



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 13, 2024
6:30 PM

Strategic Directions:

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

5:45 PM Listening Session with Director Chester and Director Hume

I. Call to Order

- A. Welcome
- B. Pledge of Allegiance

II. Approval of Agenda

III. Information

- A. Recognition of John Coskran Award Recipients 4
Speaker(s): Aaron Tinklenberg, Director of Communications
- B. Student Performance and Achievement Committee: Literacy Performance and READ Act Implementation 5
Speaker(s): Christine McDonald, Systems Improvement and Student Achievement, and Imina Oftedahl, Director of Curriculum, Instruction and Assessment
- C. Report about Fundraising 17
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent
- D. FY25 Adopted Budget 20
Speaker(s): Tyler Dehne, Director of Finance
- E. Report about the Superintendent's Evaluation
Speaker(s): Anna Werb, Vice Chair

District 191 welcomes members of the public to attend Board of Education meetings, work sessions and other public gatherings. However, public participation is allowed only during listening sessions, which are held before regular board meetings. Community members who wish to share their thoughts and opinions on meeting topics should contact the Superintendent's office at 952-707-2005 to schedule a meeting with the Superintendent or member of her leadership team. 185

F. Superintendent Report	188
G. Board Member Reports	189
IV. Business Meeting	
A. Consent Agenda	
Description: Although Board action is required, it is generally unnecessary to hold discussion on these items. In the event a Board member wishes to discuss an item, that item will be moved for separate consideration.	
1. Approve Minutes	190
2. Approve Personnel Recommendations	194
3. Receive a Report about the Listening Session	195
4. Approve Non-Substantive Changes to Policies 210: <i>Conflict of Interest - School Board Members</i> and 211: <i>Criminal or Civil Action Against School District, School Board Member, Employee, or Student</i> and 305: <i>Policy Implementation</i>	196
5. Approve No Changes to Policies: 301 <i>School District Administration</i> , 302 <i>Superintendent</i> , 303 <i>Superintendent Selection</i> , 304 <i>Superintendent Contract, Duties and Evaluation</i> and 306 <i>Administrator Code of Ethics</i>	206
6. Approve, on a Second Reading Basis, Changes to Policy 206: <i>Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings/Data Privacy Considerations</i>	214
B. New Business	222
1. Adopt a Resolution Relating to the Election of School Board Members and Calling the School District General Election	226
Speaker(s): Dr. Theresa Battle, Superintendent	
2. Adopt Resolution to Establish Dates for Filing Affidavits of Candidacy	233
Speaker(s): Dr. Theresa Battle, Superintendent	
3. Adopt a Resolution Relating to Renewing the Expiring Capital Project Levy Authorization to Fund Technology of the School District and Calling a Special Election Thereon	240
Speaker(s): Dr. Theresa Battle, Superintendent	
4. Approve Long-Term Facility Maintenance for ISD 191	249
Speaker(s): Dave Lake, Director of Operations	
5. Approve Long-Term Facility Maintenance for ISD 917	265
Speaker(s): Dave Lake, Director of Operations	
6. Approve Collective Bargaining for Burnsville Education Association	270
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	
7. Approve Collective Bargaining Agreement with Association of Clerical Employees	341
Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	
8. Approve Terms and Conditions of Employment with Operations and Maintenance Supervisors	

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Speaker(s): Dr. Chris Bellmont, Assistant Superintendent	3
V. Work Session	
A. FY25 Budget Discussion	370
Speaker(s): Tyler Dehne, Director of Finance	
B. Establish Superintendent and Board Goals for 2024-2025	535
Speaker(s): Eric Miller, Board Chair	
VI. Closed Session, as permitted by Minn. Stat. Section 13D.03, to Discuss Labor Negotiations Strategy	539
Speaker(s): Director Abigail Alt	
VII. Adjourn	

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**Agenda III.A.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Aaron Tinklenberg, director of communications

Date: June 13, 2024

Re: Recognition of John Coskran Award Recipients



**Agenda III.B.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Christine McDonald, systems improvement and student achievement and Imina Oftedahl, director of curriculum, instruction and assessment

Date: June 13, 2024

Re: Report about the Student Performance and Achievement Committee: Literacy Performance and READ Act Implementation

Literacy Performance and READ Act Implementation

June 13, 2024

Imina Oftedahl, director of curriculum, instruction and assessment

Christine McDonald, elementary curriculum coordinator

Agenda

- Literacy Curriculum and Instruction
- Spring Literacy Performance
- READ Act Implementation

Literacy Curriculum and Instruction

one91
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**ELEMENTARY STANDARDS
BASED GRADING**

Students are given a proficiency score (1-4) and feedback on their progress toward meeting state standards.

1
Not Meeting the Standard
The student is riding a bike, but only with the use of training wheels.
The student is not demonstrating an understanding of the core skills or concepts.

2
Partially Meeting the Standard
The student is pedaling well and staying upright, as long as someone is assisting.
The student is developing a basic understanding of core skills and concepts by partially meeting performance expectations.
In January, your student should be performing at a level 2, Partially Meeting the Standard.

3
Meeting the Standard
The student is successful at riding a bike independently.
The student consistently meets performance expectations by demonstrating an understanding of core concepts.
In May, your student should be performing at a level 3, Meeting the Standards.

4
Exceeds the Standard
The student can not only ride the bike independently, but also performs stunts!
The student exceeds performance expectations by consistently demonstrating in-depth understanding of complex concepts.

- **K-2 Foundational Literacy 2023-24**
K-2 Heggerty Bridge to Reading
Monthly team coaching and data review sessions
- **K-5 Grade Level Guarantees 2023-2024**
Carefully selected literacy and math standards
Efforts to ensure all student are proficient
Report Card Statements are the Grade Level Guarantees
- **K-5 Foundational Literacy 2024-2025**
K-3 Heggerty Bridge to Reading
4-5 Functional Phonics & Morphology
Monthly team coaching and data review sessions

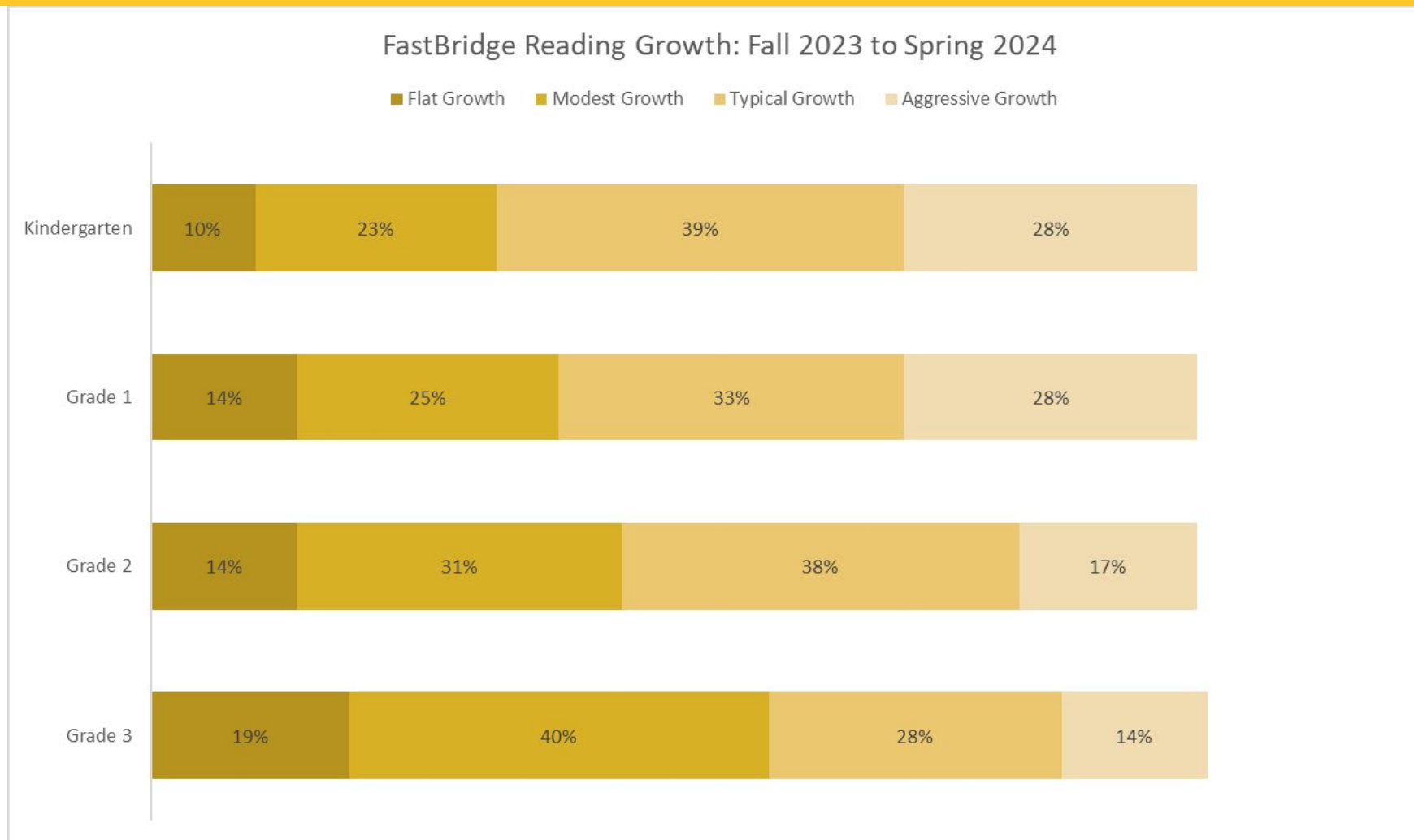
Literacy Performance: Spring Benchmark

Percentage of students meeting grade level benchmark for Spring

FastBridge Reading Meeting Benchmark - Spring				
	2021	2022	2023	2024
Kindergarten	41%	51%	53%	49%
1st Grade	49%	47%	52%	51%
2nd Grade	44%	60%	55%	56%
3rd Grade	51%	54%	59%	49%

- Kindergarten increased the percent of students meeting benchmark from 46% in the fall to 49% in spring
- Foundational literacy implementation for all K-2 classrooms. Foundational literacy will be introduced to grade 3 in 2024-2025.
- Colors indicate the cohort of students moving from one grade to the next. Cohorts are not exclusive and include all student who tested each year regardless if they tested the previous year.

Literacy Performance: Fall to Spring Growth



Aggressive Growth = more than one year's expected growth
Modest Growth = less than expected for one year

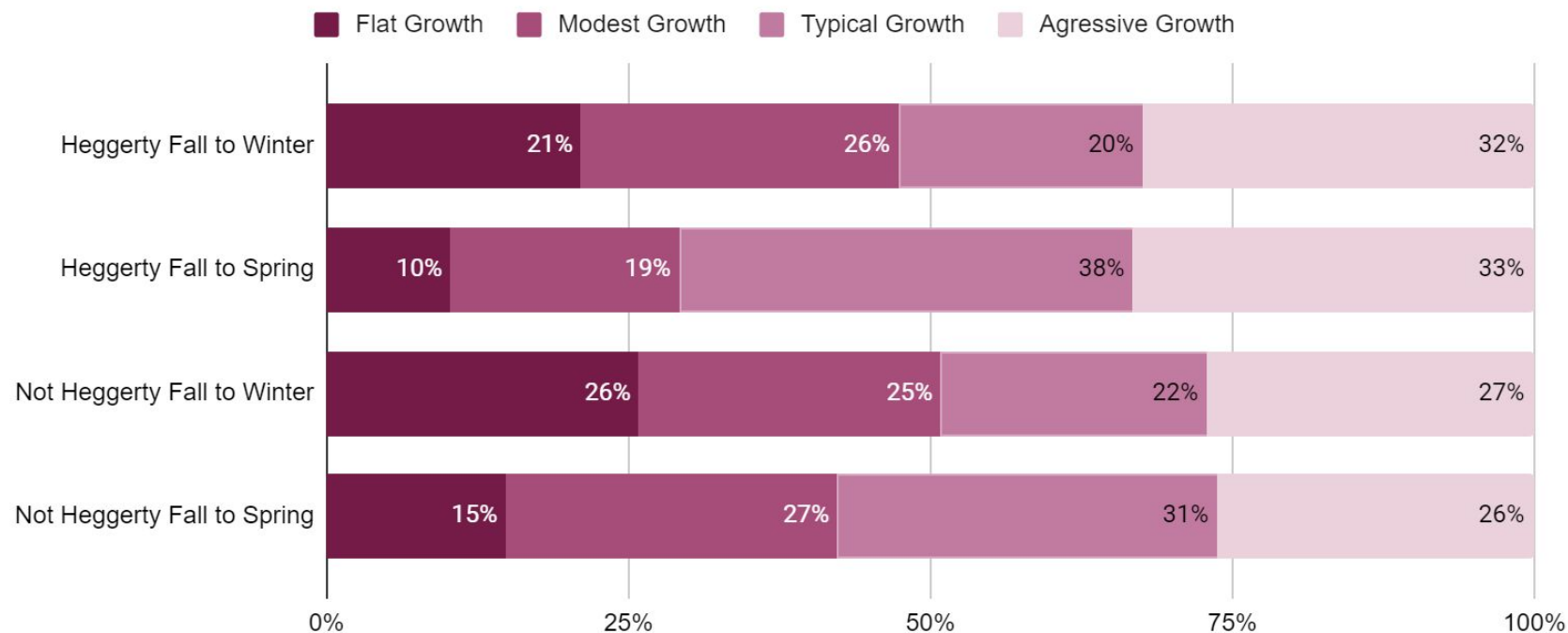
Typical Growth = expected one year's growth
Flat Growth = little or no growth from starting target

Heggerty Pilot Results 2022-2023

Kindergarten/Grade 1:
FastBridge earlyReading

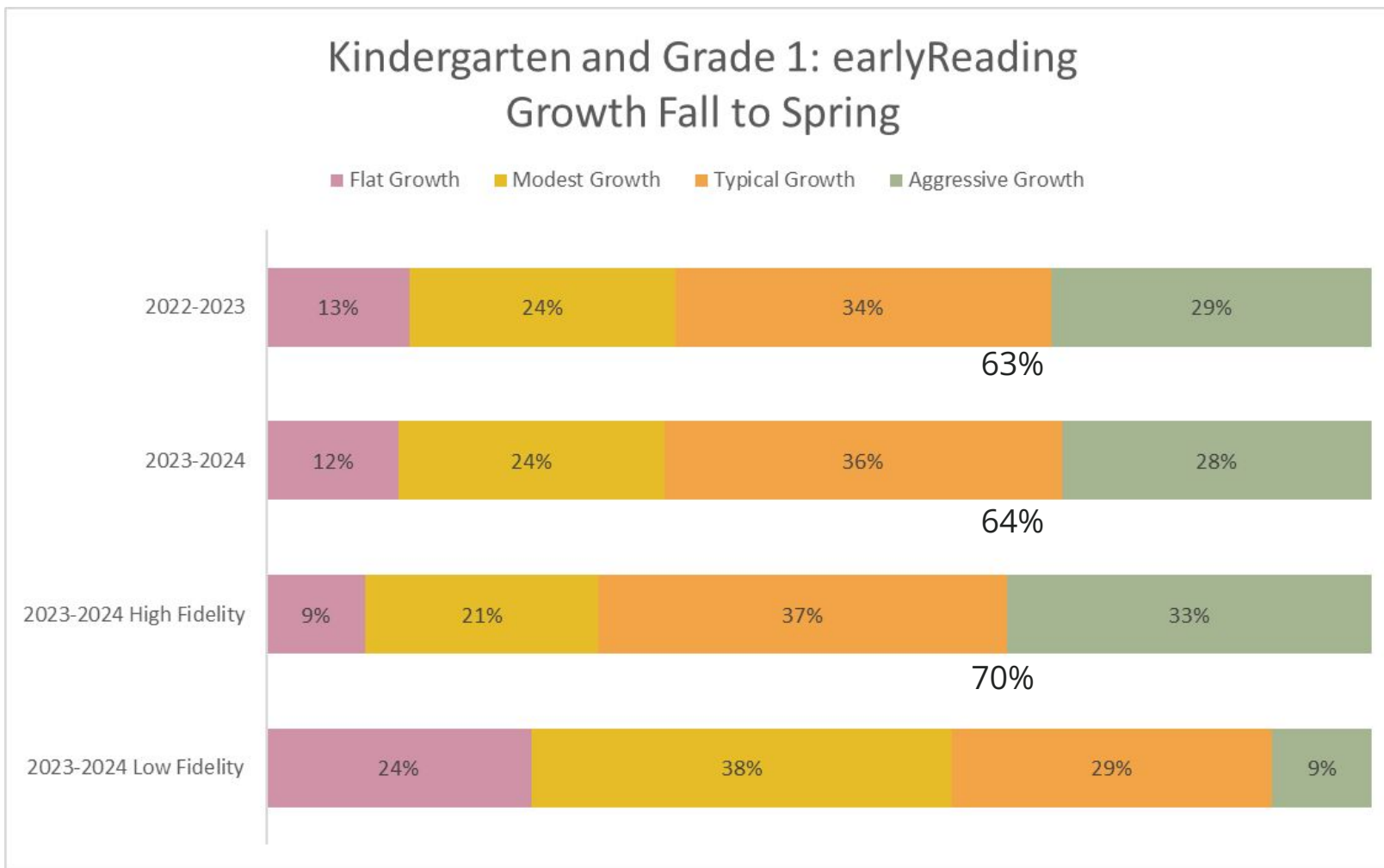
Growth for students participating in *Heggerty Bridge to Reading* curriculum and instruction pilot at three sites in the 2022-2023 school year.

Heggerty Pilot Schools Comparison: Growth 2022-2023



Literacy Performance - Fidelity

Student performance in classrooms that demonstrated indicators for successful implementation of *Heggerty Bridge to Reading* curriculum.



Implementation Supports

- August curriculum training
- Monthly team coaching sessions (K-2)
- Quarterly district-wide collaborative team meetings by grade
- Individualized classroom observation and coaching as needed

2024-25

- Curriculum Training
- Monthly team coaching K-5
- Science of Reading Training
- Learning Walks - probationary teachers

READ Act Implementation

Screening: Fastbridge earlyReading

- universal literacy screening for all students K-3
- screening three times per year*
- identified approved screeners
- screeners for grades 4-12 have not yet been identified

Curriculum and Intervention Materials

- *Heggerty Bridge to Reading K-3*
- University of MN *Functional Phonics + Morphology 4-5*
- *Making Meaning and Being a Writer*
- K-12 Intervention materials and 4-12 curriculum have not yet been identified

Professional Development - (45 hours)

- 2023-24: 22 preschool teachers
- 2024-25: 300+ staff and administrators
- 2025-26: 75+ staff



READ Act Professional Development

- CAREIALL (Center for Applied Research and Educational Improvement - Advancing Language and Literacy)
- District professional development days and weekly morning meeting time (August 2024 - May 2025)
 - 17 hours of synchronous virtual group instruction
 - 40 hours of online content
- Require 80% passing score by July 1, 2025

Phase 1 staff

- Elementary
 - classroom teachers
 - reading interventionist
 - multilingual teachers
 - special education teachers
- Secondary
 - special education teachers
 - reading interventionist



- All students at ISD 191 deserve the highest quality and most effective literacy instruction
- ISD 191 will meet all legal requirements of the READ Act
- All staff responsible for reading instruction will complete the approved foundational literacy training
- As much as possible, required foundational literacy training will be embedded in the contract day





**Agenda III.C.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 13, 2024

Re: Report on Fundraising

Policy 511 Student Fundraising requires a report once a year. We ran reports from the e-commerce system from May 2, 2023 to April 30, 2024. Reports have also been provided to the Board monthly to recognizing donations.

Below is our Fundraiser report that includes the activity, type of fundraisers, timing, purpose, and results.

Activity	Type	Timing	Purpose	Results
BHS: Youth in Government	Call for Donations	5/2/2023-4/30/2024	Provide funds for field trips and opportunities for students	\$2,647.81
BHS and NMS Chess Clubs	Call for Donations	5/2/2023-4/30/2024	Provide funds for competitions near and far	\$1,300
Gideon Pond	Call for Donations	5/2/2023-4/30/2024	School Supply Drive	\$26.00
BHS General Fund: Public Donations	Call for Donations	5/2/2023-4/30/2024	Use to help students at BHS	\$30.00
BHS Youth Service	Call for Donations	5/2/2023-4/30/2024	Support the Youth Service students to make the trip to the Dominican Republic in 2025	\$59.30
BHS Asian Student Association (ASA)	Sale of Product	5/2/2024-5/29/2024	Sold t-shirts to help support ASA	\$450.00
BHS Youth Service, Burnsville Strong and London/Paris Group	Call for Donations	11/12/2023	Student bagged groceries at Cub to raise funds various field trips	\$480.00
ERMS Student Council	Sale of Product	1/11/2024	Panda Express Night	\$595.00
BHS AVID	Sale of Product	9/8/2023-9/23-2023	Sold cookie dough and frosting	\$3,621.00

BHS Youth Service	Sale of Product	1/27/2024	Panda Express Night	\$59.30
BHS Boys Volleyball	Call for Donations	3/11/2024-3/29/2024	Serv-a-thon	\$3,251.00
ERMS Student Council	Sale of Product	12/11/2023	Culver's Night	\$290.00
ERMS Student Council	Sale of Product	2/22/2024	Noodles & Company Night	\$98.00
BHS Youth in Government	Call for Donations	11/18/2023-11/19/2023	Cub Foods Bagging	\$832.00
BHS Youth in Government	Sale of Product	12/5/2023	Chipotle Night	\$87.81
BHS Youth in Government	Sale of Product	11/14/2023	Raisin' Canes Night	\$60.00
ERMS Music	Sale of Product	9/18/2023	Raisin' Canes Night	\$190.00
ERMS Music	Call for Donations	11/10/2023-12/1/2023	Fundraiser Genius	\$9,239.87
ERMS Music	Sale of Product	10/2/2023	Chipotle Night	\$418.03
ERMS Music	Sale of Product	2/6/2024	Chipotle Night	\$344.70
BHS Music	Sale of Product	11/8/2023-12/8/2023	Pampered Chef Sales	\$509.25
BHS Music	Sale of Product	11/1/2023-11/13/2023	Butter Braid Sales	\$1,920.00
BHS Choir	Sale of Product	12/15/2023	Hot Chocolate Sales	\$215.00
BHS Choir	Sale of Product	2/8/2024-2/14/2024	Val-o-Grams	\$343.00
BHS DECA	Sale of Product	11/7/2023	Raisin' Canes Night	\$50.00
BHS Speech	Sale of Product	3/14/2024	Concessions at Speech Tournament	\$1,400.00
BHS DECA	Call for Donations	2/5/2024-3/5/2024	Profitable: Fundraising platform	\$306.00

According to policy:

- The building administrators shall be responsible for developing recommendations to the superintendent or designee that will result in a level of activity deemed acceptable by employees, parents, and students.
- All fundraising activities must be approved in advance by the administration.
- The superintendent or designee shall be responsible for providing coordination of student fundraising throughout the school district as deemed appropriate.

To implement this, we have a process that first calls for the completion of the Request for Fundraiser form. This form must be approved and signed by the site/department supervisor and forwarded to the Office of the Assistant Superintendent for review and approval.

Once the final approval is provided, the Fundraiser may proceed with communications with the public. As a form of assistance, The Administrative Assistant to the Assistant Superintendent can establish an E-Commerce link for the receipt of credit card contributions to the Fundraiser (deposited into the appropriate account code) and provide the link to be shared in electronic communications with families and our public.

The use of Ecommerce allows the ease of electronic contribution to the fundraiser and eliminates the handling of cash/checks within our schools. We are encouraging the use of the electronic means for deposits related to fundraisers and donations.



**Agenda III.D.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 13, 2024

Re: Report about the Proposed FY25 Adopted Budget

Receive a report about the Proposed FY25 Adopted Budget from Tyler Dehne, director of finance.

2024-25 Proposed Budget

June 13, 2024

Tyler Dehne, Director of Finance

Timeline

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions and Parameter Options
- **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 13** - FY25 Adopted Budget presented
- **June 20** - FY25 Adopted Budget approved

FY25 Revenue Assumptions

- 7,001 K-12 enrollment
- 2% increase to General Education formula - \$143 per pupil
- \$1.3 million increase in Compensatory
- Decreased Federal revenue by \$8.5 million after using the remaining Pandemic relief funds

Legislative Updates (not included in proposed budget)

- \$273,840 - New FY25 appropriation for Read Act training
- \$378,000 - Student attendance pilot program

FY25 Expenditure Assumptions

- 4% increase to cells on staff salary schedules
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- \$2.39 million in expenditure adjustments

Supporting our Priorities: External Grants

- MDE Grow your Own Student II Grant (Education Pathway): \$472,780 FY24-FY28
- MDE Grow your Own Adult Grant (Education Pathway): \$598,794 FY24-FY28
- MDE Grow your Own Student Grant (Education Pathway): \$441,708 FY23-FY27
- MDE Grow your Own Adult II Grant (Education Pathway): \$386,116 FY25-FY29
- MDE Non-Exclusionary Discipline Grant: \$36,040 FY23-FY25 (Grant extended thru 9/30/24)
- Stronger Connections Federal Grant: \$410,212 FY24-FY27

FY25 Proposed Adopted Budget All Funds

FUND	PROJECTED FUND BALANCE 6/30/24	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/25
GENERAL	\$ 44,088,213	\$ 154,353,629	\$ 157,791,210	\$ 40,650,631
FOOD & NUTRITION	3,867,441	6,710,760	6,405,027	4,173,174
COMMUNITY SERVICE	4,505,040	6,979,174	6,775,943	4,708,271
DEBT SERVICE	4,346,958	10,625,000	11,185,245	3,786,713
INTERNAL SERVICE	7,633,750	27,875,000	28,415,000	7,093,750
OPEB REVOCABLE TRUST	10,364,708	500,000	775,000	10,089,708
TOTAL ALL FUNDS	\$ 74,806,110	\$ 207,043,563	\$ 211,347,425	\$ 70,502,247

What restrictions are there?

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

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

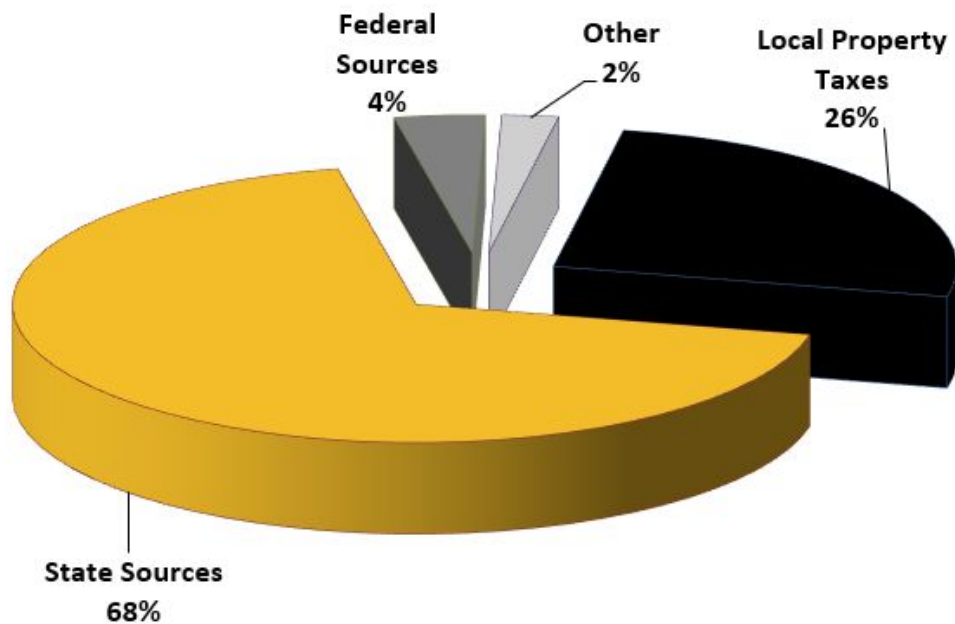
Technology Levy: Specifically for technology, personnel and equipment.

Food & Nutrition Services - Community Education - Debt Service

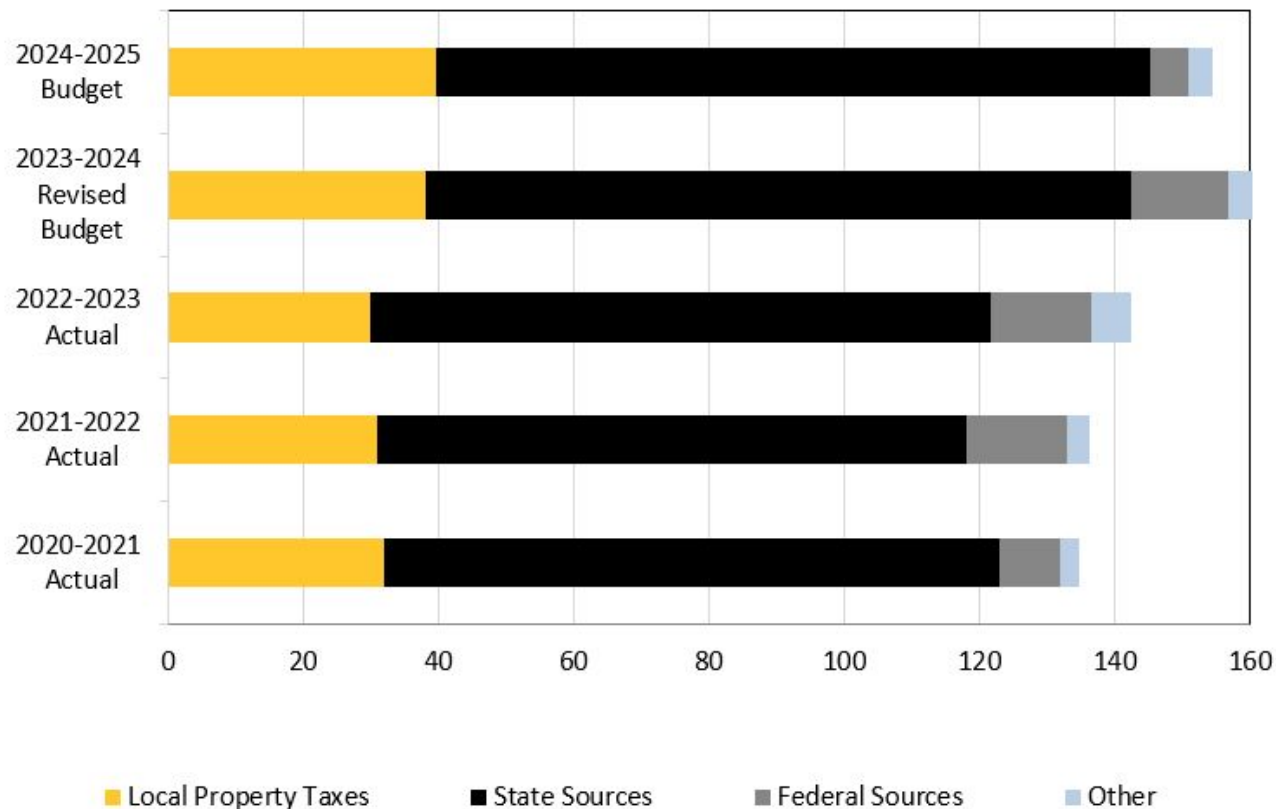
General Fund Revenues

\$154,353,629

2024-2025 General Fund Revenue By Source

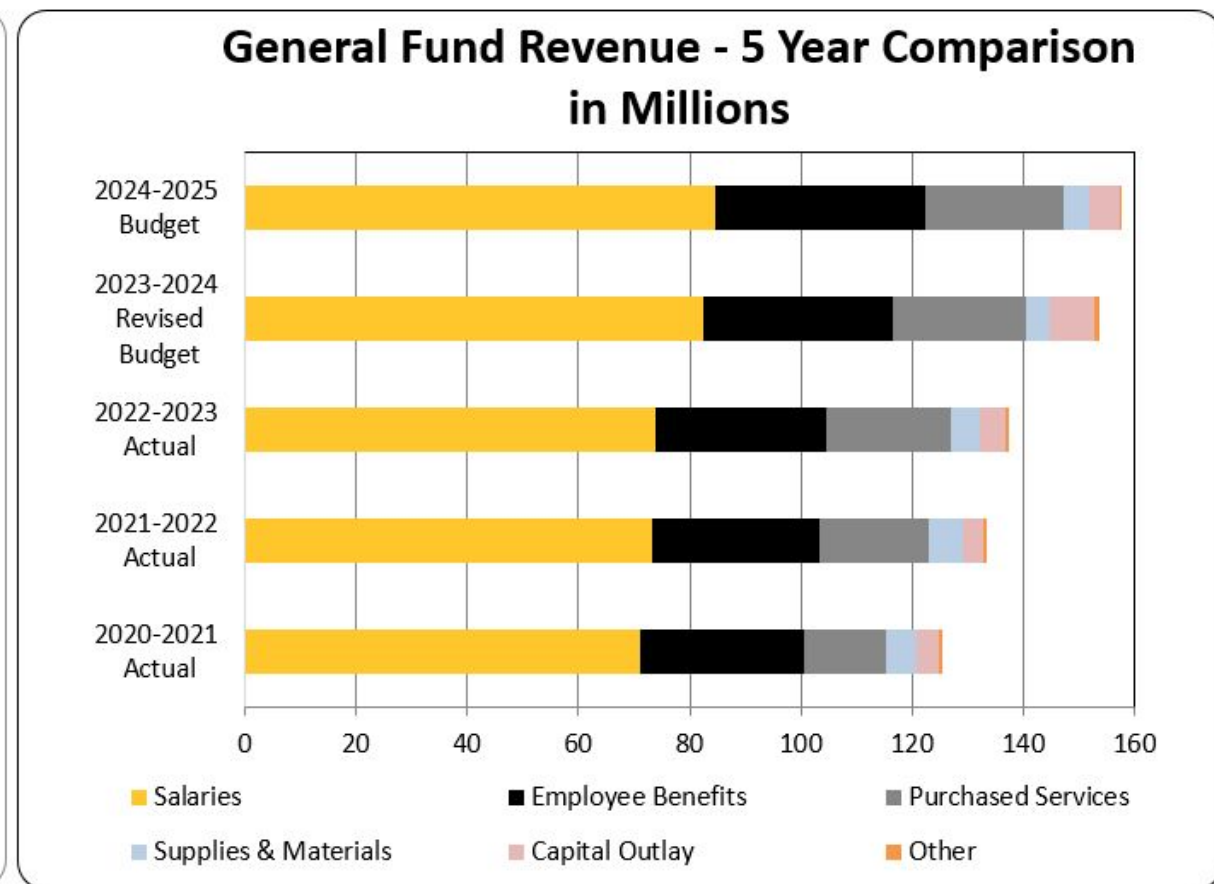
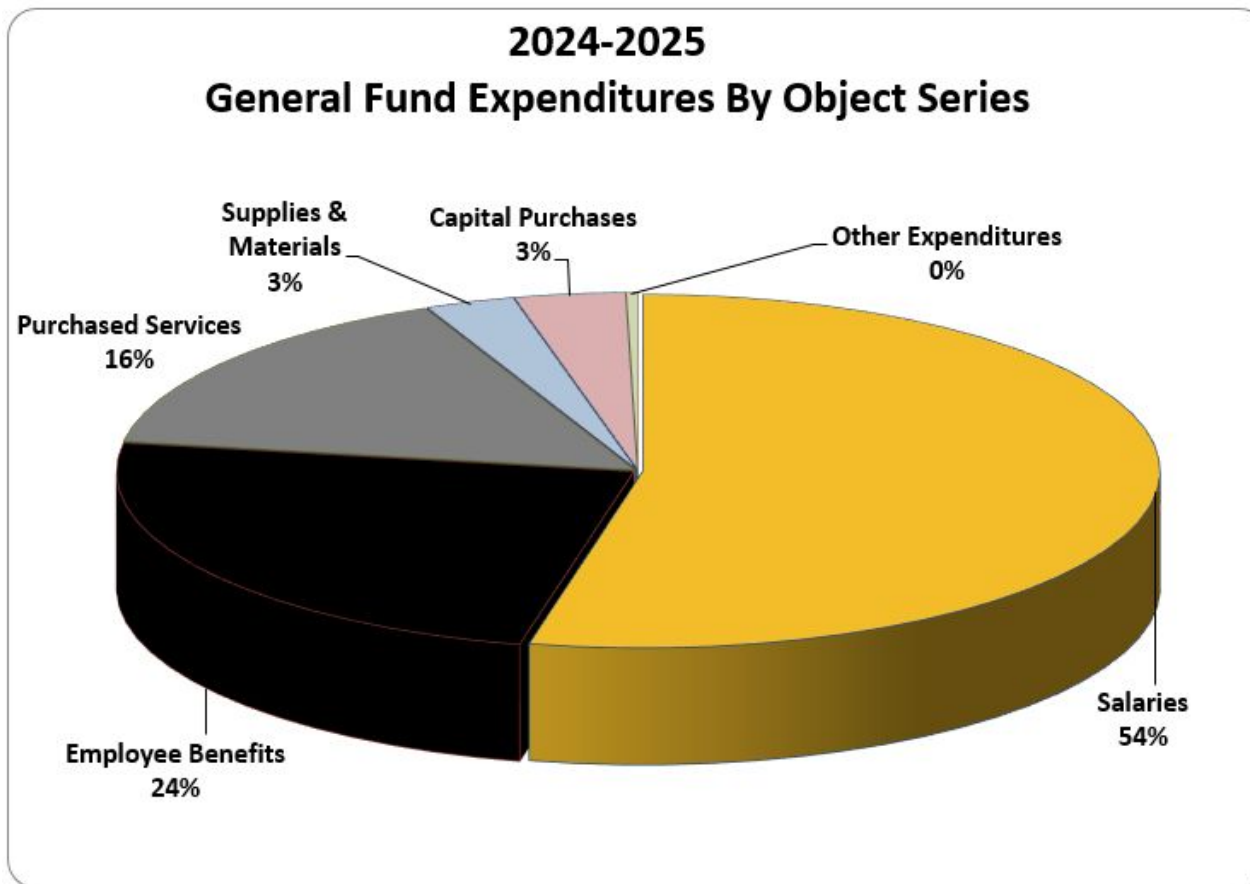


General Fund Revenue - 5 Year Comparison In Millions



General Fund Expenditures

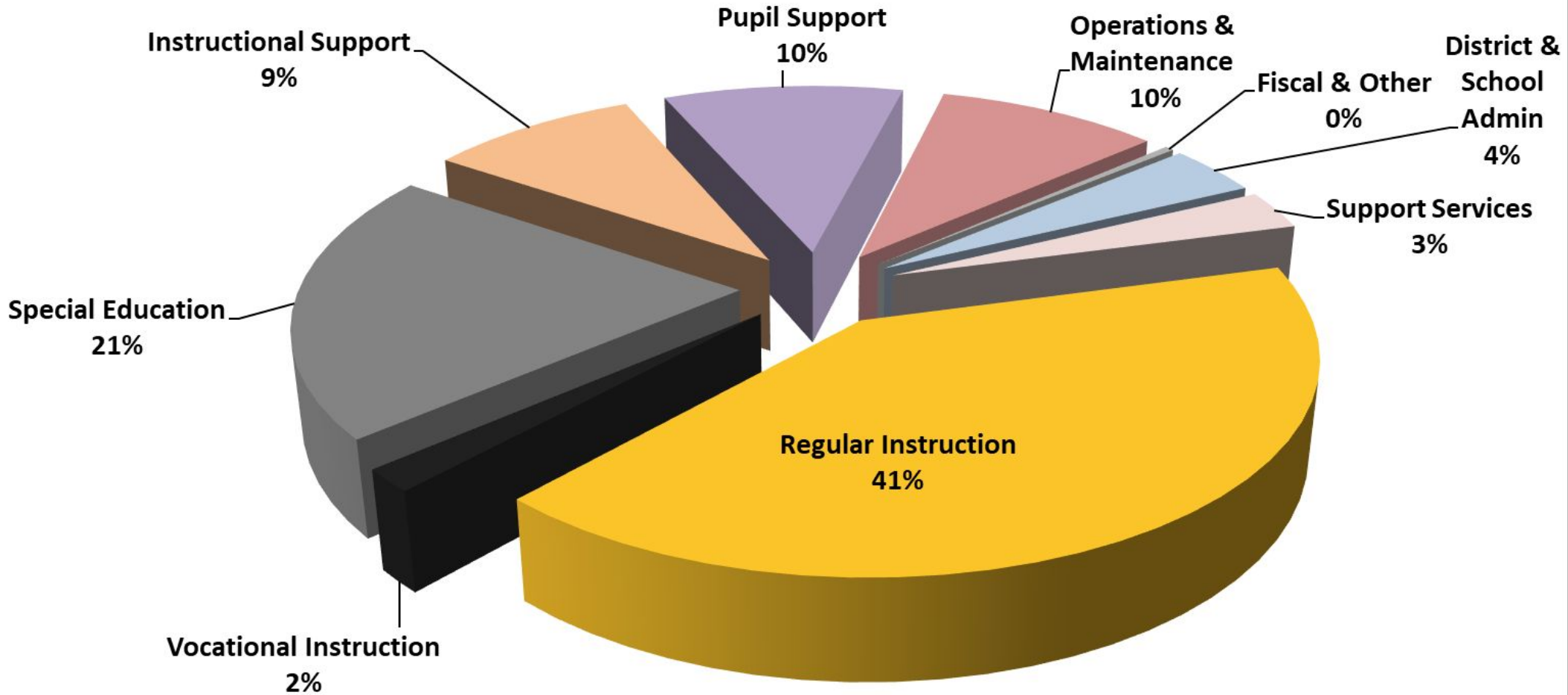
\$157,791,210



General Fund Expenditures

\$157,791,210

2024-2025 General Fund - Expenditure Summary By Program



People: By Bargaining Group General Fund

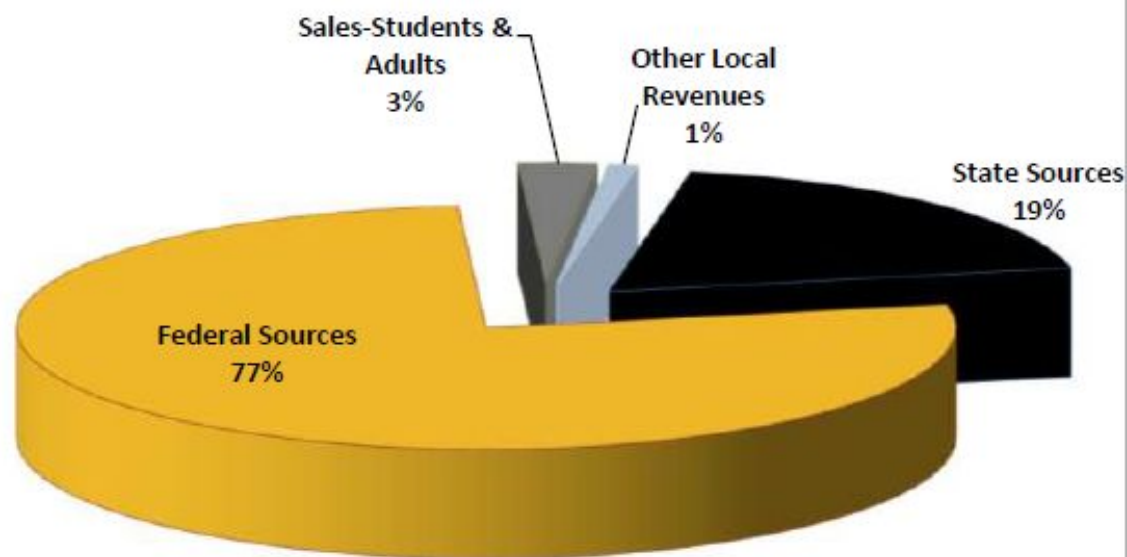
Projected salary and benefits FY25

General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	42.70	\$ 2,525,431	\$ 1,136,320	\$ 3,661,751	3.14%
Confidential	5.00	\$ 416,919	\$ 179,887	\$ 596,805	0.51%
Custodial	71.00	\$ 3,999,355	\$ 1,745,738	\$ 5,745,094	4.93%
District Wide	10.20	\$ 1,452,676	\$ 506,345	\$ 1,959,021	1.68%
Educational Asst	145.47	\$ 4,783,249	\$ 3,172,695	\$ 7,955,945	6.83%
Info Tech Specialists	15.00	\$ 1,031,341	\$ 511,723	\$ 1,543,064	1.32%
Operations	4.00	\$ 337,387	\$ 130,859	\$ 468,246	0.40%
Principals	18.00	\$ 2,868,981	\$ 1,049,616	\$ 3,918,596	3.36%
Superintendent	1.00	\$ 209,750	\$ 76,393	\$ 286,143	0.25%
Teachers	656.94	\$ 56,322,316	\$ 25,416,914	\$ 81,739,231	70.12%
Unaffiliated	63.60	\$ 4,676,809	\$ 2,196,530	\$ 6,873,339	5.90%
VPK / CE	26.14	\$ 1,341,659	\$ 478,998	\$ 1,820,657	1.56%
Grand Total	1,059.05	\$ 79,965,874	\$ 36,602,018	\$ 116,567,892	100%

