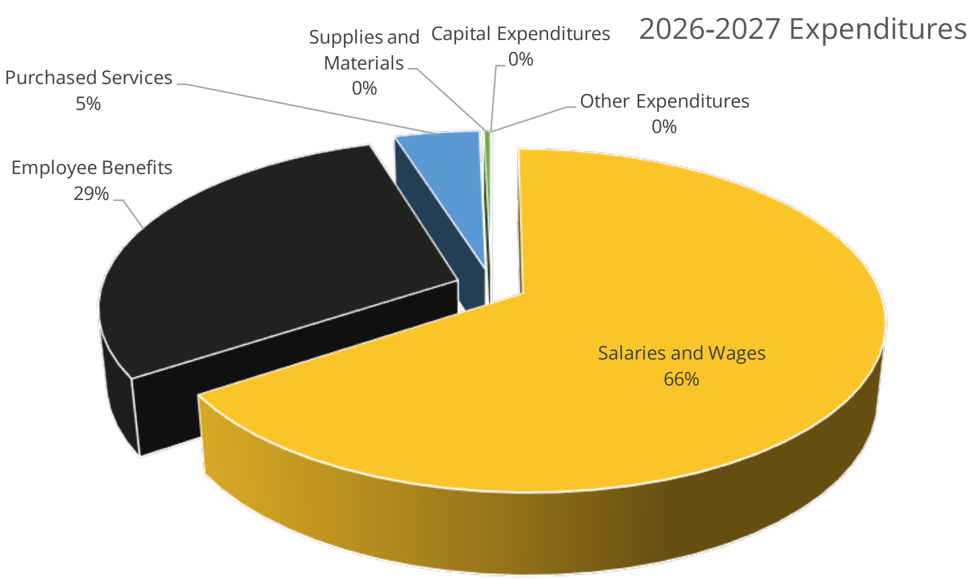
F/R - Percentage of free or reduced-price school meals

Gideon Pond Elementary (482)
Principal - Dr. Salma Hussein

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 3,100,846	$ 2,887,429	$ 3,572,678	$ 4,263,157	$ 3,940,292	$ 4,008,756	$ 3,879,407	$ 3,895,495
Employee Benefits	1,289,074	1,226,289	1,527,346	1,834,498	1,766,518	1,797,215	1,739,230	1,746,437
Purchased Services	279,733	283,558	321,780	256,107	269,107	273,782	264,949	266,049
Supplies and Materials	34,765	23,055	36,048	19,643	20,446	20,801	20,131	20,214
Capital Expenditures	1,433	672	-	1,590	1,265	1,287	1,245	1,251
Other Expenditures	955	1,944	997	665	665	677	655	657
Total Expenditures	**$ 4,706,806**	**$ 4,422,948**	**$ 5,458,849**	**$ 6,375,660**	**$ 5,998,293**	**$ 6,102,518**	**$ 5,905,617**	**$ 5,930,103**
Total Students (ADM)	378	341	341	347	345	344	335	325
Spending Per Student	$ 12,436	$ 12,979	$ 15,990	$ 18,374	$ 17,386	$ 17,727	$ 17,607	$ 18,271

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.



	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	12	13	13	12	12	12	11
K	53	62	58	58	61	64	62	62
1st	62	47	64	58	61	63	62	61
2nd	63	53	49	64	56	58	53	53
3rd	63	60	53	50	56	50	52	48
4th	55	55	50	53	49	50	45	47
5th	69	52	54	51	50	47	49	44
Total	**378**	**341**	**341**	**347**	**345**	**344**	**335**	**325**
F/R	61.8%	59.4%	54.0%	55.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

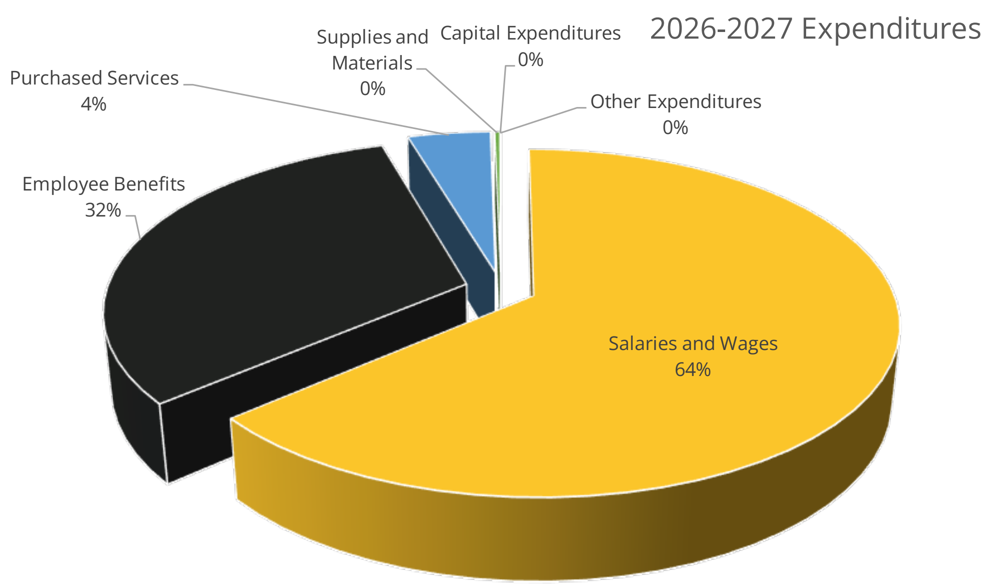
F/R - Percentage of free or reduced-price school meals

Edward Neill Elementary (483)
Principal - Lyle Bomsta

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 2,857,228	$ 2,761,394	$ 3,515,716	$ 3,657,221	$ 3,592,590	$ 3,655,013	$ 3,537,077	$ 3,551,747
Employee Benefits	1,256,670	1,288,855	1,722,309	1,846,301	1,783,126	1,814,111	1,755,587	1,762,847
Purchased Services	232,065	285,601	326,176	233,771	243,078	247,302	239,321	240,315
Supplies and Materials	27,663	28,814	23,143	16,545	14,780	15,038	14,550	14,612
Capital Expenditures	525	-	122	1,841	1,046	1,064	1,030	1,034
Other Expenditures	706	997	997	595	1,100	1,119	1,083	1,087
Total Expenditures	**$ 4,374,857**	**$ 4,365,661**	**$ 5,588,463**	**$ 5,756,274**	**$ 5,635,720**	**$ 5,733,647**	**$ 5,548,648**	**$ 5,571,642**
Total Students (ADM)	381	358	368	370	321	319	310	300
Spending Per Student	$ 11,488	$ 12,198	$ 15,168	$ 15,557	$ 17,557	$ 17,984	$ 17,880	$ 18,585

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	16	14	13	12	12	12	11
K	64	63	56	57	45	47	46	45
1st	61	59	65	57	45	46	46	45
2nd	62	59	57	67	57	59	54	54
3rd	51	53	63	56	55	49	51	47
4th	60	54	57	64	52	53	47	49
5th	70	55	58	56	55	52	54	48
Total	**381**	**358**	**368**	**370**	**321**	**319**	**310**	**300**
F/R	69.1%	62.2%	56.7%	53.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

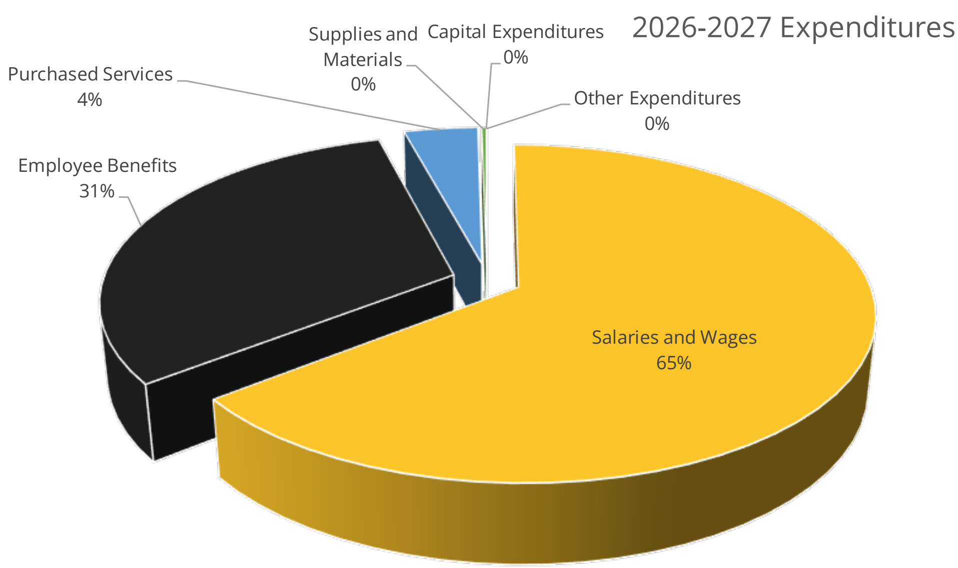
F/R - Percentage of free or reduced-price school meals

Vista View Elementary (486)
Principal - Dr. Angie Pohl

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 2,600,357	$ 2,672,241	$ 3,282,166	$ 3,451,508	$ 3,436,159	$ 3,495,864	$ 3,383,065	$ 3,397,093
Employee Benefits	1,158,649	1,186,470	1,506,233	1,681,088	1,670,285	1,699,311	1,644,482	1,651,298
Purchased Services	203,461	269,550	323,980	200,780	210,280	213,934	207,030	207,889
Supplies and Materials	35,983	19,909	34,570	26,943	12,870	13,095	12,671	12,722
Capital Expenditures	334	1,314	1,201	1,094	1,018	1,036	1,002	1,006
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	**$ 3,998,784**	**$ 4,149,483**	**$ 5,148,149**	**$ 5,361,413**	**$ 5,330,612**	**$ 5,423,240**	**$ 5,248,250**	**$ 5,270,008**
Total Students (ADM)	311	325	311	299	283	279	274	263
Spending Per Student	$ 12,875	$ 12,776	$ 16,545	$ 17,931	$ 18,836	$ 19,432	$ 19,175	$ 20,037

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	13	12	11	11	10	10	10	10
K	55	70	44	43	40	42	41	40
1st	61	51	65	42	40	41	41	40
2nd	45	56	46	64	39	40	37	37
3rd	41	47	51	45	61	55	57	52
4th	47	39	46	50	41	42	37	39
5th	49	50	48	44	52	49	51	45
Total	**311**	**325**	**311**	**299**	**283**	**279**	**274**	**263**
F/R	71.5%	71.1%	60.9%	68.7%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

William Byrne Elementary (487)
Principal - Dr. Jon Bonneville

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 3,614,081	$ 4,321,129	$ 4,825,985	$ 5,183,634	$ 5,231,638	$ 5,322,546	$ 5,150,798	$ 5,172,162
Employee Benefits	1,558,980	1,822,453	2,054,827	2,375,130	2,415,593	2,457,577	2,378,278	2,388,131
Purchased Services	292,289	322,919	361,473	284,630	297,630	302,801	293,031	294,246
Supplies and Materials	52,067	26,315	25,746	23,881	21,157	21,523	20,830	20,918
Capital Expenditures	-	-	5,979	15,043	1,714	1,744	1,688	1,695
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	**$ 5,517,417**	**$ 6,492,817**	**$ 7,274,012**	**$ 7,882,318**	**$ 7,967,732**	**$ 8,106,191**	**$ 7,844,625**	**$ 7,877,152**
Total Students (ADM)	552	564	547	530	469	465	453	437
Spending Per Student	$ 10,000	$ 11,522	$ 13,304	$ 14,872	$ 16,989	$ 17,443	$ 17,323	$ 18,019

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital.