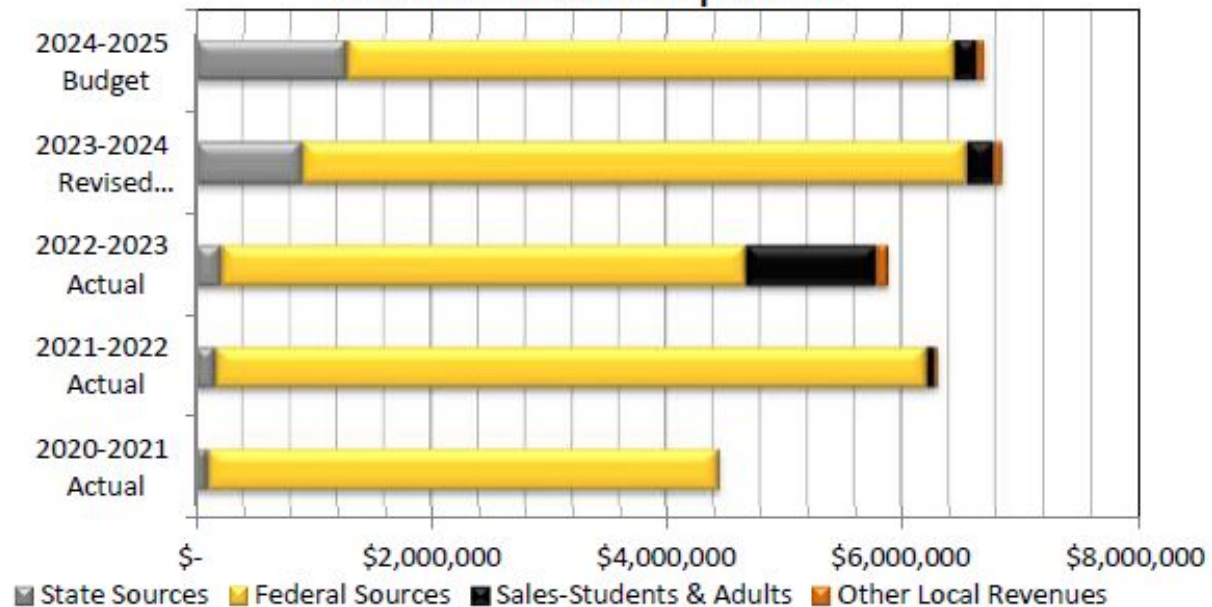
Nutrition Services Fund Revenues

\$6,710,760

2024-2025 Food & Nutrition Services Fund Revenue by Source



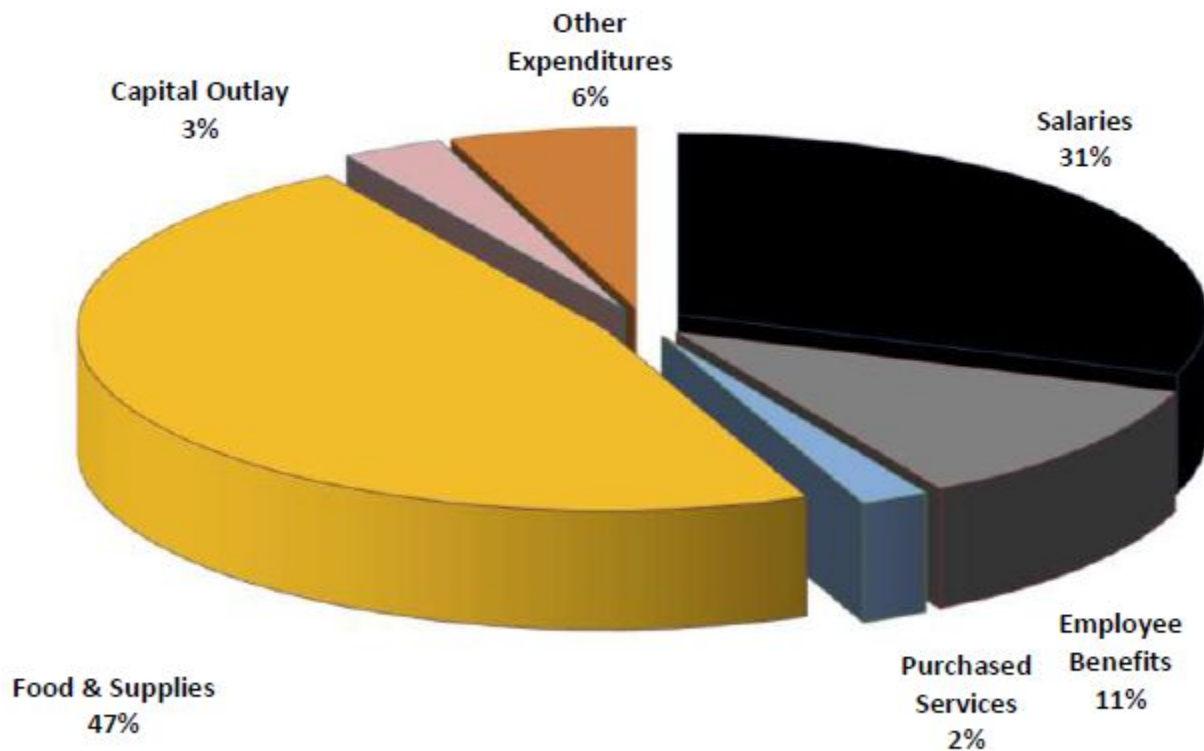
Food & Nutrition Services Fund Revenue 5-Year Comparison



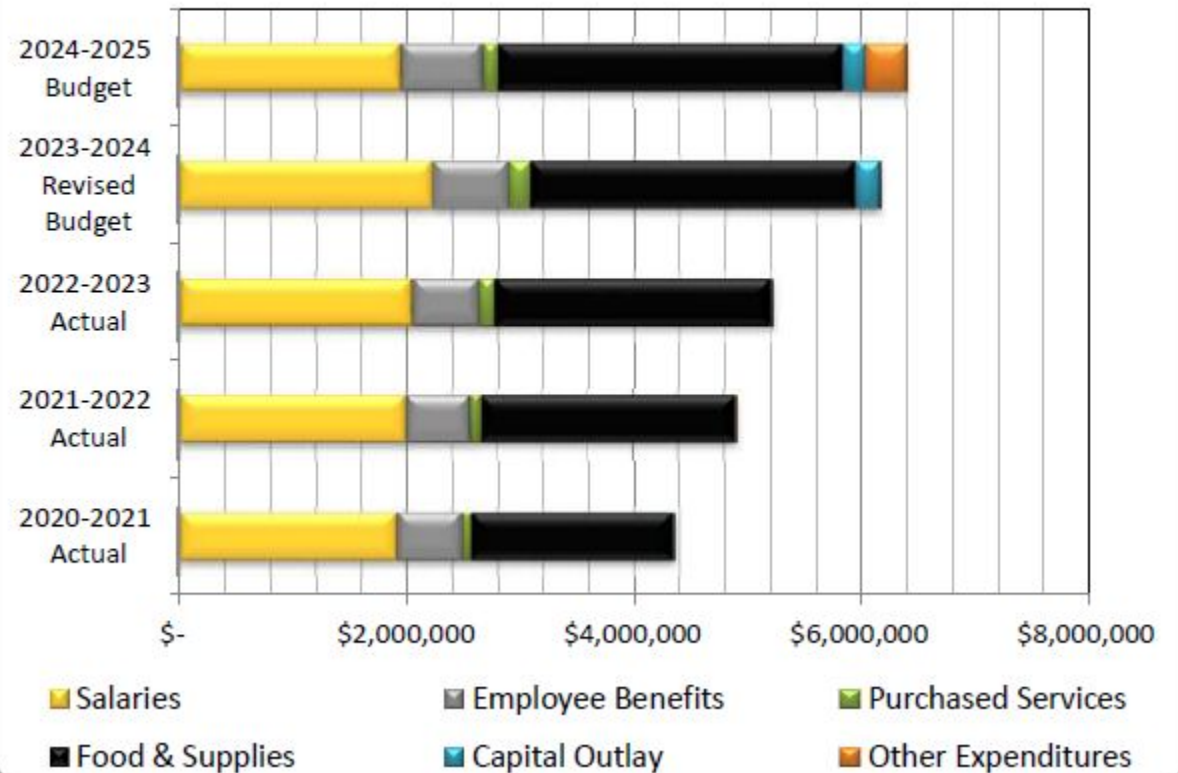
Nutrition Services Fund Expenditures

\$6,405,027

2024-2025 Food & Nutrition Services Fund Expense By Object



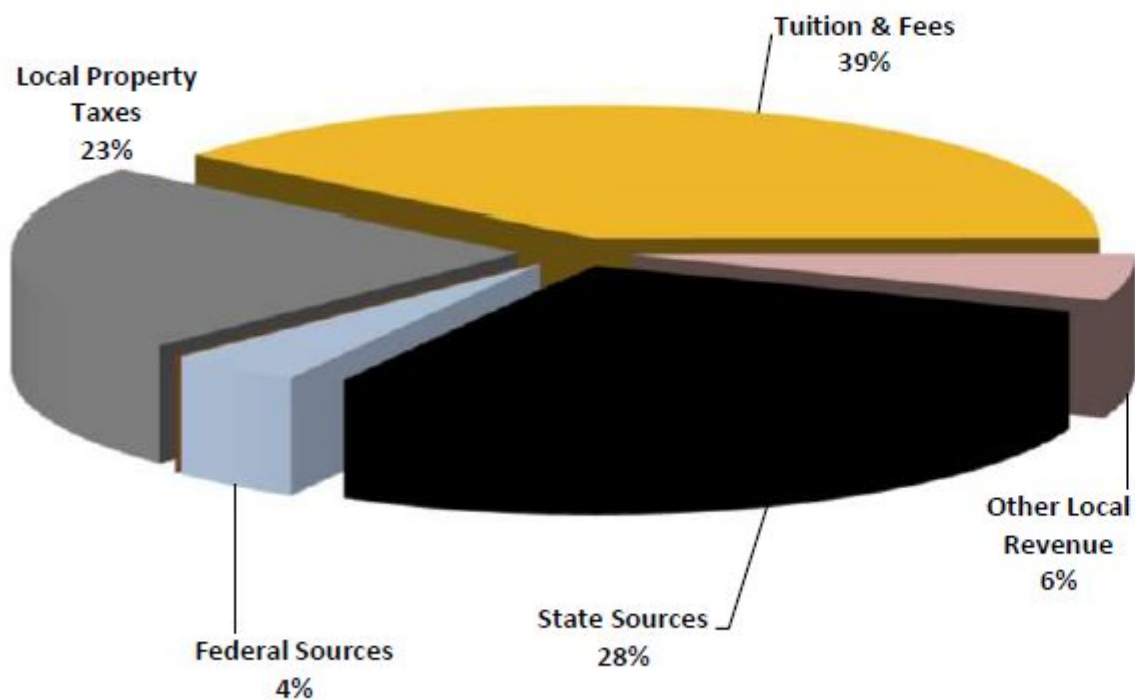
Food & Nutrition Services Fund Expenditures
5-Year Comparison



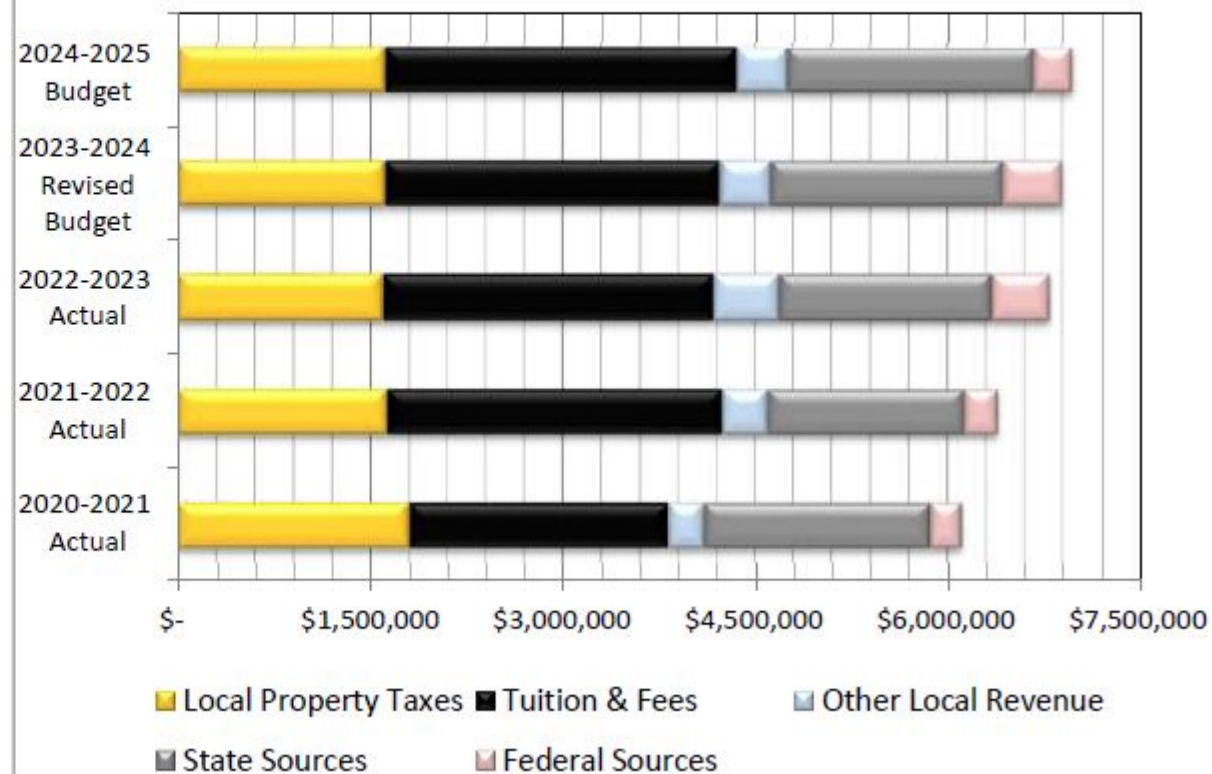
Community Services Fund Revenues

\$6,979,174

2024-2025 Community Education Fund Revenue by Source



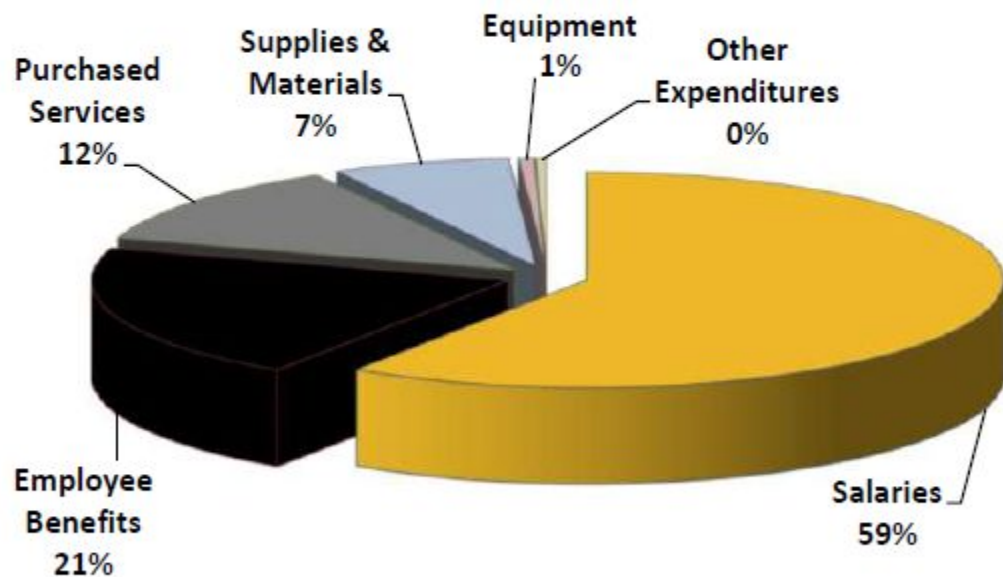
Community Education Fund Revenue 5 Year Comparison



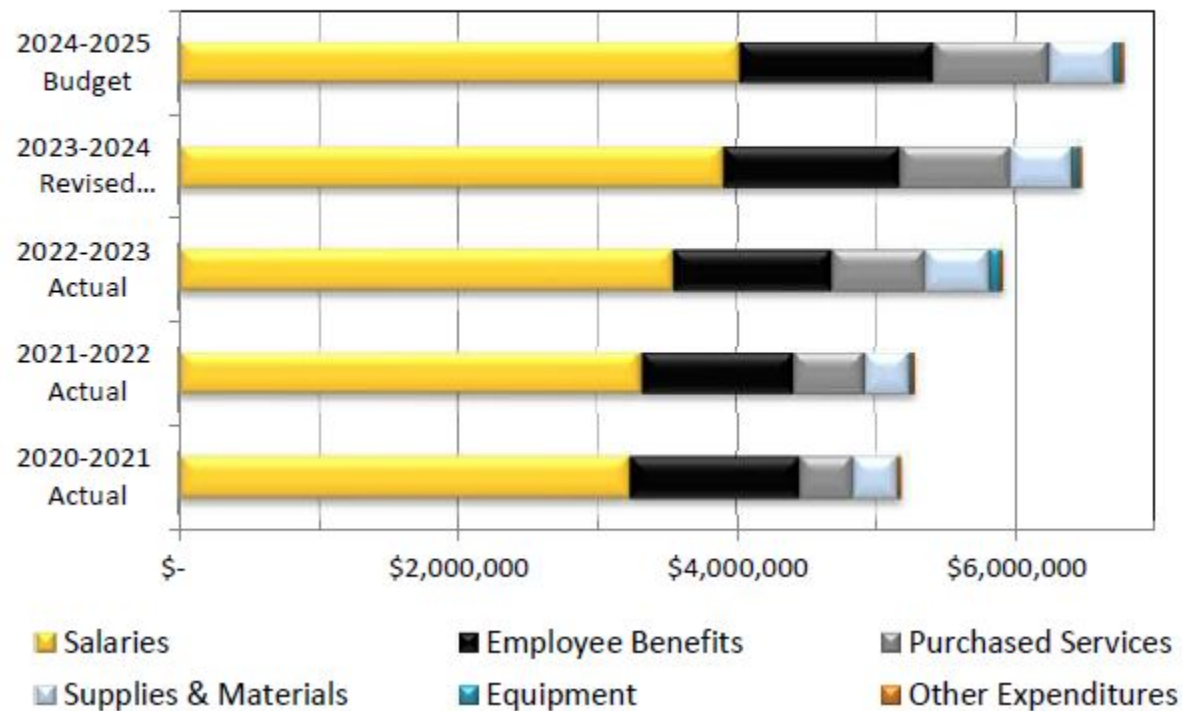
Community Services Fund Expenditures

\$6,775,943

2024-2025 Community Education Fund Expenditures by Object Series



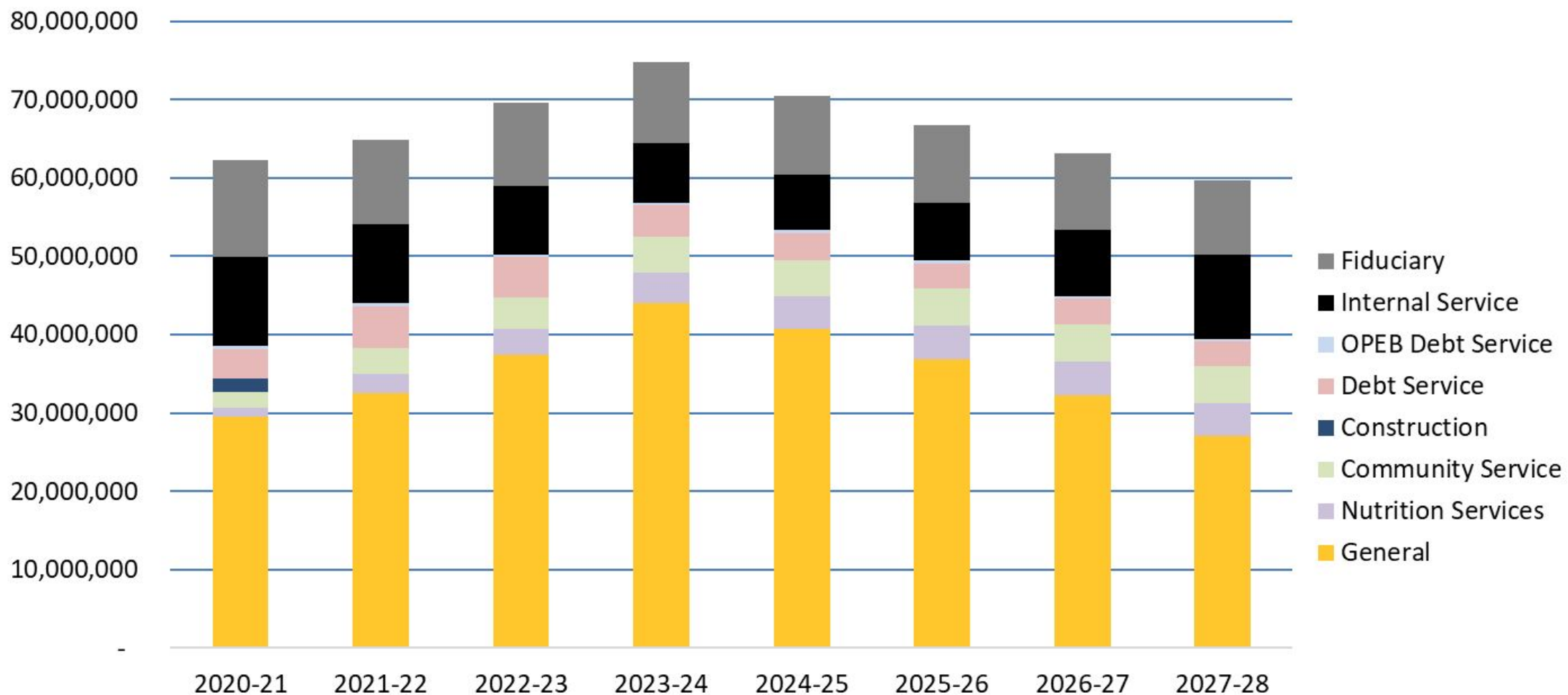
Community Education Fund Expenditures 5-Year Comparison



Fund Balance History

Fund	06/30/2021	06/30/2022	06/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
	Actual	Actual	Actual	Revised Budget	Proposed Budget	Forecast	Forecast	Forecast
General	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,213	\$ 40,650,631	\$ 36,821,928	\$ 32,250,894	\$ 27,095,457
Food & Nutrition Services	1,119,125	2,511,460	3,174,493	3,867,441	4,173,174	4,323,367	4,309,282	4,121,794
Community Service	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Construction	1,657,695	-	-	-	-	-	-	-
Debt Service	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
OPEB Debt Service	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Internal Service	11,367,284	10,126,269	8,733,749	7,633,750	7,093,750	7,368,400	8,548,824	10,733,887
OPEB Revocable Trust	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Total	\$ 62,280,161	\$ 64,921,751	\$ 69,628,563	\$ 74,806,110	\$ 70,502,247	\$ 66,729,405	\$ 63,192,201	\$ 59,740,199

Fund Balance History



General Fund Current Reality

	Actual Results 2022-23	Adopted Budget 2023-24	Revised Budget 2023-24	Adopted Budget 2024-25
Total Beginning Fund Balance	\$ 32,521,898	\$ 32,474,122	\$ 37,483,214	\$ 44,088,212
Revenues	132,752,660	148,085,390	151,684,494	154,353,629
Federal Relief Revenues for current costs	4,349,350	3,400,000	4,029,706	-
Federal Relief Revenues for new costs	5,172,694	4,829,226	4,472,051	-
Expenditures	132,090,694	148,663,759	149,109,202	157,791,210
Federal Relief Expenditures for new costs	5,222,694	4,829,226	4,472,051	-
Variance (Revenues - Expenditures)	4,961,316	2,821,631	6,604,998	(3,437,581)
Total Ending Fund Balance	\$ 37,483,214	\$ 35,295,753	\$ 44,088,212	\$ 40,650,631
Breakdown of Fund Balance Categories				
Nonspendable	\$ 603,936	\$ 254,436	\$ 603,936	\$ 503,936
Restricted	12,855,738	12,350,354	13,658,388	13,269,854
Committed	1,505,311	1,016,319	1,385,058	988,221
Assigned	-	-	-	-
Unassigned	22,518,230	21,674,644	28,440,830	25,888,620
Total Ending Fund Balance	\$ 37,483,214	\$ 35,295,753	\$ 44,088,212	\$ 40,650,631
Unassigned Fund Balance %	16.40%	14.12%	18.52%	16.41%

Other Documents

- [Adopted Budget by Budget Unit](#)
- [Staffing Detail by Site and Budget Unit](#)

Thank you



Spark.

Fuel.

Blaze.



2024-2025 Budget June 2024

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

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Executive Summary

one91
Burnsville · Eagan · Savage



Executive Summary

Organization Section

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

DISTRICT OVERVIEW

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

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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

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

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

BUDGET OVERVIEW

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

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

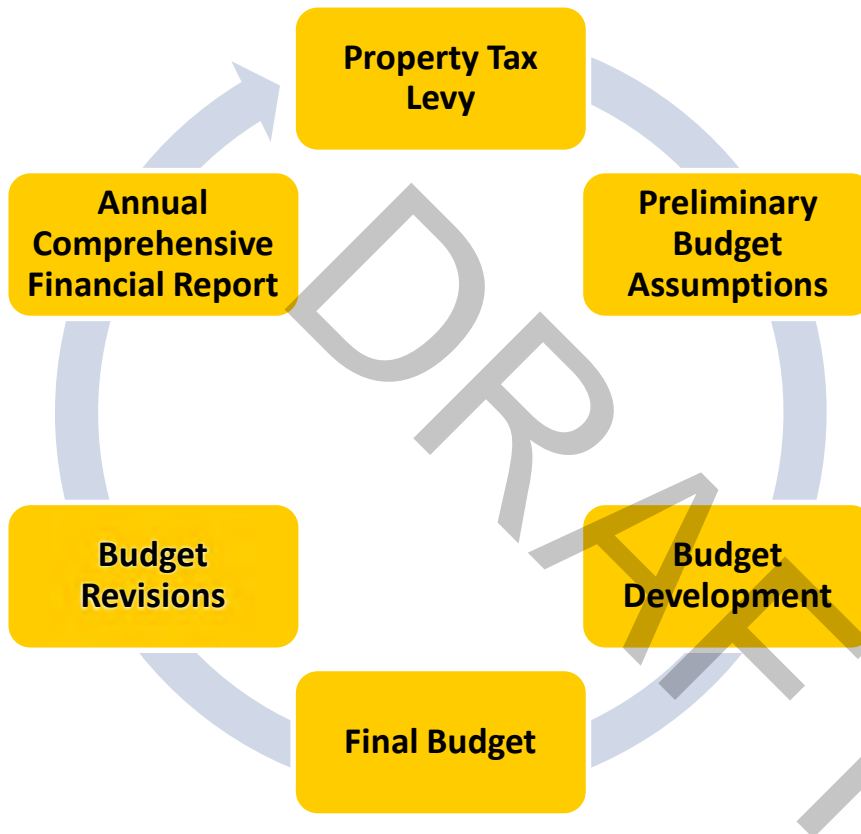
SIGNIFICANT STATE STATUTE REQUIREMENTS

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

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

BUDGET CYCLE

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



1. Property Tax Levy – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.

- 2. Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
- 3. Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
- 4. Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

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

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

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



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

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

ADMINISTRATION (Superintendent's Leadership Team)

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

BUSINESS OFFICE

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

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

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

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



MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

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

B. Future Ready

- The district's technology levy provides \$4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$2.6 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.



Executive Summary

Financial Section

The Financial Section of the Executive Summary is the second of three sections and includes a summary of the budget process, assumptions and timelines, revenue and expenditures summarized for all funds and forecast of all funds. Please note that all historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.

BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

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

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

Budget Timeline

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

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

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

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FY2025 Budget Assumptions

Revenue

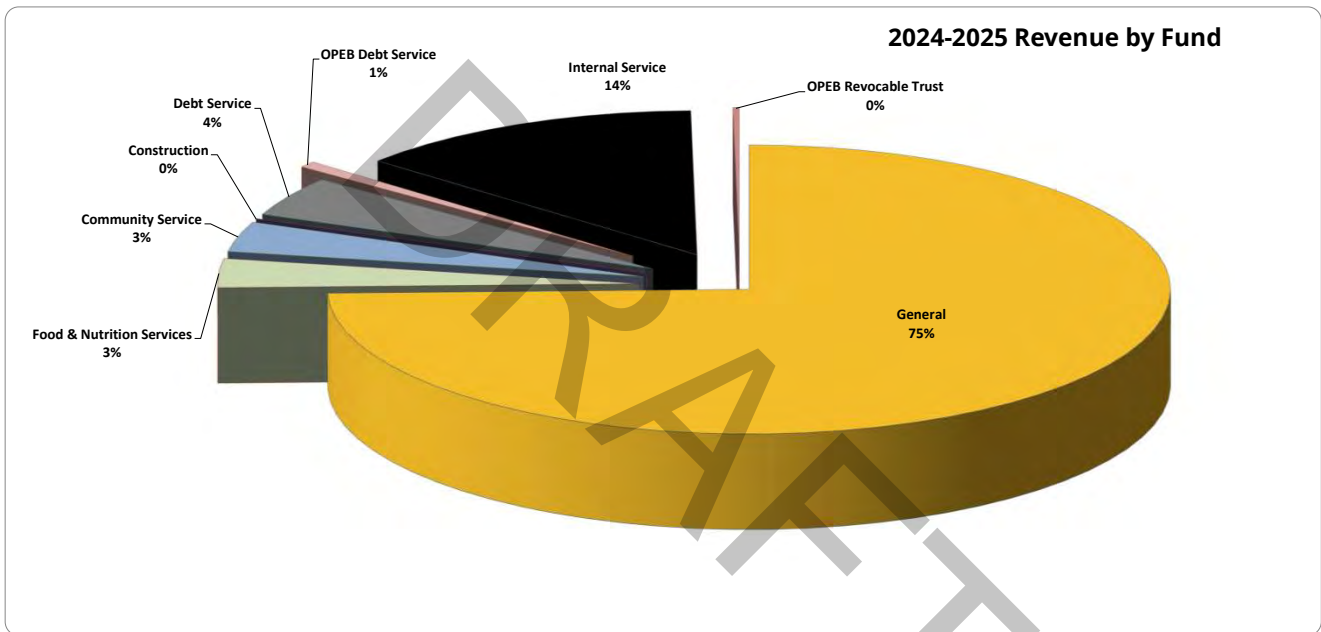
- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195
- Enrollment Projections are based on:
- Historical data trends including birth rates
 - Fall 2023 seat counts
 - Demographic Study
- 2% increase to the general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

Expenses

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

ALL FUNDS - REVENUE SUMMARY

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

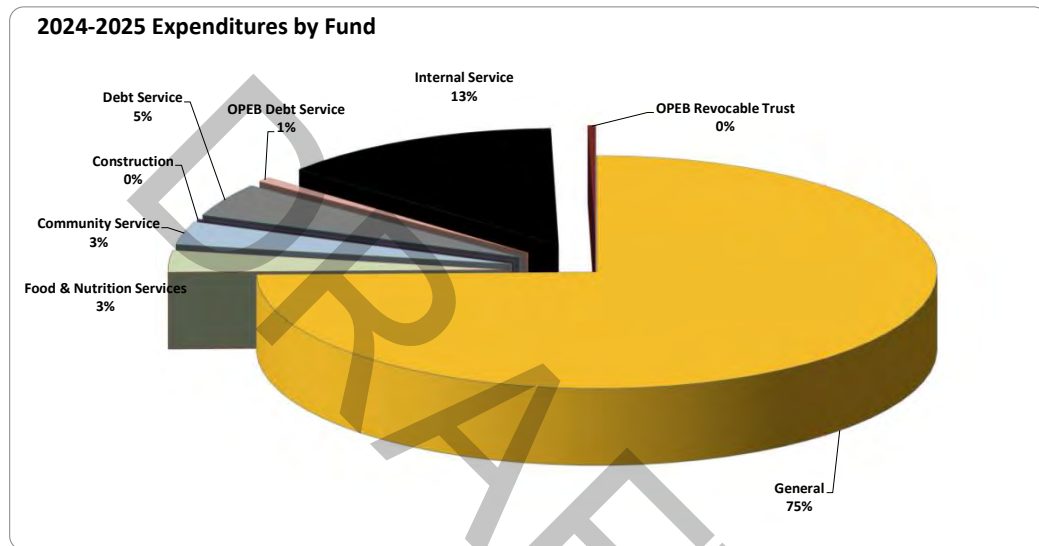


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary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

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

ALL FUNDS - EXPENDITURE SUMMARY

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

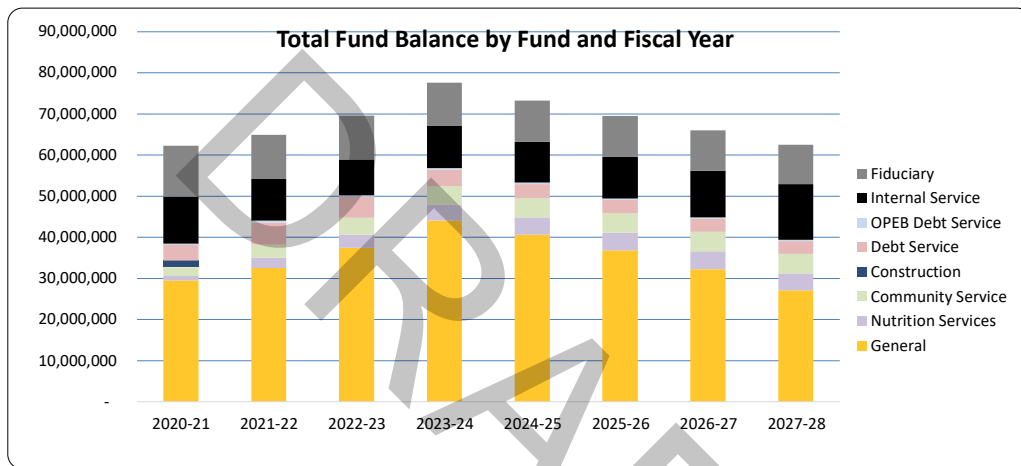


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal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

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

ALL FUNDS - FUND BALANCE SUMMARY

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



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





Executive Summary

Informational Section

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

AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															Other	340

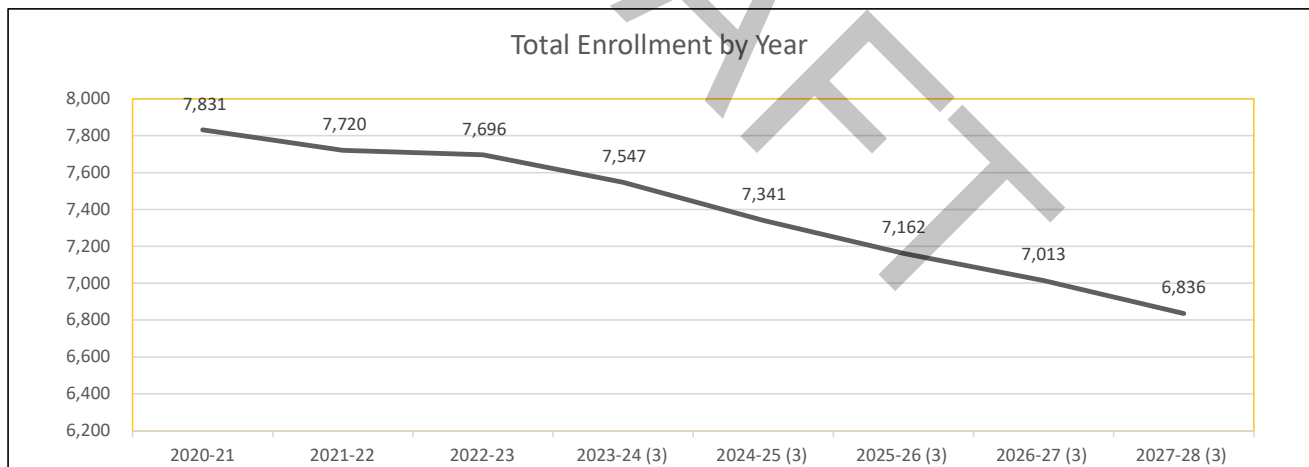
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



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

ENROLLMENT BY GRADE BY YEAR

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



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

(1) Early Childhood (EC)

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

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

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

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

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



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

COMPONENTS OF GENERAL LONG-TERM DEBT

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

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The District is well below its limit, which currently stands at \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest

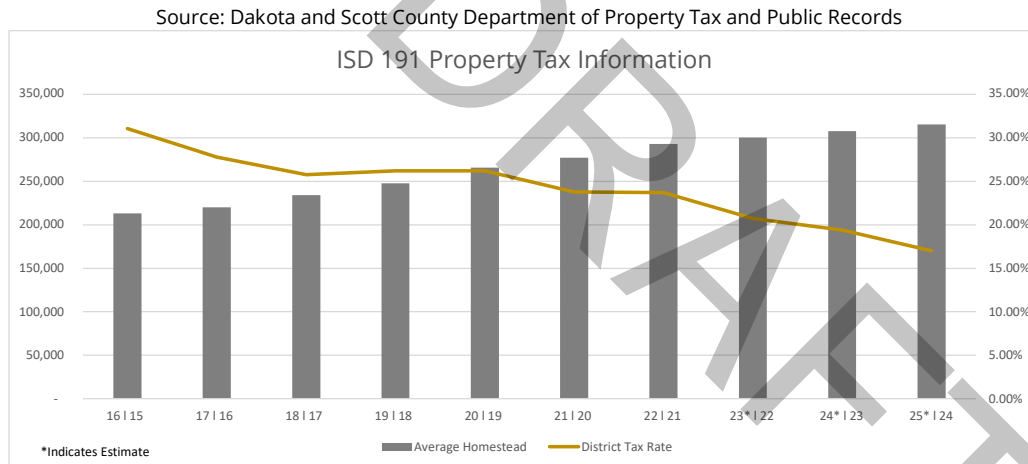


Taxable Market Value of Properties in District

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



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



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



Organizational Section

DISTRICT OVERVIEW

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

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

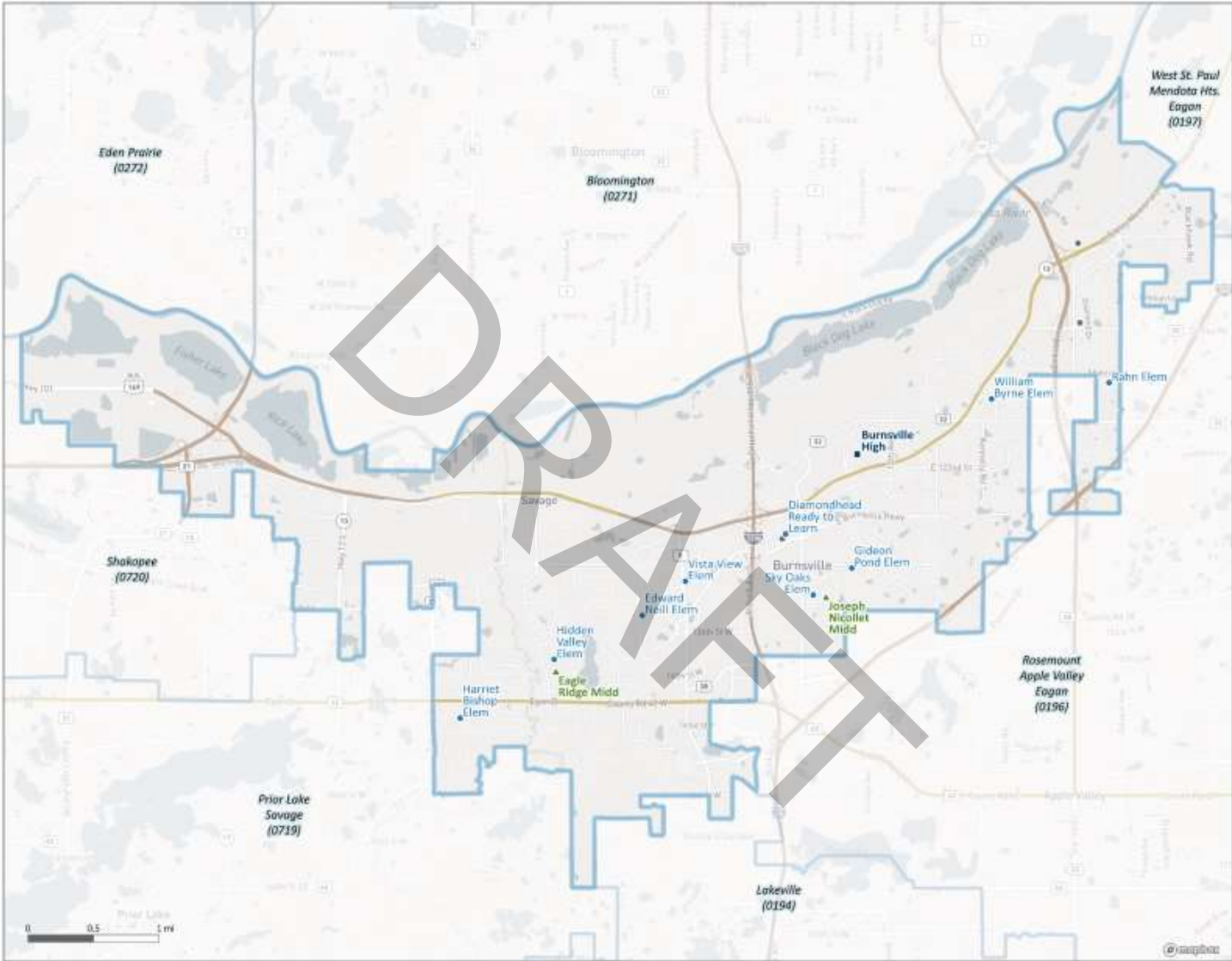
The District provides general, special education and vocational instruction for Prek-12, a transitional program for students beyond grade 12, and a robust Community Education program serving newborns up through senior citizens.

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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

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

DISTRICT MAP



SCHOOL BOARD



From left to right:

Lesley Chester, Director

Safio Mursal, Director

Anna Werb, Vice-Chair

Scott Hume, Director

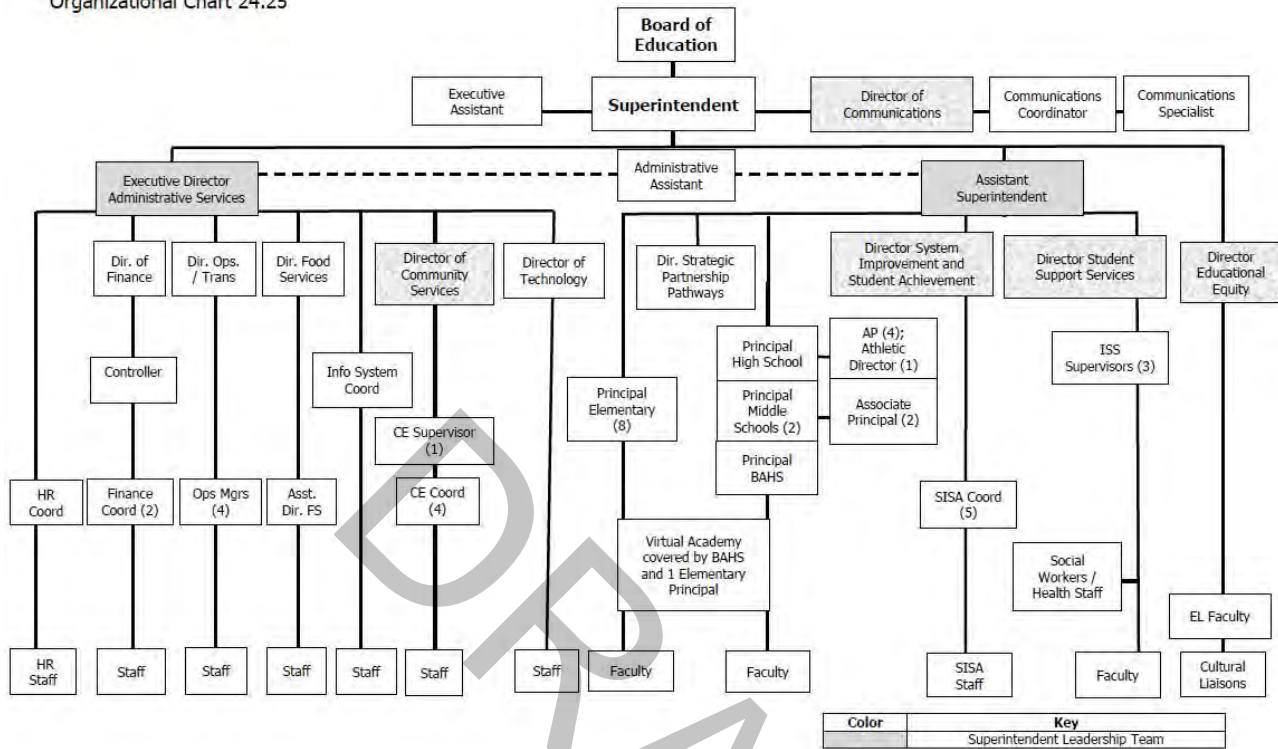
Antoinette Conner, Treasurer

Eric Miller, Chairperson

Abigail Alt, Clerk

ORGANIZATIONAL CHART

Organizational Chart 24.25



Color	Key
	Superintendent Leadership Team



MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

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

B. Future Ready

- The district's technology levy provides \$4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$2.6 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

BUDGET POLICIES

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

Policy 701 – Budget

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

Policy 701.1 – Budget Revision

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

Policy 702 – Accounting

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education. The policy states the District shall maintain its books and records and do its accounting in compliance with UFARS. The policy also outlines the requirements for permanent fund transfers and requirements for an annual audit of the books and records to assure compliance with UFARS.

Policy 703 – Annual Audit

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

Policy 714 – Fund Balance – GASB 54

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). The policy defines the following fund balance classifications and their specific uses: Assigned, Committed, Non-spendable, Restricted and Unassigned. The policy also states that the District will strive to maintain a minimum unassigned general fund of balance of 8 percent of the general fund expenditures.

Policy 721 – Grant Guidance

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



Financial Presentation, Measurement Focus and Basis of Accounting

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

Revenue Recognition

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

Recording of Expenditures

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

Classification of Revenues and Expenditures

Uniform Financial Accounting and Reporting Standards (UFARS) as developed by the Minnesota Department of Education (MDE) mandates, that each financial transaction be identified with a specific accounting code for administrative and reporting purposes. As defined by Minnesota Statute 123B.77, each school district must adopt the uniform financial and reporting standards as provided by MDE.

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

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

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

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

Description of Dimensions

Fund Dimension (FUND)

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

Major Governmental Funds

General Fund

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

Nutrition Services Special Revenue Fund

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

Community Service Special Revenue Fund

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

Capital Projects Fund – Building Construction Fund

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

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

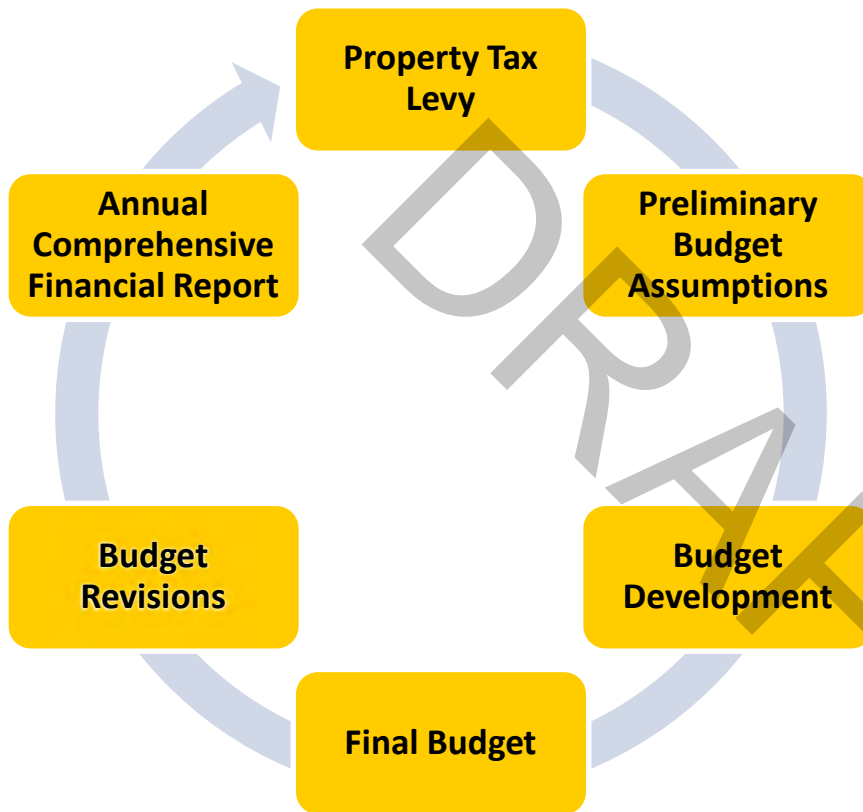
- Integrate the budget process so that each program’s activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

Budget Process

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

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

Budget Timeline

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

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

FY2025 Budget Assumptions

Revenue

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

Enrollment Projections are based on:

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

Expenses

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



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Financial Section

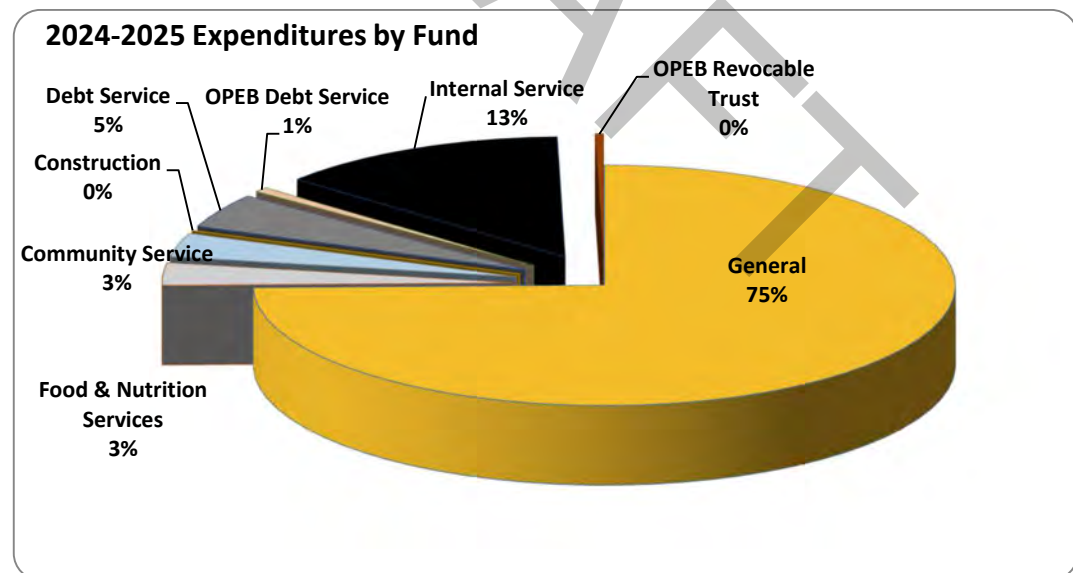
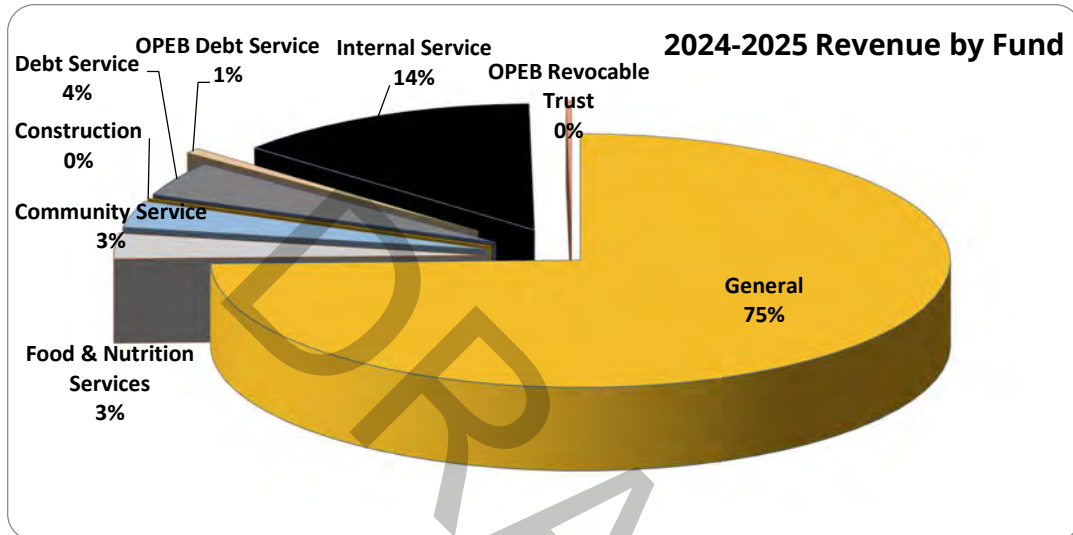
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INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

FINANCIAL SECTION

Level One - Summary of Total Budget

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



Please note: The financial schedules present the forecasted, proposed and adopted budget for the District compared with the results of the past budget plans. All historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.

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

ALL FUNDS - REVENUE BY SOURCE

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

ALL FUNDS - EXPENDITURE BY OBJECT

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

ALL FUNDS - FUND BALANCE

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

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

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

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

FINANCIAL SECTION

Level Two - Summary Data for Individual Funds

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

Operating Funds

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

Non-Operating Funds

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

Fiduciary

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

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

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

GENERAL FUND - REVENUE BY SOURCE

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

GENERAL FUND - EXPENDITURE BY OBJECT

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

GENERAL FUND - FUND BALANCE

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

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

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

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

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

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

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

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

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

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

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

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

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

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

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

COMMUNITY SERVICE FUND - FUND BALANCE

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

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

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

CONSTRUCTION FUND - REVENUE BY SOURCE

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

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

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

CONSTRUCTION FUND - FUND BALANCE

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

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

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

DEBT SERVICE FUND - REVENUE BY SOURCE

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

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

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

DEBT SERVICE FUND - FUND BALANCE

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

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

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

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

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

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

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

OPEB DEBT SERVICE FUND - FUND BALANCE

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

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

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

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

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

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

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

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

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

Assumptions used for the three forecasted years: The internal service funds include self insured dental & health and severance benefits. The District is projecting on average an 8.5 % increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last four years and is budgeted to decrease in the current year as well as in the 2024-2025 fiscal year. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

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

PROPRIETARY FUND - REVENUE BY SOURCE

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

PROPRIETARY FUND - EXPENDITURE BY OBJECT

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

PROPRIETARY FUND - FUND BALANCE

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

Assumptions used for the three forecasted years: The Fiduciary Fund consists of the OPEB revocable trust and are projecting a conservative interest rate of 4% on the projected trust balance. Projected expenses are based on the most recent actuarial study for the direct and implicit OPEB costs and administrative fees.

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

General Fund

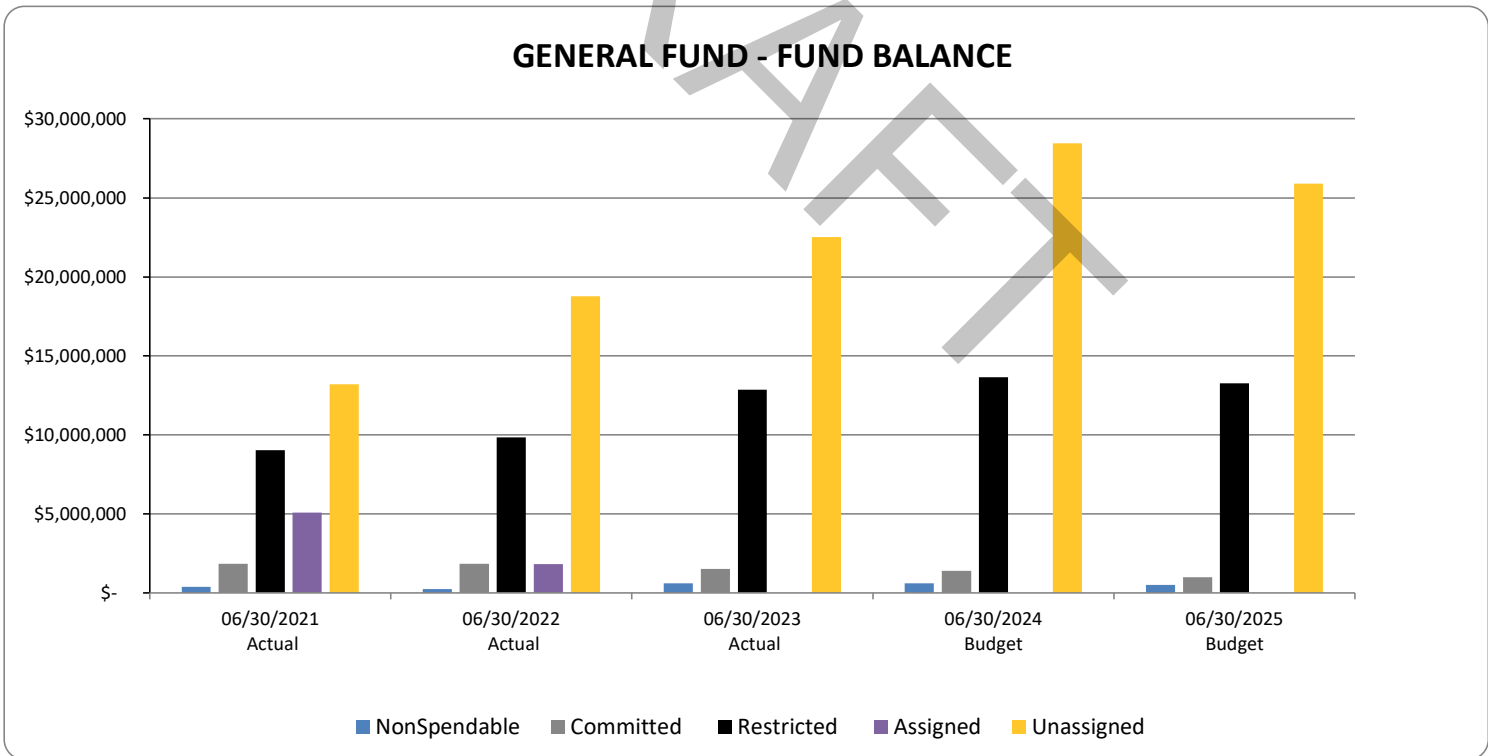
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

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

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

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Budget	06/30/2025 Budget
Fund Balance					
NonSpendable	\$ 382,338	\$ 254,436	\$ 603,936	\$ 603,936	\$ 503,936
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853
Assigned	5,081,823	1,810,980	-	-	-
Unassigned	13,187,446	18,777,575	22,518,230	28,440,831	25,888,621
Total Fund Balance	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,212	\$ 40,650,631
Total General Fund	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210
Unassigned Fund Balance as a % of Total Expenditures	10.51%	14.08%	16.40%	18.52%	16.41%



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

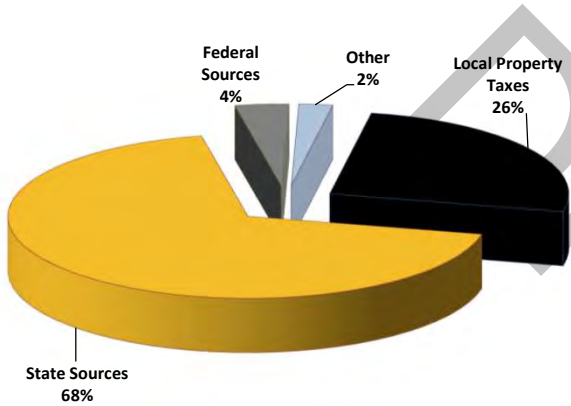
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

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

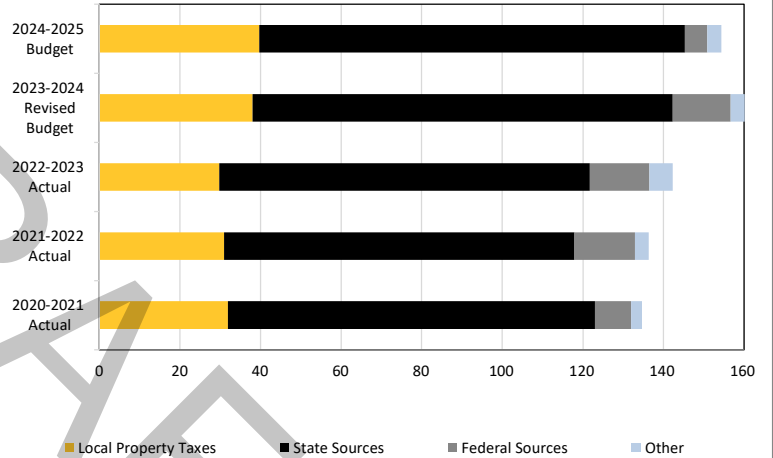
GENERAL FUND - REVENUE SUMMARY

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

2024-2025 General Fund Revenue By Source



General Fund Revenue - 5 Year Comparison In Millions



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

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

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

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

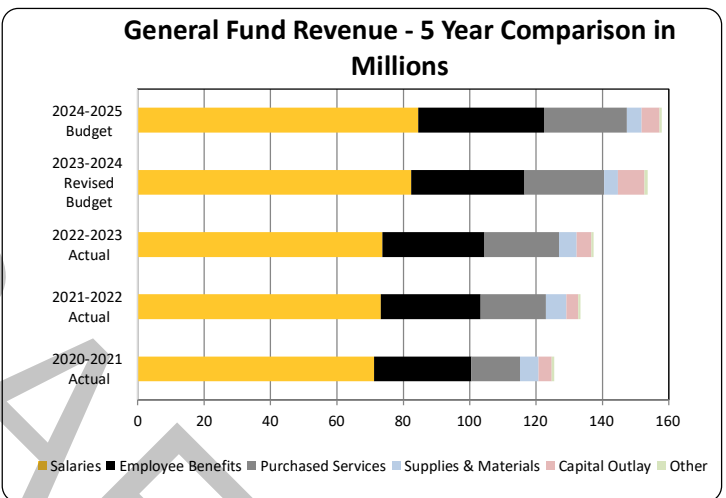
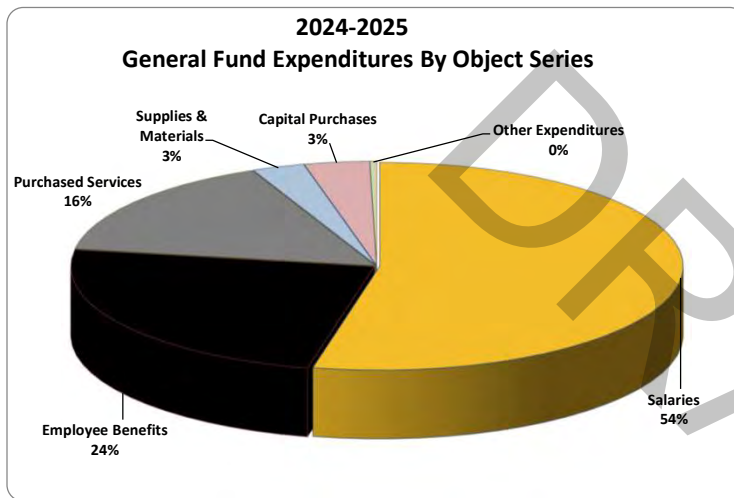
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Federal Aid						
140	ARP-Individuals with Disabilities Part B	\$ -	\$ 427,339	\$ -	\$ -	\$ -
141	ARP-Individuals with Disabilities Preschool	-	37,148	-	-	-
144	ARP-Individuals with Disabilities-Early Intervention	-	-	-	-	-
150	ARP-Summer Enrichment & Mental Health	33,790	320,026	59,434	-	-
151	ESSER-90% Formula Allocation	957,228	-	-	-	-
152	ESSER-9.5% State Directed Grants	244,299	-	-	-	-
153	GEER-Governor's Emergency Education Relief	295,140	524	-	-	-
154	CRF-Coronavirus Relief Fund	2,598,007	-	-	-	-
155	ESSER II-90% Formula Allocation	74,422	7,112,823	-	-	-
158	ARP-Homeless I	-	75,347	-	-	-
159	ARP-Homeless II	-	21,970	32,968	10,605	-
160	ESSER III-90% Formula Allocation	-	-	6,345,813	6,585,618	-
161	ESSER III-90% Learning Loss	-	-	1,181,628	1,846,152	-
162	GEER-Expanded Summer Learning	-	-	-	-	-
163	ESSER II-Expanded Summer Learning	206,300	787,387	1,065,117	-	-
169	ARP-Learning Recovery-Lost Instr Time	-	-	23,279	59,382	-
170	MN COVID-19 Testing Program	-	467,480	185,957	-	-
171	ARP-Pandemic Enrollment Loss	-	-	627,847	-	-
174	CARES Funding via County or Township	251,860	6,365	-	-	-
317	Federal Compensatory	-	305,462	-	-	-
401	Title I, Part A	1,541,627	2,073,807	1,856,954	2,177,023	2,015,000
414	Title II, Part A - Teacher & Principal Training	298,353	475,180	417,662	266,030	274,000
417	Title III, Part A - English Language Acquisition	182,167	236,928	156,240	364,341	330,113
419	Special Education - IDEA Part B, 611	1,915,099	1,905,720	1,995,894	1,976,479	2,095,000
420	Special Education - Preschool	100,695	68,246	121,522	102,999	85,000
422	Special Education - Infants & Toddlers	50,833	54,035	55,185	65,868	65,000
428	Carl Perkins Vocational	23,371	105,695	91,928	100,181	105,193
433	Title IV, Part A - Student Support	85,548	90,396	122,066	226,241	150,000
442	Title III, Part A - Immigrant Grant	23,248	15,772	41,587	18,465	40,000
499	Miscellaneous Federal Revenue from MDE	35,564	63,832	391,111	500,939	371,793
510	Indian Education	13,399	11,428	14,746	15,000	15,000
633	Title IV, Part A - Student Support via Intermediate	-	-	2,792	-	-
699	Miscellaneous Federal Aid Received From Others	-	274,480	-	-	-
868	Title VIII - Education for Homeless Children	19,892	27,842	37,500	41,881	42,000
Total Federal Aid Revenue		8,950,841	14,965,234	14,827,228	\$ 14,357,204	\$ 5,588,099
Total General Fund Revenue		\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

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



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

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

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

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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

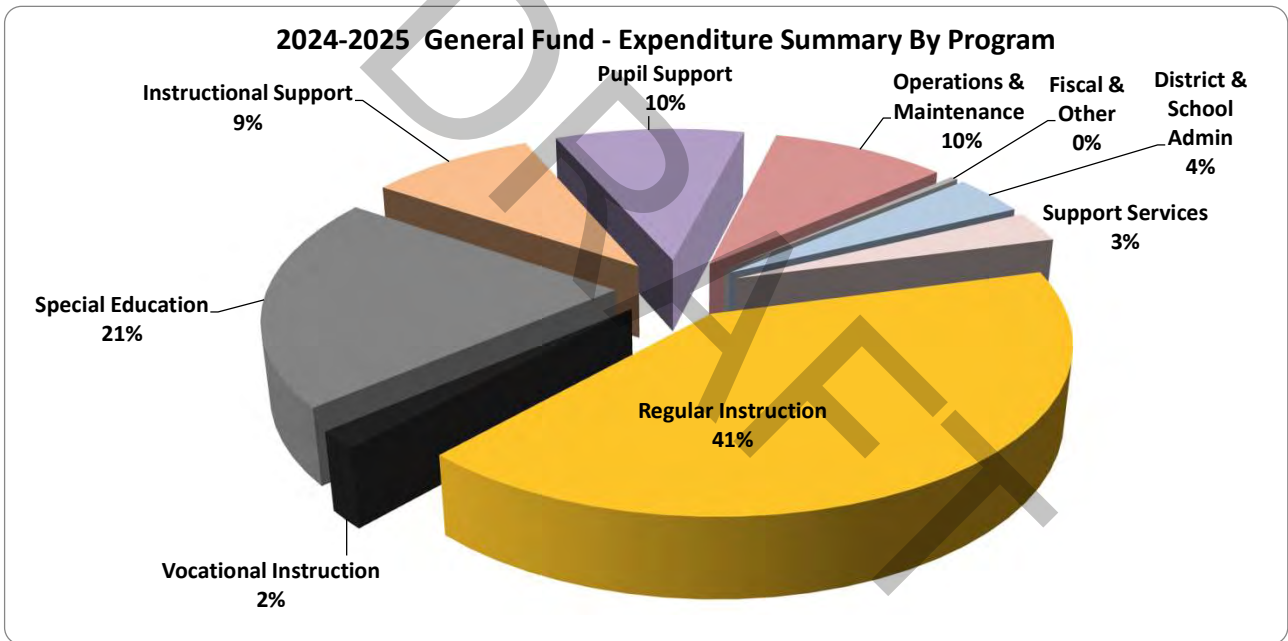
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

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



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

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 3,433,998	\$ 3,756,286	\$ 3,721,485	\$ 4,044,514	\$ 4,248,061	\$ 203,547
Employee Benefits	1,278,770	1,382,199	1,324,111	1,488,671	1,607,591	118,920
Purchased Services	145,214	109,436	76,041	173,743	146,801	(26,942)
Supplies & Materials	82,702	119,774	107,885	94,548	91,125	(3,423)
Equipment	17,282	14,085	62,695	93,280	72,246	(21,034)
All Others	62,158	61,455	62,137	(16,719)	68,531	85,250
Total Expenditures	\$ 5,020,125	\$ 5,443,235	\$ 5,354,356	\$ 5,878,037	\$ 6,234,355	\$ 356,318
Support Services (100's)						
Salaries	\$ 1,817,177	\$ 2,051,683	\$ 1,964,103	\$ 2,101,197	\$ 2,093,003	\$ (8,194)
Employee Benefits	1,477,070	1,554,978	1,558,250	894,999	945,777	50,778
Purchased Services	604,814	643,400	652,956	825,497	906,825	81,328
Supplies & Materials	168,809	205,320	386,894	731,660	807,540	75,880
Equipment	770	101,556	59,642	480,869	86,424	(394,445)
All Others	22,582	36,372	31,818	(291,474)	(50,455)	241,019
Total Expenditures	\$ 4,091,220	\$ 4,593,309	\$ 4,653,663	\$ 4,742,748	\$ 4,789,114	\$ 46,366
Regular Instruction (200's)						
Salaries	\$ 34,241,425	\$ 35,811,562	\$ 35,939,684	\$ 41,635,029	\$ 40,421,294	\$ (1,213,735)
Employee Benefits	14,208,258	14,742,064	15,110,882	17,525,227	18,825,137	1,299,910
Purchased Services	2,249,138	3,185,995	3,509,154	3,799,904	3,749,993	(49,911)
Supplies & Materials	1,041,290	2,005,707	1,949,475	1,302,431	1,384,233	81,802
Equipment	90,859	30,630	94,917	166,016	111,411	(54,605)
All Others	245,417	289,925	252,543	675,153	264,145	(411,008)
Total Expenditures	\$ 52,076,387	\$ 56,065,883	\$ 56,856,655	\$ 65,103,760	\$ 64,756,213	\$ (347,547)

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

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 1,409,302	\$ 1,423,344	\$ 1,374,829	\$ 1,432,483	\$ 1,584,168	\$ 151,685
Employee Benefits	566,360	594,093	599,774	657,011	794,752	137,741
Purchased Services	73,530	91,514	69,463	87,150	97,577	10,427
Supplies & Materials	29,029	99,657	115,419	91,241	130,994	39,753
Equipment	-	31,494	30,384	515	541	26
All Others	10,131	7,790	9,012	138,994	177,994	39,000
Total Expenditures	\$ 2,088,352	\$ 2,247,892	\$ 2,198,882	\$ 2,407,394	\$ 2,786,026	\$ 378,632
Special Education (400's)						
Salaries	\$ 16,101,665	\$ 16,400,542	\$ 16,648,177	\$ 17,672,543	\$ 19,657,638	\$ 1,985,095
Employee Benefits	7,072,055	7,226,724	7,280,353	8,098,139	9,657,561	1,559,422
Purchased Services	852,868	2,018,544	2,428,942	2,742,462	2,867,263	124,801
Supplies & Materials	134,097	256,587	205,604	207,981	215,066	7,085
Equipment	391,289	321,646	64,562	48,950	186,397	137,447
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 24,703,003	\$ 26,368,361	\$ 26,782,469	\$ 28,936,075	\$ 32,750,225	\$ 3,814,150
Instructional Support (600's)						
Salaries	\$ 8,454,517	\$ 8,197,179	\$ 8,453,777	\$ 7,932,583	\$ 8,306,281	\$ 373,698
Employee Benefits	2,272,417	2,235,149	2,383,918	2,247,821	2,433,074	185,253
Purchased Services	229,867	141,994	225,859	202,990	178,093	(24,897)
Supplies & Materials	2,713,684	2,302,814	1,306,665	561,167	626,089	64,922
Equipment	648,083	745,348	1,478,105	2,495,329	2,649,886	154,557
All Others	37,126	76,684	75,905	87,947	85,400	(2,547)
Total Expenditures	\$ 14,355,693	\$ 13,699,167	\$ 13,924,228	\$ 13,527,837	\$ 14,278,823	\$ 750,986
Pupil Support (700's)						
Salaries	\$ 1,892,819	\$ 1,812,793	\$ 1,712,380	\$ 3,316,509	\$ 3,634,999	\$ 318,490
Employee Benefits	762,257	739,458	737,906	1,365,728	1,644,324	278,596
Purchased Services	6,851,107	8,889,982	9,807,562	10,478,213	10,521,767	43,554
Supplies & Materials	146,073	212,090	387,243	366,593	400,130	33,537
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	185,456	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	\$ 9,837,711	\$ 11,711,501	\$ 12,689,281	\$ 15,705,289	\$ 16,401,446	\$ 696,157

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

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Operations & Maintenance (800's)						
Salaries	\$ 3,828,500	\$ 3,800,908	\$ 3,924,716	\$ 4,238,430	\$ 4,525,552	\$ 287,122
Employee Benefits	1,664,173	1,568,436	1,678,708	1,890,675	2,046,879	156,204
Purchased Services	3,300,013	4,141,262	5,285,232	5,149,044	5,820,807	671,763
Supplies & Materials	1,221,916	929,278	799,325	729,633	766,639	37,006
Equipment	2,788,295	2,305,868	2,645,424	4,567,331	2,191,506	(2,375,825)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	\$ 12,886,101	\$ 12,764,854	\$ 14,381,259	\$ 16,750,113	\$ 15,185,008	\$ (1,565,105)
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 391,943	\$ 426,427	\$ 472,595	\$ 530,000	\$ 610,000	\$ 80,000
Total Expenditures						
Salaries	\$ 71,179,403	\$ 73,254,297	\$ 73,739,152	\$ 82,373,288	\$ 84,470,996	\$ 2,097,708
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562
Equipment	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)
All Others	797,103	678,032	677,527	985,901	565,540	(420,361)
Total Expenditures	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 4,209,957

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

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DISTRICT WIDE SERVICES

Expenditures				2023-2024		
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 147,539	\$ 141,386	\$ 190,911	\$ 210,071	\$ 193,693	\$ (16,378)
Employee Benefits	42,404	49,280	61,131	63,208	69,411	6,203
Purchased Services	72,746	77,708	58,666	83,030	93,250	10,220
Supplies & Materials	3,359	17,998	19,748	5,600	33,492	27,892
Equipment	-	18,614	26,622	-	-	-
All Others	10,131	7,790	8,816	138,994	177,994	39,000
Total Expenditures	\$ 276,179	\$ 312,776	\$ 365,894	\$ 500,903	\$ 567,840	\$ 66,937
Special Education (400's)						
Salaries	\$ 1,593,580	\$ 1,579,825	\$ 1,776,404	\$ 1,837,315	\$ 2,462,850	\$ 625,535
Employee Benefits	534,178	536,038	613,002	775,844	1,168,044	392,200
Purchased Services	745,344	1,851,090	2,172,662	2,601,210	2,716,019	114,809
Supplies & Materials	93,246	201,848	153,716	183,915	193,113	9,198
Equipment	391,289	321,646	60,213	40,950	177,997	137,047
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 3,508,665	\$ 4,634,764	\$ 4,930,828	\$ 5,605,234	\$ 6,884,323	\$ 1,279,089
Instructional Support (600's)						
Salaries	\$ 5,650,816	\$ 5,515,133	\$ 5,833,728	\$ 5,453,942	\$ 5,748,678	\$ 294,736
Employee Benefits	1,192,734	1,198,784	1,379,832	1,192,035	1,258,709	66,674
Purchased Services	226,550	134,251	205,814	199,970	169,402	(30,568)
Supplies & Materials	2,688,398	2,285,829	1,281,146	545,939	615,643	69,704
Equipment	648,083	745,348	1,478,105	2,493,620	2,649,886	156,266
All Others	37,076	76,634	75,855	87,903	85,400	(2,503)
Total Expenditures	\$ 10,443,657	\$ 9,955,979	\$ 10,254,481	\$ 9,973,409	\$ 10,527,718	\$ 554,309

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

DISTRICT WIDE SERVICES

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

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

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

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

DISTRICT WIDE SERVICES

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

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FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Food & Nutrition and Community Services

These two operating funds are also referred to as special revenue funds.



Special Revenue Funds

Food & Nutrition Services Fund (02)

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

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

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

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

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

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

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

Community Service Fund (04)

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

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

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

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

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

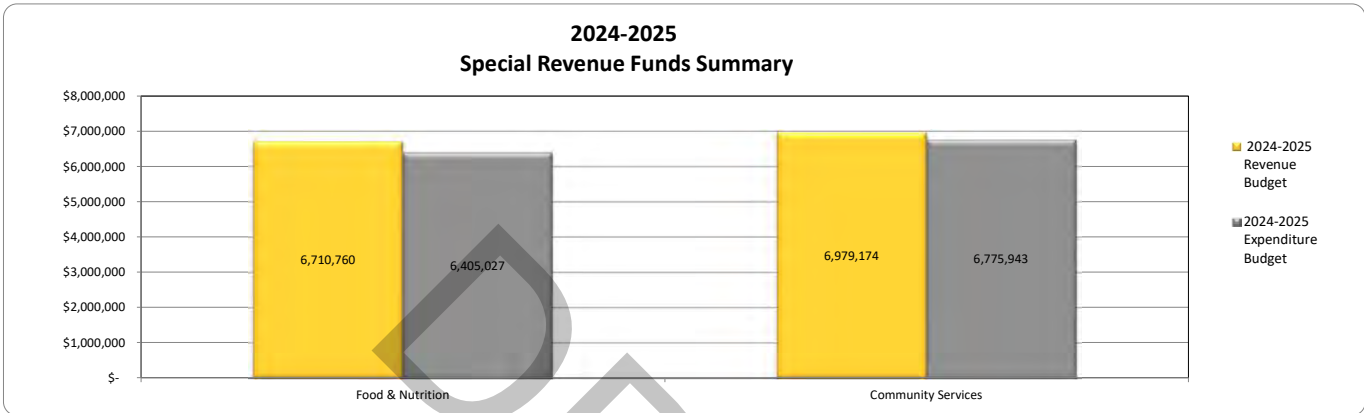
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding;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

In 2024-25, revenue is projected to have an increase over 2023-24 by \$79,000.

Expenditures in 2024-25 are expected to increase by 4.56% to \$6,775,943 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net gain to the overall Community Service fund balance by \$203,231

SPECIAL REVENUE FUNDS - SUMMARY

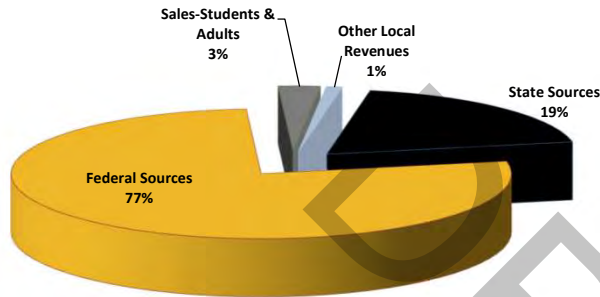
	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue Budget	2023-2024 Revised Expenditure Budget	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Food & Nutrition	\$ 1,119,125	\$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



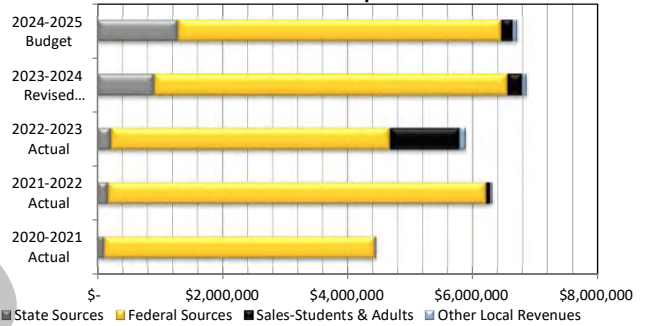
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

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

2024-2025 Food & Nutrition Services Fund Revenue by Source



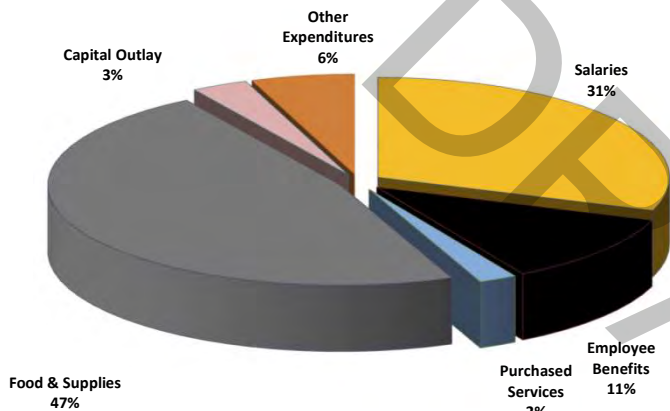
Food & Nutrition Services Fund Revenue 5-Year Comparison



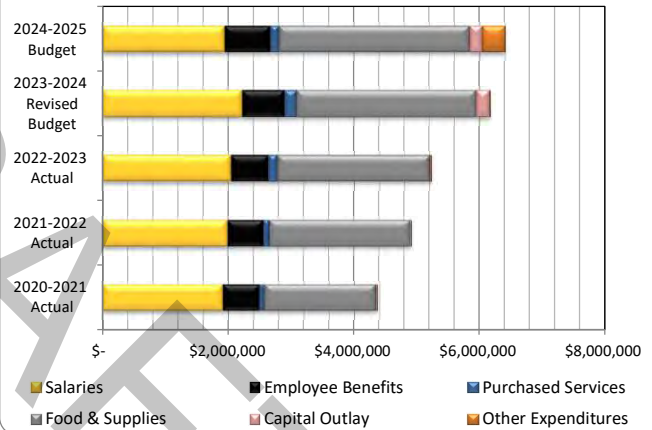
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

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

2024-2025 Food & Nutrition Services Fund Expense By Object



Food & Nutrition Services Fund Expenditures 5-Year Comparison



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

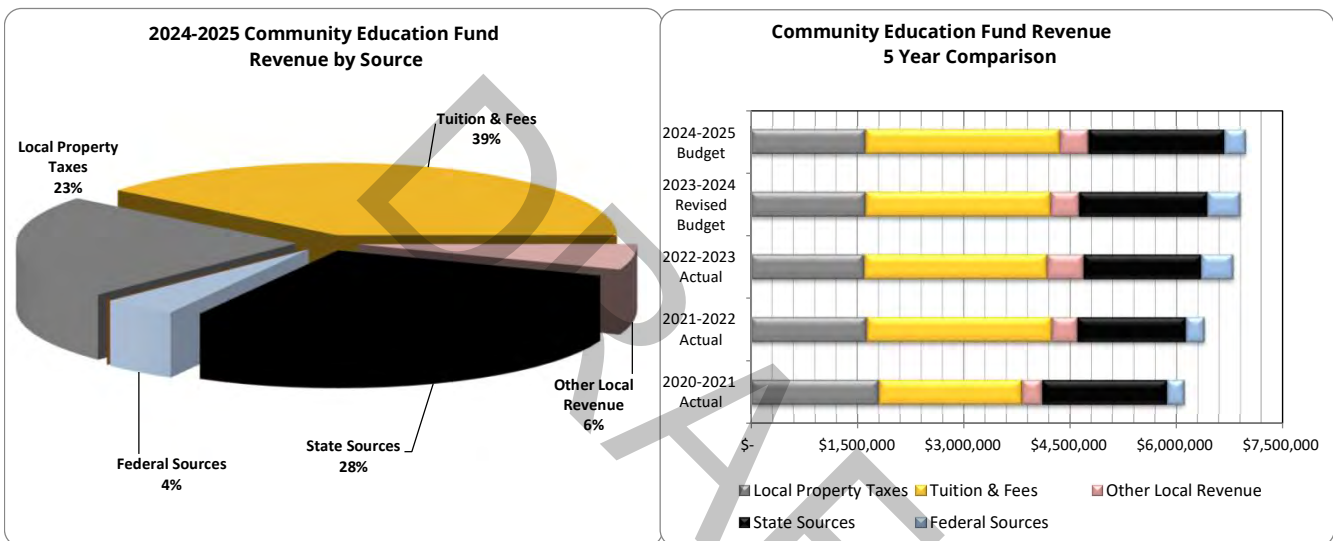
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

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



COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

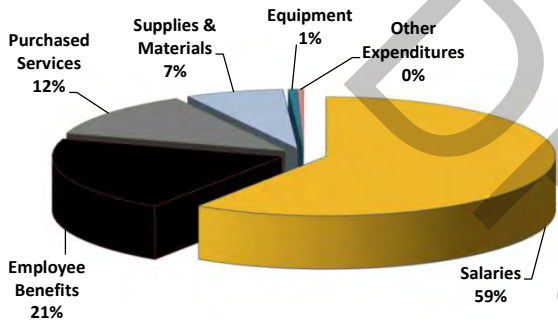
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	\$ 1,805,658	\$ 1,635,122	\$ 1,598,163	\$ 1,617,454	\$ 1,617,467	\$ 13	0.0%
Tuition & Fees	2,017,332	2,607,859	2,579,172	2,610,500	2,740,500	130,000	5.0%
Other Local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



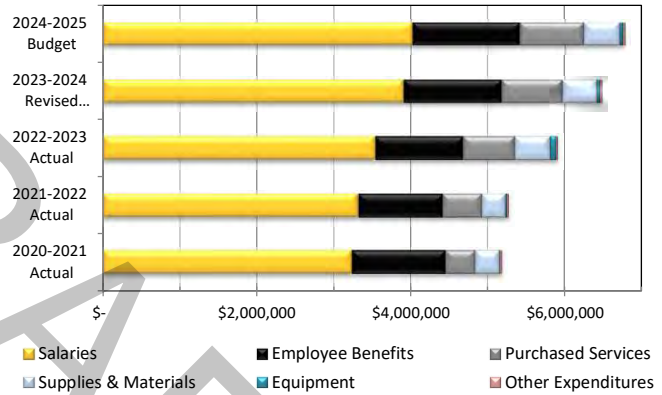
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

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

2024-2025 Community Education Fund Expenditures by Object Series



Community Education Fund Expenditures 5-Year Comparison



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

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

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

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

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

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



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

COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

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



FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

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



OTHER FUNDS - SUMMARY

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

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

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

CONSTRUCTION - FUND 26

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

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, certificates of participation, Long-Term Facility Bond Program and any other qualify financing. There are currently no active building construction funds.

Fund 26 Construction Fund was financed with the sale of the 2015A School Building Bonds as part of the Vision One91. Building construction projects included an addition and major remodeling projects at Burnsville High School. The final payments for construction occurred in FY2022 and the construction account was closed.

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

DEBT SERVICE - FUND 07

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

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

The Debt Service Revenue budget for FY2025, is \$9,200,000 with the largest part, \$8,686,947 coming from property tax. The District is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers. Other revenue includes Long-term Facility State Aid of approximately \$138,737 and anticipated interest earnings of approximately \$90,976.

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

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

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

OPEB DEBT SERVICE - FUND 47

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

Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016.