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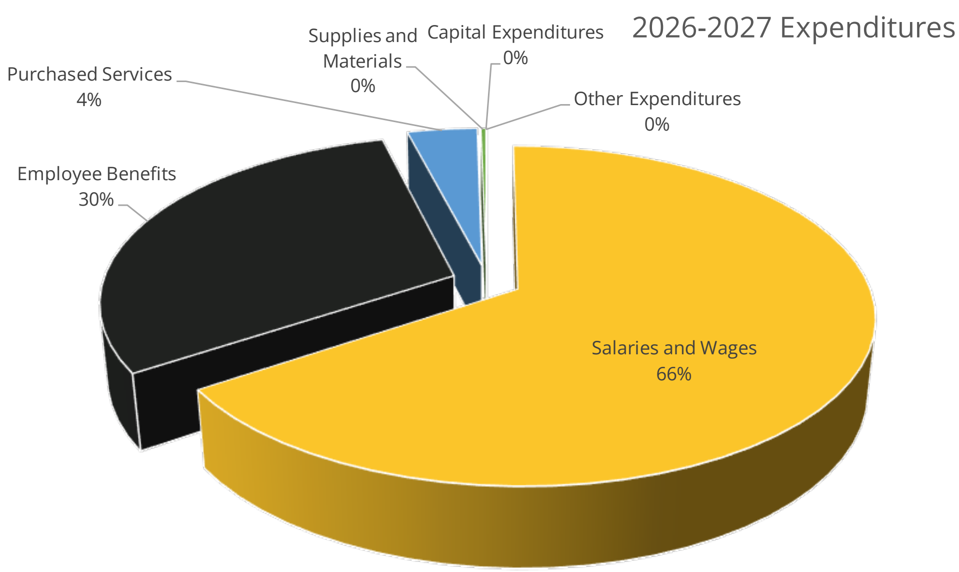


	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	15	17	16	15	15	14	14
K	91	93	77	77	64	67	65	65
1st	94	85	89	76	64	66	65	64
2nd	102	90	86	86	72	74	68	68
3rd	85	102	88	85	85	76	79	73
4th	85	86	103	86	84	86	76	80
5th	82	91	88	104	85	80	83	74
Total	**552**	**564**	**547**	**530**	**469**	**465**	**453**	**437**
F/R	51.5%	53.0%	49.5%	46.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

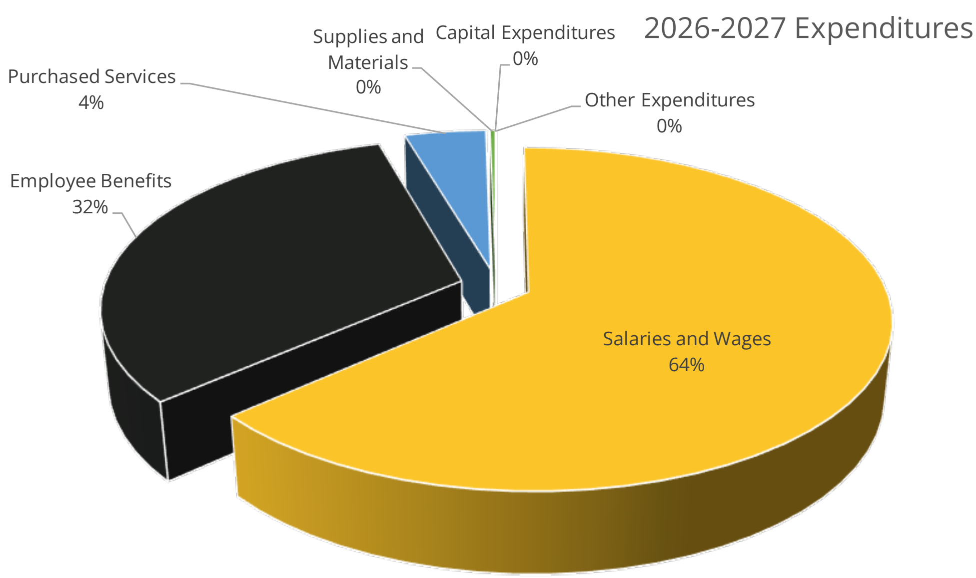
F/R - Percentage of free or reduced-price school meals

Rahn Elementary (488)
Principal - Brad Robb

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 2,646,690	$ 2,827,236	$ 3,414,067	$ 3,624,587	$ 3,803,094	$ 3,869,173	$ 3,744,330	$ 3,759,856
Employee Benefits	1,063,940	1,204,552	1,541,980	1,783,155	1,915,975	1,949,267	1,886,374	1,894,195
Purchased Services	213,890	290,706	352,762	245,491	255,491	259,930	251,542	252,587
Supplies and Materials	90,319	56,089	46,278	17,022	15,714	15,987	15,472	15,536
Capital Expenditures	1,110	253	1,899	1,360	1,235	1,256	1,216	1,221
Other Expenditures	696	1,453	1,056	335	335	341	330	331
Total Expenditures	**$ 4,016,645**	**$ 4,380,289**	**$ 5,358,042**	**$ 5,671,950**	**$ 5,991,844**	**$ 6,095,954**	**$ 5,899,264**	**$ 5,923,726**
Total Students (ADM)	362	347	362	375	339	339	329	319
Spending Per Student	$ 11,094	$ 12,629	$ 14,784	$ 15,125	$ 17,675	$ 18,003	$ 17,917	$ 18,573

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.



	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	16	17	17	15	15	14	14
K	68	54	63	66	57	60	58	58
1st	58	60	51	66	57	59	58	57
2nd	65	55	53	50	57	59	54	54
3rd	62	58	56	54	49	44	46	42
4th	52	57	64	58	52	53	47	49
5th	43	47	58	64	52	49	51	45
Total	**362**	**347**	**362**	**375**	**339**	**339**	**329**	**319**
F/R	62.7%	61.8%	59.5%	56.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Sky Oaks Elementary (489)
Principal - Dr. Renee Brandner

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 3,937,362	$ 4,033,586	$ 4,520,788	$ 4,746,448	$ 5,051,599	$ 5,139,372	$ 4,973,539	$ 4,994,171
Employee Benefits	1,621,087	1,742,042	2,076,890	2,196,401	2,420,198	2,462,253	2,382,802	2,392,680
Purchased Services	232,773	264,598	368,822	255,455	266,612	271,243	262,494	263,581
Supplies and Materials	23,632	37,955	25,506	19,810	19,095	19,427	18,800	18,877
Capital Expenditures	2,760	-	-	3,449	2,018	2,053	1,987	1,995
Other Expenditures	-	-	2,909	-	-	-	-	-
Total Expenditures	**$ 5,817,615**	**$ 6,078,181**	**$ 6,994,915**	**$ 7,221,563**	**$ 7,759,522**	**$ 7,894,348**	**$ 7,639,622**	**$ 7,671,304**
Total Students (ADM)	436	454	494	489	474	474	460	447
Spending Per Student	$ 13,343	$ 13,388	$ 14,157	$ 14,768	$ 16,370	$ 16,661	$ 16,608	$ 17,179

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital.

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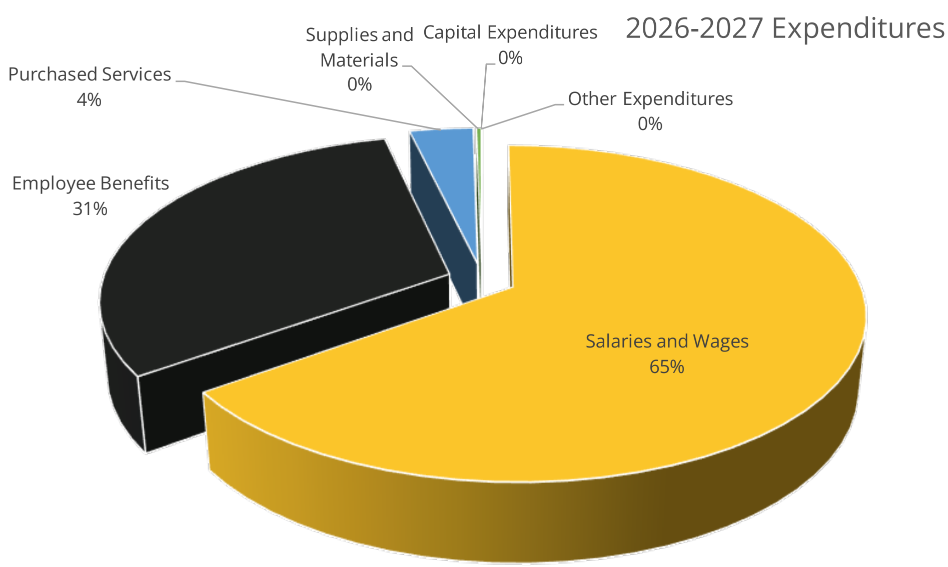


	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	15	24	23	23	21	21	20	20
K	81	72	76	77	81	85	83	82
1st	77	73	76	76	81	84	83	80
2nd	70	81	85	77	69	71	66	65
3rd	73	64	79	83	67	60	62	57
4th	67	69	76	78	85	87	77	81
5th	54	71	80	75	70	66	69	61
Total	**436**	**454**	**494**	**489**	**474**	**474**	**460**	**447**
F/R	81.3%	75.1%	74.0%	78.0%				

Enrollment from the MN Automated Reporting Student System (MARSS)

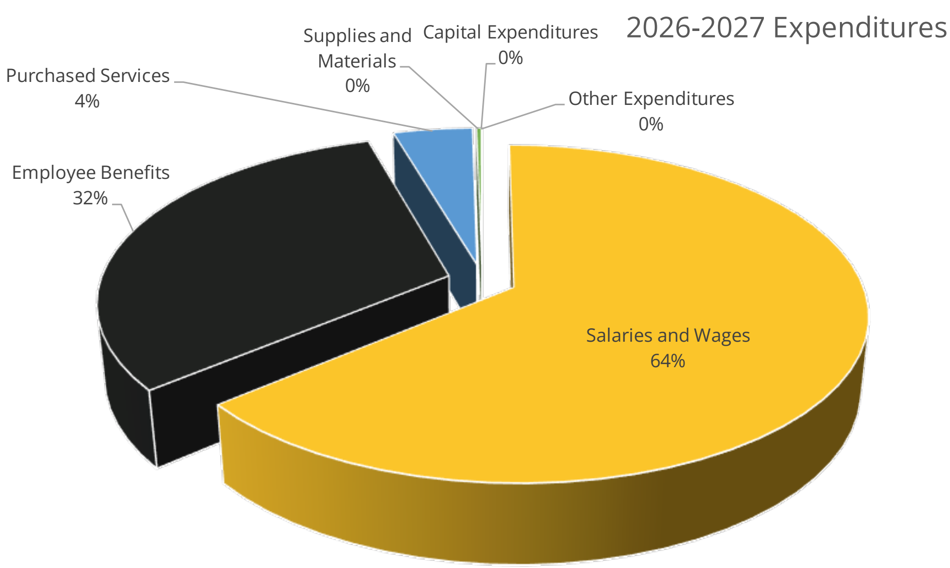
F/R - Percentage of free or reduced-price school meals