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

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	\$ 803	\$ (466)	\$ 18,274	\$ 2,068	\$ 3,324
099 Miscellaneous Revenue	857,378	844,904	820,785	840,000	840,000
615 Contributions Post-Employment	7,598	5,875	12,343	12,932	11,676
616 Retiree Contribution-Post Employment	23,008	21,595	22,918	20,000	20,000
Total Self Funded Dental Revenue	\$ 888,787	\$ 871,908	\$ 874,319	\$ 875,000	\$ 875,000

Self Funded Dental Insurance Expenditures

220 Claims	\$ 1,107,730	\$ 784,801	\$ 791,853	\$ 915,000	\$ 855,000
305 Administrative Services	56,634	50,481	53,778	60,000	60,000
Total Self Funded Dental Expenses	\$ 1,164,365	\$ 835,282	\$ 845,631	\$ 975,000	\$ 915,000

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

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

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

SELF FUNDED SEVERANCE BENEFITS - FUND 21

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

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

SELF FUNDED HEALTH INSURANCE - FUND 22

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Health Insurance Revenue					
092 Interest	\$ 4,449	\$ 11,868	\$ 193,798	\$ 84,892	\$ 165,488
099 Miscellaneous Revenue	20,395,458	20,817,564	21,054,640	22,300,000	26,250,000
615 Contributions for Postemployment	391,180	308,383	300,747	315,108	284,512
616 Retiree Contribution-Post Employment	253,347	275,975	302,610	300,000	300,000
Total Self Funded Health Revenue	\$ 21,044,434	\$ 21,413,790	\$ 21,851,796	\$ 23,000,000	\$ 27,000,000
Self Funded Health Insurance Expenditures					
299 Other Benefits	\$ 21,580,574	\$ 22,444,104	\$ 23,309,069	\$ 21,405,000	\$ 24,034,985
305 Administrative Fees	-	-	408,023	2,500,000	3,370,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Health Expenses	\$ 21,655,371	\$ 22,518,947	\$ 23,766,205	\$ 24,000,000	\$ 27,500,000

Fund 22 is used for the District's Self-Insured Health plan with United Medical Resources (UMR), a United Healthcare company. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums. Revenue of \$27,000,000 for FY2025 is primarily made of the premiums payments for active employees which are paid by benefit and/or deductions via payroll processing. Premiums increased by 17% from FY2024. Other revenue includes premiums for retirees and interest revenue. FY2025 expenses include claims, administrative fees to UMR and are anticipated to be \$27,500,000.

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

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Total Self Funded Revenue					
092 Interest	\$ 8,948	\$ 7,886	\$ 311,556	\$ 86,960	\$ 168,812
099 Miscellaneous Revenue	21,448,411	21,953,862	22,320,152	23,140,000	27,090,000
615 Contributions for Postemployment	398,778	314,258	313,090	328,040	296,188
616 Retiree Contribution-Post Employment	276,355	297,570	325,527	320,000	320,000
Total Self Funded Revenue	\$ 22,132,492	\$ 22,573,576	\$ 23,270,326	\$ 23,875,000	\$ 27,875,000
Self Funded Expenditures					
2XX Other Benefits	\$ 22,893,251	\$ 23,689,269	\$ 24,151,932	\$ 22,320,000	\$ 24,889,985
305 Administrative Fees	56,634	50,481	461,801	2,560,000	3,430,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Expenses	\$ 23,070,151	\$ 23,814,592	\$ 24,662,845	\$ 24,975,000	\$ 28,415,000

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

CUSTODIAL FUND - FUND 18

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

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

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OPEB REVOCABLE TRUST - FUND 25

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

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

The District follows GASB Statement No. 75, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. The District engages an actuary every two years to determine the District's liability for postemployment healthcare benefits other than pensions as of July 1st. OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 75.

The District issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post employment benefit (OPEB) payments. As of July 1, 2023, the District had a Total OPEB Liability of \$8,631,776. Plan assets in the Revocable OPEB Trust at July 1, 2023 is \$10,664,708. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

FINANCIAL SECTION

Level Four – Additional Information on Schools and Programs

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

DRAFT

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

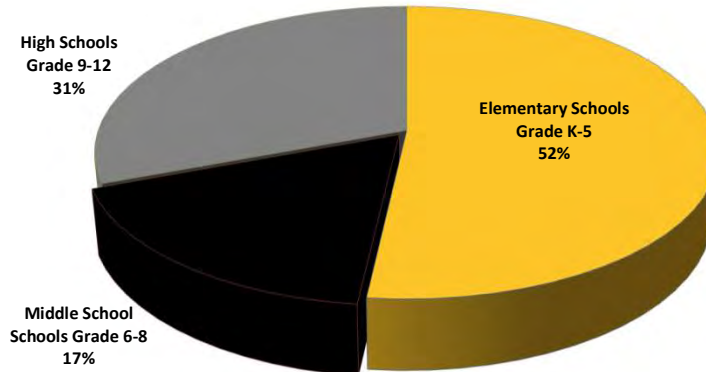
GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

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

* Open Facilities

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

2024-2025 Expenses By School Category

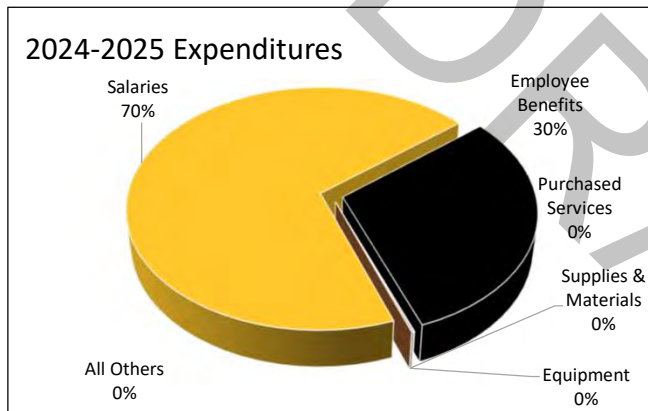


**VIRTUAL ACADEMY - ELEMENTARY (479)
Principal - Dr. Angie Pohl**

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

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

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



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

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



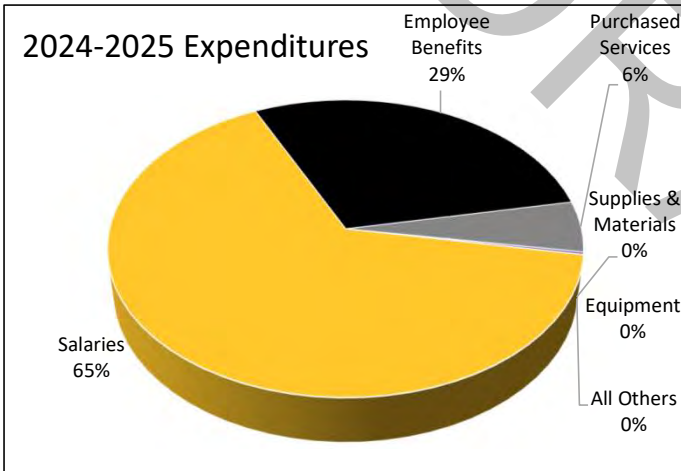
**GIDEON POND ELEMENTARY (482)
Principal - Salma Hussein**

2023-2024

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

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

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	18	14	25	24	16
K	70	67	54	64	63
1st	72	69	61	47	59
2nd	70	64	64	54	44
3rd	68	63	62	62	50
4th	54	71	55	57	60
5th	67	48	69	53	54
Total	421	396	390	361	346
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	61.6%	54.7%	52.3%	64.8%	NA

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



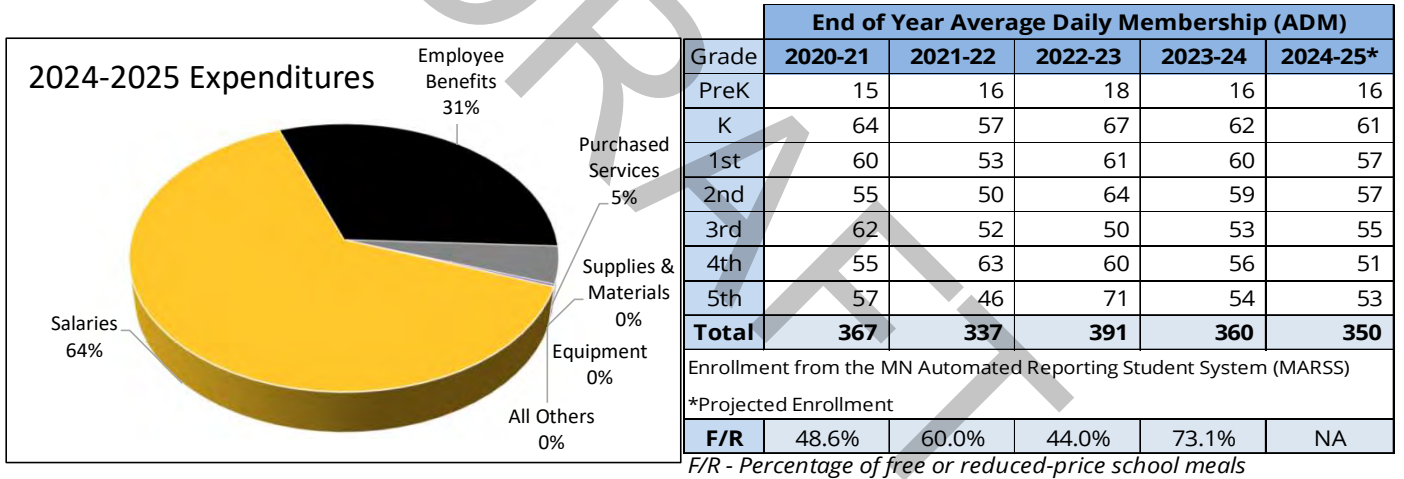
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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

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



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

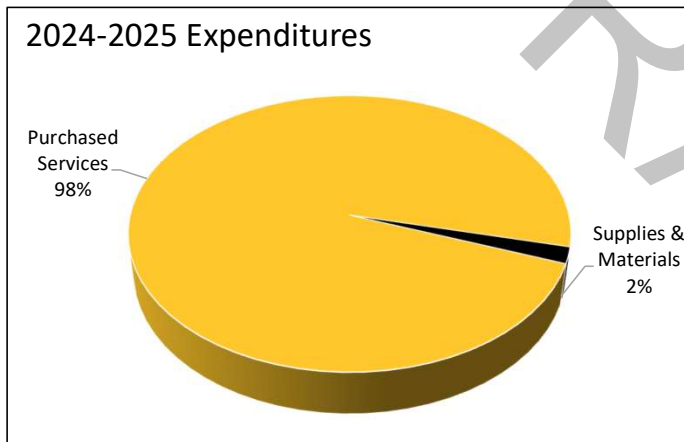
**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

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

Total Students (ADM) -

Spending per Student NA NA NA NA NA

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	-	-	-	-	-
K	-	-	-	-	-
1st	-	-	-	-	-
2nd	-	-	-	-	-
3rd	-	-	-	-	-
4th	-	-	-	-	-
5th	-	-	-	-	-
Total	-	-	-	-	-

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

F/R	NA	NA	NA	NA	NA

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

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

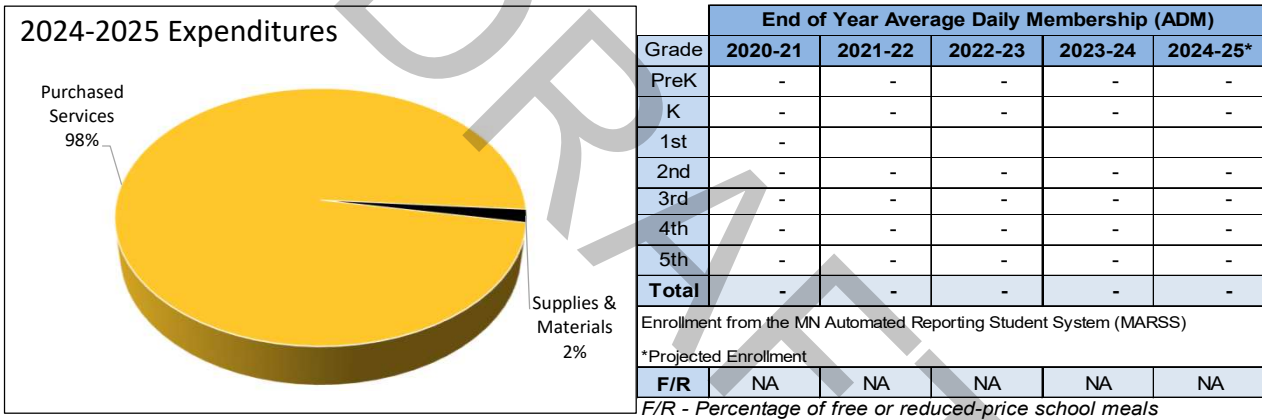
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

Total Students (ADM) - - - - -
 Spending per Student #DIV/0! NA NA NA NA

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



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

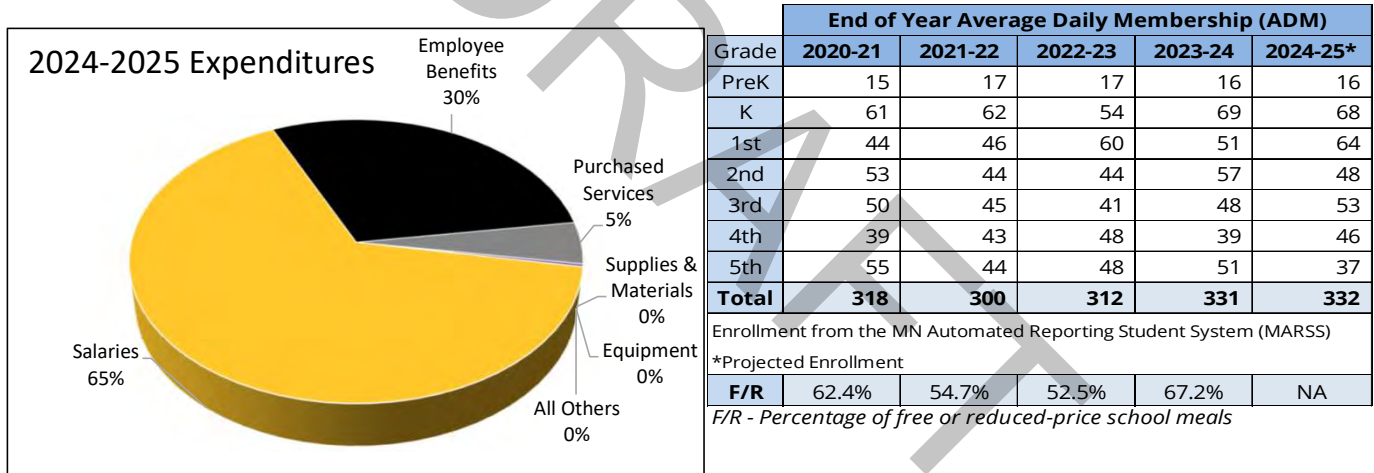
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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

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



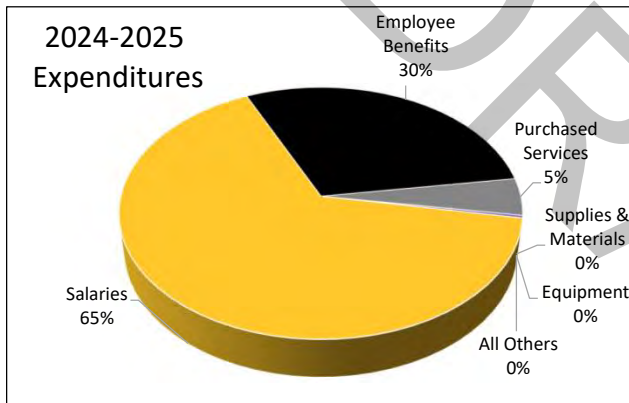
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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

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



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

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



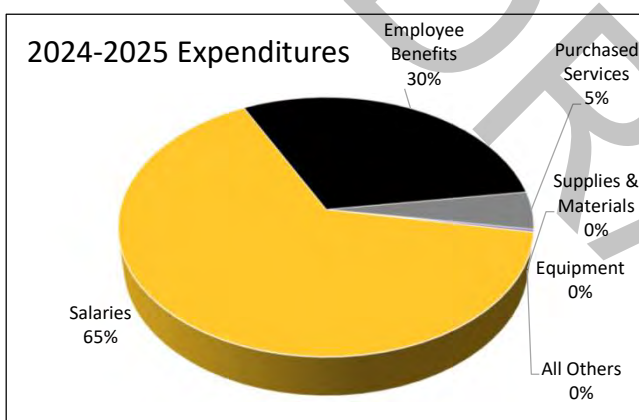
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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

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



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

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

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

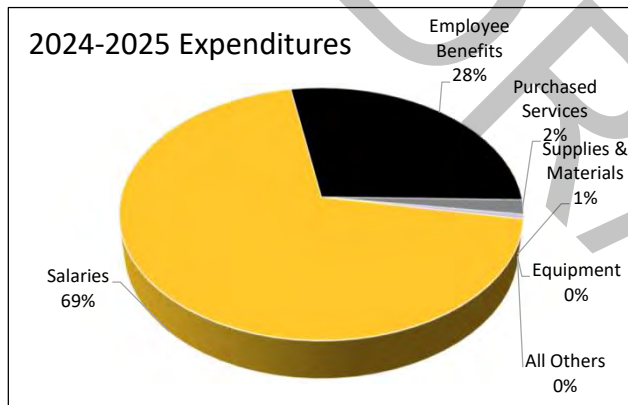


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

Total Students (ADM) 447 435 450 455 435
 Spending per Student \$ 11,804 \$ 12,799 \$ 12,928 \$ 13,314 \$ 15,967
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

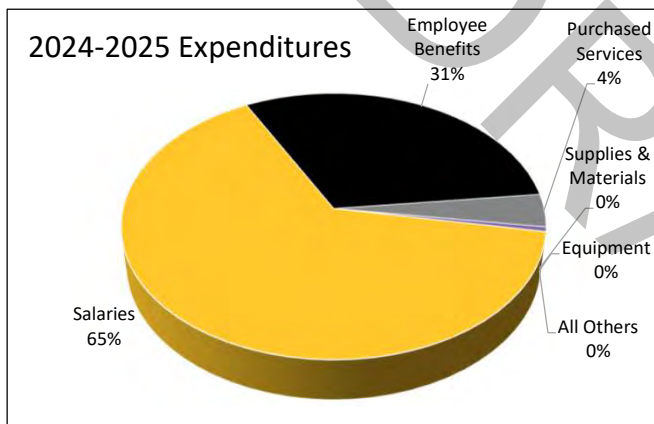
F/R - Percentage of free or reduced-price school meals



HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black

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

Total Students (ADM) 478 440 471 480 464
 Spending per Student \$ 12,385 \$ 13,329 \$ 13,384 \$ 13,593 \$ 15,270
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

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

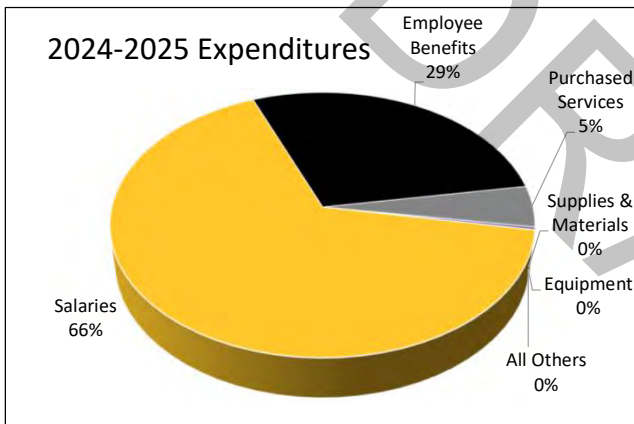


**HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay**

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

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

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



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

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

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

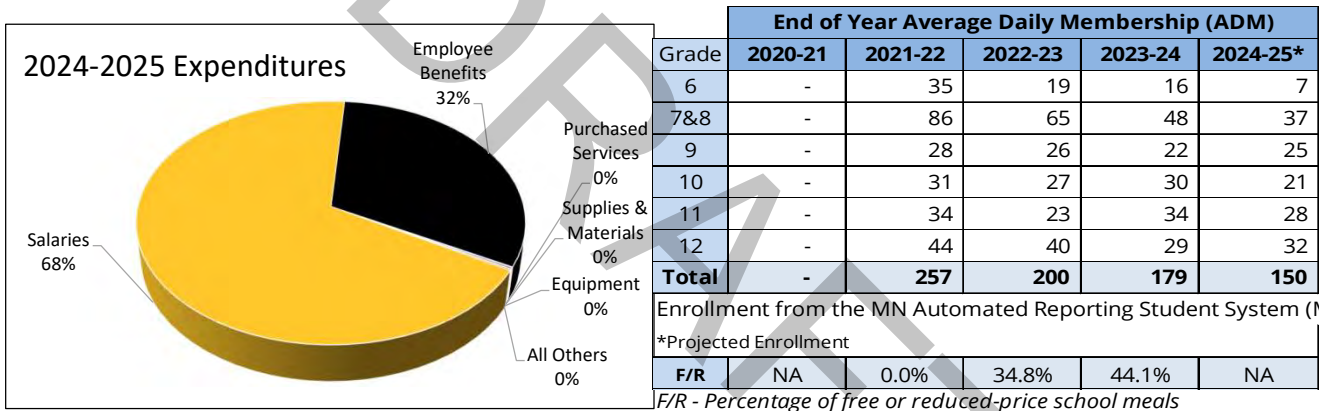
F/R - Percentage of free or reduced-price school meals



VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn

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

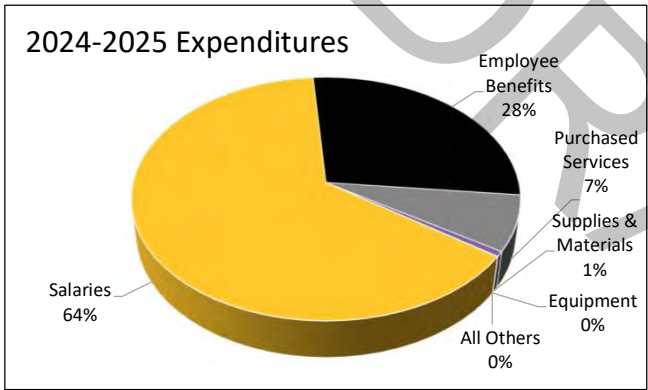
Total Students (ADM) - 257 200 179 150
 Spending per Student NA \$ 1,652 \$ 5,542 \$ 8,590 \$ 14,002
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

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

Total Students (ADM) 772 656 823 747 729
 Spending per Student \$ 11,218 \$ 12,581 \$ 9,957 \$ 11,708 \$ 12,852
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	257	222	260	251	265
7th	243	233	273	231	240
8th	273	201	290	265	224
Total	772	656	823	747	729

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

F/R	2020-21	2021-22	2022-23	2023-24	2024-25*
F/R	50.2%	64.7%	48.1%	68.4%	NA

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



Nicollet RISE

RESPONSIBILITY

INTEGRITY

SAFETY

EXCELLENCE

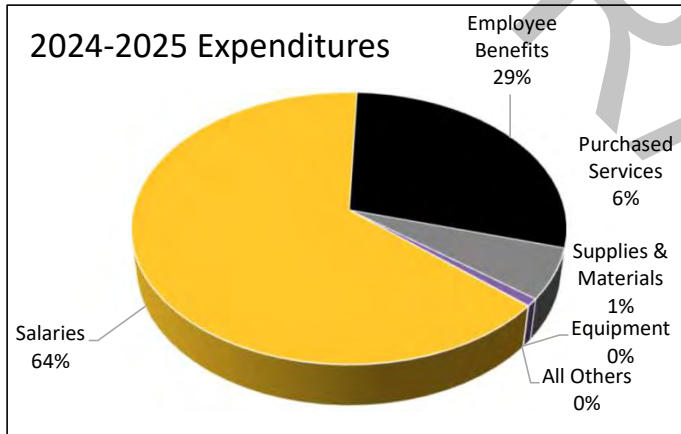


**EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke**

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

Total Students (ADM)	653	553	672	648	607
Spending per Student \$	10,537	11,730	10,104	11,267	12,893

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



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

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

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



Eagle Ridge FIRE

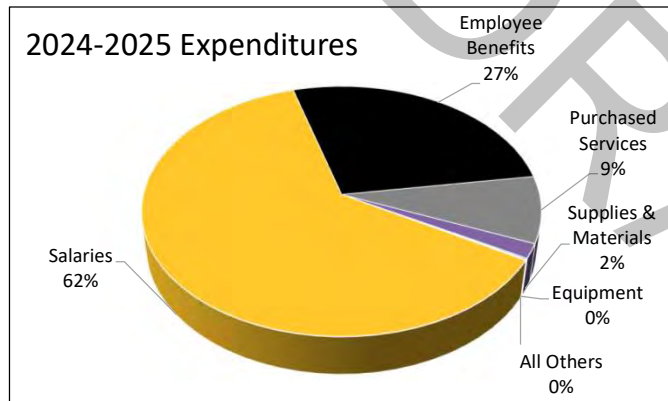
Focus
Integrity
Responsibility
Excellence

BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval

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

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

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
9th	541	566	484	560	490
10th	623	518	578	479	555
11th	540	527	492	544	475
12th	543	479	526	507	540
Total	2,247	2,090	2,080	2,090	2,060

Enrollment from the MN Automated Reporting Student System (f

*Projected Enrollment

F/R	43.5%	36.4%	36.1%	53.2%	NA
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F/R - Percentage of free or reduced-price school meals

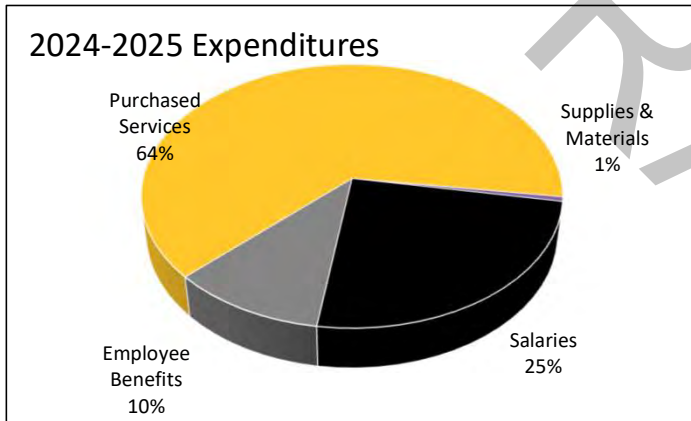


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	-	-	-	-	-

Enrollment from the MN Automated Reporting Student System (M
 *Projected Enrollment

F/R	NA	NA	NA	NA	NA

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

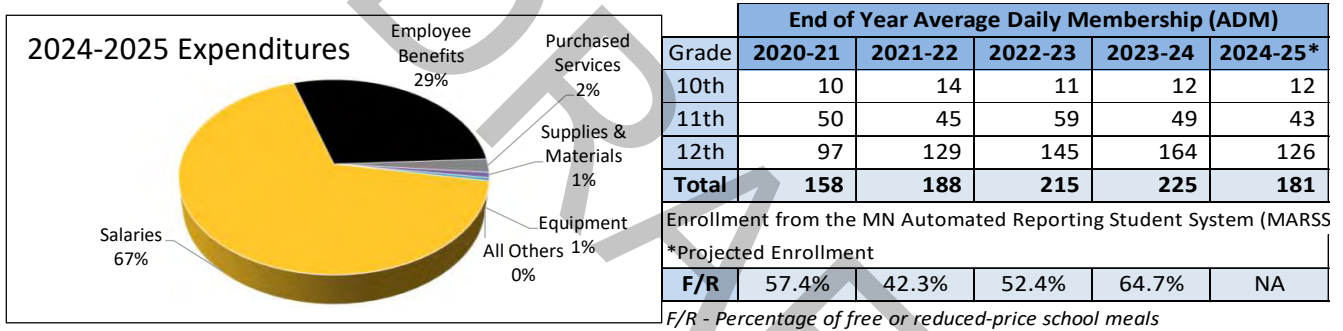
At the end of the 2019-20 school year, Metcalf Middle School was closed. In May of 2024, the School Board approved a purchase agreement to sell the property. Proceeds from the sale of the property will be used to pay off the general obligation bonds where proceeds were used to benefit the Metcalf building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

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

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

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

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



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

EACH STUDENT. FUTURE READY. COMMUNITY STRONG.

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

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

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

CREDIT RECOVERY (500)

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

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

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

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

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

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

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

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

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

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

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

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

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

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

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

DRAFT



Informational Section

AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

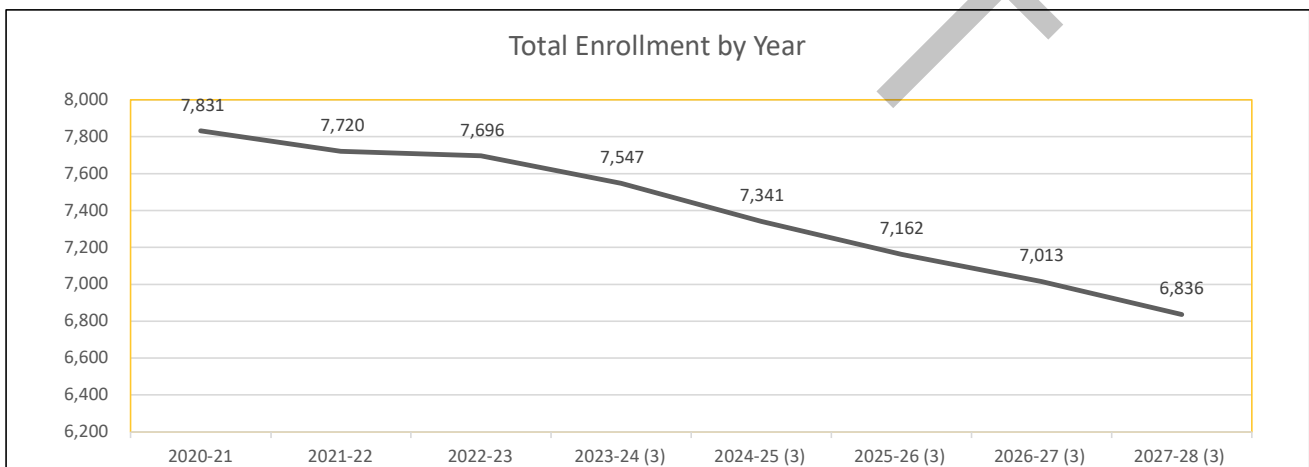
Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															Other	340

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

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

ENROLLMENT BY GRADE BY YEAR

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



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

(1) Early Childhood (EC)

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

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

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

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

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

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

Taxable Market Value of Properties in District

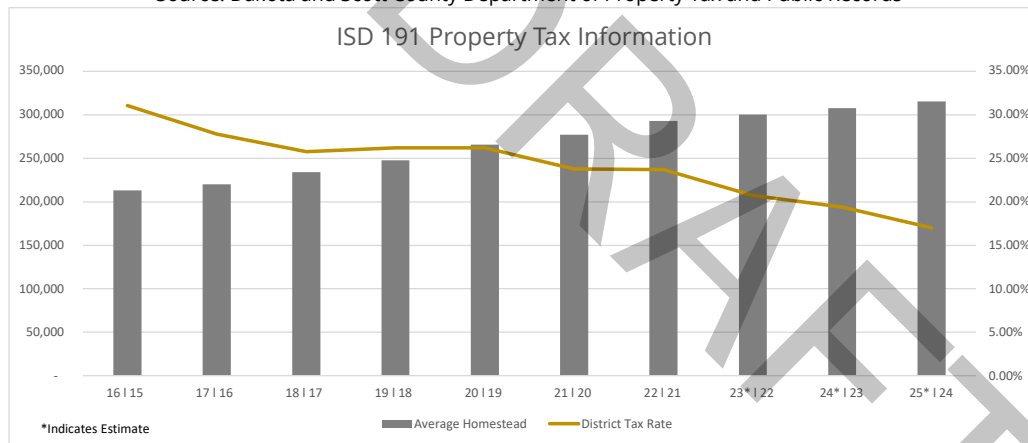
Fiscal Year/Payable Year	Total Market		District Tax
	Value	Average Homestead	Rate
16 15	\$6,078,216,849	\$213,138	31.06%
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,511,201,879	\$277,006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



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



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



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

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

Outstanding Debt By Type

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

COMPONENTS OF GENERAL LONG-TERM DEBT

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

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The District is well below its limit, which currently stands at \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest



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

Standardized Testing

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

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

(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 of 2020

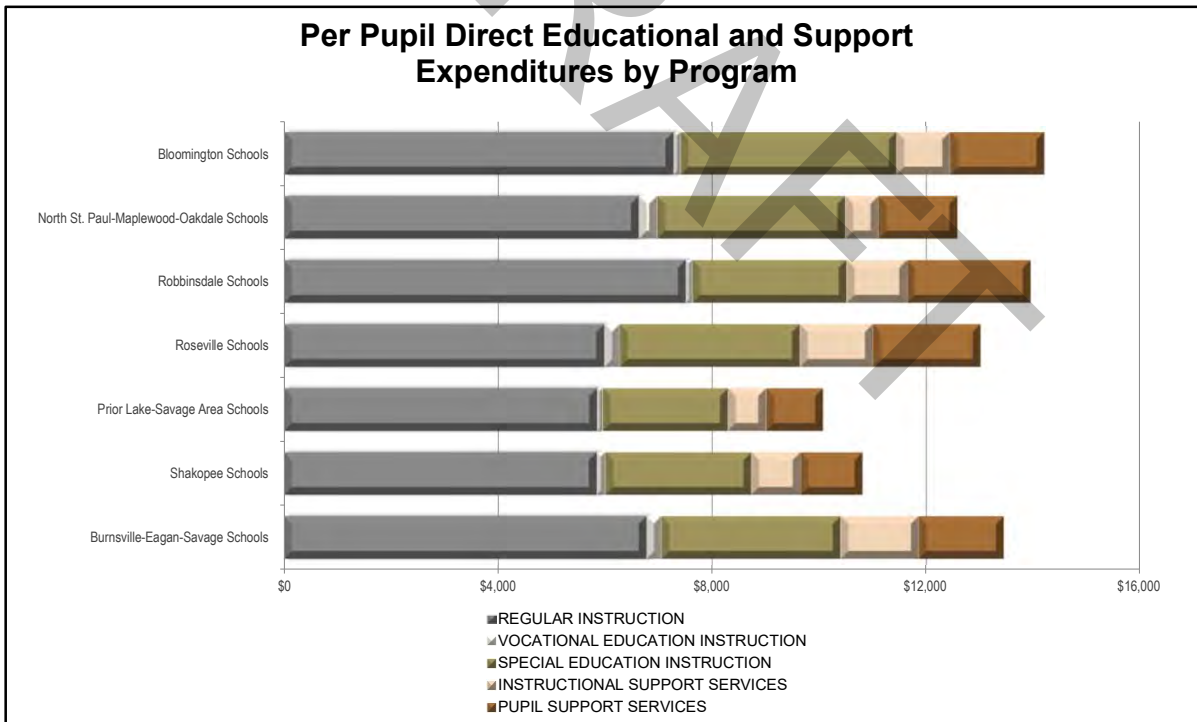
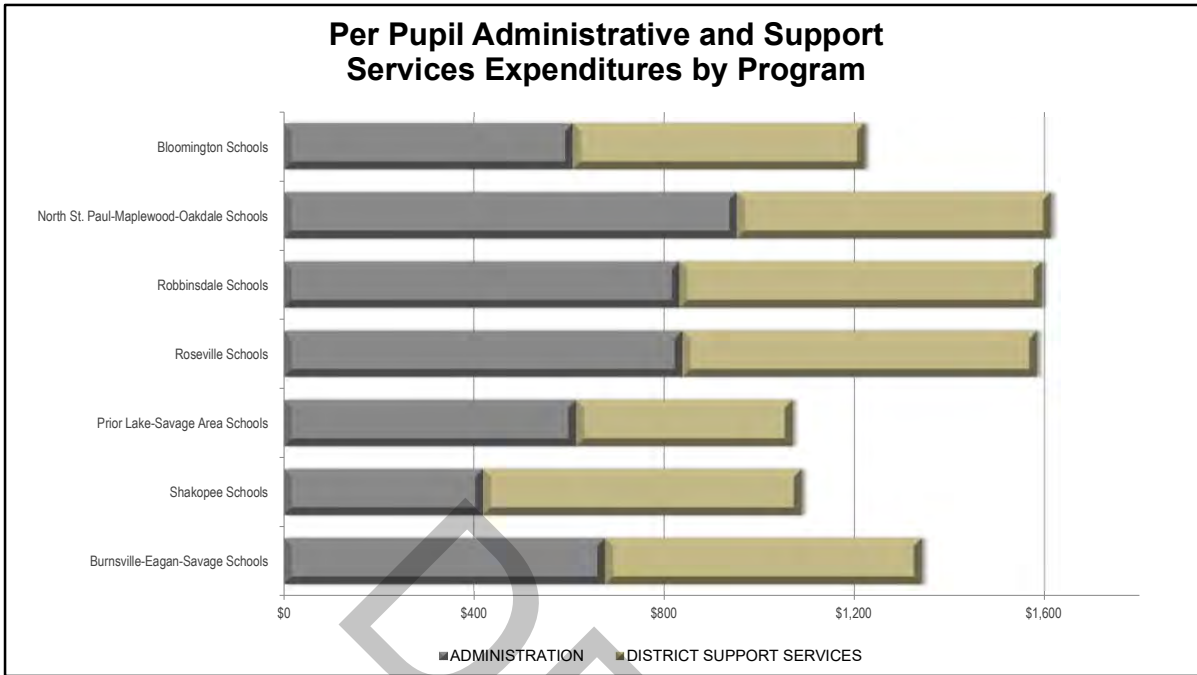
(3) Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

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

School Lunch Program Data

Fiscal Year	Average Daily Attendance	Total Lunches Served	Days	Average Daily Participation	Participation as a % of	Free Lunch		Reduced Lunch	
					Average Daily Attendance	# Served	% of Total	# Served	% of Total
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

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



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

A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process. **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

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

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

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

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

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

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

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

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.

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.

180

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

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

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.

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

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

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

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

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

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

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

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

U

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

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

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

V

No entries

W

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

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

X

No entries

Y

No entries

Z

No entries



**Agenda III.E.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Anna Werb, vice chair

Date: June 13, 2024

Re: Report about the Superintendent's Evaluation

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

Superintendent's Evaluation - June 13th, 2024

Statement By Board Vice Chair Anna Werb

On May 23, 2024 the ISD 191 School Board and Superintendent, Dr. Theresa Battle, met in a closed session to conduct her annual performance review.

The review consisted of two parts: 5 Essential Duties, and three personal district specific goals set for Superintendent Battle at the beginning of the school year.

Based on the assessments completed by all 7 Board members, Dr. Battle's self-assessment, and our discussion during the closed session, it is our assessment that Dr. Battle is slightly above expected as far as her performance during the 2023-24 school year.

The three personal goals set for Superintendent Dr. Battle for the 2023-24 school year were as follows:

Goal 1. Improve competency in moving toward adaptation in Cultural Competency as described by the Intercultural Development Continuum. The strategy is to link knowledge of my culture and other cultures to increase the skill of "shifting perspectives" and to link my cognitive ability to generate cultural appropriateness in my affect and behavior.

Goal 2. Monitor schools' progress toward achieving their site student achievement goals for the One91 Roadmap dashboard metrics. *MSBA Standard 1: Governance Team (serves as Chief Executive Officer of the School District).*

Goal 3. Increase knowledge of best practices to achieve effectiveness of District Operations (Food and Nutrition, Buildings and Grounds, Financial and Business Services, and Technology) by requiring the use of a project management tool. *MSBA Standard 1: Governance Team (serves as Chief Executive Officer of the School District).*

As part of the performance evaluation process Dr. Battle completed a self-assessment of her performance and each individual board member completed their own evaluation of her performance. These combinations of scores make up her total overall final review. The scores this year aligned very closely, meaning we all are in agreement of her performance.

Many admirable qualities were acknowledged while discussing Dr. Battle's performance this year. She offers support and leadership to her staff, connection and camaraderie within our community, dedication and perseverance to our programs and equitable education of our students. While we have faced some

challenges this year she has used her creative thinking and ingenuity to problem solve and help our district keep focused on our mission and goals.

I'd like to thank my fellow board members for your time and thoughtful input in helping to complete Dr. Battle's evaluation, I also would like to thank Dr. Battle for her commitment and passion for our students and our district.



**Agenda III.F.
June 13, 2024**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 13, 2024
Re: Superintendent's Report



**Agenda III.G.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Eric Miller, board chair

Date: June 13, 2024

Re: Board Member Reports

Receive reports from board members.

School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 May 23, 2024

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

Call to Order

Directors Alt, Chester, Conner, Hume, Werb, and Chair Miller were present. Director Mursal was absent. Superintendent Dr. Battle, Student Representative Ema Tilbury, administrators, staff and members of the public were also present.

Attendance

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

Welcome and
 Pledge of Allegiance

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

Agenda

Received a report about Student Activity/Athletics Recognition from Bill Heim, associate principal and activities director.

Reports

Received the Annual Q-Comp report from Kamala Niffenegger, continuous improvement coach.

Received a report about the Student Representative 2024-2025 from Jesús Sandoval, principal and Bill Heim, associate principal.

Received reports about Board committees, appointments and school assignments: Director Alt gave updates on Negotiations and the Policy Review Committees, Director Connor gave a report about AMSD and Director Chester shared a report about ISD 917.

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

-Approve minutes of the regular board meeting on May 9, 2024.

-Approve personnel recommendations for Hannah Wilcox, Jennifer DeDomines, Ryann Armstrong, Amy Solinger, Brittney Anderson, Mikayla McEnery, Monet Barnes, Morgan Hazelton, Sirah Ali, Stephanie Pranschke, Madelyn Clausen, Hayden Lang, LaShunda Claiborn, Lindsey Nelson, Maria Guitierrez Beltran, and Robert Martinez.

-March payroll checks in the net amount of \$4,137,250.24. March claims to date, wire transfers and adjustments totaling \$9,841,296.06. Also, that the Board accepts March receipts of \$18,876,287.20 and investments for the General Fund and OPEB of \$78,100,093.05 as of March 31, 2024.

-Accepts the Budget Analysis for the month ending March 31, 2024.

-Receive a report about the Listening Session on May 9, 2024.

The motion carried unanimously (6,0).

Consent Agenda

Minutes

Personnel Recommendations

Checks, Receipt, Claims and In

Budget Analysis

Listening Session

Moved by Hume, seconded by Chester, to adopt a Resolution for Membership in the Minnesota State High School League.

MSHSL Resolution

RESOLVED, that the Governing Board or Entity of ISD 191 located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

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

FURTHER RESOLVED, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's Official Handbook, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics.

Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

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

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

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

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives

At the beginning of the League's fiscal year, the governing board of each

member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote.

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

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

208.02 Designated Activity Representatives

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

208.03 Local Advisory Committee

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

The resolution was adopted 6,0 with Alt, Chester, Conner, Hume, Miller, and Werb voting in favor and none voting against.

Moved by Werb, seconded by Alt, to approve Washburn Amended Contract. The motion carried unanimously (6,0)

Washburn Contract

Moved by Hume, seconded by Conner, to approve the Course Catalog Deletion for 2023-24. The motion carried unanimously (6,0)

Course Catalog Deletion

Moved by Miller, seconded by Conner to move to a recess at 7:35 p.m. until 7:45 p.m. The motion carried unanimously (6,0).

Recess

Work session held on Orgametrics and Equimetrics presented by Dr. Theresa Battle, superintendent, Isis Buchanan, director of educational equity, and Del Johnson, vice president of business development for Infinity Systems.

Work Session

Moved by Chester, seconded by Alt, to move to a closed session, as permitted by MN State Statutes Section 13D.03 to discuss Labor

Labor Negotiations

Negotiations Strategy. The motion carried unanimously (6,0).
The Closed Session to discuss labor negotiations strategy started at 8:15pm in attendance were Directors Werb, Conner, Chester, Alt, Hume and Chair Miller along with Aaron Tinklenberg, director of communications, Dr. Chris Bellmont, assistant superintendent and Dr. Theresa Battle, superintendent.

The open meeting resumed at 8:26 p.m.

Moved by Chester, seconded by Hume, to move to a closed session, as permitted by MN State Statues Section 13D.05 (a) to review the Superintendent's evaluation.

Superintendent Evaluation

The closed session to review the Superintendent Evaluation started at 8:30pm and in attendance were Directors Alt, Conner, Chester, Hume, Chair Miller and Dr. Theresa Battle, superintendent.

The open meeting resumed at 10:14 p.m.

Adjourn

Having no further agenda items, Chair Miller adjourned the meeting at 10:15 p.m.