Hidden Valley Elementary (490)
Principal - Kristine Black

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 4,170,446	$ 4,308,214	$ 4,497,870	$ 4,599,859	$ 4,705,531	$ 4,787,292	$ 4,632,821	$ 4,652,035
Employee Benefits	1,802,060	1,928,066	2,069,905	2,153,863	2,319,762	2,360,079	2,283,924	2,293,396
Purchased Services	291,425	298,758	358,061	299,404	314,200	319,658	309,346	310,629
Supplies and Materials	39,334	16,061	22,913	19,139	17,991	18,303	17,713	17,788
Capital Expenditures	-	32	-	19,506	1,505	1,531	1,481	1,488
Other Expenditures	766	753	753	767	1,000	1,017	985	989
Total Expenditures	**$ 6,304,031**	**$ 6,551,884**	**$ 6,949,502**	**$ 7,092,538**	**$ 7,359,989**	**$ 7,487,880**	**$ 7,246,270**	**$ 7,276,325**
Total Students (ADM)	460	458	457	443	421	418	407	393
Spending Per Student	$ 13,710	$ 14,300	$ 15,209	$ 16,010	$ 17,482	$ 17,927	$ 17,819	$ 18,526

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	20	19	18	18	17	17	16	16
K	75	74	73	73	57	60	58	58
1st	78	73	75	73	57	59	58	57
2nd	74	74	71	73	73	75	69	69
3rd	77	71	67	67	74	66	69	63
4th	72	77	74	65	70	72	64	67
5th	64	70	80	74	73	69	72	64
Total	**460**	**458**	**457**	**443**	**421**	**418**	**407**	**393**
F/R	79.5%	72.0%	63.8%	65.9%				

Enrollment from the MN Automated Reporting Student System (MARSS)

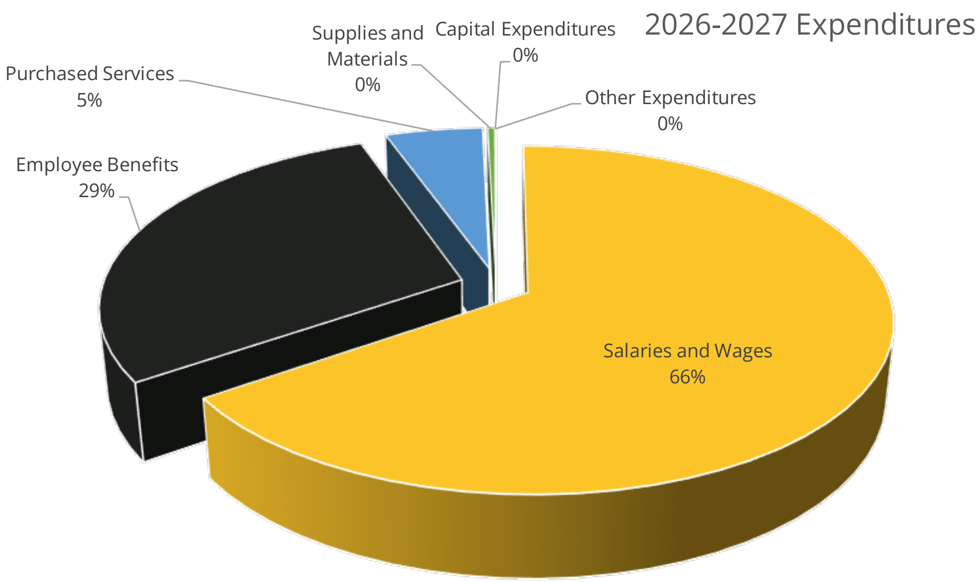
F/R - Percentage of free or reduced-price school meals

Harriot Bishop Elementary (491)
Principal - Kenneth Essay

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 3,878,064	$ 4,368,651	$ 4,638,565	$ 4,450,938	$ 4,578,513	$ 4,658,069	$ 4,507,763	$ 4,526,458
Employee Benefits	1,544,609	1,701,357	1,962,174	1,941,427	2,036,244	2,071,630	2,004,784	2,013,093
Purchased Services	302,426	331,739	445,200	339,000	355,600	361,780	350,105	351,557
Supplies and Materials	39,228	38,912	35,110	27,922	26,080	26,531	25,679	25,781
Capital Expenditures	2,370	1,991	1,889	7,866	1,455	1,480	1,433	1,438
Other Expenditures	1,000	703	703	1,300	800	814	788	791
Total Expenditures	**$ 5,767,697**	**$ 6,443,354**	**$ 7,083,641**	**$ 6,768,453**	**$ 6,998,692**	**$ 7,120,304**	**$ 6,890,552**	**$ 6,919,118**
Total Students (ADM)	566	536	500	473	412	408	398	384
Spending Per Student	$ 10,183	$ 12,019	$ 14,174	$ 14,310	$ 16,987	$ 17,445	$ 17,305	$ 18,024

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	19	17	16	16	15	15	14	14
K	79	82	71	69	56	59	57	57
1st	89	76	84	69	56	58	57	56
2nd	94	90	74	81	66	68	63	62
3rd	104	92	86	74	73	65	68	63
4th	85	100	83	84	68	70	62	65
5th	98	79	86	80	78	74	77	68
Total	**566**	**536**	**500**	**473**	**412**	**408**	**398**	**384**
F/R	60.1%	60.3%	48.7%	50.7%				

Enrollment from the MN Automated Reporting Student System (MARSS)

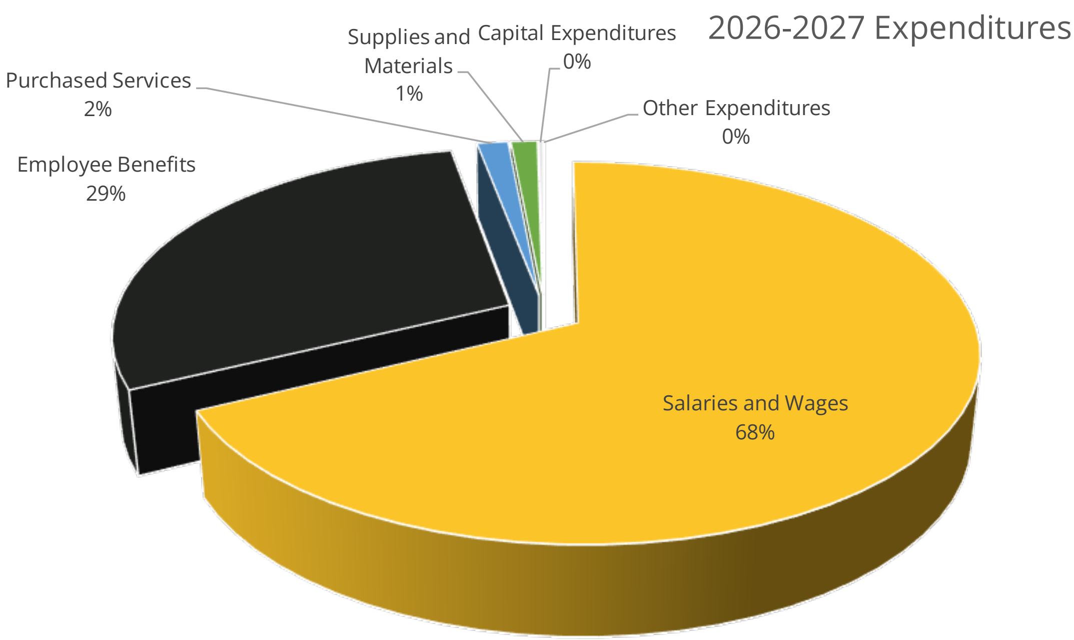
F/R - Percentage of free or reduced-price school meals

Burnsville Alternative School (514)
Principal - Kelly Ronn

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 1,764,463	$ 1,883,155	$ 2,121,621	$ 2,193,066	$ 2,416,496	$ 2,458,486	$ 2,379,155	$ 2,389,026
Employee Benefits	704,192	784,053	882,730	936,248	1,042,722	1,060,850	1,026,620	1,030,866
Purchased Services	28,105	46,635	45,485	41,825	52,500	53,411	51,689	51,904
Supplies and Materials	8,371	51,960	80,350	48,206	44,653	45,428	43,964	44,146
Capital Expenditures	1,320	15,832	3,469	8,634	7,000	7,121	6,893	6,921
Other Expenditures	865	865	885	903	2,000	2,035	1,969	1,977
Total Expenditures	**$ 2,507,316**	**$ 2,782,500**	**$ 3,134,540**	**$ 3,228,882**	**$ 3,565,371**	**$ 3,627,331**	**$ 3,510,290**	**$ 3,524,840**
Total Students (ADM)	209	175	186	216	162	142	134	141
Spending Per Student	$ 11,995	$ 15,910	$ 16,851	$ 14,949	$ 22,008	$ 25,548	$ 26,215	$ 25,063

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.



	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	0	0	0	0	0	0	0	0
10th	10	15	13	6	7	8	8	8
11th	60	47	51	55	48	42	45	47
12th	139	113	122	155	107	92	81	86
Total	**209**	**175**	**186**	**216**	**162**	**142**	**134**	**141**
F/R	69.6%	81.8%	71.8%	54.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Alternative Learning Programs

Middle School ALC - School within a School (314)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 1,219,708	$ 1,798,881	$ 1,975,806	$ 2,294,618	$ 3,206,860	$ 3,262,582	$ 3,157,305	$ 3,170,403
Employee Benefits	428,247	637,042	766,956	958,194	1,383,130	1,407,169	1,361,759	1,367,410
Purchased Services	8,729	14,190	55,338	47,000	56,000	56,973	55,134	55,363
Supplies and Materials	24,315	6,912	19,969	18,075	33,825	34,413	33,301	33,439
Capital Expenditures	19,152	-	15,926	49,000	20,000	20,348	19,690	19,772
Other Expenditures	-	-	100	175	175	178	172	173
Total Expenditures	**$ 1,700,151**	**$ 2,457,026**	**$ 2,834,095**	**$ 3,367,062**	**$ 4,699,990**	**$ 4,781,663**	**$ 4,627,361**	**$ 4,646,560**

Elementary Targeted Services (315)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 297,416	$ 457,752	$ 1,435,906	$ 1,495,065	$ 1,510,776	$ 1,537,028	$ 1,487,430	$ 1,493,600
Employee Benefits	105,590	152,426	374,124	412,572	426,041	433,444	419,453	421,197
Purchased Services	5,210	38,568	308,855	352,000	379,000	385,587	373,142	374,690
Supplies and Materials	37,950	27,727	49,499	57,500	60,000	61,042	59,074	59,318
Capital Expenditures	-	-	9,666	50,000	10,000	10,174	9,845	9,886
Other Expenditures	-	35	314	500	1,000	1,017	985	989
Total Expenditures	**$ 446,165**	**$ 676,508**	**$ 2,178,365**	**$ 2,367,637**	**$ 2,386,817**	**$ 2,428,292**	**$ 2,349,929**	**$ 2,359,680**

Credit Recovery (500)

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	$ 20,060	$ 21,313	$ 185,259	$ 271,802	$ 228,998	$ 232,978	$ 225,460	$ 226,395
Employee Benefits	7,048	7,541	62,788	110,863	106,946	108,803	105,295	105,732
Purchased Services	21	-	3	1,250	1,250	1,271	1,231	1,236
Supplies and Materials	1,177	470	1,279	3,750	3,750	3,815	3,692	3,707
Capital Expenditures	-	-	9,666	10,000	10,000	10,174	9,845	9,886
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	**$ 28,306**	**$ 29,325**	**$ 258,996**	**$ 397,665**	**$ 350,944**	**$ 357,041**	**$ 345,523**	**$ 346,956**

Capital Projects

The district utilizes two main capital projects funding streams to complete the district's capital project plan: Long-Term Facilities Maintenance and Operating Capital.