June 13, 2024

Abigail Alt, Clerk
Approved

Date

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

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

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: June 13, 2024

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Recall	Juan Reyes		Burnsville High School	Teacher	2024-2025 School Year	1.0 FTE
Certified	Recall	Micah Westby		Virtual Academy	Teacher	2024-2025 School Year	.2 FTE
Certified	Recall	Sahro Abdullahi	*	Burnsville High School	Teacher	2024-2025 School Year	.4 FTE
Certified	Recall	Taylor Ellendson		Vista View Elementary School	Teacher	2024-2025 School Year	1.0 FTE
Certified	Resignation	Amy Solinger		ECSE Center	Social Worker	6/7/2024 * Correction	1.0 FTE
Certified	Resignation	Elizabeth Weightman		Burnsville High School	Teacher	6/7/2024	1.0 FTE
Certified	Resignation	Haley Orf		Hidden Valley Elementary	Teacher	6/7/2024	1.0 FTE
Certified	Resignation	Jocelyn Lian		District-wide	Teacher	6/7/2024	1.0 FTE
Certified	Resignation	LaShunda Claiborn		Eagle Ridge Middle School	Dean	6/7/2024 * Correction	8 hours/day
Certified	Resignation	Laura Kray		Burnsville High School	Teacher	6/7/2024	1.0 FTE
Certified	Resignation	Mikayla McEnery		Harriet Bishop Elementary	Teacher	6/7/2024 * Correction	1.0 FTE
Certified	Resignation	Monet Barnes		District-wide	Teacher	6/7/2024 * Correction	1.0 FTE
Certified	Resignation	Morgan Hazelton		Burnsville High School	Teacher	6/7/2024 * Correction	1.0 FTE
Certified	Resignation	Stephanie Pranschke		Nicollet Middle School	Teacher	6/7/2024 * Correction	1.0 FTE
Classified	Appointment	Baillie Nash		Diamondhead Education Center	Finance Controller	06/10/2024	8 hours/day
Classified	Appointment	Kristi Myers	*	Community Education	Adult Enrichment Coordinator	07/01/2024	8 hours/day
Classified	Change of Assignment	Jeremy Nelson		Edward Neill Elementary	Community Education	06/03/2024	8 hours/day
Classified	Leave of Absence	Megann Johnson		WM. Byrne Elementary School	Educational Assistant	2024-2025 School Year	7.25 hours/day
Classified	Resignation	Cheryl Westman		Hidden Valley Elementary	Educational Assistant	06/06/2024	3.75 hours/day
Classified	Resignation	Clarissa Infante-Ruvalcaba	*	Harriet Bishop Elementary	Educational Assistant	06/06/2024	7.25 hours/day
Classified	Resignation	Daniel Berthiaume	*	Burnsville High School	Girls Hockey- Head Coach	06/10/2024	1.0 FTE Stipend
Classified	Resignation	Elizabeth Coulter		Community Education	Community Education Supervisor	06/06/2024	8 hours/day
Classified	Resignation	Emiley Hoffman	*	Nicollet Middle School	Yearbook	06/06/2024	1.0 FTE Stipend
Classified	Resignation	Hanna Hoffmitt		Harriet Bishop Elementary	Educational Assistant	06/06/2024	7.25 hours/day
Classified	Resignation	Joanne Himrich	*	Community Education	CE Coordinator 2	06/10/2024	4.5 hours/day
Classified	Resignation	Kathryn Linder		Community Education	Clerical	05/25/2024	8 hours/day
Classified	Resignation	Kristina Meyer		Burnsville High School	Volleyball- Assistant Coach	05/24/2024	.78 FTE Stipend
Classified	Resignation	Leslie Moffitt		Burnsville High School	Quiz Bowl Advisor	05/29/2024	.5 FTE Stipend
Classified	Resignation	Makena Weierke	*	Burnsville High School	Volleyball- Assistant Coach	05/22/2024	1.0 FTE Stipend
Classified	Resignation	Meghan Jermeland	*	Sky Oaks Elementary School	Peer Leader	6/7/2024	.33 FTE Stipend
Classified	Resignation	Meghan Jermeland	*	Sky Oaks Elementary School	Student Council	6/7/2024	.33 FTE Stipend
Classified	Resignation	Morgan Hazelton		Burnsville High School	Girls Track- Assistant Coach	6/7/2024 * Correction	1.0 FTE Stipend
Classified	Resignation	Morgan Hazelton		Burnsville High School	Speech- Assistant Coach	6/7/2024 * Correction	.50 FTE Stipend
Classified	Resignation	Rebecca Koch		Harriet Bishop Elementary	Elementary Administrative Assistant	6/7/2024	1.0 FTE Stipend
Classified	Resignation	Scott Nemetz		Nicollet Middle School	Science Fair Leader	06/04/2024	1.0 FTE Stipend
Classified	Retirement	Joni Martinson		Burnsville High School	Educational Assistant	06/06/2024	7 hours/day



**Agenda IV.A.3.
June 13, 2024**

To: Board of Education

From: Dr. Chris Bellmont, assistant superintendent

Date: June 13, 2024

Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on May 23, 2024

There were no speakers who spoke at the May 23, 2024 Listening Session.

Agenda IV.A.4.
June 13, 2024

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 13, 2024

Re: Policies 210: *Conflict of Interest – School Board Members* and 211: *Criminal or Civil Action Against School District, School Board Member, Employee, or Student* and Policy 305: *Policy Implementation*

Recommendation: Approve, non-substantive changes to Policies 210: *Conflict of Interest – School Board Members* and 211: *Criminal or Civil Action Against School District, School Board Member, Employee, or Student* and Policy 305: *Policy Implementation*

The policies were reviewed by the Policy Review Committee on May 21, 2024

Below is a summary of changes:

- Policy 210: Adding missing word to match MSBA model policy. The word "minutes" was added to section III.B.1 after the words school board in the second sentence.
- Policy 211: Non-substantive updates to policy related to punctuation, correcting abbreviations and removing the word "to" under section III.C.
- Policy 305: In accordance with MSBA recommendations changing the word "board" to "district" in II.A and II.C when referring to policy.

Adopted: 4/1987
Reviewed: 9/8/2022
Revised: 9/29/2022
Rescinds: BBFA

Burnsville-Eagan-Savage School District Policy 210

210 CONFLICT OF INTEREST – SCHOOL BOARD MEMBERS

I. PURPOSE

The purpose of this policy is to observe state statutes regarding conflicts of interest and to engage in school district business activities in a fashion designed to avoid any conflict of interest or the appearance of impropriety.

II. GENERAL STATEMENT OF POLICY

The policy of the school board is to contract for goods and services in conformance with statutory conflict of interest laws and in a manner that will avoid any conflict of interest or the appearance thereof. Accordingly, the school board will contract under the statutory exception provisions only when it is clearly in the best interest of the school district because of limitations that may exist on goods or services otherwise available to the school district.

III. GENERAL PROHIBITIONS AND RECOGNIZED STATUTORY EXCEPTIONS

- A. A school board member who is authorized to take part in any manner in making any sale, lease, or contract in his or her official capacity shall not voluntarily have a personal financial interest in that sale, lease, or contract or personally benefit financially therefrom.
- B. In the following circumstances, however, the school board may as an exception, by unanimous vote, contract for goods or services with a school board member of the school district:
 - 1. In the designation of a bank or savings association, in which a school board member is interested, as an authorized depository for school district funds and as a source of borrowing, provided such deposited funds are protected in accordance with Minnesota Statutes chapter 118A. Any school board member having said interest shall disclose that interest and the interest shall be entered upon the school board minutes. Disclosure shall be made when such bank or savings association is first designated as a depository or source of borrowing, or when such school board member is elected, whichever is later. Disclosure serves as notice of the interest and need only be made once;
 - 2. The designation of an official newspaper, or publication of official matters therein, in which the school board member is interested when it is the only

newspaper complying with statutory requirements relating to the designation or publication;

3. A contract with a cooperative association of which the school board member is a shareholder or stockholder but not an officer or manager;
4. A contract for which competitive bids are not required by law. A contract made under this exception will be void unless the following procedures are observed:
 - a. The school board shall authorize the contract in advance of its performance by adopting a resolution setting out the essential facts and determining that the contract price is as low as or lower than the price at which the goods or services could be obtained elsewhere.
 - b. In the case of an emergency when the contract cannot be authorized in advance, payment of the claims must be authorized by a like resolution wherein the facts of the emergency are also stated.
 - c. Before a claim is paid, the interested school board member shall file with the clerk of the school board an affidavit stating:
 - (1) The name of the school board member and the office held;
 - (2) An itemization of the goods or services furnished;
 - (3) The contract price;
 - (4) The reasonable value;
 - (5) The interest of the school board member in the contract; and
 - (6) That to the best of the school board member's knowledge and belief, the contract price is as low as, or lower than, the price at which the goods or services could be obtained from other sources.
5. A school board member may contract with the school district to provide construction materials or services, or both, when the sealed bid process is used. When the contract comes before the school board for consideration, the interested school board member may not vote on the contract. (*Note: This section applies only when the school district has a population of 1,000 or less according to the last federal census.*)

6. A school board member may rent space in a public facility at a rate commensurate with that paid by other members of the public.
- C. In the following circumstances, the school board may as an exception, by majority vote at a meeting at which all school board members are present, contract for services with a school board member of the school district: A school board member may be newly employed or may continue to be employed by the school district as an employee only if there is a reasonable expectation on July 1, or at the time the contract is entered into or extended, that the amount to be earned by that school board member under that contract or employment relationship, will not exceed \$20,000 in that fiscal year. If the school board member does not receive majority approval to be initially employed or to continue in employment at a meeting in which all school board members are present, that employment is immediately terminated and that school board member has no further rights to employment while serving as a school board member in the school district.
 - D. The school board may contract with a class of school district employees, such as teachers or custodians, when the spouse of a school board member is a member of the class of employees contracting with the school board and the employee spouse receives no special monetary or other benefit that is substantially different from the benefits that other members of the class receive under the employment contract. For the school board to invoke this exception, it must have a majority of disinterested school board members vote to approve the contract, direct the school board member spouse to abstain from voting to approve the contract, and publicly set out the essential facts of the contract at the meeting in which the contract is approved.

IV. LIMITATIONS ON RELATED EMPLOYEES

- A. The school board must hire or dismiss teachers only at duly called meetings. When a husband and wife, brother and sister, or two brothers or sisters, constitute a quorum, no contract employing a teacher may be made or authorized except upon the unanimous vote of the full school board.
- B. The school board may not employ any teacher related by blood or marriage to a school board member, within the fourth degree as computed by the civil law, except by a unanimous vote of the full school board.

V. CONFLICTS PRIOR TO TAKING OFFICE

A school board member with personal financial interest in a sale, lease, or contract with the school district which was entered before the school board member took office and presents an actual or potential conflict of interest, shall immediately notify the school board of such interest. It shall thereafter be the responsibility of the school board member to refrain from participating in any action relating to the sale, lease, or contract. At the time of renewal of any such sale, lease, or contract, the school board may enter into or renew such sale, lease, or contract only if it falls within one of the enumerated exceptions

for contracts relating to goods or services provided above and if the procedures provided in this policy are followed.

VI. DETERMINATION AS TO WHETHER A CONFLICT OF INTEREST EXISTS

The determination as to whether a conflict of interest exists is to be made by the school board. Any school board member who has an actual or potential conflict shall notify the school board of such conflict immediately. The school board member shall thereafter cooperate with the school board as necessary for the school board to make its determination.

Legal References: Minn. Stat. § 122A.40, Subd. 3 (Employment; Contracts; Termination)
 Minn. Stat. § 123B.195 (Board Member's Right to Employment)
 Minn. Stat. § 471.87 (Public Officers; Interest in Contract; Penalty)
 Minn. Stat. § 471.88, Subds. 2, 3, 4, 5, 12, 13, and 21 (Exceptions)
 Minn. Stat. § 471.89 (Contract, When Void)
 Op. Atty. Gen. 90-A (Aug. 14, 1957)
 Op. Atty. Gen. 90-C-5 (July 30, 1940)
 Op. Atty. Gen. 437-A-4 (March 15, 1935)

Cross References: Burnsville-Eagan-Savage School District Policy 101 (Legal Status of the School Board)
 Burnsville-Eagan-Savage School District Policy 209 (Code of Ethics)
 Burnsville-Eagan-Savage School District Policy 499 (Nepotism Prohibition)

Adopted: 8/1990
Reviewed: 4/14/2022
Revised: 4/28/2022
Rescinds: BCG

Burnsville-Eagan-Savage School District Policy 211

211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT

I. PURPOSE

The purpose of this policy is to provide guidance about the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

II. GENERAL STATEMENT OF POLICY

- A. The school district recognizes that, when civil or criminal actions are pending against a school board member, school district employee, or student, the school district may be requested or required to take action.
- B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreement and school district policies may also apply.
- D. A decision to seek legal advice or assistance shall normally be made by the superintendent or a designee. Such action shall occur as it is consistent with board policy or standard practice and meets an obvious need of the school district. The school board chair or chair's designee may seek legal advice directly from the school district's legal counsel in matters relating to the superintendent's contract, evaluation, performance, or employment.

III. CIVIL ACTIONS

- A. Pursuant to Minnesota Statutes Section 466.07, subd. 1, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that the school board member or employee was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.

B. Pursuant to Minnesota Statutes Section 123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district must provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after consultation with the teacher.

C. Data Practices

Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minnesota Statutes –chapter 13, and to the Family Educational Rights and Privacy Act, 20 United States Code § 1232g and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, ~~to~~ the employee will inform the building administrator or designated supervisor, who shall immediately inform the superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official designated as the responsible authority for the collection, use, and dissemination of data.

D. Service of Subpoenas

School district officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

IV. CRIMINAL CHARGES OR CONDUCT

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.

3. Pursuant to Minnesota Statutes Section § 123B.02, Sub~~division~~-20, if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision whether to reimburse shall be made in the school board's discretion. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.

B. Students

The school district has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. To promote that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the school district is to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless extenuating circumstances exist, the matter being investigated is school-related, or as otherwise provided by law.
2. If questioning at school is unavoidable, the school district will attempt to maintain confidentiality, to avoid embarrassment to students and employees and to avoid disruption of the educational program. The school district will attempt to notify parents of a student under age 18 that police will be questioning their child. Normally, the superintendent, principal, or other appropriate school official will be present during the interview, except as otherwise required by law (Minnesota Statutes Section § 260E.22 or as otherwise determined in consultation with the parent or guardian.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minnesota Statutes chapter 13 (Minnesota Government Data Practices Act) and 20 United States Code § 1232g (FERPA).

V. STATEMENTS WHEN LITIGATION IS PENDING

The school district recognizes that when a civil or criminal action is commenced or

pending, parties to the lawsuit have particular duties in reference to persons involved or named in the lawsuit, as well as insurance carrier(s). Therefore, school board members or school district employees shall make or release statements in that situation only in consultation with legal counsel.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
 Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel, Reimbursement)
 Minn. Stat. § 123B.25(b) (Legal Actions Against Districts and Teachers)
 Minn. Stat. § 260E.22 (Interviews)
 Minn. Stat. § 466.07, Subd. 1 (Indemnification)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
 42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
 Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
 Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Dypress v. School Committee of Boston, 446 N.E.2d 1099 (Mass. App. Ct. 1983)
Wood v. Strickland, 420 U.S. 308 (1975)

Cross References: Burnsville-Eagan-Savage School District Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 408 (Subpoena of a School District Employee)
 Burnsville-Eagan-Savage School District Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
 Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
 Burnsville-Eagan-Savage School District Policy 506 (Student Discipline)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)

Adopted: 6/25/2015
Reviewed: 8/11/2022
Revised: 8/25/2022
Rescinds:

Burnsville-Eagan-Savage School District Policy 305

305 POLICY IMPLEMENTATION

I. PURPOSE

The purpose of this policy is to clarify the responsibility of the school administration for implementation of school district policy.

II. GENERAL STATEMENT OF POLICY

- A. It shall be the responsibility of the superintendent to implement school ~~board~~ district policy and to recommend additions or modifications thereto. The administration is authorized to develop procedures, guidelines and directives to effectuate the implementation of school ~~board~~-district policies. These procedures, guidelines and directives shall be consistent with said policies. At least annually, these written procedures, guidelines, and directives shall be presented to the school board for review.
- B. The student handbook shall be subject to annual review and approval by the school board.
- C. School principals and other administrators who have handbook responsibilities shall present recommended changes necessary to reflect new or modified policies. Changes of substance within handbooks shall be reviewed by the superintendent to assure compliance with school ~~board~~ district-policy and shall be approved by the school board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: Burnsville-Eagan-Savage School District Policy 208 (Development, Adoption, and Implementation of Policies)
 Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)



**Agenda IV.A.5.
June 13, 2024**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 13, 2024

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

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

The policies were reviewed by the Policy Review Committee on May 21, 2024 as part of the 3-year policy review rotation and no changes were recommended.

Adopted: 5/28/2015

Burnsville-Eagan-Savage School District Policy 301

Reviewed: ~~9/8/2022~~ 05/21/2024

Revised: 9/29/2022

Rescinds:

301 SCHOOL DISTRICT ADMINISTRATION

I. PURPOSE

The purpose of this policy is to clarify the role of the school district administration and its relationship with the school board.

II. GENERAL STATEMENT OF POLICY

- A. Effective administration and sound management practices are essential to realizing educational excellence. It is the responsibility of the school district administration to develop a school environment that recognizes the dignity of each student and employee, and the right of each student to access educational programs and services equitably.
- B. The school board expects all activities related to school district operations to be administered in a well-planned manner, conducted in an orderly fashion, and to be consistent with the policies of the school board.
- C. The school board shall seek specific recommendations, background information and professional advice from the school district administration, and will hold the administration accountable for sound management of the schools.
- D. Although the school board holds the superintendent ultimately responsible for administration of the school district and annual evaluation of each principal, the school board also recognizes the direct responsibility of principals for educational results and effective administration, supervisory, and instructional leadership at the school building level.
- E. The school board and school administration shall work together to share information and decisions that best serve the needs of school district students within financial and facility constraints that may exist.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Stat. § 123B.147 (Principals)

Cross References: None

Adopted: 6/1982

Burnsville-Eagan-Savage School District Policy 302

Reviewed: ~~9/8/2022~~05/21/2024

Revised: 9/29/2022

Rescinds: CBA

302 SUPERINTENDENT

I. PURPOSE

The purpose of this policy is to recognize the importance of the role of the superintendent and the overall responsibility of that position within the school district.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent who shall serve as an ex officio, nonvoting member of the school board and as chief executive officer of the school system.

III. GENERAL RESPONSIBILITIES

- A. The superintendent will take the leading role in continuously improving the district while keeping the best interests of students as a top priority.
- B. The superintendent is responsible for the management of the schools, the administration of all school district policies, and is directly accountable to the school board.
- C. The superintendent shall annually evaluate each principal assigned responsibility for supervising a school building in the district.
- D. The superintendent may delegate responsibilities to other school district personnel, but shall continue to be accountable for actions taken under such delegation.
- E. Where responsibilities are not specifically prescribed, nor school board policy applicable, the superintendent shall use personal and professional judgment, subject to review by the school board.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: Burnsville-Eagan-Savage School District Policy 202 (School Board Officers)
 Burnsville-Eagan-Savage School District Policy 208 (Development, Adoption, and Implementation of Policies)
 Burnsville-Eagan-Savage School District Policy 214 (Out-of-State Travel by School Board Members)
 Burnsville-Eagan-Savage School District Policy 301 (School District

Administration)
Burnsville-Eagan-Savage School District Policy 303 (Superintendent Selection)
Burnsville-Eagan-Savage School District Policy 304 (Superintendent Contract, Duties, and Evaluation)
Burnsville-Eagan-Savage School District Policy 305 (Policy Implementation)
Burnsville-Eagan-Savage School District Policy 306 (Administrator Code of Ethics)
Burnsville-Eagan-Savage School District Policy 412 (Expense Reimbursement)
Burnsville-Eagan-Savage School District Policy 510 (School Activities)
Burnsville-Eagan-Savage School District Policy 511 (Student Fundraising)
Burnsville-Eagan-Savage School District Policy 513 (Student Promotion, Retention, and Program Design)
Burnsville-Eagan-Savage School District Policy 602 (Organization of School Calendar and School Day)
Burnsville-Eagan-Savage School District Policy 605 (Alternative Programs)
Burnsville-Eagan-Savage School District Policy 701 (Establishment and Adoption of School District Budget)
Burnsville-Eagan-Savage School District Policy 704 (Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System)
Burnsville-Eagan-Savage School District Policy 802 (Disposition of Obsolete Equipment and Material)
Burnsville-Eagan-Savage School District Policy 903 (Visitors to School District Buildings and Sites)
Burnsville-Eagan-Savage School District Policy 905 (Advertising)
Burnsville-Eagan-Savage School District Policy 906 (Community Notification of Predatory Offenders)
Burnsville-Eagan-Savage School District Policy 907 (Rewards)

Adopted: 2/1990

Burnsville-Eagan-Savage School District Policy 303

Reviewed: ~~9/8/2022~~ 05/21/2024

Revised: 9/29/2022

Rescinds: CBB

303 SUPERINTENDENT SELECTION

I. PURPOSE

The purpose of this policy is to convey to the school community that the authority to select and employ a superintendent is vested in the school board.

II. GENERAL STATEMENT OF POLICY

The school board shall employ a superintendent to serve as the chief executive officer of the school district and to conduct the daily operations of the school district.

III. QUALIFICATIONS

- A. The school board shall consider applicants who meet or exceed the licensing standards set by the Minnesota Board of School Administrators and qualifications established in the job description for the superintendent position. State and federal equal employment and nondiscrimination requirements shall be observed throughout the recruitment and selection process.
- B. The school board will consider professional preparation, experience, skill, and demonstrated competence of qualified applicants in making a final decision.

IV. SELECTION

- A. A process for recruitment, screening, and interviewing of candidates shall be developed by the school board.
- B. The school board may contract for assistance in the search for a superintendent.
- C. The school board shall provide the contract for the superintendent and specifically identify all conditions of employment mutually agreed upon with the superintendent. In so doing, the school board shall observe all requirements of state and federal law and school board policy.

Legal References: Minn. Stat. § 123B.143 (Superintendent)
Minn. Rules, Chapter 3512

Cross References: None

Adopted: 5/2004

Burnsville-Eagan-Savage School District Policy 304

Reviewed: ~~9/8/2022~~05/21/2024

Revised: 9/29/2022

Rescinds: AFB

304 SUPERINTENDENT CONTRACT, DUTIES, AND EVALUATION

I. PURPOSE

The purpose of this policy is to provide for the use of an employment contract with the superintendent, a position description, and the use of an approved instrument to evaluate performance.

II. GENERAL STATEMENT OF POLICY

- A. The superintendent's contract shall be used to formalize the employment relationship and to specifically identify and clarify all conditions of employment with the superintendent.
- B. The specific duties for which the superintendent is accountable shall be set forth in a position description for the superintendent and shall be measured by a performance appraisal instrument approved by the school board in consultation with the superintendent. The school board shall use this instrument to annually evaluate the performance of the superintendent.
- C. The school board may use the model contract approved by the boards of the Minnesota School Boards Association and the Minnesota Association of School Administrators as a model instrument.
- D. The vice chair will prepare a summative evaluation draft based on the discussion noted above and on written comments from individual school board members. All school board members will review the draft. Following that review, the vice chair will meet with the superintendent to share the summative evaluation and the school board's perspective regarding the superintendent's performance. A copy of the summative evaluation instrument will be provided to the superintendent for his/her personnel file.
- E. The vice chair will summarize the findings of the performance evaluation at the next public meeting of the school board following the evaluation.

Legal References: Minn. Stat. § 123B.143 (Superintendent)

Cross References: None
Burnsville-Eagan-Savage School District Policy 202 (School Board Officers)

Adopted: 5/28/2015

Burnsville-Eagan-Savage School District Policy 306

Reviewed: ~~5/11/2023~~ 5/21/2024

Revised: 5/28/2015

Rescinds:

306 ADMINISTRATOR CODE OF ETHICS

I. PURPOSE

The purpose of this policy is to establish the requirements of the school board that administrators adhere to the standards of ethics and professional conduct in this policy and Minnesota law.

II. GENERAL STATEMENT OF POLICY

- A. An administrator's professional behavior must conform to an ethical code. The code must be idealistic and at the same time practical, so that it can apply reasonably to all administrators. The administrator acknowledges that the schools belong to the public they serve for the purpose of providing educational opportunities to all. However, the administrator assumes responsibility for providing professional leadership in the school and community. This responsibility requires the administrator to maintain standards of exemplary professional conduct. It must be recognized that the administrator's actions will be viewed and appraised by the community, professional associates, and students. To these ends, the administrator must subscribe to the following standards.
- B. The Administrator:
1. Makes the well-being of students the fundamental value of all decision-making and actions.
 2. Fulfills professional responsibilities with honesty and integrity.
 3. Supports the principle of due process and protects the civil and human rights of all individuals.
 4. Obeys local, state, and national laws and does not knowingly join or support organizations that advocate, directly or indirectly, the overthrow of the government.
 5. Implements the school board's policies.
 6. Pursues appropriate measures to correct those laws, policies, and regulations that are not consistent with sound educational goals.

7. Avoids using positions for personal gain through political, social, religious, economic, or other influence.
8. Accepts academic degrees or professional certification only from duly accredited institutions.
9. Maintains the standards and seeks to improve the effectiveness of the profession through research and continuing professional development.
10. Honors all contracts until fulfillment, release, or dissolution is mutually agreed upon by all parties to the contract.
11. Adheres to the Code of Ethics for School Administrators in Minnesota Rule.

Legal References: Minn. Stat. § 122A.14, Subd. 4 (Code of Ethics)
Minn. Rules Part 3512.5200 (Code of Ethics for School Administrators)

Cross References:



**Agenda IV.A.6.
June 13, 2024**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 13, 2024
Re: Policy 206: *Public Participation in School board Meetings/Complaints about Persons at School Board Meetings/Data Privacy Considerations*

Recommendation: Approve, on a second reading basis, changes to Policy 206: *Public Participation in School board Meetings/Complaints about Persons at School Board Meetings/Data Privacy Considerations*

This policy was approved on a first reading basis during the May 9, 2024 Board of Education regular meeting. The policy was updated to follow the MSBA recommendations to remove the word "address" and update statute 626.556.

Adopted: 11/2003
 Reviewed: 3/9/2023
 Revised: ~~3/23/2023~~ 4/23/2024 PRC
 Rescinds: BDDH

Burnsville-Eagan-Savage School District Policy 206

206 PUBLIC PARTICIPATION IN SCHOOL BOARD MEETINGS/COMPLAINTS ABOUT PERSONS AT SCHOOL BOARD MEETINGS AND DATA PRIVACY CONSIDERATIONS

I. PURPOSE

- A. The school board recognizes the value of participation by the public in deliberations and decisions on school district matters. At the same time, the school board recognizes the importance of conducting orderly and efficient proceedings, with opportunity for expression of all participants' respective views.
- B. The purpose of this policy is to provide procedures to assure open and orderly public discussion as well as to protect the due process and privacy rights of individuals under the law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school board is to encourage input and feedback by the public of subjects related to the management of the school district at school board meetings. The school board may adopt reasonable time, place, and manner restrictions on public expression in order to facilitate free discussion by all interested parties.
- B. The school board shall, as a matter of policy, protect the legal rights to privacy and due process of employees and students.
- C. The Board may hold public meetings where the public will not be invited to address the school board including regular business meetings, work sessions and board retreats. The public will still be entitled to notice of these meetings and will be allowed to attend these meetings, but the public will not necessarily be allotted time during the meeting to address the board.

III. DEFINITIONS

- A. "Personnel data" means government data on individuals maintained because the individual is or was an employee or applicant for employment. For purposes of this policy, "employee" includes a volunteer or an independent contractor.
- B. Personnel data on current and former employees that is "public" includes:

Name; employee identification number, which must not be the employee's social security number; actual gross salary; salary range; terms and conditions of

employment relationship; contract fees; actual gross pension; the value and nature of employer paid fringe benefits; the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary; bargaining unit; job title; job description; education and training background; previous work experience; date of first and last employment; the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action; the final disposition of any disciplinary action as defined in Minn. Stat. § 13.43, Subd. 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the public body; the complete terms of any agreement settling any dispute arising out of the employment relationship, including a buyout agreement as defined in Minn. Stat. § 123B.143, Subd. 2, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money; work location; work telephone number; badge number; work-related continuing education; honors and awards received; and payroll time sheets or other comparable data that are only used to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

- C. Personnel data on current and former applicants for employment that is "public" includes:

Veteran status; relevant test scores; rank on eligible list; job history; education and training; and work availability. Names of applicants shall be private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position in public employment. For purposes of this subdivision, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.

- D. "Educational data" means data maintained by the school district which relates to a student.
- E. "Student" means an individual currently or formerly enrolled or registered in the school district, or applicants for enrollment, or individuals who receive shared time services.
- F. Data about applicants for appointments to a public body, including a school board, collected by the school district as a result of the applicant's application for appointment to the public body are private data on individuals, except that the following are public: name; city of residence, except where the appointment has a residency requirement that requires the entire address to be public; education and training; employment history; volunteer work; awards and honors; prior government service; any data required to be provided or that is voluntarily provided in an application to a multimember agency pursuant to Minn. Stat. § 15.0597; and veteran status. Once an individual has been appointed to a public body, the following additional items of data are public: residential address; either

a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee; the first and last dates of service on the public body; the existence and status of any complaints or charges against an appointee; and, upon completion of an investigation of a complaint or charge against an appointee, the final investigative report unless access to the data would jeopardize an active investigation. Any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.

- G. “Public Comment Participants” means individuals who meet one or more of the following categories will seek to address the school board during the public comment period:
1. District student
 2. Parent or guardian of a district student
 3. District resident
 4. District taxpayer
 5. District staff person

IV. RIGHTS TO PRIVACY

- A. School district employees have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing for teachers, pursuant to Minn. Stat. § 122A.40, Subd. 14 (Teachers Discharge Hearing);
 2. right to privacy of personnel data as provided by Minn. Stat. § 13.43 (Personnel Data);
 3. right to consideration by the school board of certain data treated as not public as provided in Minn. Stat. § 13D.05 (Not Public Data);
 4. right to a private hearing for licensed or nonlicensed head varsity coaches to discuss reasons for nonrenewal of a coaching contract pursuant to Minn. Stat. § 122A.33, Subd. 3.
- B. School district students have a legal right to privacy related to matters which may come before the school board, including, but not limited to, the following:
1. right to a private hearing, Minn. Stat. § 121A.47, Subd. 5 (Student Dismissal Hearing);
 2. right to privacy of educational data, Minn. Stat. § 13.32 (Educational Data); 20 U.S.C. § 1232g (FERPA);

3. right to privacy of complaints as provided by child abuse reporting and discrimination laws, Minn. Stat. [Ch.260E § 626.556](#) (Reporting of Maltreatment of Minors) and Minn. Stat. Ch. 363A (Minnesota Human Rights Act).

V. THE PUBLIC'S OPPORTUNITY TO BE HEARD

A. The school board will strive to give all members of the public of the school district an opportunity to be heard and to have complaints considered and evaluated, within the limits of the law and this policy and subject to reasonable time, place, and manner restrictions. Among the rights available to the public is the right to access public data as provided by Minn. Stat. § 13.43, Subd. 2 (Public Data).

B. The school board provides three opportunities for public input:

1. Board Listening Sessions

The school board may schedule a listening session prior to a regularly scheduled school board meeting during which time the public may make comments directly to the designated school board members or superintendent that deal with any topic related to the board's conduct of the schools. The school board, however, will not act at that day's/evening's regular meeting on any issue presented during the school board listening sessions if that issue was not previously published as an agenda item. A report summarizing the listening session will be given and distributed to board members via the consent agenda at a future meeting.

2. Public Hearings

Public hearings are required by law to be held concerning certain issues, including but not limited to, school closings (Minn. Stat. § 123B.51), truth in taxation (Minn. Stat. § 375.065) education district establishment (Minn. Stat. § 123A.15), and agreements for secondary education (Minn. Stat. § 123A.30). Additionally, other public hearings may be held by the school board on school district matters at the discretion of the school board.

3. Public Forums

The school board may schedule an open forum to create a venue in which the public can gather to become informed about a specific issue, ask questions, offer input, and/or engage in a public conversation.

VI. LISTENING SESSION PROTOCOL

A. Agenda Items

1. Members of the public who wish to present on a subject discussed at a public school board listening session are encouraged to notify the superintendent's office in advance of the listening session. Each speaker must provide their name, address, the name of group represented (if any), and the subject to be covered or the issue to be addressed.
2. At the start, or in advance (by notifying the district office at 952-707-2005), of the listening session, any person wishing to speak will complete and submit a card with their name, address, name of group representing, if any, and topic.
3. The facilitating board member will recognize one speaker at a time, and will rule out of order other speakers who are not recognized. Only those speakers who have completed a card in section VI.A.2. of this policy shall be recognized to speak by the facilitating board member. Comments by others are out of order. Individuals who interfere with or interrupt speakers, the school board, or the proceedings may be directed to leave.
4. The school board retains the discretion to limit discussion of any agenda item to a reasonable period of time as determined by the school board. If a group or organization wishes to address the school board on a topic, the school board reserves the right to require designation of one or more representatives or spokespersons to speak on behalf of the group or organization.
5. Matters proposed for presentation at a listening session which may involve data privacy concerns, which may involve preliminary allegations, or which may be potentially libelous or slanderous in nature shall not be considered in public, but shall be processed as determined by the school board in accordance with governing law.
6. The facilitating board member shall promptly rule out of order any discussion by any person, including school board members, that would violate the provisions of state or federal law, this policy or the statutory rights of privacy of an individual.
7. Personal attacks by anyone addressing the school board are unacceptable. Persistence in such remarks by an individual shall terminate that person's privilege to address the school board.
8. Depending upon the number of persons in attendance seeking to be heard, the school board reserves the right to impose such other limitations and restrictions as necessary in order to provide an orderly, efficient, and fair opportunity for those present to be heard.
9. The school board reserves the right to conclude the listening session in the event that audio or video recordings are being made and when such recordings may present a barrier to participation.

B. Complaints

1. Routine complaints about a teacher or other employee should first be directed to that teacher or employee or to the employee's immediate supervisor.
2. If the complaint is against an employee relating to child abuse, discrimination, racial, religious, or sexual harassment, or other activities involving an intimidating atmosphere, the complaint should be directed to the employee's supervisor or other official as designated in the school district policy governing that kind of complaint. In the absence of a designated person, the matter should be referred to the superintendent.
3. Unresolved complaints from Paragraph 1. of this section or problems concerning the school district should be directed to the superintendent's office.
4. Complaints which are unresolved at the superintendent's level may be brought before the school board by notifying the school board in writing.

VII. PENALTIES FOR VIOLATION OF DATA PRIVACY

- A. The school district is liable for damages, costs and attorneys' fees, and, in the event of a willful violation, punitive damages for violation of state data privacy laws. (Minn. Stat. § 13.08, Subd. 1)
- B. A person who willfully violates data privacy or whose conduct constitutes the knowing unauthorized acquisition of not public data is guilty of a misdemeanor. (Minn. Stat. § 13.09)
- C. In the case of an employee, willful violation of the Minnesota data practices law, Chapter 13, and any rules adopted thereunder, including any action subject to a criminal penalty, constitutes just cause for suspension without pay or dismissal. (Minn. Stat. § 13.09)

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 13.43 (Personnel Data)
 Minn. Stat. § 13.601, Subd. 3 (Applicants for Appointment)
 Minn. Stat. § 13D.05 (Meetings Having Data Classified as Public)
 Minn. Stat. § 121A.47, Subd. 5 (Exclusion and Expulsion Procedures; Closed or Open Meeting)
 Minn. Stat. § 122A.33, Subd. 3 (License and Degree Exemption for Head Coach; Notice of Nonrenewal; Opportunity to Respond)
 Minn. Stat. § 122A.40, Subd. 14 ((Employment; Contracts; Termination; Hearing Procedures

Minn. Stat. § 122A.44 (Contracting with Teachers; Substitute Teachers)
 Minn. Stat. § 123B.02, Subd. 14 (General Powers of Independent School Districts; Employees; Contracts for Services)
 Minn. Stat. § 123B.143, Subd. 2 (Superintendents; Disclose Past Buyouts or Contract is Void)
 Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
 Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
 Minn. Op. Atty. Gen. 852 (July 14, 2006)

Cross References: Burnsville-Eagan-Savage School District Policy 103 (Complaints-Students, Employees, Parents, Other Persons/
 Burnsville-Eagan-Savage School District Policy 205 (Open Meetings and Closed Meetings)
 Burnsville-Eagan-Savage School District Policy 207 (Public Hearings)
 Burnsville-Eagan-Savage School District Policy 406 (Public and Private Personnel Data)
 Burnsville-Eagan-Savage School District Policy 422 (Policies Incorporated by Reference)
 Burnsville-Eagan-Savage School District Policy 515 (Protection and Privacy of Pupil Records)
 MSBA School Law Bulletin “C” (Minnesota’s Open Meeting Law)
 MSBA School Law Bulletin “I” (School Records – Privacy – Access to Data)
 Board Listening Session Guidelines
 Registration Card

June 13, 2024 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

(Literacy Performance and READ Act)

Board Member Question	Staff Response
<p>I have just a couple of comments leading up to Thursday night's presentation.</p> <ol style="list-style-type: none"> 1. Slide 5 - Literacy Performance - Growth. The visual display of low performance to improved performance typically appears left to right. In this slide, aggressive to flat growth would make more sense if it were flat (left) to aggressive (right) on the bar chart. Please update to reflect the left to right improvement scale. 1a. This also applies to Slide 7 (Fidelity). Please update this slide as well. 2. For clarification, please define 'impact of Heggerty.' 3. For clarification, please define 'literacy performance - fidelity.' 4. Please provide slides illustrating breakdowns of 'impact' for Heggerty: Fall to Winter, Winter to Spring, Fall to Spring. 	<p>The orientation of the slides has been revised. Definitions have been added to slides. Slide 8 is updated to include the Fall to Spring growth comparison.</p>

(FY25 Adopted Budget)

Board Member Question	Staff Response
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<p>1. BU 06040 Business and Office Ed - Please elaborate on the 1.1 FTE increase FY24 to FY25. Why the need for additional FTE in light of declining enrollment?</p>	<p>Part of the increase is a shift from a different budget unit (change in coding, not additional FTE), part of the increase could be from course schedule needs (allocated building FTE to business teachers because a higher number of students are taking those types of courses)</p>
<p>2. BU 06060 Postsecondary Tuition Career Tech - Please elaborate on the \$28,750 increase in light of declining student enrollment.</p>	<p>There are tuition increases and fluctuations in usage (up or down). This was a standard increase applied to the current year budget, which will be adjusted during the revision process when we know what the actuals are.</p>
<p>3. BU 06070 Postsecondary CIS PSEO - Please elaborate on the \$30,750 increase in light of declining student enrollment.</p>	<p>There are tuition increases and fluctuations in usage (up or down). This was a standard increase applied to the current year budget, which will be adjusted during the revision process when we know what the actuals are.</p>
<p>4. 07030 612 Guidance Services - Please elaborate on the 3.69 FTE increase, as this was not explicit in FY25 Budget Recommendations. 4a. Why the need for more guidance counselors? 4b. Where will they be placed?</p>	<p>2.3 FTE of the 3.69 FTE is maximizing restricted funds (achievement and integration funds and compensatory funds) by shifting social worker FTEs to compensatory (and assigned to the 07030 budget unit) from achievement and integration.</p> <p>Part of this increase is also a chart of accounts and coding cleanup. There were counselors being reported under the compensatory budget unit and it makes more sense for all counselors to be reported under the guidance services budget unit.</p>
<p>5. BU 10010 ALC - Please elaborate on the approx. \$1.0 mil/9 FTE? 5a. Why the need for the additional FTE? 5b. Where will they be placed?</p>	<p>Increase in FTE for the Middle School School within a School program as the program model is redesigned to better utilize restricted funds while supporting students at a high level. Moving FTE to ALC credit recovery from the ESSER pandemic relief funds to continue those programs after the ESSER funds are spent.</p>
<p>6. BU 14020 Technology Capital Levy 6a. Please elaborate on the 16.4 FTE included in this BU. 6b. Please elaborate on the 1 FTE increase since last year. Why the need for the additional FTE?</p>	<p>9 FTEs are out in our buildings full time supporting teachers, students, and staff with technology. 1.4 FTEs are instructional technology specialists training teachers around instructional technology. 6 FTE are based at DEC supporting all schools with network administration, cybersecurity, classroom technology, etc.</p>

<p>6d. Where/how will they be placed or utilized? 6c. Please elaborate on how the district utilizes the \$4.5 mil in this BU for our students</p>	<p>The 1.0 FTE increase is restructuring a general fund position to strategically use the restricted tech levy funds and is a part of the FTE described above.</p> <p>\$1.9 million for tech department staff described above. \$2.6 million in supplies and equipment - this amount is used to purchase student devices, instructional software programs and other tech devices used for instruction. It's also used to fund projects to upgrade spaces in our buildings. Currently we are working on fixing the BHS Mraz Center, Nicollet Cafeteria as well as some spaces that require more robust audio than a typical classroom. This year has included BHS music rooms, Nicollet Music Rooms, Sky Oaks cafeteria, and DEC Burnsville, Eagan, Savage rooms. Next year we will be working through BHS C180 and depending on funding available - some elementary media centers, cafeterias, or gyms.</p>
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(LTFM)

Board Member Question	Staff Response
<p>1. Eagle Ridge Pool Filter was moved up from FY29 to FY26 - Please elaborate.</p>	<p>1) The pool filters started giving us significant issues this spring at Eagle Ridge Middle School. We worked with our mechanical contractor and pool service vendor and found that we are nearing the end of the lifespan of this filtration system. Repairs have been completed and we are operating as normal, however it was recommended that we replace the system in the next 1-2 years before it fails completely, taking our pool offline for several weeks due to lead time to complete the replacement work. I chose to move the project up to the recommended year to avoid significant disruption of service to our students and community.</p>

<p>2. In this updated LTFM, it looks like more work is needed now at Nicollet than originally estimated a couple of years ago. Recarpeting added, yes?</p>	<p>2) Each of the past few years and in planning for FY 26, I have been doing interior updates and flooring projects as budget allows at Nicollet Middle School. As the second largest building in the district, I want to continue to keep pace with the building's needs in a responsible manner. The recommended work was anticipated but with summer school this year, I chose to delay the project to FY 26 to minimize disruption to student programming.</p>
<p>3. At Rahn, can you elaborate on the difference between replacing Airdale classroom units at \$350,000 versus the boilers at \$949,000? I'm not sure what an Airdale unit is</p>	<p>3) The Airedale unit ventilators work along with the building's boiler plant and primary cooling system to provide proper ventilation throughout the school. Our Airedale units are placed in classrooms, office areas and other similarly sized spaces. Rahn Elementary currently has two steam boilers, original to the building. The boilers provide heating to the school by way of hot water pipes that circulate throughout the building. Heating is introduced to the physical spaces by way of radiated heaters, Airedale units and air handlers.</p> <p>As seen by the price estimates, the cost for Airedales are considerably less than new high efficiency boilers but both are essential to the indoor air quality of our schools. I am happy to report that both systems have been very reliable and I have been able to shift these projects out in our ten-year plan.</p>



**Agenda IV.B.1.
June 13, 2024**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 13, 2024

Re: Adopt a Resolution Relating to the Election of School Board Members and Calling the School District Election

Recommendation: That the Board of Education adopts the resolution relating to the election of School Board Members and Calling the School District Election.

The School District will hold its general election for electing three school board members for terms of four years each. The general election will be held in the conjunction with the State General Election on Tuesday, November 5, 2025.

Attachment: Resolution form

EXTRACT OF MINUTES OF MEETING
OF 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 held in the School District on _____, 2024, at ____:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION RELATING TO THE ELECTION OF SCHOOL BOARD
MEMBERS AND CALLING THE SCHOOL DISTRICT GENERAL
ELECTION**

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

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

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

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

4. The Clerk is hereby authorized and directed to cause written notice of said general election to be provided to the County Auditor of each county in which the School District is located, in whole or in part, at least eighty-four (84) days before the date of said election. The

notice shall specify the date of said election and the office or offices to be voted on at said general election. Any notice given prior to the adoption of this resolution is ratified and confirmed in all respects.

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

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

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

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

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


[Form of Ballot on the Following Page]

General Election Ballot

Independent School District No. 191 (Burnsville-Eagan-Savage)

November 5, 2024

Instructions to Voters

To vote, completely fill in the oval(s) next to your choice(s) like this: .

School Board Member

Vote for Up to Three

-
- Name
 - Name
 - Name
 - Name
 - Name
 - Name
 - _____
write-in, if any
 - _____
write-in, if any
 - _____
write-in, if any

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

11. The name of each candidate for office at each election shall be rotated with the names of the other candidates for the same office in the manner specified in Minnesota law.

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

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

14. The School District Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

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, 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 the calling of the general election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this _____ day of _____, 2024.

School District Clerk



**Agenda IV.B.2.
June 13, 2024**

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 13, 2024
Re: Establishing dates for filing Affidavits of Candidacy

Recommendation: That the Board of Education adopts the attached formal resolution establishing dates for filing Affidavits of Candidacy.

Filing begins on July 30, 2024 and closes on August 13, 2024. An affidavit of Candidacy must be filed in the office of the School District Clerk and the \$2 filing fee paid prior to 5:00 p.m. on August 13, 2024.