The Long-Term Facilities Maintenance (LTFM) program was established by the Minnesota Legislature in 2015 to support the ongoing maintenance needs of school districts. This program replaced previous funding streams for health and safety, alternative facilities, and deferred maintenance, consolidating them into a single, comprehensive system designed to prevent the further erosion of school facilities.

Planning and Funding To participate in the LTFM program, a school district is required to develop a comprehensive ten-year facility plan. This plan must outline the district's upcoming projects, including health, safety, and environmental management provisions, and it must be adopted by the School Board and approved by the Minnesota Commissioner of Education annually by July 31.

The program is primarily a formula-driven revenue source, combining state aids and local property tax levies to generate funds. Districts generally receive an allowance of $380 per adjusted pupil unit. Districts have the flexibility to finance their ten-year plans either on a pay-as-you-go basis (through annual levies) or by issuing bonds, provided their debt service revenue does not exceed their projected LTFM revenue.

Eligible Projects and Uses LTFM funds are earmarked specifically for the repair, replacement, and betterment of existing facilities rather than the creation of new ones. Typical projects funded through the LTFM program include:

- **Deferred Maintenance:** Routine upkeep such as replacing classroom and hallway carpeting every 15 years, repairing plumbing and electrical systems, and maintaining hardscapes by crack-filling and seal-coating parking lots every 5 to 7 years. Roofs are also regularly inspected and replaced using LTFM funds when they near the end of their life expectancy.
- **Health and Safety:** Projects aimed at removing physical hazards, conducting asbestos abatement, correcting fire code violations, and managing indoor air quality. Districts can add to their per-pupil funding amount if an asbestos, fire suppression, or indoor air quality project exceeds $100,000 at a single site.

Budgeting and Accounting Because of its restricted nature, LTFM funding is tracked carefully within district financial systems. The majority of routine deferred maintenance projects are recorded as a restricted account within the district's General Fund, and any unspent balance must be carried over for future LTFM use. However, if an LTFM project costs $2 million or more per building, or if it is financed through the sale of LTFM bonds, the financial activity must be recorded in the district's Building Construction Fund instead.

Capital Projects - Long-Term Facilities Maintenance (LTFM)

Code	Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
347	Physical Hazards	$ 62,259	$ 53,425	$ 92,577	$ 72,392	$ 100,000	$ 100,000	$ 100,000	$ 100,000
349	Other Hazardous Materials	72,052	33,565	23,744	70,000	70,000	70,000	70,000	70,000
352	Environmental Health and Safety Management	235,457	239,326	221,621	330,000	216,070	215,000	215,000	215,000
358	Asbestos Removal and Encapsulation	4,632	2,513	-	10,000	10,000	10,000	10,000	10,000
363	Fire Safety	137,373	115,966	288,550	100,000	205,000	205,000	205,000	205,000
366	Indoor Air Quality	-	-	-	-	-	-	-	-
367	Accessibility	-	-	-	-	-	-	-	-
368	Building Envelope	12,150	76,617	-	200,000	-	-	-	400,000
369	Building Hardware and Equipment	-	256,548	-	1,150,000	-	1,000,000	-	600,000
370	Electrical	-	52,355	-	800,000	-	-	125,000	-
379	Interior Surfaces	242,568	768,029	145,915	475,000	1,175,000	280,000	-	725,000
380	Mechanical Systems	535,594	1,685,802	1,138,184	750,000	2,550,000	1,490,000	2,050,000	280,000
381	Plumbing	8,985	102,937	-	435,000	-	-	-	-
382	Professional Services and Salary	269,704	493,578	169,071	290,000	273,930	230,000	210,000	220,000
383	Roof Systems	-	17,103	-	-	-	-	1,150,000	1,100,000
384	Site Projects	1,119,130	678,214	662,788	200,000	300,000	1,300,000	765,000	975,000
		$ 2,699,904	**$ 4,575,977**	**$ 2,742,451**	**$ 4,882,392**	**$ 4,900,000**	**$ 4,900,000**	**$ 4,900,000**	**$ 4,900,000**

The operating capital budget is a restricted account within a school district's General Fund that is specifically reserved for ongoing capital needs, equipment purchases, and minor facility improvements. Revenue for this budget is formula-driven, generated primarily through a combination of state equalized aids and local property tax levies. These funds are strictly allocated for eligible expenditures such as acquiring school vehicles, technology resources, textbooks, curriculum materials, and completing minor building renovations. Because of its restricted nature, any unspent operating capital funds at the end of the fiscal year cannot be used for general operations and must be carried over in a restricted account for future capital use.

Capital Projects - Operating Capital

Category	Amount	Description
Site/Departments	$ 126,489	Capital funds sites and departments can use for equipment purchases
Leases	110,453	Printer/copier lease, mailing machine lease, ice arena lease
Technology	1,500,000	Non-instructional software and ERP systems, networking equipment, cybersecurity, etc.
Curriculum	731,000	Textbooks, software, and other equipment for instructional use
Operations	270,000	Custodial, grounds, and maintenance equipment and taxes & assessments
	$ 2,737,942	

Burnsville · Eagan · Savage

Informational Section

2026-2027 Budget

Assessed Value of Taxable Property

The calculation of tax rates using assessed property valuations is a multi-step process involving county assessors and state legislative formulas. Here is how the process works based on the provided budget book:

Step 1: Determining Property Values First, the county assessor determines two specific values for each parcel of property within the school district: the **taxable market value** and the **net tax capacity**.

- **Taxable Market Value** is calculated by taking the estimated market value of the property and subtracting any property exclusions.
- **Net Tax Capacity (NTC)** is calculated by multiplying the property's taxable market value by a class rate. Class rate percentages are set by state law for specific property categories, such as residential homestead, commercial, or agricultural.

Step 2: Utilizing Formulas and Levy Limits The state legislature sets formulas and maximum limits on all school district levies. These levies are categorized into two main types: those based on net tax capacity and those based on referendum market value.

Step 3: Calculating Total Tax Capacity and District Tax Rates The county calculates the total tax base by summing up the net tax capacity and the referendum market value for all properties within the entire school district. Once the total bases and the total allowed levy amounts are known, the county determines two distinct tax rates:

- **NTC Tax Rate** = Total NTC Levy Amount / Total District NTC of all Properties.
- **RMV Tax Rate** = Total RMV Levy Amount / Total District RMV of all Properties.

Step 4: Assessing Taxes to Individual Properties Finally, the school district tax for an individual property is calculated by applying the district-wide tax rates to that specific property's valuations. The final formula used is:

- **Total School District Tax** = (NTC tax rate × property net tax capacity) + (RMV tax rate × property taxable market value).

These calculated taxes are then offset by any state-paid property tax aids and credits to determine the final amount owed by the property owner

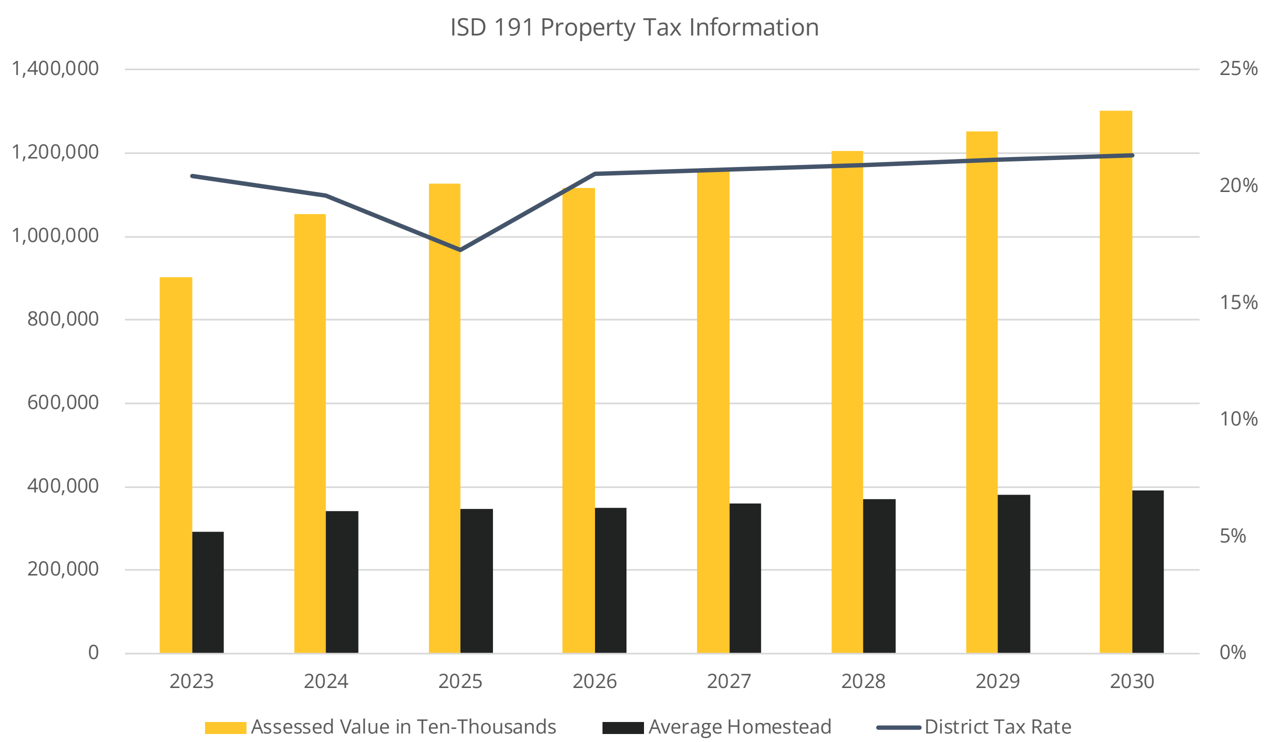
Taxable Market Value of Properties

Fiscal Year		Payable Year	Residential Property (1)	Commercial Property (2)	Total Assessed Value	Total Direct School Tax Rate
2023		2022	$ 7,001,881,195	$ 2,017,315,700	$ 9,019,196,895	20.46%
2024		2023	8,392,513,660	2,132,847,700	10,525,361,360	19.63%
2025		2024	8,726,357,708	2,529,053,800	11,255,411,508	17.26%
2026		2025	8,489,283,360	2,667,466,400	11,156,749,760	20.55%
2027	(3)	2026	8,785,829,581	2,808,074,024	11,593,903,605	20.74%
2028	(3)	2027	9,092,734,705	2,956,093,364	12,048,828,069	20.93%
2029	(3)	2028	9,410,360,588	3,111,915,107	12,522,275,694	21.12%
2030	(3)	2029	9,739,081,724	3,275,950,533	13,015,032,257	21.31%

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

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

(3) Forecast based on historical trends.



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

Property Tax Rates and Collections

Fiscal Year	Payable Year	Total Tax Levy (1)	Collected within the Fiscal Year of Levy: Current Tax Collection	Collected within the Fiscal Year of Levy: Percentage of Levy	Collections in Subsequent Years	Total Collections to Date: Total Tax Collection	Total Collections to Date: Percentage of Levy	Outstanding Delinquent Taxes	Percentage of Levy Outstanding
2023	2022	$ 41,398,167	$ 19,506,403	47.12%	$ 21,861,300	$ 41,367,703	99.93%	$ 30,464	0.07%
2024	2023	49,070,653	23,440,645	47.77%	25,556,857	48,997,502	99.85%	73,152	0.15%
2025	2024	51,040,087	24,381,084	47.77%	26,401,189	50,782,273	99.49%	257,814	0.51%
2026	2025	48,815,257	23,354,322	47.84%	25,179,999	48,534,322	99.42%	280,935	0.58%
2027	2026	52,433,831	24,663,190	47.04%	-	24,663,190	47.04%	27,770,641	52.96%

Property Tax Information/Valuation Data

	2024-25	2023-24	2022-23	2021-22	2020-21
Average Home Value	337,606	332,221	279,156	262,544	252,767
Average School District Property Tax per Home	1,376	1,403	1,121	1,195	1,222
District Property Tax Per 100k Home Value After Credits	408	422	402	455	484
ANTC Per APU	15,891	13,415	12,497	11,901	10,929
RMV Per RPU	944,633	828,627	780,081	737,317	682,183

Source: MN Department of Education - Property Tax Information

Enrollment Projections by School Building

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															100	100
VPK															147	147
K	61	45	40	64	57	81	57	56	13							474
1	61	45	40	64	57	81	57	56	13							474
2	56	57	39	72	57	69	73	66	15							504
3	56	55	61	85	49	67	74	73	17							537
4	49	52	41	84	52	85	70	68	21							522
5	50	55	52	85	52	70	73	78	24							539
6										202	320	16				538
7										210	296	42				548
8										214	267	25				506
9												52	446			498
10												23	417	7		447
11												37	457	48	6	548
12												59	539	107	57	762
Total	**333**	**309**	**273**	**454**	**324**	**453**	**404**	**397**	**103**	**626**	**883**	**254**	**1,859**	**162**	**310**	**7,144**
															K-12	6,897
															Other	247

* 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.

Enrollment Trends and Forecast

Enrollment by Grade by Year

Grade	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
EC(1)	115	130	138	109	100	99	96	95
PreK	121	129	135	160	147	146	142	140
K	579	577	521	522	474	499	485	479
1	594	537	574	520	474	489	485	471
2	587	572	536	568	504	521	479	474
3	577	554	553	523	537	480	500	460
4	543	554	560	543	522	534	475	496
5	544	524	565	553	539	508	529	471
6	467	495	514	506	538	510	475	495
7	520	452	498	486	548	515	504	469
8	567	515	466	482	506	514	513	503
9	525	575	518	455	498	504	515	514
10	612	529	579	522	447	495	511	523
11	608	621	559	629	548	484	514	531
12(2)	738	704	756	712	762	654	576	612
Total	**7,696**	**7,467**	**7,473**	**7,290**	**7,144**	**6,952**	**6,799**	**6,733**

Enrollment Projection/Forecasting Methodology:

Each year, the district looks at a number of data points to project enrollment, including historical enrollment, district population and trends, and property data. Enrollment history reviews trends for special education, English language learners, free and reduced lunch students, primary language spoken in the home, students optioning into and out of the school district, and enrollments in non-public schools. Population history include estimates and projections by age, gender, ethnicity, educational attainment and income of the population in the district. Information on the number of female residents of child bearing age and births in the zip codes served by the district is included. Property data includes the history of home sales within the school district to look for recent history of residential development and plans for residential development.

The district analyzes the trends and history and along with the birth rates to determine the kindergarten through 12th grade enrollment.

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

Source: MDE - Historical Adjusted Average Daily Membership Reports

General Fund – Full-Time Equivalent (FTE) District Employees

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget
District & School Administration					
Clerical	27.50	27.50	27.50	26.50	26.50
Confidential	1.00	1.00	1.00	1.00	1.00
District Wide Administrators	0.15	0.15	0.65	0.65	1.80
Principals	12.00	12.00	12.00	12.00	12.00
School Board	7.00	7.00	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Unaffiliated	2.00	2.00	2.00	2.00	4.00
Support Services					
Clerical	7.50	7.50	6.50	7.50	7.50
Confidential	4.00	4.00	4.00	4.00	4.00
Custodial	1.50	1.50	1.50	1.50	1.50
District Wide Administrators	0.40	0.40	0.40	0.40	0.40
Unaffiliated	12.00	12.00	11.00	11.00	11.00
Student Instruction					
Clerical	2.50	2.50	3.20	3.15	4.40
Cultural Liaison	0.00	0.00	0.00	0.00	1.30
District Wide Administrators	1.20	1.95	1.55	3.05	1.85
Educational Assistants	34.03	30.60	27.45	29.26	28.60
Teachers	407.08	413.35	414.50	417.31	410.37
Unaffiliated	7.10	7.50	9.55	23.25	16.84
VPK / CE	22.94	24.94	26.14	14.30	13.00
Vocational Instruction					
District Wide Administrators	1.00	1.00	1.00	1.00	0.00
Educational Assistants	6.13	6.13	7.00	7.88	7.88
Teachers	13.18	12.81	13.50	14.00	12.20
Special Education					
Clerical	4.00	4.00	4.00	3.00	4.00
Cultural Liaison	0.00	0.00	0.00	0.00	5.00
District Wide Administrators	4.00	4.00	4.50	4.50	5.00
Educational Assistants	123.36	123.51	106.27	109.08	119.52
Teachers	153.73	164.83	180.74	184.50	183.11
Unaffiliated	10.44	10.94	13.06	21.04	20.44

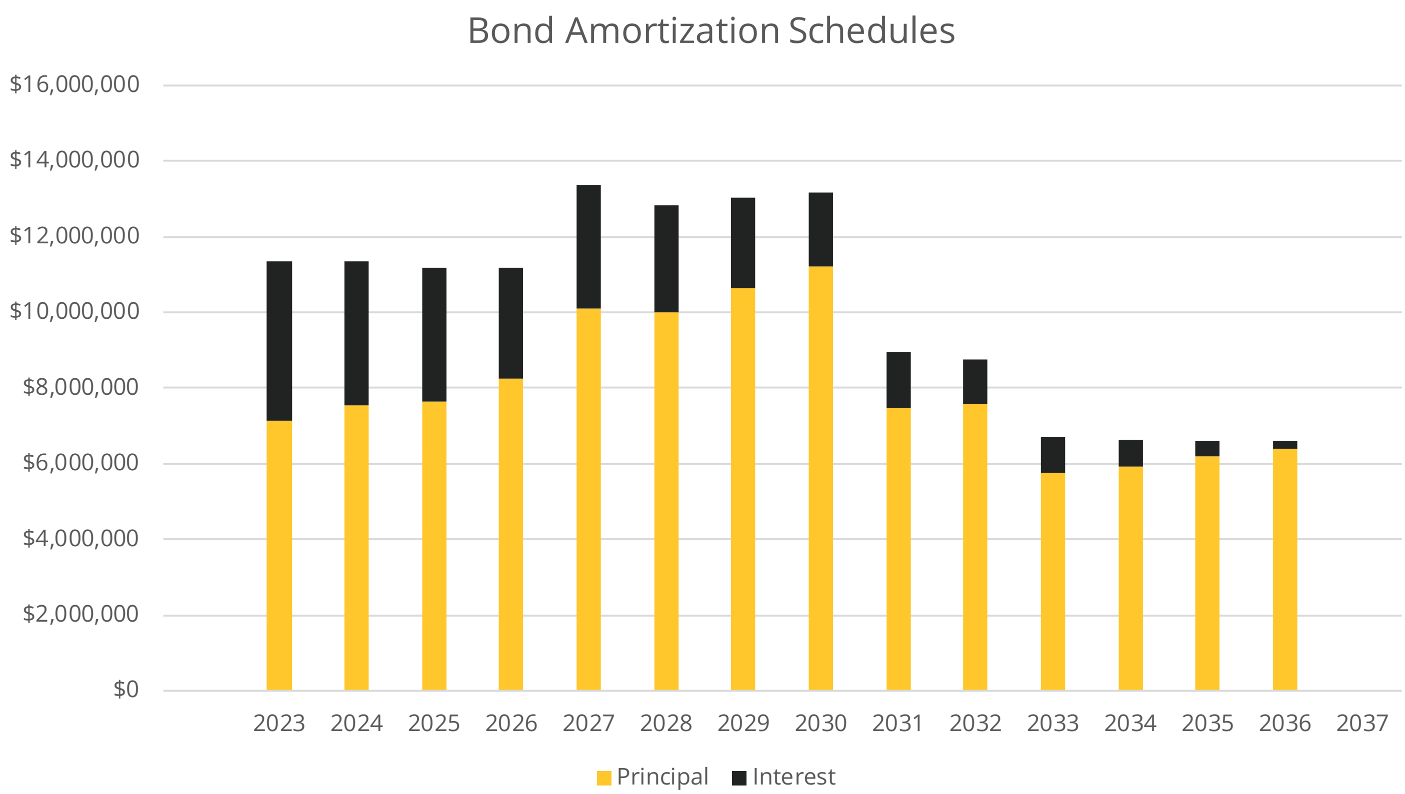
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget
Student Support					
Clerical	0.50	0.50	0.50	0.50	1.50
District Wide Administrators	1.00	1.25	1.00	1.00	2.00
Educational Assistants	4.75	4.75	4.75	4.75	4.75
Info Tech Specialists	13.00	14.00	15.00	14.00	14.00
Principals	6.00	6.00	6.00	6.00	6.00
Teachers	24.86	27.79	21.33	23.00	26.75
Unaffiliated	22.00	19.00	5.00	8.00	9.00
Pupil Support					
Cultural Liaison	0.00	0.00	0.00	0.00	9.30
District Wide Administrators	0.50	0.50	0.50	0.50	1.00
Educational Assistants	1.81	2.72	0.00	0.00	0.00
Teachers	14.71	16.48	26.87	28.50	24.06
Unaffiliated	4.78	6.78	22.10	25.18	9.18
Operations & Maintenance					
Clerical	1.00	1.00	1.00	1.00	1.00
Custodial	69.50	70.50	69.50	69.50	71.00
District Wide Administrators	0.60	0.60	0.60	0.60	0.60
Operations Supervisors	4.00	4.00	4.00	4.00	4.00
Unaffiliated	0.89	0.89	0.89	0.89	0.89
	1,036.63	1,060.86	1,066.05	1,097.28	1,096.23

Explanation of Trends: Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.