Attachment: Resolution form

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: _____, 2024

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 held in the School District on _____, 2024, at ___:00 o'clock p.m., for the purpose, in part, of establishing dates for filing affidavits of candidacy for the 2024 School District general election.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION ESTABLISHING DATES
FOR FILING AFFIDAVITS OF CANDIDACY**

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

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

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

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

4. The notice of said filing dates shall be in substantially the following form:

**NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA**

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

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

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

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

Dated: _____, 2024

BY ORDER OF THE SCHOOL BOARD

/s/

School District Clerk
Independent School District No. 191
(Burnsville-Eagan-Savage)
State of Minnesota

The motion for the adoption of the foregoing resolution was duly seconded by _____ . On a roll call vote, the following voted in favor:

and the following voted against:

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, 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 establishing dates for filing affidavits of candidacy, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this ____ day of _____, 2024.

School District Clerk

Office of the Minnesota Secretary of State

ADDRESS OF RESIDENCE FORM**Instructions**

This form is to be attached to the Affidavit of Candidacy when a candidate has checked the Private Data box.

The address of residence is classified as private data at the request of the candidate. The address of residence is used by the filing officer who received the affidavit of candidacy, upon written request of a registered voter, to determine whether the address of residence listed by the candidate is actually located in the area represented by the office sought, pursuant to *Minnesota Statutes*, section 204B.06, subd. 1b (b). While the candidate is not required to provide the address of residence, failure to provide the address of residence will result in an incomplete affidavit of candidacy and the rejection of the affidavit of candidacy, which will result in the omission of the candidate's name from any ballot in the election for which the candidate attempts to file the affidavit of candidacy and pay the filing fee. This information will be available to the filing officer to whom the written request is delivered, to employees of that filing officer and to other elections officials with whom that filing officer consults in order to obtain information necessary to make the determination whether the address of residence listed by the candidate is actually located in the area represented by the office sought.

Candidate and Address of Residence

Candidate Name

Office Sought

Street Address

City MN ZIP Code

Statement

Pursuant to *Minnesota Statutes* 204B.06, subd. 1b (c), I certify that a police report has been submitted, an order for protection has been issued, or I have a reasonable fear for my or my family's safety; or my address is otherwise private by Minnesota law.

Signature of candidate Date

Filing Officer Verification of Residence

For offices where a residency requirement must be satisfied by the close of the filing period (Governor, Lieutenant Governor, State Senator, and State Representative). Must be completed by the filing officer within one business day of receiving the filing.

I have determined that the address provided by the candidate on this form is within the area represented by the office the candidate is seeking.

Signature of filing officer Date



Office of the Minnesota Secretary of State
AFFIDAVIT OF CANDIDACY

Filing #	_____
Cash/Check #	_____
Amount \$	_____

Instructions

All information on this form is available to the public. Information provided will be published on the Secretary of State's website. If filing for partisan office and not a major party candidate, you must file both an affidavit of candidacy and a nominating petition. (Minn. Stat. 204B.03)

Candidate Information

Name, Office, and Party

Candidate Name (as it will appear on the ballot) _____

Office Sought _____ District # _____

Political Party or Principle (State or Federal offices only) _____

Name of Incumbent (Judicial seats only) _____

Contact Information

Required (federal, judicial, county attorney, and county sheriff candidates are exempt) Check box if you do not have an email address

Phone number _____ Email (non-government issued) _____

Address Information

Residence Address Required (unless box is checked; federal, judicial, county attorney, and county sheriff candidates are exempt)

My residence address is to be classified as private data. I certify a police report has been submitted, an order for protection has been issued, or I have a reasonable fear for my or my family's safety; or my address is otherwise private by Minnesota law. I have attached a separate form listing my residence address.

Residence Address _____

City _____ State _____ Zip Code _____

Campaign Contact Information (Address required if box above is checked)

Campaign Address _____

City _____ State _____ Zip Code _____

Campaign Website _____

Affirmation

For all offices, I swear (or affirm) that this is my true name or the name by which I am generally known in the community.

If filing for a state or local office, I also swear (or affirm) that:

- I am eligible to vote in Minnesota;
- I have not filed for the same or any other office at the upcoming primary or general election except as authorized by Minn. Stat. 204B.06, subd. 9;
- I am, or will be on assuming office, 21 years of age or more;
- I will have maintained residence in this district for at least 30 days before the general election; and
- If a major political party candidate, I either participated in the party's most recent precinct caucuses or intend to vote for a majority of that party's candidates at the next general election.

If filing for one of the following offices, I also swear (or affirm) that I meet the requirements listed below:

- United States Senator – I will be an inhabitant of this state when elected and I will be at least 30 years old and a citizen of the United States for not less than nine years on the next January 3rd, or if filled at special election, within 21 days after the election.
- United States Representative – I will be an inhabitant of this state when elected and I will be at least 25 years old and a citizen of the United States for not less than seven years on the next January 3rd, or if filled at special election, within 21 days after the election.
- Governor or Lieutenant Governor – I will be at least 25 years old on the first Monday of the next January and a resident of Minnesota for not less than one year on election day. I am filing jointly with _____
- Supreme Court Justice, Court of Appeals Judge, District Court Judge, or County Attorney – I am learned in the law and licensed to practice law in Minnesota. My Minnesota attorney license number is _____ and a copy of my license is attached.
- Supreme Court Justice, Court of Appeals Judge, or District Court Judge – I will not turn 70 years of age before the first Monday of next January.
- State Senator or State Representative – I will have maintained residence in Minnesota not less than one year and in this district for six months on the day of the general or special election.
- County Sheriff – I am a licensed peace officer in Minnesota. My Board of Peace Officer Standards and Training license number is _____ and a copy of my license is attached.
- School Board Member – I have not been convicted of an offense for which registration is required under Minn. Stat. 243.166.
- County, Municipal, School District, or Special District Office – I meet any other qualifications for that office prescribed by law.

Candidate Signature _____ Date _____

Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary public or other officer empowered to take and certify acknowledgement

(Notary stamp)



**Agenda IV.B.3.
June 13, 2024**

To: Board of Education

From: Dr. Theresa Battle, superintendent

Date: June 13, 2024

Re: Resolution Relating to Renewing the Expiring Capital Project Levy Authorization to Fund Technology of the School District and Calling a Special Election Thereon

Recommendation: That the Board of Education adopts the Resolution Relating to Renewing the Expiring Capital Project Levy Authorization to Fund Technology of the School District and Calling a Special Election Thereon

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 191
(BURNSVILLE-EAGAN-SAVAGE)
STATE OF MINNESOTA

HELD: _____, 2024

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 _____, 2024, at ____:____ o'clock p.m.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following Resolution:

RESOLUTION RELATING TO RENEWING THE EXPIRING CAPITAL PROJECT LEVY AUTHORIZATION TO FUND TECHNOLOGY OF THE SCHOOL DISTRICT AND CALLING A SPECIAL ELECTION THEREON

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

1. The School Board hereby determines and declares that it is necessary and expedient for the School District to renew its existing capital project levy authorization which is scheduled to expire after taxes payable in 2025. The proposed capital project levy authorization will be in the amount of 3.632% times the net tax capacity of the School District. The proposed capital project levy will raise approximately \$4,696,767.62 for taxes payable in 2026, the first year it is to be levied, and would be authorized for ten (10) years. The estimated total cost of the projects to be funded by the approved capital project levy authorization during that time period is approximately \$46,967,676. The money raised by the capital project levy authorization will provide funds for the acquisition, installation, replacement, support and maintenance of software and devices, improved technology, technology systems, networks, infrastructure, office and instructional technology, and to pay the costs of technology related personnel and training. The program will be commenced prior to November 1, 2029 which date is not more than five (5) years from the date of the special election authorizing the approval of the capital project levy authorization. The question on the renewal of the capital project levy authorization shall be

School District Question 1 on the School District ballot at the special election held to approve said authorization.

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

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

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

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

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

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

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

distribution of ballots, the processing of absentee ballots, election administration and cost sharing.

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


[Form of Ballot on the Following Page]

Special Election Ballot

Independent School District No. 191 (Burnsville-Eagan-Savage)

November 5, 2024

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: 

To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

**School District Question 1
Renewal of Expiring Capital Project Levy
Authorization for Technology**

The school board of Independent School District No. 191 (Burnsville-Eagan-Savage) has proposed a capital project levy authorization of 3.632% times the net tax capacity of the school district. This authorization would renew the school district's existing authorization which is scheduled to expire after taxes payable in 2025. The money raised by the capital project levy authorization will provide funds for the acquisition, installation, replacement, support and maintenance of software and devices, improved technology, technology systems, networks, infrastructure, office and instructional technology, and to pay the costs of technology related personnel and training. The proposed capital project levy authorization will raise approximately \$4,696,767.62 for taxes payable in 2026, the first year it is to be levied, and would be authorized for ten years. The estimated total cost of the projects to be funded over that time period is approximately \$46,967,676.

Yes

Shall the capital project levy authorization proposed by the school board by of Independent School District No. 191 be approved?

No

BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING TO RENEW AN EXISTING CAPITAL PROJECTS REFERENDUM THAT IS SCHEDULED TO EXPIRE.

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

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

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

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

14. The Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for the adoption of the foregoing resolution was duly seconded by

_____. On a roll call vote, the following voted in favor:

and the following voted against:

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, 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 the calling of the special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this _____ day of _____, 2024.

School District Clerk

Agenda IV.B.4
June 13, 2024

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dave Lake, director of operations

Date: June 6, 2024

Re: Approve Revised Long-Term Facilities Maintenance Program Budget for FY26

Recommendation: That the Board of Education adopts the resolution approving the Revised Long-Term Facilities Maintenance Program Budget for FY2026.

As a result of the 2015 Legislative Session, Long-Term Facilities Maintenance Revenue was created to replace Alternative Facilities, Health & Safety, and Deferred Maintenance Revenues beginning in FY2017. This recommendation applies to FY2026 which will need to be included in the PAY 2025 levy.

What has not changed for ISD 191:

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

What has changed for ISD 191:

- Previously known Health & Safety and Alternative Facilities revenues are rolled into a new formula entitled Long-Term Facilities Maintenance Revenue.
- Alternative Facilities and Health & Safety project plans must be submitted using the new Long-Term Facility Maintenance Revenue Application and UFARS structure of finance codes established by MDE as a result of the new state statute. Original board-approved projects remain in place, but are now sorted according to the new UFARS coding structure.
- The new funding formula includes equalized state aid; therefore, a portion of the ISD 191's existing long-term deferred maintenance plan will now be funded through state aid; this provides ISD 191 the ability to accelerate and expand the investment in deferred maintenance projects while maintaining a flat overall tax impact. FY2026

estimates \$582,392 of health and safety related projects and \$2,123,100 of alternative facility projects equaling \$2,705,492 for ISD 191 total projects. 250

- Members of intermediate districts and cooperatives may levy for a proportionate share of intermediate/coop costs in addition to the regular allowance, with the approval by school boards of all member districts. An agenda item later will include ISD 191's proportional share of Intermediate District 917 LTFM revenue anticipated to be \$38,452.75. This amount is approximately 15.05% of the \$255,500 FY2026 Intermediate 917 projects.

For 2026 and beyond, the identified projects are estimated placeholders and will be updated for board approval on an ongoing basis as actual projects are identified. The projected plan continues to estimate investment in projects which will maintain an overall flat tax impact.

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

Please contact me with any questions you may have.

Attachments:

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

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

Pursuant to due call and notice thereof, a School Board meeting of Independent School District #191, State of Minnesota, was held on June 13, 2024 at 6:30 p. m., for the purpose, in part, of approving the revised Independent School District No. 191's Long-Term Facility Maintenance budget and authorizing the inclusion of long-term facility maintenance projects in the district's application for long-term facility maintenance.

Member _____ introduced the following resolution and moved its adoption:

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

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

1. The School Board of Independent School District 191, on June 13, 2024, has received the report of projects by site included in the ten-year plan and has a knowledgeable understanding of the various components of this program budget. The long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds.
2. As a member of Intermediate 917, our proportional share of their long-term facility maintenance budget is included in the long-term facility maintenance revenue application for ISD 191.
3. The school board takes responsibility for projects to be performed and for the revenue to be placed on the levy.
4. Therefore, the long-term facility maintenance program budget for its facilities for the 2025/2026 school year in the amount of \$2,705,492 of which \$582,392 is for Health and Safety expenditures. The inclusion of the long-term facility maintenance projects in the district's long-term facility maintenance revenue application for fiscal year 2026 is hereby approved, subject to approval by the Commissioner of Education.

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 13th day of June, 2024.

Clerk
Independent School District #191

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$155,000.00
	Concrete replacement	\$200,000.00
	Project management	\$110,000.00
Burnsville High School	Pool filter replacement	\$223,100.00
Eagle Ridge Middle School	Pool filter replacement	\$210,000.00
Gideon Pond Elementary	Replace Airedale classroom units	\$750,000.00
Nicollet Middle School	Casework/countertop replacements, recarpeting	\$475,000.00
TOTAL FY 26		\$2,123,100.00

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$135,000.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Eagle Ridge Middle School	Repaint educational houses and gymnasium	\$125,000.00
Hidden Valley Elementary	Interior updates	\$50,080.00
Nicollet Middle School	Reroofing project	\$1,300,000.00
Secondary Facilities	Restroom updates	\$100,000.00
Vista View Elementary	Replace interior wood doors with hollow metal	\$270,600.00
TOTAL FY 27		\$2,190,680.00

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

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

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


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


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

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

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

Location	Description of Work	Estimated Cost
Districtwide	Engineering fees (10%)	\$143,100.00
	Concrete replacement	\$100,000.00
	Project management	\$110,000.00
Burnsville High School	Bituminous overlay project	\$1,000,000.00
Diamondhead Educ. Center	Bituminous reconstruction	\$300,000.00
Rahn Elementary	Replace Airedale classroom units	\$470,000.00
TOTAL FY 35		\$2,123,100.00

 Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413		Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only									
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2023, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.											
District Info. (REQUIRED) Enter Information		District Info. (REQUIRED) Enter Information									
District Name:	ISD 191 Burnsville-Eagan Savage Schools	Date:	6/6/2024								
District Number:	0191	Email:	tdehne@isd191.org								
District Contact Name:	Tyler Dehne										
Contact Phone #	952-707-2055										
Fiscal Year (FY) Ending June 30											
Expenditure Categories		2024 (base year)	2025	2026	2027	2028	2029	2030	2031	2032	2033
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.											
Finance Code	Category (1)										
347	Physical Hazards	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392	\$72,392
349	Other Hazardous Materials	\$31,000	\$31,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
352	Environmental Health and Safety Management	\$205,484	\$205,484	\$330,000	\$339,900	\$350,097	\$360,600	\$371,418	\$382,561	\$394,038	\$405,859
358	Asbestos Removal and Encapsulation	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
363	Fire Safety	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects		\$418,876	\$418,876	\$582,392	\$592,292	\$602,489	\$612,992	\$623,810	\$634,953	\$646,430	\$658,251
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year - Additional Revenue											
Finance Code	Category (2)										
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Health and Safety Capital Projects \$100,000 or More		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151											
Finance Code	Category 3 (a)										
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Approved Voluntary Pre-K Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Remodeling for Gender-Neutral Single-User Restrooms											
Finance/Course Codes	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025										
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	\$0	\$50,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Total Remodeling for Gender-Neutral Single User Projects		\$0	\$50,000	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Accessibility											
Finance Code	Category (4)										
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accessibility Projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Capital Expenditures and Maintenance Projects											
Finance Code	Category (5)										
368	Building Envelope	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0
369	Building Hardware and Equipment	\$0	\$0	\$0	\$270,600	\$0	\$0	\$0	\$0	\$0	\$110,000
370	Electrical	\$0	\$0	\$0	\$0	\$0	\$100,640	\$0	\$0	\$0	\$0
379	Interior Surfaces	\$385,000	\$167,658	\$475,000	\$175,080	\$211,000	\$0	\$425,000	\$0	\$0	\$0
380	Mechanical Systems	\$1,100,000	\$1,050,000	\$750,000	\$0	\$949,100	\$1,217,955	\$0	\$1,100,000	\$1,215,000	\$729,000
381	Plumbing	\$320,000	\$0	\$433,100	\$0	\$0	\$0	\$0	\$0	\$634,000	\$0
382	Professional Services and Salary	\$259,000	\$263,300	\$265,000	\$245,000	\$257,000	\$225,000	\$220,000	\$247,000	\$227,000	\$247,000
383	Roof Systems	\$392,000	\$0	\$0	\$1,300,000	\$0	\$0	\$1,100,000	\$634,000	\$0	\$990,000
384	Site Projects	\$1,675,110	\$585,000	\$200,000	\$100,000	\$636,000	\$629,775	\$431,000	\$100,000	\$100,000	\$100,000
Total Deferred Capital Expense and Maintenance		\$4,131,110	\$2,065,958	\$2,123,100	\$2,090,680	\$2,053,100	\$2,173,370	\$2,176,000	\$2,176,000	\$2,176,000	\$2,176,000
Total Annual 10-Year Plan Expenditures		\$4,549,986	\$2,534,834	\$2,705,492	\$2,782,972	\$2,755,589	\$2,786,362	\$2,799,810	\$2,810,953	\$2,822,430	\$2,834,251
Fund Balance Section											
Fund 01											
	Beginning Fund Balance 01-467-XX	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509
	LTFM Fiscal Year Revenue - Levy	\$4,549,986	\$2,534,834	\$2,705,492	\$2,782,972	\$2,755,589	\$2,786,362	\$2,799,810	\$2,796,201	\$2,808,595	\$2,786,403
	LTFM Fiscal Year Revenue - AID if Applicable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,752	\$13,835	\$47,848
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT if applicable - Special Legislation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$4,549,986	\$2,534,834	\$2,705,492	\$2,782,972	\$2,755,589	\$2,786,362	\$2,799,810	\$2,810,953	\$2,822,430	\$2,834,251
Ending Fiscal Year Fund Balance 01-467-XX		-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509	-\$281,509
Fund 06											
	Beginning Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Bonded Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fiscal Year Fund Balance 06-467-XX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	ED - 02478-10
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesc			
District Info.		(REQUIRED) Enter Information	
District Name:	ISD 191 Burnsville-Eagan Savage Schools		
District Number:	0191		
District Contact Name:	Tyler Dehne		
Contact Phone #	952-707-2055		
Expenditure Categories		2034	
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.			
Finance Code	Category (1)		
347	Physical Hazards		\$72,392
349	Other Hazardous Materials		\$70,000
352	Environmental Health and Safety Management		\$418,035
358	Asbestos Removal and Encapsulation		\$10,000
363	Fire Safety		\$100,000
366	Indoor Air Quality		\$0
Total Health and Safety Capital Projects			\$670,427
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year - Additional Revenue			
Finance Code	Category (2)		
358	Asbestos Removal and Encapsulation		\$0
363	Fire Safety		\$0
366	Indoor Air Quality		\$0
Total Health and Safety Capital Projects \$100,000 or More			\$0
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151			
Finance Code	Category 3 (a)		
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.		\$0
Total Remodeling for Approved Voluntary Pre-K Projects			\$0
Remodeling for Gender-Neutral Single-User Restrooms			
Finance/Course Codes	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025		
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.		\$0
Total Remodeling for Gender-Neutral Single User Projects			\$0
Accessibility			
Finance Code	Category (4)		
367	Accessibility		\$0
Total Accessibility Projects			\$0
Deferred Capital Expenditures and Maintenance Projects			
Finance Code	Category (5)		
368	Building Envelope		\$0
369	Building Hardware and Equipment		\$0
370	Electrical		\$0
379	Interior Surfaces		\$63,038
380	Mechanical Systems		\$509,072
381	Plumbing		\$0
382	Professional Services and Salary		\$259,000
383	Roof Systems		\$1,200,000
384	Site Projects		\$100,000
Total Deferred Capital Expense and Maintenance			\$2,131,110
Total Annual 10-Year Plan Expenditures			\$2,801,537
Fund Balance Section			
Fund 01			
	Beginning Fund Balance 01-467-XX		-\$281,509
	LTFM Fiscal Year Revenue - Levy		\$2,942,210
	LTFM Fiscal Year Revenue - AID if Applicable		\$230,647
	LTFM Fiscal Year Revenue Other		\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)		\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)		\$0
	LTFM Transfer OUT if applicable - Special Legislation		\$0
	LTFM Estimated Fiscal Year Expenditures		\$2,801,537
Ending Fiscal Year Fund Balance 01-467-XX			\$89,811
Fund 06			
	Beginning Fund Balance 06-467-XX		\$0
	LTFM Fiscal Year Bonded Revenue		\$0
	LTFM Fiscal Year Revenue Other		\$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)		\$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)		\$0
	Other Transfers		\$0
	LTFM Estimated Fiscal Year Expenditures		\$0
Ending Fiscal Year Fund Balance 06-467-XX			\$0



**Agenda IV.B.5.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dave Lake, director of operations

Date: June 6, 2024

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

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

Attachments:
LTFM resolution
Appendix A LTFM plan FY26
Appendix B Int 917 FY26 Levy, Tax Impact

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 _____, 2024 at _____ m., for the purpose, in part, of approving the Intermediate School District No. 917's Long-Term Facility Maintenance budget and authorizing the inclusion of a proportionate share of Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance.

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION APPROVING INTERMEDIATE SCHOOL DISTRICT
NO. 917'S LONG-TERM FACILITY MAINTENANCE PROGRAM
BUDGET AND AUTHORIZING THE INCLUSION OF A
PROPORTIONATE SHARE OF THOSE PROJECTS IN THE
DISTRICT'S APPLICATION FOR LONG-TERM FACILITY
MAINTENANCE REVENUE**

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

1. The School Board of Intermediate School District 917 has approved a long-term facility maintenance program budget for its facilities for the 2025-26 school year in the amount of \$255,500.00 of which our District #191's proportionate share is \$38,452.75. The various components of this program budget are attached as Exhibit A hereto and are incorporated herein by reference. Said budget is hereby approved. (Exhibit A.)
2. Minnesota Statutes, Section 123B.57, Subdivision 1, as amended, provides that if an intermediate school district's long-term facility maintenance budget is approved by the school boards of each of the intermediate school district's member school districts, each member district may include its proportionate share of the costs of the intermediate school district program in its long-term facility maintenance revenue application.
3. The proportionate share of the costs of the intermediate school district's long-term facility maintenance program for each member school district to be included in its application shall be determined by multiplying the total cost of the intermediate school district long-term facility maintenance program times a formula that weights two components equally between

the member districts; total net tax capacity and Adjusted pupil units. The long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds. The inclusion of this proportionate share in the district's long-term facility maintenance revenue application for fiscal year 2026 is hereby approved, subject to approval by the Commissioner of Education.

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

The motion for the adoption of the foregoing resolution was duly seconded by Member _____ 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

I, the undersigned, being the duly qualified and acting Clerk of Independent School District #191, State of Minnesota, hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of Independent School District #191, held on the date therein indicated, with the original of said minutes on file in my office, and the same is a full, true and complete transcript insofar as the same relates to the approval of Intermediate School District No. 917's long-term facility maintenance program budget and authorizing the inclusion of a proportionate share of the Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance revenue.

WITNESS MY HAND officially as such Clerk this ____ day of _____, 2024.

Clerk
Independent School District #191

Appendix A

Environmental Health and Safety - Finance Code 352			
Numerous expenditures covered in this area please see attachment # 3 page 12-14 for details on allowable expenditures			
Project #	Object Code	Description	Expenditures
	305	Fees For Services (Hepatitis A & B, Metro ECSU, Safe Schools ti	\$7,500.00
	366	CPR training and mileage reimbursements	\$0.00
	401	Supplies (personal protective equipment disposable gloves,cloths,pads, masks, pest control, chemical storage (20% Secondary & 80% Special ed)	\$11,533.00
	170	IAQ Coordinator	\$4,400.00
	200	benefits	\$667.00
	820	Mgmt asst. prog. And Metro ECSU H&S Memb	\$4,000.00
			\$28,100.00
Physical Hazard Control - Finance Code 347			
Project #	Object Code	Description	Expenditures
	401	PPE for shop areas (harness, boots, safety glasses etc) and safety equipment for special education programs	\$2,400.00
			\$2,400.00
Building Envelope - Finance Code 368			
Project #	Object Code	Description	Expenditures
	520	Interior floor replacement	\$40,000.00
			\$40,000.00
Mechanical Systems - Finance Code 380			
Project #	Object Code	Description	Expenditures
	520	HVAC Unit replacements- RTU #5,17,18,20	\$185,000.00
			\$185,000.00

Total **\$255,500.00**

Intermediate School District No. 917
Levy by Member District, 2023 Payable 2024

Appendix B

Provided by Bakertilly 3/27/24

Participating Districts (9):

ISD #	Name	<u>Pay 2024 Taxable Net Tax Capacity</u>					Combined Total	District %
		<u>Dakota (19)</u>	<u>Scott (70)</u>	<u>Goodhue (25)</u>	<u>Washington (82)</u>	<u>Hennepin (27)</u>		
6	South St. Paul						27,752,985	3.75%
191	Burnsville						119,806,563	16.20%
192	Farmington						56,396,237	7.62%
194	Lakeville						131,513,267	17.78%
195	Randolph						7,182,258	0.97%
197	West St. Paul						100,104,761	13.53%
199	Inver Grove Heights						47,962,065	6.48%
200	Hastings						55,656,062	7.52%
271	Bloomington						193,336,333	26.14%
		0	0	0	0	0	739,710,531	100.00%

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

FY26 Levy: \$255,500.00

ISD #	Name	<u>APU Est 2024-25</u> <u>reported as of</u> <u>3/5/23 by MDE</u>	<u>APU District %</u>	<u>Combined TNTC</u>	<u>NTC District %</u>	<u>50/50</u> <u>Blended %</u>	<u>District's Portion</u> <u>LTFM Levy</u>	<u>NTC Rate</u>
6	South St. Paul	2851.34	5.00%	27,752,985	3.75%	4.43%	11,318.65	
191	Burnsville	8130.40	14.27%	119,806,563	16.20%	15.05%	38,452.75	
192	Farmington	7316.00	12.84%	56,396,237	7.62%	10.18%	26,009.90	
194	Lakeville	13757.20	24.15%	131,513,267	17.78%	19.78%	50,537.90	
195	Randolph	935.20	1.64%	7,182,258	0.97%	1.30%	3,321.50	
197	West St. Paul	5538.80	9.72%	100,104,761	13.53%	12.12%	30,966.60	
199	Inver Grove Heig	3397.40	5.96%	47,962,065	6.48%	6.53%	16,684.15	
200	Hastings	4254.00	7.47%	55,656,062	7.52%	7.63%	19,494.65	
271	Bloomington	10795.56	18.95%	193,336,333	26.14%	22.98%	58,713.90	
		56,975.90	100.0%	739,710,531	100.0%	100.0%	255,500.00	



**Agenda IV.B.6.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 13, 2024

Re: Proposed revisions in the 2023-2025 collective bargaining agreement with the Burnsville Education Association and Independent School District 191

Recommendation: that the Board of Education approve the proposed revisions and re-adopt the unchanged language in the 2023-2025 collective bargaining agreement with the Burnsville Education Association and Independent School District 191.

Negotiators for the Burnsville Education Association led by Chief Negotiator, Duane Barton met with representatives from the Board to negotiate a two-year agreement. The parties began negotiating on September 20, 2023 and reached a tentative agreement on May 16, 2024. The two teams met for negotiations for fifteen meetings and three mediation sessions. BEA members voted on June 5-6th, 2024.

Highlights of the 21 language items changed include:

1. Added language to include Voluntary Pre-Kindergarten and Ready to Grow / Ready to Learn instructors under the BEA Agreement;
2. Aligned Bereavement language with other units;
3. Addressed Emergency Sick and Safe Time per statute;
4. Removed Sabbatical Leaves;
5. Clarified the language around traveling teachers and overloads;
6. Updated dates throughout contract;
7. Projected 2-year cost of the package to the district will be \$11.1 million dollars reflecting an MSBA 10.85% increase. This amount includes schedule improvement, career steps, educational training lane changes, and insurance premium increases.
8. The average salary and benefit increase per fte is approximately \$8,500 per year.

Attachments:
Summary of Language Changes

MASTER AGREEMENT

2023-2025

BOARD OF EDUCATION

INDEPENDENT SCHOOL DISTRICT 191

BURNSVILLE, MINNESOTA

and

BURNSVILLE EDUCATION ASSOCIATION

**Burnsville Education Association – ISD 191 Agreement
July 1 2023 –June 30, 2025**

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**INDEPENDENT SCHOOL DISTRICT 191
BURNSVILLE EDUCATION ASSOCIATION
2023-2025**

PREAMBLE

THIS AGREEMENT, entered into between Independent School District No. 191, Burnsville, Minnesota (hereinafter referred to as the School District) and the Burnsville Education Association (hereinafter referred to as the Association or BEA), pursuant to and in compliance with the Public Employment Labor Relations Act, as amended (hereinafter referred to as the P.E.L.R.A.), is to provide the terms and conditions of employment for teachers for the duration of the Agreement.

**ARTICLE I
RECOGNITION**

The School District hereby recognizes the Association as the sole and exclusive bargaining representative for all licensed teaching personnel as defined in the P.E.L.R.A. whether under contract, on leave, on a per diem, hourly or class rate basis. Such representation shall exclude the superintendent, assistant superintendents, principals, assistant principals, supervisory and confidential employees as defined in the P.E.L.R.A, and such other employees excluded by law. The term "teacher," when used hereinafter in the Agreement, shall refer to all professional employees represented by the Association in the bargaining or negotiating unit as above defined who are required to be licensed by the State of Minnesota. ~~In addition, o~~ Occupational therapists, licensed by the American Occupational Therapy Certification Board, and physical therapists are also represented by the Association. In addition, all persons employed by ISD 191 in a position for which the person must be licensed or certified by PELSB, in a position providing instruction to children in a prekindergarten or early learning program pursuant to MN Statutes 179A.03, or are otherwise defined as teachers in MN Statutes 179A.03.

**ARTICLE II
COPIES OF RECORD**

There shall be two (2) signed copies of the final Agreement for purposes of record; one (1) retained by the School District and one (1) by the Association.

**ARTICLE III
STATUTORY RESPONSIBILITIES AND OBLIGATIONS OF THE SCHOOL DISTRICT**

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

Section 2. Effect of Laws, Rules, and Regulations: All teachers covered by this Agreement, the School District and all provisions of this Agreement are subject to the laws of the State of Minnesota, Federal Laws, rules and regulations of the United States Department of Education, Minnesota Department of Education, and valid rules, regulations, and orders of all other State and Federal governmental agencies. Any provision of this Agreement herein found to be in violation of any such laws, rules, regulations, or order shall be null and void and without force and effect. The School District has the obligation and authority to comply with any such law, rule, regulation, and order.

Section 3. Meet and Negotiate: The School District agrees not to meet and negotiate with any teachers' organization other than the BEA, as long as the BEA is the exclusive representative of the teachers of

Independent School District 191 as defined in P.E.L.R.A. The exclusive representative recognizes the School Board's inherent rights as defined in P.E.L.R.A.

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

ARTICLE IV TEACHER RIGHTS

Section 1. Rights in this Agreement: Nothing contained in this Agreement shall be construed to limit, impair or affect the right of any teacher or his/her representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions of compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the Association, nor shall it be construed to require any teacher to perform labor or services against his/her will.

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

Section 3. Meet and Confer Committee: Recognizing that teachers have the right to meet and confer with the School District regarding any and all policies and practices of the School District, the School District agrees to work with the BEA president to establish topics, format and schedule for the coming school year.

Section 4. Dues Check Off: Effective July 1, 2020, any teacher who is a member of the Association, or who has applied for membership, may sign and deliver to the School District an assignment authorizing deduction of membership dues in the Association, including Education Minnesota and the National Education Association. The Association will notify the District by September 15, each year the amount of dues to be deducted. Pursuant to such authorization, the School District shall deduct one seventeenth (1/17) of such dues from each regular salary check of the teacher beginning in mid-October and ending in mid-June of each year. Deductions for teachers employed after the commencement of the school year shall be appropriately prorated to complete payments by mid-June.

Section 5. If an assignment requires a substitute teacher to work more than fourteen (14) hours per week and for more than thirty (30) consecutive days per year for the same teacher, the position shall be filled with a teacher hired by the district for the duration of the assignment. That teacher automatically becomes for the duration of that assignment a member of the appropriate unit covered by this Agreement. In such instances, daily pay shall be calculated by placing the teacher appropriately on the salary schedule per Article V, Section 1, and sick absence shall be accrued at the rate of one (1) day per month.

Section 6. Payment to Association: With respect to sums deducted by the School District in Section 4 hereof, the School District agrees to remit to the Association said amounts promptly each month accompanied by an alphabetical list of teachers from whom such deductions have been made.

Section 7. Association Representatives: Duly authorized representatives of the Association shall be permitted to transact official Association business on school property provided that this shall not interfere with or interrupt normal school operations. An Association representative shall check with the building principal's office upon entering the building.

Section 8. Buildings and Facilities: The Association shall have the right to use school facilities and equipment, including typewriters, computers, e-mail, voicemail, fax machines, other duplicating equipment, calculating machines, and all types of audio-visual equipment at reasonable times, when such equipment is not otherwise in

use. The Association shall pay for the cost of all materials and supplies incident to such use, and the School District reserves the right to assess charges for such usage consistent with the School District practice relating to private organizations. The user shall request equipment from the responsible individual and have time and use determined when checked out.

Section 9. Bulletin Boards: The Association shall have the exclusive right to post notices of activities and matters of Association concern on an Association bulletin board, at least one (1) of which shall be provided in each school building. The Association shall have the right to use the District mail service and teacher mailboxes for communications to teachers and the School District shall have an Association mailbox in the building designated by the Association; such communication to be unimpaired and uncensored.

Section 10. Information: The School District agrees to furnish to the Association information concerning the financial resources of the District, annual financial reports and audits, after official adoption at a regular School Board meeting, register of certificated personnel, and agendas and minutes of all Board meetings. In addition, by October 1 of each school year, the District shall provide in electronic form to the Union census and membership data; names, social security numbers, starting and ending employment dates, addresses, telephone numbers, birthday (not including the year of birth), full-time equivalency (FTE) status, worksite location and assignment of all bargaining unit members employed; and salaries paid thereto. This information will be provided in a timely fashion upon request to the Union president. In addition, the Association president or designee shall be provided with a Board packet of information as is provided by the District for members of the media.

Section 11. Teacher Organization Absence

- Subd. 1. The exclusive representative shall have twenty-five (25) non-cumulative days credited to it at the beginning of each school year. Four (4) non-cumulative additional days shall be granted the exclusive representative for purpose of cooperative lobbying efforts in coordination with the Board of Education and District Administrators.
- Subd. 2. The Association president shall designate the individuals and dates involved by notifying the Executive Director of Human Resources or designate at least three (3) days prior to the absence.
- Subd. 3. Up to five (5) teacher representatives shall be allowed to attend mediation or arbitration sessions, at no loss of pay, when ordered by the Bureau of Mediation Services.
- Subd. 4. Additional days may be purchased by the Association at substitute teacher reimbursement rates.
- Subd. 5. The BEA president shall be released full-time without loss of pay, benefits, or seniority in order to conduct duties as President. The teacher serving as BEA president shall retain all rights to his/her assignment held in the school year prior to the release time. The BEA shall compensate the district 50% of the average salary and benefits of the teacher's unit per year. 50% of the cost of the average salary and benefits of the teacher's unit shall be incorporated into the 2023- 2025 contract settlement. The BEA agrees to notify the District by April 1st of each year as to who this individual will be for the following year.

Section 12. Just Cause, Obligations and Professional Conduct:

- Subd. 1. The teacher shall adhere to the set of principles which define professional conduct. The School District shall not take any disciplinary action, including adverse evaluation and reduction of compensation, with respect to any teacher without just cause.
- Subd. 2. The School District shall draw a teacher's attention to the lack of professional conduct in

the following ways:

- a. Coaching and non-disciplinary corrective actions including:
 - i. Informal conversation with supervisor
 - ii. Communication via e-mail outline expectations, supports and directives
 - iii. Written documentation of Verbal Warning
 - iv. Written Warning
- b. Discipline actions including:
 - i. Written Reprimand
 - ii. Suspension without pay
 - iii. Letter of Deficiency
 - iv. Loss of salary increase for substandard performance
 - v. Discharge per M.S. § 122A. 40.

Use of items "a" to "b" above need not be in progressive order; dependent on the frequency and severity of the lack of the professional conduct any or all of the above corrective actions or forms of discipline may be used.

Subd. 3. The following information will be provided with notice of disciplinary action:

- a. a review of the rule, regulation, code, policy, etc. that defines the expected behavior;
- b. a description of the inaction or failure of the employee to comply with the expectation, including an outline of previous oral or written reprimands;
- c. a reference to the grievance process as defined in the Master Agreement; and
- d. notice that the Association President will be copied any suspension without pay, notices of deficiency, loss of salary increase, or notice of discharge unless the teacher objects in writing within ten (10) calendar days; any grievance in this category would begin at Level III.

ARTICLE V COMPENSATION

Section 1. Status of Salary Schedules: The salary schedules contained in Appendix A are adopted by the School District for the term of this Agreement. The salary schedule is not to be construed as a part of the continuing contract and the schedule contained herein is no longer applicable after June 30, 2023. In the event that a new Agreement has not been mutually adopted by July 1, 2023, teachers will be covered under M.S. § 122A. 40 and the salary for 2022-2023 will be that stipulated on the individual contract for 2023-2024 until a new Agreement is reached subsequent to July 1, 2023, and the conditions of the new Agreement will determine salaries for 2023-2024.

Section 2. Licensure: Each teacher must submit a copy of a valid Minnesota teacher's license, and an official transcript of all college credits. This material will be kept on file in the District office during the entire time that the teacher is employed in the school system.

Subd. 1. Effective until January 1, 2019, teachers hired on or after July 1, 2010 must maintain the certifications on their license in place at the time of hire for the duration of their career in the district. Failure to maintain such certifications in place at the time of hire, will result in termination, effective at the conclusion of the school year during which the certification is surrendered.

Subd 2. In the event a teacher does not have a current, valid license by the first day of class of a given year, he or she will not be allowed to teach, will not be paid and will not receive benefits until such time a current, valid license has been printed as documented on the

MDE website.

- Subd. 3. In the event a teacher does not have a current, valid license by October 15th of a given year, he or she will be terminated immediately.
- Subd 4. A teacher may petition the Executive Director of Human Resources by August 15th if the teacher believes that their license will not be renewed prior to the first day of class. If evidence supports that the Department of Education caused the delay in issuing the license, the Executive Director of Human Resources may waive Subd. 2 and Subd. 3.

Section 34. Initial Placement:

- Subd. 1. **Credits:** All credits to be counted for initial placement must be earned after licensure to teach, except as noted below.
- a. Credits earned as part of a specific post-baccalaureate program to provide teaching licensure shall be counted toward lane placement.
 - b. If an advanced degree is obtained before licensure, that degree counts only if it is in a field directly related to license(s) held and/or the assignment for which he or she was hired.
 - c. Persons hired with two (2) Bachelor's degrees may be credited with a lane advancement at the time of initial employment.

Subd. 2 Step placement:

- a. A teacher new to ISD 191 may be placed on a step of the salary schedule at the discretion of ISD 191.
- b. Experienced teachers new to ISD 191 shall receive credit for up to five (5) years for past teaching experience in public schools on a year for year basis, and appropriate lane placement. Such experience must have been gained within the last seven (7) years.
- c. Additional experience may be granted upon the discretion of the Executive Director of Human Resources or designate, for past teaching experience in public schools if the experience specifically benefits both parties. Such other types of experience as teaching in non-public schools, teaching in colleges, trade and industry activities, specialized work requiring technical skills and training, etc., may be counted. Such experience, if allowed, must have been within the immediately preceding years.
- d. Outside experience will be counted for full academic years only of actual teaching or related services.

Section 43. Credits allowed for lane placement or advancement:

- Subd. 1.
- a. Degree credits are part of a teaching or administrative degree program; i.e. recognized by an accredited graduate school.
 - b. Graduate degrees earned exclusively on-line must be from an accredited graduate school.
- Subd. 2. Program credits are not part of a teaching degree program but reflect intent to improve content knowledge specific to assignment or pedagogical skills.

~~Subd. 3. In-service credits may be assigned for instruction or professional activities for which no college credits are given. Approved in-service credits are defined by the Executive Director of Human Resources, including quarter credit values.~~

~~Subd. 4. Prior to denying credits for lane change or reimbursement, the Assistant Superintendent for Teaching and Learning and President of the BEA will review the proposed coursework and make a recommendation to the Executive Director of Human Resources.~~

Section 5. Credits disallowed for lane placement or advancement:

Subd. 1. Credits older than five (5) years unless part of a degree program.

Subd. 2. Undergraduate credits earned prior to teacher licensure.

Subd. 3. In-service credits obtained while in employment outside District 191.

Subd. 4. Credits earning lower than a C grade.

~~Subd. 5. Step placement:~~

~~a. — A teacher new to the School District may be placed on a step of the salary schedule at the discretion of ISD 191.~~

~~b. — Experienced teachers new to the Burnsville system shall receive credit for up to five (5) years for past teaching experience in public schools on a year for year basis, and appropriate lane placement. Such experience must have been gained within the last seven (7) years.~~

~~c. — Additional experience may be granted upon the discretion of the Executive Director of Human Resources or designate, for past teaching experience in public schools if the experience specifically benefits both parties. Such other types of experience as teaching in non-public schools, teaching in colleges, trade and industry activities, specialized work requiring technical skills and training, etc., may be counted. Such experience if allowed, must have been within the immediately preceding years.~~

~~d. — Outside experience will be counted for full academic years only of actual teaching or related services.~~

Section 6. Lane Changes or advancement:

Subd. 1. Credits must be pre-approved in writing in Human Resources.

Subd. 2. Credits may be used only once for lane advancement.

Subd. 3. Teachers eligible for a lane change must file a lane change request form which shall list previously approved courses to be used for the lane change.

Subd. 4. Upon verification of the completion of coursework (e.g., college transcript), a lane change will be retroactive to the date of completion of the course work. In no instance shall the date of retroactivity exceed six months.

Subd. 5. In-service credits may be assigned for instruction or professional activities for which no college credits are given. Approved in-service credits are defined by the Executive Director of Human Resources, including quarter credit values.

Subd. 6. Prior to denying credits for lane change or reimbursement, the Assistant Superintendent and President of the BEA will review the proposed coursework and make a recommendation to the Executive Director of Human Resources.

Section 7: Credits disallowed for lane changes

Subd. 1. Credits older than five (5) years unless part of a degree program.

Subd. 2. Undergraduate credits earned prior to teacher licensure.

Subd. 3. In-service credits obtained while in employment outside District 191.

Subd. 4. Credits earning lower than a C grade.

Section 8. Reimbursable Credits:

Subd 1. Teachers hired prior to July 1, 2014, a maximum of one-half (1/2) of the equivalent of the annually adjusted graduate level tuition of the U of MN, College of Education for approved coursework appropriate to the area of the teacher's assigned responsibilities or taken with the intent of becoming highly qualified in a needed licensure area taken beyond the M.A. + 60/Specialist will be paid by the School District subject to Subd 3:

Subd 2. Teachers hired after July 1, 2014, a maximum of \$2,000 tuition costs for approved coursework appropriate to the area of the teacher's assigned responsibilities or taken with the intent of becoming highly qualified in a needed licensure area taken beyond the M.A. +60/Specialist will be paid annually by the School District subject to Subd 3:

Subd 3. Criteria:

- a. Courses must carry prior approval by the Executive Director of Human Resources.
- b. Payments are for tuition only.
- c. Tuition payments apply only for college credits obtained and shall be made after verification of the satisfactory completion of the course(s).
- d. Tuition payments will not be made for work taken while on a regular or sabbatical leave.
- e. The teacher may elect either the A/F or S/N grading system. A grade no lower than a C or an S must be earned.

Section 9. Professional Growth/Step Advances:

Subd. 1. Step advancement is granted at the beginning of the academic year, provided each teacher has completed a year of satisfactory service.

- a. Teachers, K-12, who work 1104 hours (three-fourths full time) or more of satisfactory service shall advance each year.
- b. Teachers, K-12, who work fewer than 1104 hours shall advance when experience earned equals three-fourths (3/4) year or more and is in consecutive years unless separated by an approved leave. All fractions over three-fourths (3/4) are dropped in calculating cumulative experience.

Subd. 2. Probationary teachers shall be evaluated according to statute using the District's Teacher Development and Evaluation instrument. Notification that a probationary employee's

contract will not be renewed shall be given according to statutory timelines.

- Subd. 3. Consistent with M.S. 122A.40 Peer Review, continuing contract (tenured) teachers shall be reviewed by their peers consistent with the Performance Appraisal System adopted by the Board of Education. A continuing contract teacher shall be deemed to have had a year of satisfactory performance unless that employee has been given notification, in writing, of substandard performance by January 1 and prior to March 1 of that year, the employee has had the opportunity to have consulted and worked with immediate supervisors in raising the level of job performance.
- Subd. 4. After the procedures set forth in Subd. 2 above have been followed and assuming dismissal proceedings have not been instituted, a licensed employee who has had a year of unsatisfactory performance will not be granted a salary increase.