Bond Amortization Schedules

	2015A GO School Building		2016A GO Alt Fac Refunding Bonds		2016B OPEB Taxable	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 1,745,000	$ 2,017,013	$ 2,390,000	$ 1,005,450	$ 1,195,000	$ 212,383
2024	1,780,000	1,947,213	2,535,000	885,950	1,215,000	189,678
2025	1,825,000	1,876,013	2,580,000	809,900	1,235,000	164,770
2026	1,900,000	825,888	2,655,000	308,100	1,260,000	136,983
2027	1,960,000	768,888	-	228,450	1,295,000	106,743
2028	-	710,088	-	228,450	1,320,000	73,720
2029	2,160,000	710,088	-	228,450	1,360,000	38,080
2030	2,755,000	645,288	-	228,450	-	-
2031	-	562,638	2,600,000	228,450	-	-
2032	4,890,000	562,638	2,690,000	150,450	-	-
2033	-	409,825	2,325,000	69,750	-	-
2034	-	409,825	-	-	-	-
2035	6,205,000	409,825	-	-	-	-
2036	6,405,000	208,163	-	-	-	-
2037	-	-	-	-	-	-

	2020A GO Alt Fac Refunding Bonds		2021A GO Alt Fac Refunding Bonds		2025A GO Alt Fac Refunding Bonds	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	$ 1,020,000	$ 375,700	$ 790,000	$ 600,967	$ -	$ -
2024	1,075,000	334,900	945,000	444,500	-	-
2025	1,210,000	291,900	790,000	397,250	-	-
2026	1,210,000	243,500	910,000	357,750	315,000	1,059,920
2027	1,215,000	195,100	975,000	312,250	4,670,000	1,650,500
2028	1,625,000	146,500	1,260,000	263,500	5,790,000	1,417,000
2029	1,670,000	81,500	1,340,000	200,500	4,120,000	1,127,500
2030	1,570,000	31,400	2,670,000	133,500	4,220,000	921,500
2031	-	-	-	-	4,860,000	710,500
2032	-	-	-	-	-	467,500
2033	-	-	-	-	3,435,000	467,500
2034	-	-	-	-	5,915,000	295,750
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-


Bond Amortization Schedules
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
Principal
Interest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Outstanding Debt by Type

	Governmental Activities				
Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
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	2.96	1,805
2022	113,850,000	160,460	114,010,460	2.60	1,670
2023	106,710,000	238,735	106,948,735	2.37	1,373
2024	99,160,000	91,389	99,251,389	2.03	1,359
2025	89,550,000	455,345	90,005,345	1.84	1,226

Source: District 2024-2025 Annual Comprehensive Finance Statement

Components of General Long-Term Debt

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/26	Due 2026-2027*
Copier & Mailing Machine	Capital Lease	4.00%	$ 477,668	2030	$ 367,048	$ 91,895
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	24,375,000	2,728,888
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	7,615,000	228,450
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	3,975,000	1,401,743
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	6,080,000	1,410,100
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	6,245,000	1,287,250
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,010,000	6,320,500
					$ 81,667,048	$ 13,468,826

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 $1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest

Standardized Testing

	Fiscal Years									
	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023	2024	2025
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	45.9%	43.7%	48.7%	45.4%		34.4%	36.7%	33.0%	30.9%	39.0%
Grade 5	67.7%	62.0%	55.0%	52.9%		49.9%	52.9%	49.7%	45.4%	52.0%
Grade 7	56.6%	53.1%	51.0%	47.6%		40.3%	32.8%	33.4%	36.2%	30.2%
Grade 10	58.9%	38.3%	54.5%	55.4%		50.9%	45.9%	40.2%	42.3%	31.8%
MCA Math (See Note 1)										
Grade 3	69.4%	54.0%	58.4%	56.6%		44.1%	45.3%	48.8%	38.1%	43.2%
Grade 5	58.8%	49.9%	45.0%	41.5%		31.1%	33.3%	33.2%	33.7%	37.5%
Grade 7	56.2%	48.4%	40.1%	39.1%		18.4%	27.0%	27.0%	24.1%	22.7%
Grade 11	47.1%	35.3%	39.1%	38.1%		26.1%	21.6%	17.2%	16.3%	17.2%
ACT										
Independent School District No. 191 Average Composite Score	21.3	21.2	20.3	20.4	20.0	19.9	19.8	18.4	18.7	18.8
State Average Composite Score (1)	21.1	21.5	21.3	21.4	21.3	21.6	21.6	20.8	20.7	

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

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

1) Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. Average Composite Scores are available through MN Office of Higher Education
2) Due to COVID-19 Pandemic, MCA and ACT testing did not occur in the 2019-2020 school year. Tests were administered fall of 2020 for the class of 2020
3) Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide
4) The State Average Composite Score for the ACT Test was not yet available for FY25

Source: MDE Report Card

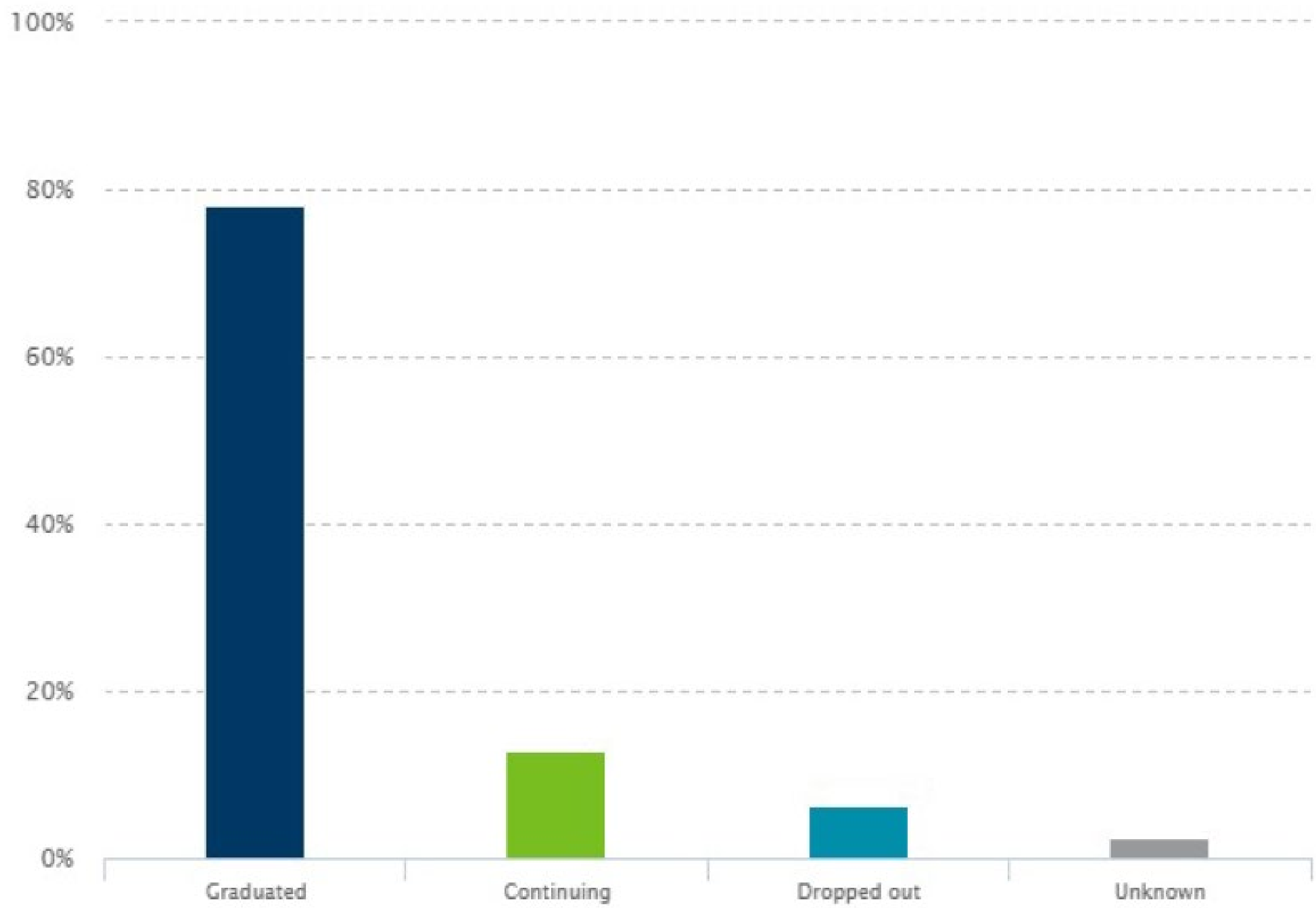
School Lunch Program Data

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch		Reduced Lunch	
						# Served	% of Total	# Served	% of Total
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	7,234	821,143	165	4,977	68.79%	485,216	59.09%	89,394	10.89%
2024 (5)	7,019	898,967	169	5,319	75.78%	712,780	79.29%	259	0.03%
2025	7,021	917,138	167	5,492	78.22%	625,698	68.22%	-	-

1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.
2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding
3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21
4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22
5) The district began operating using the CEP program for meals, which are reimbursed at the free or paid rates, not reduced rates.

4-Year Graduation Rate

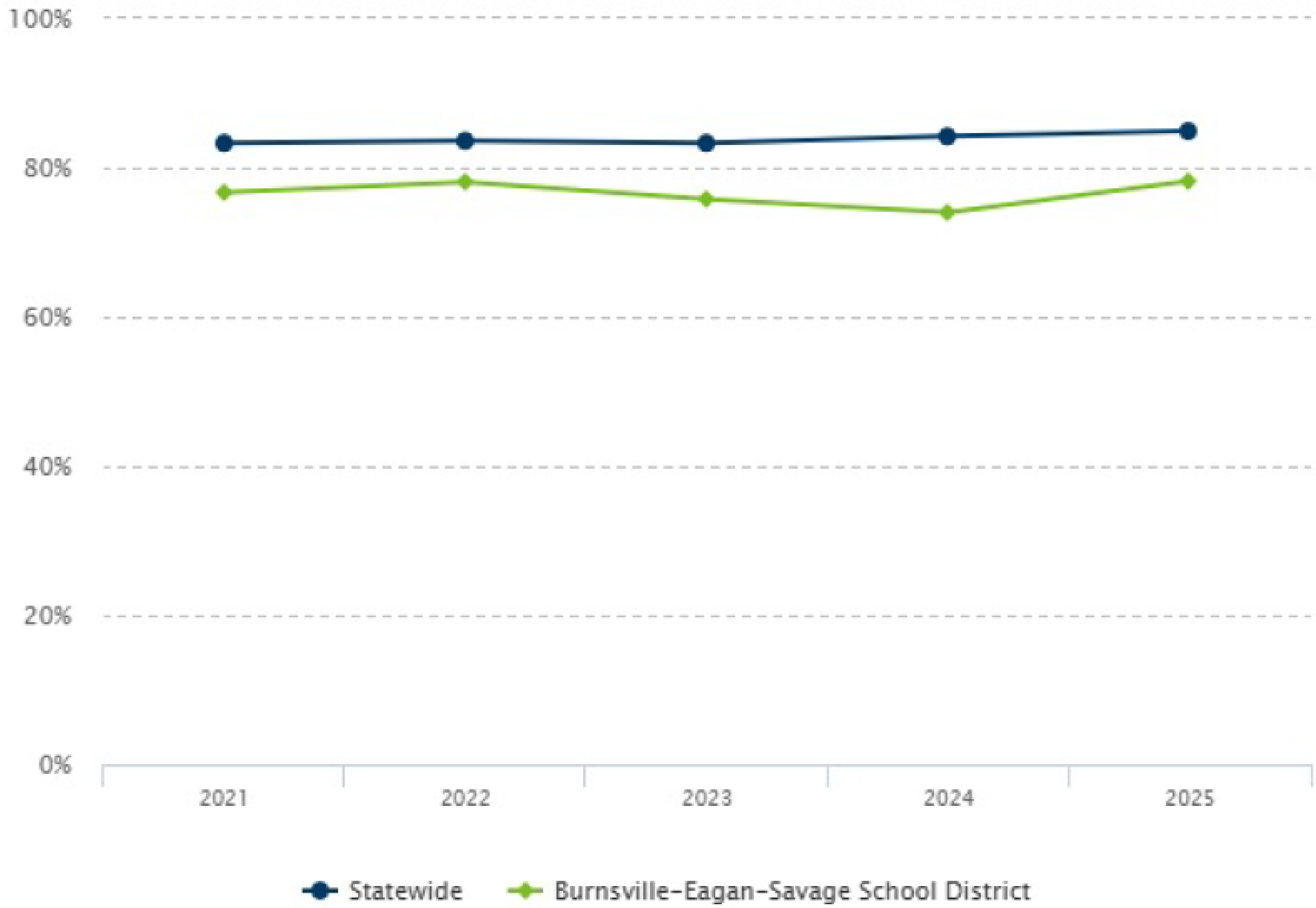
Students in the class of 2025 graduating in 2025 or earlier.



Organization	Graduated	Continuing	Dropped out	Unknown
Burnsville-Eagan-Savage School District	78.2%	12.9%	6.2%	2.6%
	532	88	42	18

Source: Minnesota Report Card

Graduation Rate Trend

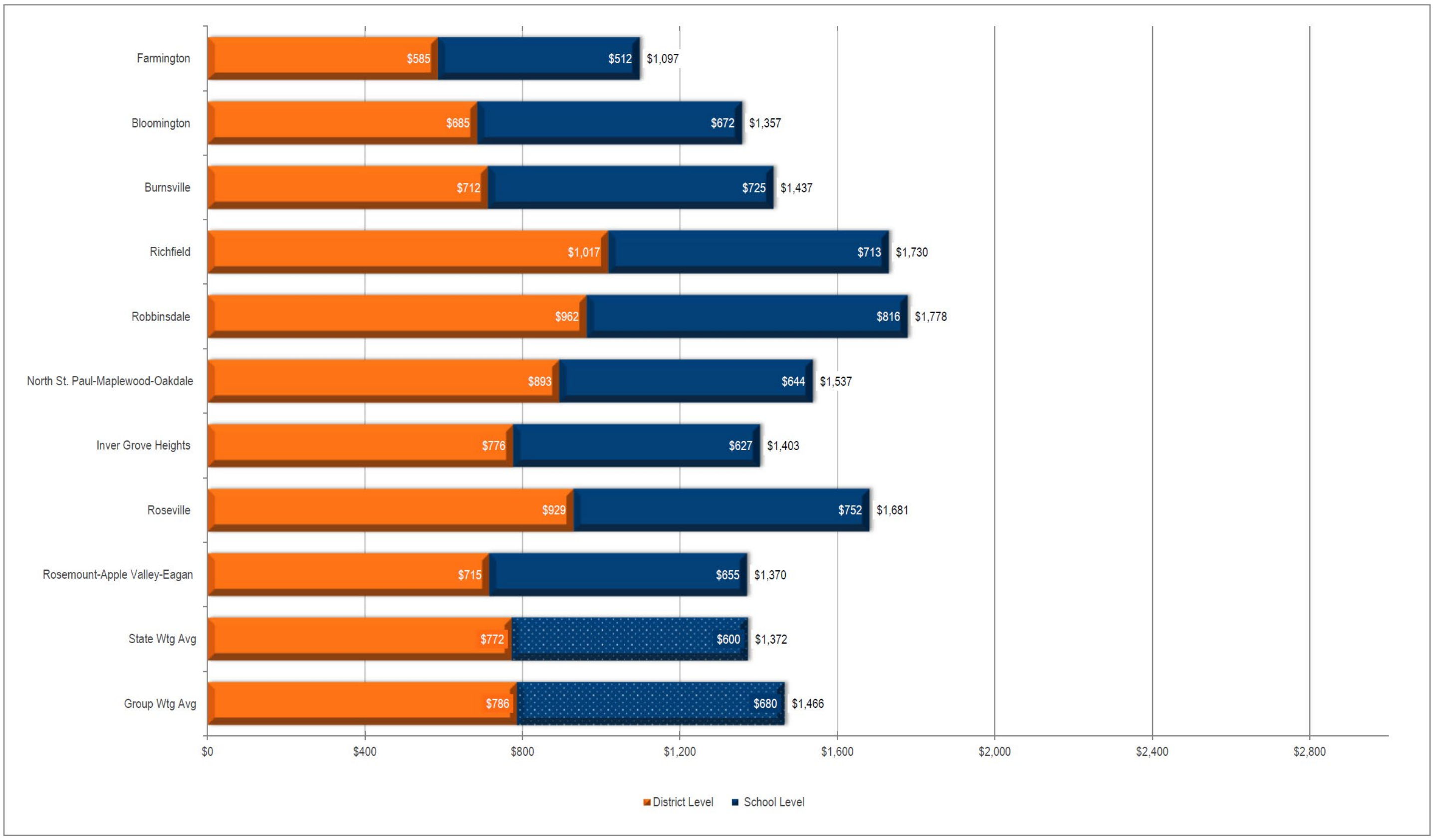


Organization	Year	Graduated count	Graduated %
Statewide	2021	57,137	83.3%
Statewide	2022	58,586	83.6%
Statewide	2023	58,293	83.3%
Statewide	2024	59,720	84.2%
Statewide	2025	61,935	84.9%
Burnsville-Eagan-Savage School District	2021	504	76.7%
Burnsville-Eagan-Savage School District	2022	506	78.1%
Burnsville-Eagan-Savage School District	2023	520	75.8%
Burnsville-Eagan-Savage School District	2024	492	74.0%
Burnsville-Eagan-Savage School District	2025	532	78.2%

Source: Minnesota Report Card

Comparable Data: Per Pupil Cost – Administration and Support Services

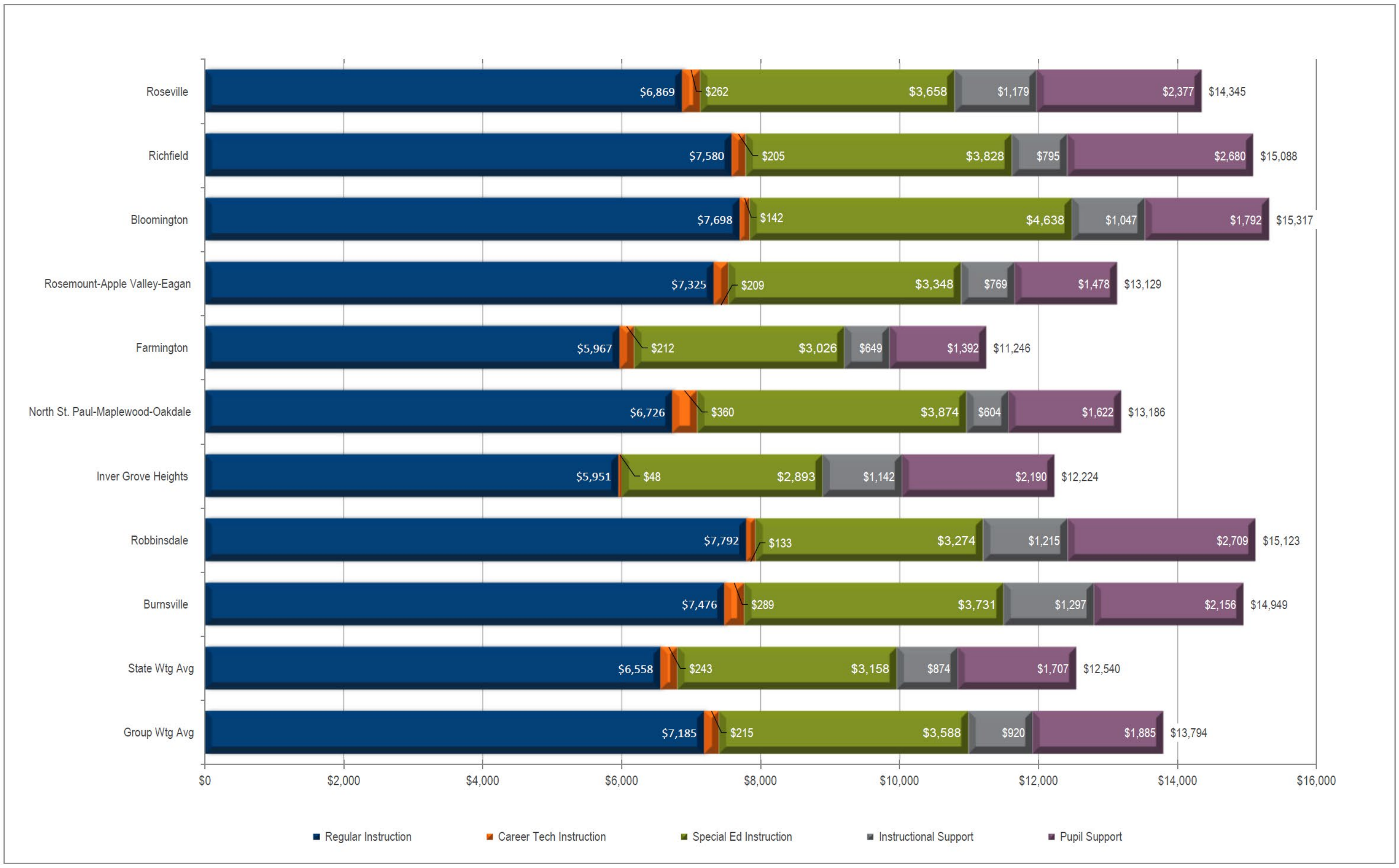
FY 2023-24 Per Pupil Administrative Expenses



Source: FY24 MDE School Profiles

Comparable Data: Per Pupil Cost – Direct Education and Support Expenses

FY 2023-24 Per Pupil Direct Educational and Support Expenditure by Program



Source: FY24 MDE School Profiles

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.

Glossary of Terms

A

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

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

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

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

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

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

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

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

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.

Adult Basic Education (ABE): is a statewide program that provides adults with educational opportunities to improve their basic literacy skills and other essential skills.

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

Coronavirus Aid, Relief and Economic Security (CARES) Act: Federal relief package, passed on March 27, 2020, 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

Early Childhood Family Education (ECFE): is a parenting education program that provides programming and services for families with small children prenatal to kindergarten entrance.

Early Childhood Special Education (ECSE): programs provide supports and services to infants, toddlers, and preschool children with disabilities and their families.

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

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

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

H

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

I

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

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

Referendum Market Value (RMV): The total market value excluding the value of agricultural and seasonal-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 who’s legal is within the geographic area served by the district.

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

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

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

S

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

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

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

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

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

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

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

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

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

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

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

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

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

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

U

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

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

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

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

Speaker(s): Tyler Dehne, Director of Finance

Future Ready. Community Strong.

Agenda VI.B.2.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2026

Re: Resolution Certifying the Population Estimate for the 2026 Pay 2027 Levy

Recommendation: that the Board of Education adopt the resolution certifying the population estimate for the 2026 payable 2027 levy.

The District has experienced a 2,338 increase in population from the 2020 census figure of 71,881 to the current census figure of 74,219 as determined by the State Demographer. The District certified a population estimate last year for 73,389. By certifying this population estimate the District will receive an additional $5,269 in general community education revenue compared to the prior year.

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 25, 2026 at 6:30 p. m., for the purpose, in part, of certifying Independent School District No. 191's population estimate for the 2026 payable 2027 levy.

Member __________ introduced the following resolution and moved its adoption:

RESOLUTION CERTIFYING THE POPULATION ESTIMATE FOR THE 2026 PAYABLE 2027 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 74,219 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 74,219 be certified to the State Demographer for approval for use in the 2026 payable 2027 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 25th day of June, 2026.

____
Clerk
Independent School District #191

3. Resolution Designating Certain Funds as Committed Funds 285

Speaker(s): Tyler Dehne, Director of Finance

Future Ready. Community Strong.

Agenda VI.B.3.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2026

Re: Resolution Designating Certain Funds as Committed Funds

Recommendation: that the Board of Education adopt the updated Resolution Designating Funds as Committed Funds as outlined and attached in the board packet materials.

The original resolution was adopted February 13, 2025. The updated resolution establishes a new use for the committed funds to demolish vacant buildings.

EXTRACT OF MINUTES OF MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was duly held in the School District on June __, 2026, at ______ o'clock __.m.