Section 10. Successive Years on the Same Step: If a teacher remains for more than one (1) year at any given step for any reasons, none of the repeat years at that step qualifies for step advancement in that or any other lane. If eligible, career teacher compensation pay shall be paid but added to current placement if the above sentence is applicable.

Section 11. Career Teacher Compensation

- Subd. 1. In the fifteenth year of service to the School District 191, a teacher shall receive the first career step. In the twentieth year of service to the School District 191, a teacher shall receive the second career step. (See Appendix C)
- Subd. 2. See Article V, **Section 10** for teachers on same step for successive years.
- Subd. 3. A year of employment for career teacher compensation purposes shall be any year for which the teacher received step advancement under that Master Agreement or policy. (Effective 1987).
- Subd. 4. A year of experience within the School District is one in which a teacher has worked in a position covered by this collective bargaining agreement at least 1104 contracted hours.
- Subd. 5. A teacher who works at least 1104 contracted hours in consecutive years also gains a year of experience. Part years separated by an approved leave shall accumulate toward a year of experience credit.
- Subd. 6. To be eligible for career teacher compensation steps, the service must have been rendered in District 191. A break in seniority will zero out the years of service credit.
- Subd. 7. Exceptions to Subd 6. are **sabbatical leaves**, exchange teaching and teaching while on professional leave. Subdivisions 3, 4 and 5 remain applicable.

Section 12. Part-day Licensed Employee Compensation: Part-day licensed teachers shall receive pay based on the comparison of the student contact time with that of full-time teachers at the same level of instruction. Part-day licensed teachers shall receive preparation and professional time in the same proportion as that of a full-time teacher at the same level of instruction.

Section 13. Prep Reimbursement for Traveling Teachers:

- Subd. 1. Teachers who ~~travel to more than one site~~ are assigned to more than one school in a given day, shall receive preparation, lunch and instructional time in the same proportion as that of a teacher with an equivalent assignment at a single location. Adequate time shall be given for travel from one location to another.
- Subd. 2. Teachers who travel and receive additional annual FTE will not be assigned before school or after school supervision duties but may still be required to attend meetings.
- Subd. 3. Teachers who do not have prep time equivalent to 5 minutes for every 25 minutes instruction will be compensated for the loss prep time an additional .2 annual FTE prorated for the period of time they work that schedule.
- Subd. 4. Teachers who qualify for Subd. 3 and exceed 12 minutes of missed prep per day for the semester shall receive an additional \$3,500. Alternating days or quarter only assignments shall be compensated at \$1,750.

Section 14. Pay Dates and Deductions:

- Subd. 1. The final payroll check may be withheld by the School District until all required reports are submitted.
- Subd. 2. Teachers under continuing contract shall receive their salary payments via direct deposit within the following options:
 - a. 1/24 of their annual salary on each of the first nineteen (19) pay dates and 5/24 of their annual salary on the 20th pay date.
 - b. 1/24 of their annual salary on each of the twenty-four (24) pay dates.
- Subd. 3. Options once made are final for the entire school year. Returning teachers shall retain the same option for each year as they selected in the preceding year unless Accounting is notified in writing to the contrary by August 15 of each year of the contract, in individual cases.
- Subd. 4. Teachers new to the District and beginning on the first working contract day will have their first pay date on September 15 or on the Friday preceding September 15 if it should fall on a week-end. Teachers new to the District will receive 1/23 of their annual salary on each of the 23 pay dates.
- Subd. 5. Teachers hired prior to April 1 will have their pay for each pay date determined by spreading the pay over the remaining pay dates ending in mid-August. Teachers employed on or after April 1, will have their pay for each pay date determined by spreading the pay over the remaining pay dates ending in mid-June each year.
- Subd. 6. For returning teachers, the first pay date of each school year shall be the last working day of August. Pay dates shall be the 15th and last day of each month. If the date falls on a

weekend or holiday, the pay date shall be on the first banking date prior to the weekend or holiday.

- Subd. 7. The District shall make available voluntary payroll deductions for the National Education Association (NEA) Political Action Committee (PAC).

Section 15. Tax Sheltered Annuities, Qualified Retirement Plans and Deferred Compensation Plans: Tax sheltered annuities, qualified retirement plans and deferred compensation plans, either variable or fixed, shall be made available to teachers. District matches as described in Article XII, Section 9 will only be made to approved 403(b) plans. Regulations and procedures are available in the Human Resources Office (see Article XII, Section 9).

- Subd. 1. TSA payments deducted from payroll shall be sent to vendors within five (5) business days of each deduction.
- Subd. 2. Board policy and regulations will be updated annually for compliance with State/Federal Laws.

Section 16. Flexible Benefit Plan: Regulations and procedures are available in the Human Resources Office. Board policy and accompanying regulations will be updated annually to comply with IRS Regulations.

Section 17. Rolling Window: If a teacher has been misplaced on the salary schedule, the teacher has a two-year rolling window to make corrections. If it is found that the teacher has been misplaced on the salary schedule, the recalculation period will go back two years from the time that the Executive Director of Human Resources is made aware of the problem.

ARTICLE VI EXTRA COMPENSATION

Section 1. Co-Curricular Assignments: Effective July 1, 2020, stipends are negotiated by position as identified in Appendix C-3 and will apply only to ISD 191 teachers.

- Subd. 1. Vacancies shall be posted at least seven (7) days prior to filling the vacancy.
- Subd. 2. The assignments for stipend positions are appointed by the administration.
- Subd. 3. Stipend pay shall be issued in equal payments over the duration of the assignment commencing on the pay date following fifteen (15) days of co-curricular assignment and ending on the pay date following completion of the co-curricular assignment. Errors in payments will be corrected on the pay date following detection of the error.
- Subd. 4. Longevity: Effective July 1, 2004, after completing seven (7) years as a head coach or chief advisor for a single activity (male/female), the coach or advisor will receive an additional longevity increment equivalent to 5% of the stipend amount.
- Subd. 5. M.S. §122A. 58 shall apply to all licensed coaches.

Section 2. Pro-rated Assignments: Pro-rated pay is paid to teachers who are assigned work beyond or before the regular contract year at duties similar to their work year assignment and to vocational education teachers who are eligible to receive categorical funding for their salaries.

- Subd. 1. Pro-rated pay is calculated on the previous year's salary using an 8-hour day for work prior to July 1, and on the next year's salary for work July 1 or later.

- Subd. 2. Activities appropriate for prorated pay for vocational education teachers may include direct student contact, curriculum writing and attendance at workshops approved for vocational education licensure.

Section 3. Stipends for Additional Certification Speech Pathologists:

A. Full-time (1.0 FTE) Speech Pathologists who provide the District with a copy of their Certificate of Clinical Competence issued by the American Speech and Hearing Association will receive a stipend of \$2,500 per school year, provided the copy is received by January 31st of each year. A part-time Speech Pathologist who obtains such certification shall be paid a prorated portion of \$2,500 based on the percentage of full-time work employed.

B. Full-time (1.0 FTE) licensed school nurses shall be paid a stipend of \$1,000 per year. A part-time school nurse shall be paid a prorated portion of \$1,000 based on the percentage of full-time work employed.

C. Full-time (1.0 FTE) social workers who are Licensed Independent Clinical Social Workers (LICSW) through The Association of Social Work Boards (ASWB) shall be paid a stipend of \$1,000 per year. A part-time school social worker who obtains such a certification shall be paid a prorated portion of \$1,000 based on the percentage of full-time work employed.

D. Full-time (1.0 FTE) school psychologists who are **Nationally Certified School Psychologist (NCSP)** through the National Association of School Psychologists (NASP) shall be paid a stipend of \$1,000 per year. A part-time school psychologist who obtains such a certification shall be paid a prorated portion of \$1,000 based on the percentage of full-time work employed.

E. A full-time (1.0 FTE) occupational therapist who is an **Occupational Therapist Registered (OTR)** through the National Board for Certification in Occupational Therapy (NBCOT) shall be paid a stipend of \$1,000 per year. A part-time occupational therapist who obtains such a certification shall be paid a prorated portion of \$1,000 based on the percentage of full-time work employed.

F. Full-time (1.0 FTE) physical therapists shall be paid a stipend of \$1,000 per year. A part-time physical therapist shall be paid a prorated portion of \$1,000 based on the percentage of full-time work employed.

G. A teacher who has master's degree or higher in the subject taught OR a master's degree or higher in another discipline + 18 graduate credits in the subject taught and is assigned to an Associates of Arts (AA) level class shall be paid a stipend of \$1,000 per year regardless of the number of AA courses taught.

Section 4. Hourly Assignments: Hourly pay is negotiated for type of work, as identified in Appendix C-4.

Section 5. Minor Administrative Assignments: Minor administrative assignments shall include, but not be limited to, athletic coordinators, PAC manager, area leaders, computer facilitators, and administrative assistants. The Executive Director of Human Resources shall determine stipends for minor administrative assignments within sixty (60) days of the ratification of the new Master Agreement.

Section 6. Mileage: Staff members who receive prior authorization to use their personal cars for school business shall be reimbursed at the rate in effect according to District policy. Requests for reimbursement should be made monthly, but must be made quarterly or claims are forfeited.

Section 7. Voluntary: Acceptance of any position described in this Article shall be voluntary.

Section 8. Docking: Instances of absence without pay will call for deduction of salary on a pro-rata basis with a minimum of one-half (½) day.

Section 9. Overloads: **An Overload is defined as instruction within one school program that exceeds the number of minutes of class instruction fully covered by available preparation (prep) time. When a teacher teaches between school programs Article V, Section 13 applies.** When a teacher accepts an overload assignment, **he/she the employee** shall receive additional compensation for the length of that assignment. Compensation for one semester shall be \$2,000 per semester plus calculation for lost prep time per semester for the addition of a current course offering or \$3,500 per semester plus calculation for lost prep time per semester for the addition of a new course offering.

ARTICLE VII GROUP INSURANCE

Section 1. Health and Hospitalization Insurance Options:

- Subd. 1. Effective July 1, 2011, for all teachers who have a full-time assignment, who are employed by the School District, who qualify for and are enrolled in the health care insurance plan, the School District will contribute the equivalent value of 95% of the single, (composite) premium. The composite premium shall be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby the HRA and the in-network deductible equals the in-network out of pocket maximum. The remainder shall be borne by the employee. Effective at the start of the 2006-2007 school year, full-time assignment, for insurance purposes as outlined in this Section, shall mean thirty (30) hours per week.
- Subd. 2. Effective July 1, 2011, a teacher with dependent coverage shall contribute the equivalent value of 20% of the monthly, composite premium as defined in Subd. 1. The balance of the premium shall be paid by the District.
- Subd. 3. Effective with the March 15, 2010 paycheck, when a teacher and his/her spouse are both employees of the district and are enrolled in dependent coverage, one of the employees will contribute an amount equal to that those with single coverage contribute.

Subd. 4. Except as listed below, teachers working at least 20 hours per week but less than 30 hours per week shall contribute 30% of the premium for dependent coverage, effective July 1, 2006. Effective July 1, 2010, teachers working at least 20 hours per week but less than 30 hours per week shall contribute the equivalent value of 30% of the composite premium for dependent coverage. The balance shall be paid by the District.

Exceptions as listed below receive health insurance contributions as per Subd. 2.

- a. teachers on parental leave, working at least .5
- b. teachers hired prior to July 1, 2006 with a .5 or greater contract
- c. teachers with a .5 contract prior to July 1, 2006, who temporarily accept an assignment greater than .5, have the right to return to .5 with benefits as per a full-time employee as outlined in Subd. 2.

Subd. 5. The balance of any additional premium for optional single or dependent District plans shall be paid by the teacher.

Section 2. Life Insurance and Accidental Death and Dismemberment Coverage:

Subd. 1. Teachers employed fewer than 20 hours per week shall not receive life insurance coverage.

Subd. 2. Life insurance and accidental death and dismemberment insurance in the amount of \$50,000 shall be carried by the School Board for each full-time teacher, who is qualified for and enrolled in the school district's group life and accidental death and dismemberment plan.

Section 3. Income Protection:

Subd. 1. Teachers employed fewer than twenty (20) hours per week shall not receive income protection benefits.

Subd. 2. Disability pay and qualifying period will be governed by the policy in effect. Coverage will be no less than 60% of the base pay when coordinated with other sources of income as described in the insurance policy.

Subd. 3. After a teacher has been ill for the qualifying period, not to exceed 90 working days, the teacher will use fractional sick absence, if accumulated, for one-third (1/3) day, subject to Subd. 2 above together with the income protection plan for an additional sixty (60) fractional days. An employee who does not wish to use sick days must make the request in writing prior to using fractional sick leave. A maximum of twenty (20) full sick days per illness may be used by the teacher in this manner. When such sick absence is used to supplement income protection, it shall be counted as fractional days worked and be credited toward step advancement on the salary schedule. In no case shall total payment exceed one (1) day's gross pay.

Subd. 4. As of June 30, 2002, any teacher who has been on long-term disability for more than one year may choose one of the following options:

- a. Retire and receive severance and retiree health insurance (if eligible) as per the Master Agreement or
- b. Continue to receive employee health insurance benefits until eligible for full retirement in lieu of severance and retiree health insurance.

For those who choose to retire under option A above, the minimum age requirement for severance and

retiree insurance benefits (55) will be waived. Article XII, Section 2, Subdivision 1 does not apply.

Subd. 5. Effective July 1, 2002, teachers who anticipate an extended absence due to a long-term disability shall apply for and will be granted up to a one-year Medical Leave of Absence. The District will continue to make contributions to insurance as per Article VII, Section 1, while the teacher is on medical leave. If a teacher has met the years of service requirement described in Article XII, Section 2, the teacher will receive severance at the time of resignation. In the event a teacher is so physically or mentally incapacitated that they are unable to make a decision, the district will work with the power of attorney and/or next of kin to address employment decisions. Teachers who resign following a year's leave of absence due to disability, will receive a \$500 contribution to their account with the Post-Retirement Healthcare Savings Plan administered by the Minnesota State Retirement System. Terminated teachers will not be eligible for severance. Teachers can continue to participate in health insurance at their expense. For retirement option, see Article XII.

Section 4. Dental: The District will provide single coverage dental insurance for each full-time teacher who is employed by the School District, who qualifies and is enrolled in the School District base plan. Dependent coverage will be provided to full-time teachers, an employee contribution of \$5.00 per month. Effective July 1, 2004, the teacher contribution for dependent dental insurance shall be \$15.00 per month.

Section 5. Claims Against the School District: The parties agree that any description of insurance benefits contained in this Article is intended to be informational only and the eligibility of any employee for benefits shall be governed by the terms of the insurance policy provided by the School District pursuant to this Article.

It is further understood that the School District's only obligation is to provide an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits.

Section 6. Duration of Insurance Contribution: An employee is eligible for School District contributions as provided in this Article as long as the employee is employed by the School District. Except as otherwise provided in this Agreement, upon termination of employment, all School District participation and contribution shall cease, effective on the last working day. However, terminated employees may continue coverage in the group plan, at the employee's expense, pursuant to COBRA extensions provided in state and federal statutes.

ARTICLE VIII LEAVES OF ABSENCE

Section 1. Personal Illness Sick Leave: When the District has reason to believe that leave is being abused or misused, it has an obligation to investigate and take appropriate action to prevent or remedy the misuse.

Subd. 1. Each year, all full-time teachers shall earn personal illness absence sick leave at the accumulative rate of ten (10) days for 120 hours each year of service in the employ of the School District. Effective July 1, 2019, ten (10) days shall be deposited to each full-time teacher at the beginning of each school year. Teachers hired after the first day of the school year shall have the ten (10) days 120 hours prorated based upon the number of days missed divided by 184 days. Part-time teachers shall accrue and be eligible for such benefit on a pro-rata basis.

Subd. 2. Effective July 1, 2024. Teachers hired prior to July 1, 2024 may accrue unused personal illness absence Sick Leave days may accumulate to one hundred eighty (180) days one thousand four hundred forty (1,440) hours. Teachers hired after June 30, 2024 may accrue unused Sick Leave to one thousand (1,000) hours.

- Subd. 3. When a teacher has exhausted personal illness absence Sick Leave, the teacher shall have 1/184th of salary for each day of absence deducted from a subsequent payroll. ~~*(Teachers in their first year of employment with the District shall have 1/187th of salary deducted.)**~~
- Subd. 4. In the event the illness or injury necessitates absence beyond thirty (30) consecutive days the qualifying period, income protection insurance will ensue in accordance with the existing policy. Excess days, if any, will be available upon return.
- Subd. 5. ~~Personal illness, disability, and emergency medical and dental procedures, required health care examinations, required dental examinations, and time needed to travel to and from required medical examinations are covered by this Section.~~
- Subd. 6. Teachers currently under contract and employed during summer school may use accumulated personal illness absence Sick Leave if necessary. Such days shall be deducted on a pro-rata basis rounded to the nearest tenth.
- Subd. 7. Any employee who is absent because of injury, who deserves compensation under Minnesota Worker's Compensation Act, shall receive from the Board the difference between the allowance under the Act and his/her regular salary for a period of time that funds from his/her accumulated sick absences will provide on a prorated basis, or until he/she is eligible for long term disability.
- Subd. 8. Employees can use their earned sick time for the employee's mental or physical illness, treatment or preventive care; a family member's mental or physical illness, treatment or preventive care; absence due to domestic abuse, sexual assault or stalking of the employee or a family member; closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.
- Subd. 9. Family members are defined as their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent); their spouse or registered domestic partner; their sibling, stepsibling or foster sibling; their biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child; their grandchild, foster grandchild or step-grandchild; their grandparent or step-grandparent; a child of a sibling of the employee; a sibling of the parents of the employee; a child-in-law or sibling-in-law; any of the family members listed above of an employee's spouse or registered domestic partner; any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and up to one individual annually designated by the employee.
- Subd. 10. The total number of sick time accrued and available for use, as well as the total number of earned sick hours used shall be available to employees via the current online payroll system, i.e. Skyward.

Section 2. Personal Absence: The purpose of personal absence is to provide protection for the teacher so that the employee not suffer income loss for personal affairs. Teachers should not accept a position with another employer knowing that the schedule of that employer is likely to conflict with the established work schedule of the district.

Subd. 1. Procedure:

- a. A teacher planning to use personal absence shall notify the Human Resources Office at least forty-eight (48) hours in advance except in the case of an emergency approved as such retroactively by the Executive Director of Human Resources.
- b. Bereavement absence not covered under Section 4, Subds. 1 and 2, of the bereavement absence policy or family illness absences is automatically allowable for personal absence.
- c. Failure to provide timely notification may result in discipline.

Subd. 2. Limitations:

- a. Personal absence days may not be used to earn income from another employer.
- b. No more than (2) licensed staff or five percent of the staff, whichever is greater, at any site may use personal absences on a particular day. Personal days will be granted based on the order requested at the site.
- c. Personal absence shall not be granted for appearing before governmental bodies in which the petitioner for personal absence is a participant to any degree, including membership in an organization, in any action brought against the Board of Education of District 191.
- d. In addition to b and c above, personal absence is not to be used for vacation, recreation or leisure-time activities when taken sequentially with a general absence, the day prior to and the day following winter and spring breaks or during the first and last week of the teachers' / work year. Reasons must be given when a personal absence falls sequentially with a general absence or during the first and last week of the teachers' work year. On the days specified, personal absence is for personal affairs, the time and occurrence of which are not within the teacher's control but the nature of which requires the teacher's presence.

Subd. 3. At the beginning of each school year, each teacher shall be credited with two (2) days, cumulative to three (3) to be used for the teacher's personal absence. Part-time teachers shall accrue and be eligible for such benefits on a prorated basis.

Subd. 4. Beginning in the 20th year of employment as defined on the seniority list with the district, each teacher shall be credited with three (3) days, cumulative to four (4) to be used for teacher's personal absence.

Section 3. Family Illness – Absence:

~~Subd. 1. — At the beginning of each school year, each full-time teacher shall be credited with a maximum of five (5) days per school year, cumulative to seven (7), for illness in the family for each full-time teacher. Part-time teachers shall accrue and be eligible for such benefits on a prorated basis.~~

~~Subd. 2. — The term family is interpreted to mean anyone of personal significance to a teacher.~~

~~Subd. 3. — Teachers who have exhausted their family illness absences may use personal illness absence provided by the employer for absences due to an illness of the employee's family member for such reasonable periods as the employee's attendance with the family member may be necessary, on the same terms the employee is able to use sick leave benefits for the employee's own illness. This section applies only to sick leave benefits payable to the employee from the employer's general assets.~~

Section 3. Bereavement Absence:

Subd. 1. ~~A maximum of five (5) days for each death in categories "a", "b", "c", "d", and "e" as listed below for each full-time teacher. An employee may take up to five (5) days of paid bereavement leave per event for any death(s) that occurs in the employee's family. For purposes of this Agreement, family includes a spouse, children, parents, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews or the equivalent. The Superintendent may, in their sole discretion, grant up to ten (10) additional days of bereavement leave per school year for reasons such as multiple deaths in the immediate family, out-of-state funerals or other extenuating circumstances.~~

Subd. 2. ~~One (1) day for each of the categories "f" through "l." A maximum of an additional three (3) days may be permitted at the discretion of and upon the approval of the Executive Director of Human Resources. Part time teachers shall accrue and be eligible for such a benefit on a pro-rata basis.~~

a. ~~parent, step parent or former guardian of teacher~~

b. ~~spouse of teacher~~

c. ~~individuals who dwell under the same roof and comprise a family or domestic establishment~~

d. ~~child, step child of teacher~~

e. ~~parent or step parent of spouse~~

f. ~~brother, step brother, sister, or step sister of teacher~~

g. ~~spouse of teacher's child~~

h. ~~grandchildren or step grandchildren of teacher~~

i. ~~grandparents or step grandparents of teacher or spouse~~

j. ~~brother, step brother, sister, or step sister of spouse~~

k. ~~brother in law, sister in law, nephew, niece, uncle or aunt~~

l. ~~or a dependent living in the immediate household and is included as a dependent by the employee in filing state and federal tax returns.~~

Subd. 2 ~~3~~. If a teacher has exhausted all accrued personal days in a given school year, he or she may use (3) ~~personal~~ sick days per year to attend the funeral of a person with whom they have a significant relationship.

Section 4. Civic Duty Leave:

Subd. 1. Involuntary appearances (i.e., where the employee or an organization in which the employee is a member has not initiated the action) for appearances before governmental bodies, for jury duty, or for military duty (by appropriate orders) shall carry regular compensation from the District. Working as an election judge is a voluntary activity. Teachers who choose to serve as election judges on a scheduled work day must request personal leave to do so.

Subd. 2. Any remuneration for such appearances shall be deducted from the employee's regular pay from the District with the exception of ordered military service, which is subject to federal law. To receive regular pay the employee must provide to Human Resources verification of hours of on-site duty. Any sum for travel expense shall be retained by the employee.

Subd. 3 Any other political leave shall be granted in accord with appropriate statute.

Section 5. Organizational Leave:

Members of the bargaining unit who assume a full-time, paid officer position in Education Minnesota, the National Education Association, or the American Federation of Teachers shall be granted annual leave for the duration of their term in office. Such leave shall not count against the 3 year general leave limit.

Section 6. Professional Absence:

- Subd. 1. Teachers may be allowed to attend, with full pay, professional meetings and other activities of a professional nature upon the advance approval of a site's staff development committee. That committee shall determine in advance what expenses, if any, shall be paid by the site.
- Subd. 2. When staff development money is not available from the site staff development committee, the site staff development committee may authorize the teacher to buy Professional Development days at the current rate of experienced substitute pay per half day of absence.
- Subd. 3. The school assumes the responsibility for the substitute teacher in any approved absence.
- Subd. 4. When teachers attend meetings on behalf of the School District and upon the instructions of the administration, expenses shall be paid by the School District.
- Subd. 5. Exclusive representatives and similar organizations and their affiliate meetings and conferences do not qualify for professional absence unless their content is judged to be directly contributory to the instructional program.

Section 7. General Absence:

- Subd. 1. Effective July 1, 2016, a maximum of five (5) days of general absence without pay may be requested by each teacher.
- Subd. 2. No more than 2% of staff shall be granted such absence at any one time. Absence shall be granted in the order of application.
- Subd. 3. General absence exceeding five (5) days or 2% of staff shall be granted only at the discretion of the Executive Director of Human Resources.
- Subd. 4. A minimum of five (5) days notification shall be given by the teacher to the Human Resources Office to be eligible for such leave.
- Subd. 5. Such absence will not be granted during the first two (2) weeks of school or the last week of school. Exceptions for emergencies may be approved at the discretion of the Executive Director of Human Resources.

Section 8. General Leave of Absence:

- Subd. 1. Teachers may apply for a general leave without pay or fringe benefits for the following year by January 15th. Such application shall be in writing, to the Executive Director of Human Resources. Such leave shall be at the discretion of the Board of Education.
- Subd. 2. Approved leaves allow the employee to continue to accrue seniority but not step or career advancement. The employee may participate in District health, dental and life insurance plans at the employee's expense.
- Subd. 3. A teacher shall inform in writing, the Executive Director of Human Resources by February 1 of plans to return the coming school year. If a teacher has exhausted their general leave and has not been granted a leave for the coming school year, the teacher

must return to work, or employment will be terminated.

Subd. 4. A teacher is limited to general leaves in no more than ~~three (3)~~ five (5) school years regardless of the FTE of the leave.

Subd. 5. A teacher may apply for an extended leave of absence for at least three but no more than five years of absence pursuant to MN Statute 122A.46.

Section 10. Sabbatical Leave:

~~Subd. 1. One (1) year or part of a year will be available and may be granted to members of the certificated staff who have demonstrated by performance that a sabbatical leave experience would enable them to make a contribution to the improvement of the instructional program of District 191.~~

~~Subd. 2. To be eligible for a sabbatical leave, an individual must have taught for seven (7) years in the District. Sabbatical leave shall be for the following reasons: Accredited advanced study, Research, or Related professional activity.~~

~~Subd. 3. Staff members must make application to the Executive Director of Human Resources after December 15, and before January 15, for leaves to be taken during the following school year. An application for a leave to be taken the second semester of an academic year may be submitted after June 15, and before August 15, preceding that academic year. The application shall include:~~

- ~~a. A detailed prospectus of the proposed activity;~~
- ~~b. A statement of the relationship between the proposed activity; and improvement of the instructional program of District 191 and a plan for implementation;~~
- ~~c. A letter of recommendation from the immediate supervisor and one (1) other administrator who has knowledge of the applicant; and~~
- ~~d. Two (2) letters of recommendation from professional educators not in the employ of District 191.~~

~~Subd. 4. Applicants will be interviewed by a Sabbatical Leave Committee composed of two (2) members appointed by the BEA president, two (2) administrators appointed by the Superintendent of Schools, and a member of the Board of Education designated by the Board of Education. Two (2) separate committees shall be formed, one (1) for the full year requests and one (1) for the half year requests. The committees shall hear all requests for its particular category. The committees shall be formed as early as possible to fit the deadline dates for application. Interviews will be scheduled within thirty (30) days of the date of application.~~

~~Applicants will be notified of their status within fifteen (15) days of closing date for application.~~

~~Subd. 5. The number of teachers on sabbatical leave shall be limited in number to 2.5 FTE teachers. If the number of qualified applicants exceeds the quota, the Sabbatical Leave Committee shall rank the applicants and granted leaves shall be in that order. The quota shall be determined by rounding off the total number of full-time equivalent members of the teachers' appropriate unit to the nearest one hundred (100) members.~~

~~Subd. 6. The allowance granted to a teacher on sabbatical leave shall be the lesser of seventy~~

(70%) of the base contract salary of the individual or \$15,000 for the school term during which the leave takes place. For periods less than one (1) year, allowance shall be prorated. Teachers on sabbatical leave may augment their sabbatical salary with aids, fellowships, scholarships, or other stipends. Teachers may also augment their sabbatical leave salary by accepting part-time employment, but in no case shall a commitment to part-time employment exceed half time.

Subd. 7. A teacher who is granted a sabbatical leave must pledge to teach in School District 191 for one (1) full year following the termination of the leave. If the teacher's service is discontinued for any reason other than the individual's incapacity to teach before the expiration of the one (1) year, the teacher shall pay back to the Board a pro-rata of the sabbatical allowance.

Subd. 8. Upon expiration of the sabbatical leave, the individual shall have the privilege of returning to an equivalent contractual position occupied prior to the leave, plus credit for one (1) year's teaching or professional experience for the year spent on sabbatical leave. All fringe benefits will remain in force as long as they do not conflict with Minnesota State law or Board policy. Fringe benefits for purposes of this Section mean: insurance coverage will be the same as active teachers, sick absence shall not accumulate, and other absences are not applicable.

Subd. 9. Sabbatical leaves that are approved but extend beyond the contract expiration date will be subject to the provisions of the subsequent contract.

Section 9. Paid Parental Leave:

- Subd. 1. The start of a physical disability absence for pregnancy, delivery, and recovery from childbirth shall be determined by the teacher's physician or certified health care professional. The end of a physical disability absence for childbirth shall be determined by the teacher's physician or certified health care professional at the time of the child's birth.
- Subd. 2. To access paid personal illness days and, if necessary, long-term disability insurance, the teacher must provide the estimated start of a physical disability to Human Resources no later than the start of the certified disability (usually the birth of the child). Estimated start and end times can be modified by the physician.
- Subd. 3. The teacher is responsible for ensuring adequate preparation for substitute coverage in her absence (barring an emergency); i.e., enough time to find a long-term substitute, discuss transition, and provide communication to parents.
- Subd. 4. A teacher who becomes disabled as a result of pregnancy, childbirth, and delivery shall have the right to utilize accrued sick leave and long-term disability benefits for the period of time they are disabled due to pregnancy, childbirth, and delivery shall continue to receive all benefits during the period of illness/disability in accordance with Article VII, Section 3 Long-term disability.
- Subd. 5. A teacher's maternity absence may encompass school holidays and/or school vacations. Personal illness days are not used during school holiday and/or vacations. Holidays and/or vacations that fall during the period of disability, do not in and of themselves cause the period of disability to be extended.
- Subd. 6. A paternity leave shall be granted by the District of up to six (6) weeks immediately

following the birth or adoption. A paid paternity leave must utilize personal day(s)/sick day(s). A paternity leave shall be granted because of the need to prepare and provide care for a child in conjunction with a birth or adoption. The teacher is responsible for ensuring adequate preparation for substitute coverage in their absence (barring an emergency); i.e. enough time to find a long-term substitute, discuss transition, and provide communication to parents. A teacher's paternity absence may encompass school holidays and/or school vacations. Personal illness days are not used during school holiday and/or vacations. Holidays and/or vacations that fall during the period of absence do not in and of themselves cause the period of absence to be extended.

- Subd. 7. An adoption leave shall be granted by the District of up to six (6) weeks. A paid adoption leave must utilize personal day(s)/sick day(s). An adoption leave shall be granted because of the need to prepare and provide care for a child in conjunction of an adoption. The teacher is responsible for ensuring adequate preparation for substitute coverage in their absence (barring an emergency or last-minute placement); i.e. enough time to find a long-term substitute, discuss transition, and provide communication to parents. A teacher's adoption absence may encompass school holidays and/or school vacations. Personal illness days are not used during school holiday and/or vacations. Holidays and/or vacations that fall during the period of absence do not in and of themselves cause the period of absence to be extended.

Section 10. Parental Leave:

- Subd. 1. Parental leave of absence shall be available to teachers for the purpose of caring for a child for which the applicant has the legal responsibility for the care and/or support of said child. Such leave to be subsequent to birth of the teacher's child, or in the case of adoption, when the child is physically turned over to the teacher-parent. Only one (1) parent is eligible for parental leave for each pregnancy.
- Subd. 2. Parental Leave – Special Circumstances: Two additional years of parental leave are available on a full –time, full year basis only. Teachers must apply for the full-time, full-year leave by February 1st of the year preceding the leave. Under the terms of special circumstance parental leave, provisions 7, 12, 14, and 15 will apply.
- Subd 3.
- a. At least two (2) calendar months prior to the estimated delivery date of the child, the employee shall be required to notify the employer in writing whether or not the employee intends to take parental leave. This election may be changed at any time before the end of the maternity absence.
 - b. Upon filing an application for adoption of a child, the employee shall be required to notify the Human Resources Office, in writing, of the teacher's intention to take a parental leave. Such notice to include the estimated date when such leave shall become effective.
- Subd. 4. In connection with election to take parental leave, the teacher shall submit a request for such leave in writing. Such request shall include an estimated commencement date and a return date. The estimated commencement date shall be the date following the physician's estimated date of cessation of disability, or, in the case of an adoption, the estimated date when the child will be turned over to the parent. The return date need not coincide with a quarter or semester break.
- Subd. 5. A parental leave that commences during the first semester of the 2023-2024 contract year shall cease no later than the first day of the 2025-2026 school year. A parental leave that

commences during the second semester of the 2023-2024 school year shall cease no later than the first day of the second semester of the 2025-2026 school year. A parental leave that commences during the first semester of the 2024-2025 contract year shall cease no later than the first day of the 2026-2027 school year. A parental leave that commences during the second semester of the 2024-2025 school year shall cease no later than the first day of the second semester of the 2026-2027 school year.

- Subd. 6. The actual commencement date of parental leave shall be the return date from maternity absence, or, in the case of an adoption, the date when the child is physically turned over to the teacher-parent.
- Subd. 7. If a teacher complies with all the provisions of this Section, a parental leave shall be granted by the employer. The employer shall notify the teacher in writing of its action.
- Subd. 8. By mutual agreement, the length of the parental leave may be altered.
- Subd. 9. A teacher returning from parental leave shall be re-employed in his/her former position. If that position is not active, then to a position for which the teacher is qualified.
- Subd. 10. The teacher must return on the return date stated in Subd. 3 unless the teacher requests another return date within ninety (90) days of the expiration of the parental leave.
- Subd. 11. A teacher returning from parental leave will be placed on the next higher step on the salary schedule than when parental leave commenced provided the teacher has served three-fourths (3/4) of the agreed upon days in that school year. A teacher serving fewer than three-fourths (3/4) of the agreed upon days will return at the same step that the teacher was on when the leave commenced.
- Subd. 12. A teacher returning to employment after parental leave will be credited with the amount of sick absence days accumulated at the commencement of the leave. If the first day of return is the first duty date of a school year, the teacher will also be credited with sick absence days normally earned under Article VIII, Section 1.
- Subd. 13. A teacher on parental leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium for such programs as the teacher wishes to retain at the beginning of the parental leave. The right to continue participation in such group insurance programs, however, will terminate if the teacher does not return to the District pursuant to this Section, except as provided by law.
- Subd. 14. A parental leave of absence granted under this Section shall be a leave without pay.
- Subd. 15. At the teacher's request, a parental leave may commence at a date preceding childbirth. In such cases, teachers shall not be eligible for sick absence benefits as established in Section 14, Maternity Absence.
- Subd. 16. Once parental leave commences, maternity absence is forfeited for that particular pregnancy.

Section 11. Professional Leave:

- Subd. 1. Professional leave is defined as an approved leave, without pay, for the purpose of improving competence.

- Subd. 2. Persons wishing professional leave of absence should make application to the Executive Director of Human Resources three (3) months in advance of the starting date.
- Subd. 3. The Board of Education will consider each application on the basis of the recommendation of the Executive Director of Human Resources and contingent upon ability to secure a replacement for the period of time.
- Subd. 4. Credit will be given for teaching experience while on an approved leave provided that experience fulfills the requirements of the School District policies on outside experience.

Section 12. Religious Absence: Persons absent for religious observance may exchange a maximum of two (2) days of sick absence or two (2) days of personal absence per year for religious absence under the following conditions:

- a. For religious observance of a sacred holiday as specified by the religion.
- b. Such observance cannot take place outside of the normal work day.
- c. Application must be made in writing to the Human Resources at least five (5) working days in advance.

Section 13. Attendance Incentive:

- Subd. 1. An employee who as of July 1,
 - a. has accumulated leave time in excess of six hundred (600) hours determined as of June 15 of the same tax year, and
 - b. has taken one (1) or less leave days in current school year, shall have sufficient leave days converted at the rate equal to six hundred and fifty dollars (\$650) which shall be contributed to an active ISD 191 approved 403(b) plan as of July 15th payroll.
- Subd. 2. An employee who as of July 1,
 - a. has accumulated leave time in excess of six hundred (600) hours determined as of June 15 of the same tax year, and
 - b. has taken more than 1 leave day up to three (3) leave days in the current school year, shall have sufficient leave days converted at the rate of equal to three hundred and ninety dollars (\$390) which shall be contributed to an active ISD 191 approved 403(b) plan as of July 15th payroll.
- Subd. 3. An employee that takes more than three (3) leave days during the measurement period is not eligible for the conversion of leave days to a 403(b) contribution.
- Subd. 4. "Leave days" include all absences except Bereavement, District Professional leave days, and paid days substituted for unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), as amended.
- Subd. 5. Effective July 1, 2015 the conversion rate for leave days shall be one hundred and thirty dollars (\$130) per day.

ARTICLE IX HOURS OF SERVICE

Section 1. A duty day consists of eight (8) consecutive hours including a duty free lunch. Within the eight (8) hour day, the School District shall set time for performance of duties, instructional preparation, ~~and~~ noon

supervision and lunch **between 10:00 am and 2:00 pm.**

Section 2. Within the limitation provided in Section 1 hereof, the specific hours at any individual building may vary according to the needs of the education program of the School District. The specific hours for each building will be designated by administration.

Section 3. All kindergarten through grade five (5) elementary teachers shall receive fifty-two (52) minutes of uninterrupted conference and preparation time during the student day. The conference and preparation time for teachers in kindergarten through grade five (5) shall be consecutive. In the event that the School Board exercises its right to extend or shorten the school day, additional or less preparation time will be provided in the ratio of five minutes of preparation for every twenty-five minutes of instruction.

Section 4. When a teacher agrees to give up prep time in response to a request by administration to cover a class during **his/her their** prep time due to the shortage of substitute teachers, the teacher will receive one (1) hour of pay at their prorated rate of pay. Effective July 1, **2018-2024** when **an elementary, grade level a** teacher is assigned by administration to cover another class combined with their own class for any amount of time due to the shortage of substitute teachers, the teacher will receive one (1) hour of pay **per hour up to a maximum of three (3) hours** at their prorated rate of pay. **The maximum amount of pay will not exceed three (3) hours of pay at the prorated rate of pay.**

Section 5. A minimum of five minutes of preparation time shall be provided within student contact time of the school day for every twenty-five minutes of instruction time. Preparation time shall be provided in one uninterrupted block during the student day. Exceptions in scheduling secondary preparation time may be made by mutual agreement between the District and the exclusive bargaining representative of the teachers.

Section 6. Conference Schedule Dates for parent conferences shall be scheduled within a two-week window by the School District based on the advice of the District Calendar Committee in the following manner:

Subd. 1.

- a. One of the three days of conference shall be a 12-hour day. It will include 8 hours of work, inclusive of lunch plus an additional 4 clock hours inclusive of a 30-minute dinner for conferences scheduled to begin no earlier than 4:00 p.m. unless approved by the building principal.
- b. One of the three days of conference shall be a regular 8-hour work day inclusive of a 30-minute dinner with conferences scheduled to begin no earlier than 12:00 noon unless approved by the building principal.
- c. One of the three days of conference shall be a 3 3/4 hour work day exclusive of lunch with conferences beginning no earlier than the standard work day unless approved by the building principal. The remainder of the day is a non-work day.
- d. Within the two-week window and prior to the three days of parent conferences, four (4) hours shall be provided for teacher preparation.

Subd. 2. Any elementary school teacher who has a principal approved conference scheduled in excess of the 14.75 hours of conferences as designated by the contract in Subd. 1 for spring and fall conferences will be compensated on a pro rata basis of their daily rate of pay.

Section 7. Teachers who work part-time schedules are required to attend all non-student contact days and applicable full day professional development trainings for the entire day. In all other instances where a professional development training or meeting is mandatory, the teacher's building administrator will provide 15 days advanced notice of the requirement to attend. For attendance, the teacher will be paid at their pro-rata rate of pay for a full-day minus their daily assignment amount.

Section 8. Supervision of Special Education Students: A special education teacher shall be compensated at the supervision rate in Appendix C-4 for the supervision of special education students during the teacher's preparation time or lunch time when such supervision is required due to student behavioral issues/crises. No more than 3 occurrences shall be approved without administrative pre-approval and the development of an alternative coverage plan by other qualified staff.

Section 9. Paid Breaks During Professional Development: Teachers participating in Professional Development outside of the 184 duty days will be provided with paid breaks. Teachers who participate in Professional Development of six (6) hours or greater in length will also be given a paid 30 minute lunch break.

ARTICLE X LENGTH OF THE SCHOOL YEAR

Section 1. Pursuant to M.S. §120A. 40, the School Board shall establish the number of school days for the next school year, the teacher shall perform services on those days and additional workshop days as determined by the School Board, including those legal holidays on which the School Board is authorized to conduct school and, pursuant to such authority, has determined to conduct school.

Section 2. In the event of a student day or teacher duty day lost, for any emergency, the teacher shall perform duties on that day or other day in lieu thereof as the School Board or its designated representative shall determine. However, one (1) day of such loss will be forgiven, thereby allowing the total number of duty days to fall to one hundred eighty-three (183) days in the school year in which a lost time emergency occurs.

Section 3. The number of duty days in each year after the employee's first year of the Agreement shall not exceed one hundred eighty-four (184), including not more than one hundred seventy-five (175) student contact days. Any duty day scheduled shall count as a full duty day.

Section 4. The number of duty days in the first year of employment with the District shall not exceed one hundred eighty-seven (187), including not more than one hundred seventy-five (175) student contact days. Any duty day scheduled shall count as a full duty day. (This paragraph expires June 30, 2024)

Effective July 1, 2024, teachers hired to the district after April 1st of the proceeding school year are required to participate in an additional 24 hours of Professional Development as assigned by the district in the current school year. Blocks of time scheduled over 4 hours shall include 30 minutes paid for meals. A stipend of \$450 shall be paid at the completion of the 24 hours or prorated accordingly.

Section 5. August Workshop week. A four (4) hour block of workshop week, prior to the open house, shall be dedicated to teacher directed preparation. Another two (2) hour block shall be scheduled during the workshop week.

ARTICLE XI PERSONNEL FILES

Section 1. Personnel files shall be subject to, and in accord with, applicable Minnesota statute.

Section 2. When any material that does not contain the signature or initials of the teacher is placed into a teacher's personnel file, a copy shall be sent to the teacher. Exceptions to this procedure are college placement papers and items listed in Article V, Section 5.

Section 3. No file material generated in buildings by the principal or the principal's designee may be used in disciplinary or grievance action unless it is forwarded to the personnel file by June 30 of the year of occurrence. All such material not forwarded by June 30, of the year of occurrence shall be expunged.

ARTICLE XII RETIREMENT

Section 1. Mandatory Retirement: The District will comply with Federal Law.

Section 2. Severance: Teachers who are at least 55 years of age will be eligible for an early retirement incentive of one day's pay for every day of unused sick leave up to a maximum of 92 days or one half (1/2) of their annual salary of the previous year. In no case shall severance exceed 1/2 of the annual salary as listed on the salary schedule. Teachers are eligible for the benefit provided they have had a minimum of fifteen (15) years of active teaching experience in the School District or twenty (20) years of active teaching experience of which ten (10) years of active teaching experience is in the School District. No teacher employed after July 1, 1989 shall be eligible for any provision of this article.

- Subd. 1. In the event that the teacher is on long-term disability when he/she retires, he/she will qualify for severance if they meet the service requirements in Section 2. Severance will be based on the salary for the year in which they went on long-term disability provided they taught at least $\frac{3}{4}$ of a year or 1104 hours.

Section 3. Retirement Health Insurance: Teachers retiring under the Early Retirement Incentive (above in Section 2 of this Article) shall be eligible for 100% of the single health insurance premium payable under the following conditions: (No teacher employed after July 1, 1989, shall be eligible for any provision of this section.)

- Subd. 1. The full amount of the single insurance premium shall be capped at its cost at the time of retirement for those retiring at the end of the 2023-2024 and 2024-2025 years. For teachers retiring from a leave of absence, the full amount of the premium for single insurance shall be capped at its cost at the time the teacher went on leave.
- Subd. 2. District payments shall continue from the age of retirement until eligibility for Medicare or when due to disability the retiree becomes eligible for Medicare. If disabled, the teacher must apply for Medicaid/Medicare and notify the district when eligible for Medicaid/Medicare due to disability.
- Subd. 3. District maximum payments shall remain at the identical level established in the year of retirement for the teacher as determined by the applicable single rate of the plan in which the teacher is participating at the time of retirement. Monthly payments to the School District for the balance of the premium shall be made by the retiree to keep the policy in force.
- Subd. 4. Dependent coverage may also be purchased under the conditions outlined in Subd. 3 above.
- Subd. 5. The employee who opts to pay for a full year's coverage (July through June) will not be charged the 2% COBRA management fee. In the event that a death results in a change in premium, the remaining difference shall be returned to the survivor upon request.
- Subd. 6. The District will retain the right to determine the health insurance plan and network.