The following members were present:

and the following were absent:

Member ________________ moved the adoption of the following resolution:

RESOLUTION DESIGNATING CERTAIN FUNDS AS COMMITTED FUNDS

WHEREAS, the Governmental Standards Accounting Board ("GASB") has issued Statement No. 54 ("GASB 54"), establishing a hierarchy of clarifying constraints that govern how a government entity can use amounts reported as the fund balance; and

WHEREAS, the School Board has adopted Policy 714 - Fund Balances ("Policy 714) which recognizes the authority of the School Board to commit, assign, or evaluate existing fund-balance classifications as described and defined in GASB-54 and to identify the intended uses of the committed or assigned funds; and

WHEREAS, Policy 714 defines "committed" fund balance amounts as unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action; and

WHEREAS, pursuant to legislative action, specifically Chapter 55, Section 32 of the 2023 Laws of Minnesota (the "Legislation"), any remaining net proceeds received by the School District in connection with a lease of real property or the sale or exchange of school buildings or real property specifically identified in the School District's open facilities action plan may be deposited in the School District's general unrestricted fund following the deposit of such lease proceeds or the application of such sale or exchange proceeds, notwithstanding Minnesota Statutes, Sections 123B.51, Subdivisions 4 and 6; and

WHEREAS, the School District has received proceeds from the sale of a portion of the parking lot at the School District's Diamondhead Education Center, in the amount of $900,000 (the "Sale Proceeds"), which is subject to the Legislation; and

WHEREAS, the School Board hereby finds and determines that it is necessary and appropriate to designate the Sale Proceeds as "committed" funds under Policy 714.

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

1. The School Board hereby commits to utilizing the Sale Proceeds for the following purposes:

Purpose	**Justification for Expenditure**	**Estimated Amount**
Programming (no staffing)	K-12 Pathways	$400,000
Facility Planning	Demolition of vacant buildings	$500,000

2. The committed funds described above cannot be used for any purpose other than as specified above unless the School Board adopts a subsequent resolution to modify or remove the restriction, or other otherwise redirect the funds for other purposes.

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)
) ss.
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, do hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to resolution designating certain funds as committed funds, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as Clerk of said School District this ____ day of __________, 2026.

____

School District Clerk

Burnsville · Eagan · Savage

Agenda IV.B.4
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2026

Re: Establish Fiscal Year 2026 Committed Fund Balance

Recommendation: that the Board of Education approves the commitment of fund balance for Fiscal Year 2026 to include fund balance resulting from carryover funds, facility rental funds and sale proceeds.

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.

Proceeds from Sale of Buildings/Real Property: Calculated with revenues generated from the sale of the parking lot at the School District's Diamondhead Education Center, in the amount of $900,000, less programming expenditures related to K-12 Pathways, not including staffing, and the demolition of vacant buildings.

Burnsville · Eagan · Savage

Agenda IV.B.5.
June 25, 2026

To: Members, Board of Education
Dr. Latanya Daniels, superintendent

From: Stacey Sovine, executive director of administrative services

Date: June 25, 2026

Re: Approve the coverage for Property, Casualty and Liability Insurance for 2026-2027

RECOMMENDATION: That the Board of Education approves the coverage for property, casualty and liability insurance for the 2026-2027 year with FM Affiliated Insurance Company; Mt. Hawley Insurance Company; National Union Fire Insurance Company Pittsburgh PA; Auto-Owners Insurance Company; and Houston Casualty Company.

	Amount	Insurer
Package Policy	$336,516	FM Affiliated Ins. Co.
Real, Personal Property & Extra Expense, Inland Marine Property Deductible $25,000		
General Liability - $1,000,000	82,558	National Union Fire Ins. Co.
Automobile - $1,000,000	27,840	National Union Fire Ins. Co.
Umbrella - $4,000,000	30,737	National Union Fire Ins. Co.
Crime	7,091	National Union Fire Ins. Co.
School Leaders Legal Liability	61,253	National Union Fire Ins. Co.
Environmental Impairment	7,278	Mt. Hawley Ins. Co.
Flood	N/A*	Auto Owners Ins. Co.
Cyber Risk	16,122	Houston Casualty Company
Total	**$569,395**	

'* Flood policy through the National Flood Insurance Program (NFIP) for M.W. Savage Elementary School will be discontinued as this policy is no longer necessary. The flood coverage for the M.W. Savage building has been amended to the policy level $50,000 flood deductible, aligned with the remainder of the property portfolio.

The agent of record remains Kraus-Anderson Insurance. The premiums listed above are approximately $21,592.09 lower than the 2025-2026 school year. This equates to a 3.7% decrease in premiums as compared to 2025-2026.

I recommend approval of the contracts for property, casualty and liability insurance for the 2026-2027 year.

6. Approve School Board Goals for 2026-2027 295
Speaker(s): Abigail Alt, Chair

Agenda IV.B.7.
June 25, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, board chair

Date: June 25, 2026

Re: Approve 2026-2027 Goals for the District 191 Board of Education

Recommendation: That the Board of Education approve the proposed 2026-2027 goals for the 191 Board of Education.

The School Board reviewed and updated their 2026-2027 goals in work session held during the June 11, 2026 regular meeting of the Board of Education. A redline draft of changes can be found in the attached board materials.

Attachment:
2026-2027 Board Goals

ISD 191 Board of Education ~~2025-~~2026-2027 Goals

In alignment with the One91 Strategic Road Map and District Values, the Independent School District 191 Board of Education has identified the following ~~five~~ four goals for the ~~2025-~~2026-2027 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).

<u>Members of the District 191 Board of Education will:</u>

1. Work to understand how CPSS is reflected in our district and the plan for further implementation.
2. 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.

<u>Measures of progress:</u>

1. 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.
2. School reports will feature examples of ~~the school culture as well as celebrations of this culture within the school community~~ how school staff are being readied to change outcomes.
3. Board members will engage with our district's cultural family groups through board member visits to their board assigned schools, two-times per school year.

GOAL 2 – Supporting and leveraging new methods and original thinking to improve student outcomes

All ISD 191 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.

<u>Members of the District 191 Board of Education will:</u>

1. Better understand how our academic programming, including K-12 Pathways, leads to improved student outcomes.
2. Have a deeper understanding and awareness of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools and how that work impacts retention and enrollment.
3. Periodically evaluate dashboard content and progress reports.
4. School reports will be tied to District Priorities and the Strategic Plan and with cited evidence provided.

~~Approved by BOE on May 22, 2025~~

5. An annual innovation report, with evidence cited, will be provided to the Board each spring.

Measures of progress:

1. Board members will participate in workshops in order to understand how the curriculum we are using, including but not ~~un~~limited to K-12 Pathways and Profile of a Learner, are leading to improved academic achievement for our students.
2. Board members will receive reflections of Pathways K-12 and other district curriculum priorities as part of school reports during the school board meetings.
3. Board members will receive dashboard reports which reflect the district's progress in meeting our goals.
4. Board members will receive ~~quarterly~~ board meeting reports on the READ Act Implementation two-times per year.

GOAL 3 – Support Dr. Daniels in Strategic Planning Process and Execution of District Priorities while 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:

1. Seek input from multiple voices (families, staff, students, and community members) that represent the full diversity of our communities, in order to inform decisions.
2. Be transparent in its communication with the community.

Measures of progress:

1. Board members will ensure members of the community have opportunities to provide input regarding district activities (i.e. budgeting, etc.) through community gatherings, surveys, and other strategic planning activities etc.
2. Board members will learn how information is getting to our families, students, staff, and community members to identify any gaps, and have staff work to resolve the gaps, leading to improved transparency of communication.
3. Board members will understand which voices are represented in survey results, identify voices missing, and learn the plan to reach them.
4. Board members will participate in one or more facilitated planning retreats around the Board Priorities and Strategic Planning.
5. Board members will provide Board Priority and Strategic Planning updates two times per year.

~~Goal 4 - Support onboarding to Dr. Daniels and her Team, while facilitating team building.~~

~~Approved by BOE on May 22, 2025~~

~~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:~~

1. ~~Better understand the differences between “governance” and “management” in Board work and interactions with the superintendent.~~
2. ~~Better understand the responsibilities charged to the Board Member role by the members of the public who elected us.~~
3. ~~Support Dr. Daniels introduction to District 191 and the community at large.~~

~~Measures of progress:~~

1. ~~Board members will participate in one or more facilitated transition retreats.~~
2. ~~Understand the appropriate role of the board and individual board members.~~
3. ~~Board members will work with Dr. Daniels to set the Board / Superintendent communications protocols to ensure alignment and clear expectations among all board members and Dr. Daniels.~~

Goal ~~5~~4 - The Board of Education will provide appropriate governance and guidance to Dr. Daniels and her team with the ISD 191 ~~Special~~ Facilities Projects in ~~2025-~~2026-2027.

Members of the District 191 Board of Education will:

1. Learn and understand the impact of each project on the district.
2. Serve as a voice to the community in sharing information about the ~~special~~ facilities projects.

Measure of Progress:

1. Long-term Facilities project - approval of guiding change document and review and approval of budget as needed.
2. School Name Change project - approval of guiding change document and review and approval of budget as needed.
3. Successful sale of properties.
4. The School Board will provide public updates two times per year (Fall and Winter) on the progress and developments related to facilities work.

~~Approved by BOE on May 22, 2025~~

7. Approve Superintendent Goals 2026-2027 300

Speaker(s): Abigail Alt, Chair

Burnsville · Eagan · Savage

Agenda IV.B.6.
June 25, 2026

To: Board of Education

From: Abigail Alt, board chair

Date: August 28, 2025

Re: Approve Superintendent Goals for 2026-2027 School Year

Recommendation: That the Board of Education approve the Superintendent Goals for the 2026-2027 School Year.

Attachment: Draft - Superintendent Goals 2026-2027

!

Superintendent Daniels' Draft Goals 2026-27

Goal 1: Lead the Strategic Planning Process and Execute District Priorities

Standard 1: Governance Team Standards

Element 1b

Objective: Lead the district's strategic planning process to move from vision to specific action steps, providing clear measures for success and accountability.

Key Actions & Evidence:

- Collaborate with external facilitators and the school board to develop the 3-Year (or 5-year) Continuous Improvement Plan and Vision Card.
- Ensure 2026-27 technical and continuous improvement initiatives—such as collaborative teaming and strengthening core instruction—remain the central focus across all buildings and departments.
- Keep our big projects moving forward—specifically the long-term facilities plan, the school name change, and selling the three properties—while maintaining clear, proactive communication with all stakeholders.

Goal 2: Optimize Teaching, Learning, and Comprehensive Staff Development

Standard 6: Teaching and Learning Standards

Element 6c

Objective: Deepen instructional excellence by fully leveraging the newly implemented learning coach model to build teacher capacity and grade-level alignment.

Key Actions & Evidence:

- Direct targeted professional development and leadership training across all staffing levels, specifically for principals and directors.
- Monitor and evaluate the impact of the new learning coaches in fostering sustained, strategic instructional leadership and improving student achievement.

Goal 3: Systematize Student Support and Special Education Structures

Standard 7: Student Support Standards

Element 7c

Objective: Provide robust, aligned systems of academic and social-emotional support to meet the diverse needs of all learners and ensure equitable access.

Key Actions & Evidence:

- Systematize and align STAT (Student Teacher Assistance Team) and SST (Student Support Team) processes district-wide.
- Strengthen core instruction and co-teaching practices, ensuring intentional, measurable support for students with education plans and multilingual learners.

Goal 4: Improve Internal Communications with Clarity

Standard 5: Human Resources

Element 5a

Objective: Establish systems for keeping staff continually informed of important matters and allowing opportunities for regular feedback and input

Key Actions & Evidence:

- Continue biweekly digest for clear and continuous communication.
- Develop input/feedback loops to monitor progress and adjust implementation of priorities.

V. Adjourn