Section 4. Health: Teachers forced to leave teaching for health reasons shall have the right to purchase the health and hospitalization insurance at the group rate subject to the rules of the insurance carrier.

Section 5. Severance: In order to be eligible for severance, teachers intending to retire at the end of the school

year must provide written notice of their intent to the Executive Director of Human Resources prior to February 1st in the year in which they intend to retire.

Section 6. The severance of a teacher retiring prior to the last day of the school year shall be 50% of that portion worked in the school year in which he/she is retiring unless the teacher retires at the end of a grading period, and the School Board has accepted the letter of resignation no later than two calendar months prior to the employee's last effective day of employment. (Section 5, will not apply to mid-year retirements.)

Section 7. The severance of teachers on Board-approved leave will be based on the employee's last full year of teaching.

Section 8. Retirement Pay Options: Deductions such as state and federal income tax, social security or TRA shall be made only as required by law. If the employee dies before the retirement payment has been made, the balance due shall be paid to the estate of the deceased.

Members of the unit who retire as per ARTICLE XII, Section 1 through Section 4 shall have severance disbursed as follows: 50% of the severance amount for which a retiring teacher is eligible plus the employee's portion of health insurance calculated from the time of retirement to the next July 1st shall be deposited into the Minnesota State Retirement System's Post-Retirement Healthcare Savings Plan. The remainder shall be deposited into a 403(b) plan up to the maximum non-deferral limit for that calendar year. The remainder, if any shall be distributed as one lump sum to the employee 60 days following retirement.

Section 9. 403(b) Vendor Selection:

- Subd. 1. 403(b) Advisory Committee: The district will establish and maintain a 403(b) Advisory Committee. The committee shall be comprised of members of each bargaining unit, with representation determined by the size of the group. Teacher members of the 403(b) Committee shall be appointed by the BEA President.
- Subd. 2. Vendors: The committee recommended the following vendors and a majority of BEA members approved them, effective January 1, 2009. They are: Fidelity, Fidelity via Educator's Financial Services (E.S.I.), and AXA (Equitable). Lincoln Financial Services will only be available to those hired prior to March 1st, 2011. The committee will meet every three years to review performance. The addition or deletion of vendors will be as recommended by the committee and approved by the BEA.
- Subd. 3. Effective July 1, 2009, teachers who elect to make contributions to a qualified retirement plan will be automatically enrolled in Fidelity direct unless they affirmatively opt out and select one of the other approved plans.

Section 10. Matching Contribution Eligibility: A District match to an approved 403(b) vendor is available to teachers hired on or after July 1, 1989, who have completed their probationary period with the District at a .5 FTE contract or more. Contributions as permitted by MS §356.24 will be made as follows:

- Subd. 1. Commencing with the 2021-2022 school year, the District will match up to \$1,500 to an approved 403(b) plan.
- Subd. 2. Commencing with the 2021-2022 school year, the District will match up to \$2,250 per year to an approved 403(b) plan when the employee has completed ten years of satisfactory service in the District. The match will begin in the teacher's 11th year of employment in the District.

- Subd. 3. Commencing with the 2021-2022 school year, the district will match up to \$3,000 to an approved 403(b) plan. The match will begin in the teacher's 15th year of employment in the district.
- Subd. 4. The Seniority list shall be used to determine years of teaching for 403(b) contributions.

**ARTICLE XIII
UNREQUESTED LEAVE OF ABSENCE PROCESS
SENIORITY AGREEMENT**

Section 1. Effective July 1, 2018, the purpose of this section is to set forth a plan providing for unrequested leaves of absence (ULA) because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts.

Subd. 1. Definitions:

Board Priorities: The Board will approve, on an annual basis, staffing retention priorities in August of the current fiscal year using Appendix D-3. The identified priorities shall not be subject to the unrequested leave process.

Probationary Releases: The annual non-renewal of probationary teachers as identified by administration and approved by the Board shall follow MN122A.40 subd. 5. The identification, selection, and approval of probationary teachers to be released is solely at the Board's discretion.

Qualified: For purposes of Article XIII and the placement of teachers on ULA, a teacher is "qualified" to teach in a "subject matter or field" if the teacher is licensed in that subject matter or field and has taught in that subject matter or field for at least 90 duty days or one (1) semester in the previous five (5) years and have acquired continuing contract rights.

Realignment: The District is not required, under any circumstance, to realign positions to different subject matters, fields, licensure areas, or other positions to accommodate the claims of another teacher. Consequently, the District is not required to realign any positions when placing teachers on ULA or when recalling any teachers from ULA.

Subd. 2. Process:

Unrequested leaves of absences shall occur in the following order for all teachers prior to May 15th:

- a. Any teacher teaching under a Tier 1 or Tier 2 license or exemption. Teachers impacted by reductions who are on a Tier 1 or Tier 2 license or exemption will be placed on an Unrequested Leave of Absence if they are not qualified under a Tier 3 or higher license.
- b. Non-qualified teachers. Teachers impacted by reductions who are not qualified per Subd. 1 will be placed on an Unrequested Leave of Absence.
- c. The least senior, qualified teacher. The least senior, qualified teacher within a department or license area will be placed on Unrequested Leave of Absence.

Subd. 3. Recall Provisions:

- a. Teachers will be recalled to vacant positions for which they are qualified in the inverse order in which they were placed on ULA.

- b. The District will not hire a new teacher to fill a vacant position if a qualified teacher is on ULA and is available and willing to accept the vacant position.
- c. The District shall not be required to create part-time positions from full-time positions while placing teachers on or recalling teachers from ULA. No teacher shall have rights to a position with an FTE greater than his or her FTE at the time of placement on ULA.
- d. No full-time teacher will be required to accept recall to a part-time position. If a teacher accepts recall to a position with a lesser FTE than their recall rights provide, they may remain on unrequested leave for the remaining unassigned portion of their FTE. A teacher who declines the offer of reinstatement will remain on unrequested leave at their full FTE but will not receive another offer of reinstatement for a position equal to or less than the offer declined for the remainder of that year. Only offers of reinstatement to a greater FTE than the position declined will be extended to this teacher for the remainder of that school year.
- e. A teacher placed on unrequested leave of absence may engage in teaching or any other occupation during the leave, may be eligible for unemployment compensation if otherwise eligible under that law for such compensation, and a leave will not impair the continuing contract rights of the teacher or result in a loss of credit for years of service in the district earned prior to the commencement of such leave.
- f. The District will use certified mail, return receipt requested, to notify a qualified teacher on ULA of recall to a vacant position.
- g. It shall be the responsibility of all teachers placed on ULA to maintain a current listing of their name and mailing address in writing in the Human Resources office. Teachers shall have ten (10) business days from the receipt of certified mail or personally served notice of recall to advise the School District in writing of intent to accept or the intent to reject the offer. Failure to so notify the School District within such ten (10) day period shall constitute waiver on the part of the teacher to any further rights of employment or reinstatement, and that teacher shall forfeit any future reinstatement or employment rights.
- h. If a teacher waives his or her right to reemployment in the position offered, the position shall be offered to the next teacher on ULA that is licensed and qualified for the position.
- i. A teacher placed on ULA will be eligible for recall for a period of three (3) years.
- j. Pending completion of the recall process, positions may be filled on a temporary basis.

Subd. 4 Termination of Recall Rights.

A teacher's recall rights will terminate if any of the following occur:

- a. Voluntary removal by a teacher of his/her name from the recall list which must be a written request.
- b. Resignation of teaching position.
- c. Retirement.
- d. Discharge or termination of the teacher.
- e. The expiration of three (3) years from the commencement of the ULA without having been recalled.
- f. The expiration or revocation of a valid teaching license.

Subd. 5 Insurance Participation.

Any teacher placed on unrequested leave of absence shall remain eligible for all teacher insurance benefit plans if he/she is not employed in another job in which insurance benefits are available. The teacher must pay the entire premium during the period of such leave. If a teacher is on an ULA and a spouse is employed by the district, the District will only contribute the portion identified under family coverage. Dual employment language will not apply.

Subd. 6 Hearing Rights.

Any challenge by a teacher who is proposed for placement on ULA or recall therefrom shall be subject to the hearing and review procedures as provided in Minn. Stat. 122A.40 and, therefore, shall not be subjected to the grievance procedure.

Section 2. Date of Service: The first date of continuous employment in any certificated capacity shall be the date of service in this District for purposes of placement on the seniority list. The seniority date for teachers that have retired from Independent School District 191 and are rehired in any certificated capacity shall be the date of rehire for purpose of placement on the seniority list.

Section 3. Seniority for Leaves of Absence: A teacher will continue to accrue seniority during all leaves of absences.

Section 4. Ties in Seniority: In the event of a staff reduction action affecting teachers whose first date of employment commenced on the same date, and thus have equal seniority, the teacher with the lower license file number as required by the State Department of Education shall be deemed senior.

Section 5. Posting of Seniority List: A corrected, up-to-date seniority list and qualified list shall be drawn up by the Human Resources Office by December 15th of each calendar year. The seniority list and qualified list shall be posted in a PDF file on the district website no later than December 15 of each school year, beginning with the 2007 school year. Teachers on an unrequested leave of absence will remain on the seniority list until Recall Rights are terminated per Article XIII, Section 1, Subd.4

Section 6. Grievances: Grievance on seniority placement must be made by February 1 for consideration in staffing for the following year. The seniority list is final as of February 1 and shall be used to determine placements in the event unrequested leaves of absence become necessary.

ARTICLE XIV INVOLUNTARY TRANSFERS / TRANSFER REQUESTS

Section 1. Covered under this Section but not necessarily limited to it are involuntary transfers resulting from:

- a. declining enrollment
- b. reduction in teaching force
- c. closing of schools
- d. programmatic changes
- e. restructuring and realigning of divisions, schools.
- f. If a school has to be reconstituted under ESEA, language applicable to a school closing and the opening of a new school will be followed.

Subd. 1. Procedure: Before making a classroom teacher, counselor or librarian involuntarily transfer from any school building, the District shall seek a volunteer from among those teachers in the building who are appropriately certified and licensed by the State Board of Education. If no volunteer is found, the teacher shall be transferred who is lowest on the seniority list in the affected department as defined below:

- a. Secondary departments shall mean, for example: Business, family & consumer Sciences, fine arts, art, music, dance and theatre arts, media, guidance, language arts, mathematics, physical education and health, science, social studies, world languages, technology, work-based learning, multilingual language, and grade 6. Elementary departments are K-2 and 3-5.

- b. A member of a department shall be a teacher with one (1) or more semesters of teaching experience in a grade or department in the three (3) years preceding the effective dates of the transfer.

Section 2. Covered under this section and limited to specialized programs within a given school that require one or more staff members to work a schedule that varies from the standard work schedule by one or more hours. For example, if the standard work hours for full-time teachers at a given site are from 8 - 4 and a zero hour is added such that it requires a teacher to work from 7 - 3, this section applies. However, if hours for the building change and all staff are required to work from 7 - 3, ARTICLE IX, HOURS OF SERVICE APPLIES.

- Subd. 1. Procedure: Before making a classroom teacher, counselor or librarian involuntarily work the modified schedule, the District shall seek a volunteer from among those teachers in the building who are appropriately certified and licensed by the Minnesota Department of Education and needed in the program. If no volunteer is found, the teacher shall be transferred who is lowest on the district seniority list in the affected department as defined below:
 - a. Secondary departments shall mean, for example: Business, family & consumer Sciences, fine arts, art, music, dance and theatre arts, media, guidance, language arts, mathematics, physical education and health, science, social studies, world languages, technology, work-based learning, **multilingual language**, and grade 6. Elementary departments are K-2 and 3-5.
 - b. A member of a department shall be a teacher with one (1) or more semesters of teaching experience in a grade or department in the three (3) years preceding the effective dates of the transfer.

Section 3. If a teacher is involuntarily transferred to a new site for the upcoming school year, the teacher will be reassigned to their former building if a position for which the teacher is licensed becomes available and the teacher requests to be reassigned prior to August 1 of the same year. Open positions will be posted. It is the responsibility of the teacher to apply to express interest.

Section 4. If a teacher, who volunteers to accept a transfer requests to return to their former assignment by February 1 of the following two calendar years, they will be reassigned to their former building and department if the position is still active.

Section 5. Annual Transfers Requests (ATR):

- Subd. 1. Upon application to the District, all applicants will be considered for vacancies. Final right of selection shall be reserved by the District. If a teacher requests to return to their former assignment by February 1 after completing one calendar year in the new assignment, they will be reassigned to their former building and department if a position is vacant. If a teacher completes two calendar years in the new assignment without requesting to return to their former position they will no longer have rights to the former position.

Section 6. Teacher Exchanges: Two teachers may initiate a position exchange for one year. In order for the exchange to take place each teacher must be properly licensed and the supervisor at both sites must approve the exchange. At the conclusion of the exchange both teachers must return to their previous position.

ARTICLE XV GRIEVANCE PROCEDURE

Section 1. Definition: A claim by a teacher or the Association that there has been a violation, misinterpretation or misapplication of any provision of this Agreement may be processed as a grievance as hereinafter provided.

The representative who hears the Level I and Level II grievances shall not be the same.

Section 2. Level I: In the event that a teacher or the Association believes there is a basis for a grievance, the grievant shall invoke the grievance procedure by submitting a written copy of the grievance on the District grievance form to the Executive Director of Human Resources within thirty (30) working days of the occurrence of the grievance. The District representative at Level I shall meet with the grievant within ten (10) working days of receipt of the written grievance and render a written decision within five (5) working days of the meeting. The Association shall be copied all grievance decisions.

Section 3. Level II: If the grievant is not satisfied with the disposition of the grievance at Level I, or if no disposition has been made within Level I time lines, the Association may submit the grievance within ten (10) working days of the written disposition to Level II to the Executive Director of Human Resources.

Within ten (10) working days of the receipt of the grievance, the Executive Director of Human Resources shall meet with the grievant and shall respond in writing within fifteen (15) working days of the meeting. Before rendering a negative decision, the Executive Director of Human Resources shall consult with the Chairperson of the Board of Education. The Association shall be copied all grievance decisions.

Section 4. Level III: If the Association is not satisfied with the disposition of the grievance at Level II or if no decision has been made within Level II timelines; the Association and the teacher(s) may submit the grievance to binding arbitration. Notification of dissatisfaction shall be made in writing to the Executive Director of Human Resources within fifteen (15) working days of the Level II decision. The dispute will be submitted to an arbitrator selected and agreed upon by both parties. If the parties cannot agree upon an arbitrator within five (5) working days from the notification date that arbitration will be pursued, the BMS Board in accord with its rules shall govern the arbitration proceeding. The arbitrator shall have no power to alter, add to or subtract from the express terms of this Agreement. Both parties agree to be bound by the award of the arbitrator. The fees and expenses of the arbitrator shall be shared by the parties -- one-half (½) by the District and one-half (½) by the Association or the teacher if not represented by the Association.

Section 5. Grievance Mediation: A member of the bargaining unit and the School District may, if mutually agreed, have the option of requesting Grievance Mediation by the Bureau of Mediation Services prior to Step Three of the Grievance Procedure. Time lines shall automatically be waived upon request by either party. If agreement or resolution is not reached in Grievance Mediation, the grievance process shall be automatically resumed by requesting Step Three within ten (10) days of impasse. No offers, counter offers or any documentation relating to Grievance Mediation shall be used by either party to the dispute at Level III. If resolution is reached, the agreement shall be put in writing and the grievance withdrawn without prejudice by the moving party.

Section 6. Association Representative: The employee may have an Association representative either join or represent the employee at any level at the employee's discretion.

Section 7. Days: Working days shall mean teacher work days. When school is not in session, work days shall mean week days not including holidays. If a grievance is not presented or transmitted within the time limits set forth above, it shall be considered waived unless both parties agree to waive the time lines. Grievances so waived shall not be considered as agreement with the District position.

Section 8. Resolution: Notwithstanding the expiration of this Agreement, any claim or grievance arising thereunder may be processed through the grievance procedure until resolution.

Section 9. Reprisals: No reprisals of any kind will be taken by the Board or the school administration against any employee because of participation in this grievance procedure.

Section 10. Release Time: When mutually agreed, grievances may be heard during the school day. The Board

agrees to pay the regular salary for up to three (3) employees per grievance who participate in a grievance during the school day. Additional employees up to seven (7) per grievance may be available for grievances held during the school day at no pay from the District.

Section 11. Notification: The teacher or Association shall notify the Human Resources Office when a decision is acceptable at any level.

Section 12. Designee: The Executive Director of Human Resources may appoint a designee to act at Level II.

**ARTICLE XVI
PUBLICATION OF AGREEMENT**

Copies of this Master Agreement shall be ~~printed at the School District's expense and distributed to every member now or hereafter employed during the term of the Agreement~~ on the District's web page. The District shall furnish fifty (50) to the Association at cost upon request.

**ARTICLE XVII
DURATION**

Section 1. Terms and Reopening Negotiations: This Agreement shall be effective as of July 1, 2023, and shall continue in effect until June 30, 2025. The terms of this Agreement shall remain in full force and effect until a subsequent Agreement is adopted.

Negotiations for the Agreement commencing July 1, 2025, may commence when the parties mutually agree, but in no event later than May 1, 2026.

Section 2. Effect: This Agreement constitutes the full and complete Agreement between the School District and the BEA. The provisions herein relating to terms and conditions of employment supersede and take precedence over any and all prior Agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Severability: The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof under different circumstances.

Section 4. Amendment: This Agreement shall constitute the full and complete commitments between both parties and may be altered, changed, added to, deleted from, or modified only through the voluntary mutual consent of the parties in written, signed agreement to this Agreement.

Section 5. Effective Date: "Effective Date" when referred to in this Agreement shall mean the date the Board of Education officially adopts the Agreement according to statute.

IN WITNESS WHEREOF, the parties have signed this Agreement:

For Burnsville Education Association

For Independent School District 191

Chief Negotiator/BEA

Chair - School Board/191

BEA President

Clerk – School Board/191

Date

Chief Negotiator/191

APPENDIX A
Adult Basic Education (ABE)
Early Childhood & Family Education (ECFE)

Section 1. ABE/ECFE Teacher. The School District recognizes the Association as the exclusive bargaining representative for all ABE and ECFE licensed teaching personnel as defined in the PELRA whether under contract, on leave, on a per diem, hourly or class rate basis.

Section 2. Seniority. ABE and ECFE teachers shall have seniority rights in the separate ABE and ECFE programs. **and also separate from teachers licensed under M.S. § 122A. 40.**

- Subd. 1. ABE teachers shall maintain a separate seniority list consisting only of ABE teachers, based on continuous and unbroken employment with the District during consecutive school years, measured from the most recent period of continuous employment as an ABE teacher.
- Subd. 2. ECFE teachers shall maintain a separate seniority list consisting only of ECFE teachers, based on continuous and unbroken employment with the District during consecutive school years, measured from the most recent period of continuous employment as an ECFE teacher.
- Subd. 3. Layoff of ABE and ECFE teachers shall be in the inverse order of seniority. Recall shall be based on appropriate license and shall occur in order of seniority.

Section 3. Step and Lane. ABE and ECFE teachers shall advance one step for each 736 hours worked. Teachers who work fewer than 736 hours shall advance when experience earned equals 736 hours. All hours above 736 are dropped for the remainder of the year. Part year service must be consecutive to receive a year of experience credit. Part years separated by an approved leave shall accumulate toward a year of experience credit.

Section 4. Reimbursable Credits.

- Subd 1. Teachers hired prior to July 1, 2014, a maximum of one-half (1/2) of the equivalent of the annually adjusted graduate level tuition of the U of MN, College of Education for approved coursework appropriate to the area of the teacher's assigned responsibilities or taken with the intent of becoming highly qualified in a needed licensure area taken beyond the M.A. + 60/Specialist will be paid by the School District subject to Subd 3:
- Subd 2. Teachers hired after July 1, 2014, a maximum of \$2,000 tuition costs for approved coursework appropriate to the area of the teacher's assigned responsibilities or taken with the intent of becoming highly qualified in a needed licensure area taken beyond the M.A. +60/Specialist will be paid annually by the School District subject to Subd 3:
- Subd 3 Criteria:
 - a. Courses must carry prior approval by the Executive Director of Human Resources.
 - b. Payments are for tuition only.
 - c. Tuition payments apply only for college credits obtained and shall be made after verification of the satisfactory completion of the course(s).
 - d. Tuition payments will not be made for work taken while on a regular **or sabbatical** leave.
 - e. The teacher may elect either the A/F or S/N grading system. A grade no lower than a C or an S must be earned.

Section 5. Calendar: Staff calendars of instruction will be established prior to July 1. Number of student contact hours will vary by assignment. ABE and ECFE may offer classes year round. The basic work year consists of 184 days ~~aligned with the K-12 program calendar~~ beginning the first day of August workshop week. Only hours worked within the 184 days shall count toward FTE, benefits, and step advancement calculation. ~~Classes may be canceled or combined based on enrollment resulting in a reduction of hours.~~

Section 6. Non-student contact time. The District shall attempt to assign ABE and ECFE teachers' duty hours concurrently whenever possible. ~~In-service shall be at the same ratio as the K-12 program., to be determined prior to July 1 of each school year.~~

- Subd. 1. ~~ABE and ECFE teachers shall work in blocks of time that are a minimum of three (3) hours in length per duty day. In-service shall be at the same ratio as the K-12 program.~~
- Subd. 2. ~~Preparation time will be provided in the ratio of five minutes of preparation for every twenty five minutes of instruction. Additional time for meetings and set up will be calculated at 10 minutes for every 40 minutes of instruction. ABE teachers who work more than 4.5 hours shall have a paid 30 minute meal break. Conference and Preparation Time: A minimum of five minutes of preparation time shall be provided for every twenty-five minutes of instruction time.~~
- Subd. 3. A teacher may be required to reasonably participate in activities such as consultation with parents, faculty meetings, open houses, curriculum meetings, minor administrative assignments, and other teaching responsibilities.
- Subd. 4. ~~Teachers who work more than 4.5 hours shall have a paid meal break.~~

Section 7. Leaves of Absence. Beginning July 1, 1993, ABE and ECFE teachers shall accumulate paid absence leave (Article VIII), prorated based upon hours worked. The definition of "a day" will be equal to the amount of time for which the teacher is employed. If there is a change of status (full-time to part-time or part-time to full-time) the accrued "days" will follow the teacher and be equal in value to the teacher's new status.

Section 8. Group Insurance.

- Subd. 1. Effective July 1, ~~2014-2023~~, for all teachers who are employed 736 hours or more, who are employed by the School District, who qualify for and are enrolled in the health care insurance plan, the ~~School District employee~~ will contribute the equivalent value of 95% of the single, (composite) premium. ~~The balance of the premium shall be paid by the District.~~ The composite premium shall be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby the HRA and the in-network deductible equals the in-network out of pocket maximum. ~~The remainder shall be borne by the employee.~~
- Subd. 2. Effective July 1, ~~2014-2023~~, for a-all teachers ~~who are employed 736 hours or more~~ with dependent coverage, ~~the employee~~ shall contribute the equivalent value of 20% of the monthly, composite premium. ~~as defined in Subd. 1.~~ The balance of the premium shall be paid by the District. ~~The composite premium shall be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby the HRA and the in-network deductible equals the in-network out of pocket maximum.~~
- Subd. 3. Effective with the July 1, 2014, when a teacher and his/her spouse are both employees of the district and are enrolled in dependent coverage, one of the employees will contribute an amount equal to that those with single coverage contribute.

Section 9. TSA Match.

Effective July 1, 2021, a District match to an approved Minnesota deferred compensation program is available to teachers who are beginning their fourth year of teaching in the District at 736 hours or more. Contributions as permitted by MS 356.24 will be made.

- Subd. 1. Commencing with the 2021-2022 school year, the District will match up to \$1,500 to an approved 403(b) plan.
- Subd. 2. Commencing with the 2021-2022 school year, the District will match up to \$2,250 per year to an approved 403(b) plan when the employee has completed ten years of satisfactory service in the District. The match will begin in the teacher’s 11th year of employment in the -District.
- Subd. 3. Commencing with the 2021-2022 school year, the District will match up to \$3,000 to an approved 403(b) plan when the employee has completed fourteen years of satisfactory service in the District. The match will begin in the teacher's 15th year of employment in the District.

Section 10. Inclement Weather. If an employee is notified not to report for, or, if after arriving for work, the employee is dismissed by authority of the Executive Director of Human Resources, a full day's wages shall be paid for the first day of each occurrence.

Section 11. Career Increment shall be determined based on the Appendix A seniority list as of July 1, 2024. Effective July 1, 2020, active teachers who are compensated under Appendix A Schedule ABE/ECFE shall be eligible for longevity pay in addition to annual salary, according to the schedule in this Section.

**ABE/ECFE Wage Schedule Changes
COMPENSATION
2023-2024**

STEP	BA	BA20	BA40	MA	MA20	MA40	MA60
1	\$ 44,280	\$ 46,110	\$ 47,720	\$ 50,020	\$ 50,167	\$ 50,314	\$ 50,462
2	\$ 44,300	\$ 46,140	\$ 47,750	\$ 50,060	\$ 50,207	\$ 50,354	\$ 50,502
3	\$ 44,340	\$ 46,170	\$ 47,780	\$ 50,110	\$ 50,257	\$ 50,404	\$ 50,552
4	\$ 44,950	\$ 46,510	\$ 48,560	\$ 52,420	\$ 52,567	\$ 52,714	\$ 52,862
5	\$ 46,070	\$ 48,020	\$ 50,280	\$ 54,360	\$ 54,507	\$ 54,654	\$ 54,802
6	\$ 48,810	\$ 50,810	\$ 53,300	\$ 57,440	\$ 57,587	\$ 57,734	\$ 57,882
7	\$ 52,930	\$ 53,080	\$ 55,300	\$ 59,780	\$ 59,927	\$ 60,074	\$ 60,222
8		\$ 57,320	\$ 57,870	\$ 62,420	\$ 62,567	\$ 62,714	\$ 62,862
9			\$ 63,040	\$ 65,480	\$ 65,627	\$ 65,774	\$ 65,922
10				\$ 69,260	\$ 69,407	\$ 69,554	\$ 69,702
11				\$ 74,120	\$ 74,267	\$ 74,414	\$ 74,562
12				\$ 80,510	\$ 80,657	\$ 80,804	\$ 80,952
A	\$ 55,940	\$ 61,340	\$ 67,710	\$ 85,120	\$ 85,267	\$ 85,414	\$ 85,562
B	\$ 60,160	\$ 64,900	\$ 71,990	\$ 88,760	\$ 88,907	\$ 89,054	\$ 89,202

**COMPENSATION
2024-2025**

STEP	BA	BA20	BA40	MA	MA20	MA40	MA60
1	\$ 46,060	\$ 47,960	\$ 49,630	\$ 52,030	\$ 52,177	\$ 52,324	\$ 52,472
2	\$ 46,080	\$ 47,990	\$ 49,660	\$ 52,070	\$ 52,217	\$ 52,364	\$ 52,512
3	\$ 46,120	\$ 48,020	\$ 49,700	\$ 52,120	\$ 52,267	\$ 52,414	\$ 52,562
4	\$ 46,750	\$ 48,380	\$ 50,510	\$ 54,520	\$ 54,667	\$ 54,814	\$ 54,962
5	\$ 47,920	\$ 49,950	\$ 52,300	\$ 56,540	\$ 56,687	\$ 56,834	\$ 56,982
6	\$ 50,770	\$ 52,850	\$ 55,440	\$ 59,740	\$ 59,887	\$ 60,034	\$ 60,182
7	\$ 55,050	\$ 55,210	\$ 57,520	\$ 62,180	\$ 62,327	\$ 62,474	\$ 62,622
8		\$ 59,620	\$ 60,190	\$ 64,920	\$ 65,067	\$ 65,214	\$ 65,362
9			\$ 65,570	\$ 68,100	\$ 68,247	\$ 68,394	\$ 68,542
10				\$ 72,040	\$ 72,187	\$ 72,334	\$ 72,482
11				\$ 77,090	\$ 77,237	\$ 77,384	\$ 77,532
12				\$ 83,740	\$ 83,887	\$ 84,034	\$ 84,182
A	\$ 58,180	\$ 63,800	\$ 70,420	\$ 88,530	\$ 88,677	\$ 88,824	\$ 88,972
B	\$ 62,570	\$ 67,500	\$ 74,870	\$ 92,320	\$ 92,467	\$ 92,614	\$ 92,762

Effective July 1, 2021:

Longevity Eligibility Criteria Longevity Pay Active Teacher

- a. 10-14 years with seniority date between 7/1/2007 and 6/30/2012 and at or below the BA+40 salary lane top step plus \$2.25 per hour.
- b. 15-19 years with seniority date between 7/1/2002 and 6/30/2007 and at or below the BA+40 salary lane top step plus \$3.25 per hour.
- e. 20+ Years with seniority date on or before 6/30/2002 and at or below the BA+40 salary lane top step plus \$4.25 per hour.
- d. 10-14 years with seniority date between 7/1/2007 and 6/30/2012 and at or above the MA/BA+60 salary lane top step plus \$4.25 per hour
- e. 15-19 years with seniority date between 7/1/2002 and 6/30/2007 and at or above the MA/BA+60 salary lane top step plus \$6.25 per hour.
- f. 20+ years with seniority date on or before 6/30/2002 and at or above the MA/BA+60 salary lane top step plus \$8.25 per hour.

Effective July 1, 2022:

Longevity Eligibility Criteria Longevity Pay Active Teacher

- a. 10-14 years with seniority date between 7/1/2008 and 6/30/2013 and at or below the BA+40 salary lane top step plus \$2.25 per hour.
- b. 15-19 years with seniority date between 7/1/2003 and 6/30/2008 and at or below the BA+40 salary lane top step plus \$3.25 per hour.
- e. 20+ Years with seniority date on or before 6/30/2003 and at or below the BA+40 salary lane top step plus \$4.25 per hour.
- d. 10-14 years with seniority date between 7/1/2008 and 6/30/2013 and at or above the MA/BA+60 salary lane top step plus \$4.25 per hour
- e. 15-19 years with seniority date between 7/1/2003 and 6/30/2008 and at or above the MA/BA+60 salary lane top step plus \$6.25 per hour.
- f. 20+ years with seniority date on or before 6/30/2003 and at or above the MA/BA+60 salary lane top step plus \$8.25 per hour.

APPENDIX B Title I, School Nurse, Occupational Therapist

Section 1. Title I Teachers:

- Subd. 1. Title I teachers will be placed on the salary schedule based on their training and experience.

Subd. 2. All contract benefits shall be applicable to Title I teachers.

Section 2. Licensed School Nurses:

Subd. 1. All licensed school nurses shall be placed on the teacher salary schedule. All other contract benefits applicable to classroom teachers shall also apply to licensed school nurses.

Subd. 2. For the purposes of initial placement on the salary schedules, the following procedure shall govern:

- a. Placement on the appropriate lanes shall be commensurate with each nurse's degree level; i.e., R.N. or B.A. in nursing.
- b. Previous public school nursing experience outside the District shall be allowed on a year-for-year basis to a maximum of five (5) years. Years must be complete years of outside experience as outlined in Subd. 1 of the credit for incoming experience section of this Agreement. Previous nursing experience in District 191 shall be allowed as per Article V, Section 6.

Subd. 3. A separate seniority list shall be compiled for school nurses.

Section 3. Licensed Occupational Therapists:

Subd. 1. Beginning in the school year 1989-90, all licensed occupational therapists shall be placed on the teacher salary schedule. All other contract benefits applicable to classroom teachers shall also apply to licensed occupational therapists.

Subd. 2. For initial placement on the salary schedules, the following procedure shall govern:

- a. Placement on the appropriate lanes shall be commensurate with each occupational therapist's degree level; i.e., B.A. or M.A. in occupational therapy.
- b. Previous public school occupational therapist experience outside the District shall be allowed on a year-for-year basis to a maximum of five (5) years. Years must be complete years of outside experience as outlined in Subd. 1 of the credit for experience section of this Agreement. Previous occupational therapist experience in District 191 shall be allowed as per Article V, Section 6.

Subd. 3. Probationary Period: Occupational therapists shall serve a three-year probationary period. During that time, Occupational therapists may be released as the Board sees fit. Following completion of the probationary period, occupational therapists will have continuing contract status as described below.

Subd. 4. A separate seniority list shall be compiled for occupational therapists. In the event the district reduces occupational therapists, reductions shall occur based on seniority with the least senior being laid off first. Occupational therapists laid off due to reduction in force will retain recall rights for two years; with the most senior occupational therapist the first to be recalled.

Subd. 5. An individual contract will be used for occupational therapists. See Appendix D2.

Subd. 6. Prior approval for requests to convert continuing education units to lane change credits may be made to the Assistant Superintendent for Instruction and the Staff Development Coordinator, who will recommend number of course credits, comparable to District staff development time commitments, to the Executive Director of Human Resources. Article

V, Section 6 shall then apply.

Section 4 Psychologist Interns

- Subd. 1. Beginning with the 2001-2002 school year, the District can employ licensed, psychologist interns. A psychologist intern is an individual that is working as an intern under the direct supervision of a licensed psychologist. The intern must be enrolled in an approved preparation program leading to Board of Teaching licensure. The intern can be employed as an intern for no more than the equivalent of one school year.
- Subd. 2. In the event a psychologist intern is hired the year following completion of their internship as a licensed psychologist, the year of internship will be counted towards satisfying the probationary period.

APPENDIX C-1
BEA Salary Schedule
2023-2024

STEP	BA	BA 20	BA 40	BA 60 / MA	MA 20	MA 40	MA 60
1	44,280	46,110	47,720	50,020	52,330	54,490	57,170
2	44,300	46,140	47,750	50,060	52,380	54,520	57,200
3	44,340	46,170	47,780	50,110	52,420	54,570	57,250
4	44,950	46,510	48,560	52,420	56,460	57,380	60,200
5	46,070	48,020	50,280	54,360	59,080	60,180	62,790
6	48,810	50,810	53,300	57,440	60,230	63,050	66,380
7	52,930	53,080	55,300	59,780	62,600	65,150	68,980
8		57,320	57,870	62,420	64,960	68,280	71,610
9			63,040	65,480	68,790	72,370	75,940
10				69,260	72,590	76,150	79,990
11				74,120	77,850	81,590	85,790
12				80,510	84,380	88,420	92,720
A*	55,940	61,340	67,710	85,120	89,530	94,160	99,680
B**	60,160	64,900	71,990	88,760	93,710	98,940	106,110

* A teacher shall be eligible for the first career step A after completing fourteen (14) satisfactory years of service in District 191 (See Article V, Sections 9 and 10).

** A teacher shall be eligible for a second career step B after completing nineteen (19) satisfactory years of service in District 191 (See Article V, Sections 9 and 10).

Definitions:

Years of experience: The total number of calendar years of licensed teaching experience in and outside of this District. This number is used by the Minnesota Department of Education.

Years in the District: The total number of years of employment in the District, in a licensed position or not.

Seniority: The first date of contract employment as defined by a bargaining group.

Career step: An advancement based on amount of *satisfactory* experience (e.g., a K-12 teacher must work a .75 FTE contract or more to advance a career step on the salary schedule and an ABE/ECFE teacher must work at least 736 hours to advance a career step). See Article V, Section 8.

Pay step: An identification label for the vertical column of a salary schedule.

Longevity: A term not used in the BEA agreement. For non-exempt employees, it typically identifies a remuneration to be paid for calendar years of employment in the District.

Lanes: A descriptive label for the horizontal heading. Lanes describe the educational level for each column in quarter credits.

Credit Conversion Chart

Semester	Quarter
1	1.5
2	3.0
3	4.5
4	6.0

Step Movement: Teachers move down a pay step as they complete each year of satisfactory service in the District. However, teachers who are in a lane with a limited number of steps, remain at that step if they have reached the maximum pay step for that lane. For instance, a teacher with a BA degree who has successfully completed 10 years of service would continue in the BA lane, Step 7. Upon completing 20-quarter credits, the teacher would move to BA+20 lane, step 7.

APPENDIX C-2
BEA Salary Schedule
2024-2025

STEP	BA	BA 20	BA 40	BA 60 / MA	MA 20	MA 40	MA 60
1	46,060	47,960	49,630	52,030	54,430	56,670	59,460
2	46,080	47,990	49,660	52,070	54,480	56,710	59,490
3	46,120	48,020	49,700	52,120	54,520	56,760	59,540
4	46,750	48,380	50,510	54,520	58,720	59,680	62,610
5	47,920	49,950	52,300	56,540	61,450	62,590	65,310
6	50,770	52,850	55,440	59,740	62,640	65,580	69,040
7	55,050	55,210	57,520	62,180	65,110	67,760	71,740
8		59,620	60,190	64,920	67,560	71,020	74,480
9			65,570	68,100	71,550	75,270	78,980
10				72,040	75,500	79,200	83,190
11				77,090	80,970	84,860	89,230
12				83,740	87,760	91,960	96,430
A*	58,180	63,800	70,420	88,530	93,120	97,930	103,670
B**	62,570	67,500	74,870	92,320	97,460	102,900	110,360

*A teacher shall be eligible for the first career step A after completing fourteen (14) satisfactory years of service in District 191 (See Article V, Sections 9 and 10)

**A teacher shall be eligible for a second career step B after completing nineteen (19) satisfactory years of service in District 191 (See Article V, Sections 9 and 10).

APPENDIX C-3
Co-Curricular Stipend Schedule

Activity	Head Varsity Coach / Lead	ASST	Middle School Head	Middle School ASST
Basketball	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Weight room	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Athletic Coordinator	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Wrestling	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Football	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Baseball	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Softball	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Danceline, Comp	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Hockey	\$ 6,800.00	\$ 4,800.00	\$ 4,400.00	\$ 3,100.00
Track	\$ 5,800.00	\$ 4,100.00	\$ 3,800.00	\$ 2,600.00
Soccer	\$ 5,800.00	\$ 4,100.00	\$ 3,800.00	\$ 2,600.00
Volleyball	\$ 5,800.00	\$ 4,100.00	\$ 3,800.00	\$ 2,600.00
Golf	\$ 5,800.00	\$ 4,100.00	\$ 3,800.00	\$ 2,600.00
Adapted Athletic Coordinator	\$ 5,800.00			
Swimming	\$ 5,800.00	\$ 4,100.00	\$ 3,800.00	\$ 2,600.00
Slalom Ski	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
XC Ski	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
Tennis	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
DECA	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
Lacrosse	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
Student Council	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
Equipment Manager	\$ 4,800.00	\$ 3,400.00	\$ 3,100.00	\$ 2,200.00
Vocal Freestyle	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Danceline, Perf.	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Quiz Bowl Advisor	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Vocal, Cocurricular Total	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Band, Cocurricular, Annual	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Diversity Coordinator	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Cheer, Annual	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Band, Drumline (Winter)	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Drum Line Competition				
Drill/Choreographer/Composer	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
XC Run	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Badminton	\$ 4,300.00	\$ 3,000.00	\$ 2,800.00	\$ 1,900.00
Musical Director	\$ 3,800.00	\$ 2,700.00	\$ 2,500.00	\$ 1,700.00
Math League	\$ 3,800.00	\$ 2,700.00	\$ 2,500.00	\$ 1,700.00
Studio Producer	\$ 3,800.00	\$ 2,700.00	\$ 2,500.00	\$ 1,700.00

Activity	Head Varsity Coach / Lead	ASST	Middle School Head	Middle School ASST
Chess	\$ 3,800.00	\$ 2,700.00		
Class Advisor	\$ 3,800.00	\$ 2,700.00	\$ 2,500.00	\$ 1,700.00
Band, Marching	\$ 3,800.00	\$ 2,700.00		
Debate	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Speech	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
FEA	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Cheer, Comp	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
YIG	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Science Quiz Bowl	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Science Challenge Fair	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Paper, Editorial	\$ 3,300.00	\$ 2,300.00	\$ 2,100.00	\$ 1,500.00
Band, Pep	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Mock Trial	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Band, Drumline (Fall) <i>Corrected 6.21.16</i>	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Marching Band Visual Drill/Choreographer	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Drum Line Drill Composer	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Computer Club	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Play One Act Director	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
PROUD Advisor	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Play, Full Length Director	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Musical Vocal	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Musical Choreographer	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Musical, Instrumental	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Musical Producer	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Musical Set Design	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
NHS (Includes Awards Coordination)	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Flag Line	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Yearbook	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Step Team	\$ 2,800.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Safety Patrols (Elem)	\$ 2,800.00			
Admin Assistant (Elem)	\$ 2,800.00			
Chorus (Elem)	\$ 1,500.00			
Improv	\$ 1,500.00	\$ 1,100.00	\$ 1,000.00	\$ 700.00
Student Council (Elem)	\$ 1,500.00			
Literary Magazine	\$ 1,500.00	\$ 1,100.00	\$ 1,000.00	\$ 700.00
Science Fair (Elem)	\$ 1,500.00			
Peer Support/ Helpers	\$ 1,500.00			
Physics Club	\$ 1,500.00	\$ 1,100.00	\$ 1,000.00	\$ 700.00
Computer Club (Elem)	\$ 1,500.00			

**APPENDIX C-4
EXTRA COMPENSATION**

Rate A: INSTRUCTION: Used when authorized by administration to create "products" which require training or experience in a specific area; e.g., writing curriculum.

Hourly rate, effective July 1, 2014 \$27.50 **July 1, 2024 \$28.50**

Rate B: WORKSHOP: Used when authorized by administration to represent the District; discussion rather than product oriented; e.g., workshop attendance.

Hourly rate, effective July 1, 2014 \$21.00 **July 1, 2024 \$21.75**

Rate C: SUPERVISION: Used when supervising students with delegated administrative responsibility, or when serving as an official.

Hourly rate, effective July 1, 2014 \$21.00 **July 1, 2024 \$21.75**

Rate D: HOMEBOUND: Used when teaching homebound students.

Hourly rate, effective July 1, 2014 \$25.00 **July 1, 2024 Pro Rata**

Rate E: AREA LEARNING CENTER: Used when voluntarily teaching classes/activities categorically funded as Area Learning Center opportunities, ~~effective July 1, 1998.~~

Hourly rate, effective July 1, 2014 \$31.25 **July 1, 2024 \$32.25**

APPENDIX D-1
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
TEACHER CONTRACT
INDEPENDENT SCHOOL DISTRICT #191

The School Board of School District 191 of the State of Minnesota enters into this agreement with _____, a legally qualified and certificated teacher who agrees to teach in District 191 for the school year 201__-201__. In consideration, thereof, the School Board agrees to pay said teacher \$ _____ (salary schedule step _____ and lane _____) for basic services.

The following provisions shall apply and are a part of this contract:

1. Basic Services: Said teacher shall faithfully perform the teaching and other professional services prescribed by the School Board or its designated representative, abide by the rules and regulations as established by the School Board and any additions or amendments thereto for the annual salary indicated below, and agrees to teach in the school of said District as assigned in such grades or subjects for which that teacher has the necessary certification.
2. Duration: This contract is subject to the provisions of M.S. § 122A.40 as amended and to all laws of the State of Minnesota relevant to qualification, certification, employment, termination, and discharge for cause of teachers. Teachers who request a termination of contract at any time before the end of the current school year must receive the consent of the Board through a negotiated settlement with the Board or its designee.
3. Calendar: School year and vacation days shall be those named on the school calendar as adopted by the School Board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines.
4. Subject to Master Agreement: This contract shall be subject to and consistent with this Master Agreement between the School District and the Exclusive Representative and the provisions of P.E.L.R.A. Laws of Minnesota, as amended.
5. Error: It is mutually agreed that if improper placement is made, for any reason, in accordance with the Master Agreement, the proper annual salary or recalculation of pro-rata salary shall be made and this contract so amended.

IN WITNESS THEREOF WE HAVE SUBSCRIBED OUR SIGNATURES THIS _____ DAY OF _____, 20_____.

Teacher

Chairperson

Clerk

APPENDIX D-2
BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS
OCCUPATIONAL THERAPIST CONTRACT
INDEPENDENT SCHOOL DISTRICT #191

The School Board of School District 191, Burnsville, Minnesota enters into this agreement with _____, a legally qualified and licensed occupational therapist for the 201__-201__ school year. In consideration thereof, the School Board agrees to pay said occupational therapist \$ _____ (salary schedule step ____ and lane ____) for basic services.

The following provisions shall apply and are a part of this contract:

1. Basic Services: Said occupational therapist shall faithfully perform all professional services prescribed by the School Board or its designated representative, abide by the rules and regulations as established by the School Board and any additions or amendments thereto for the annual salary indicated below, and agrees to provide services in the schools of said District as assigned.
2. Conditions of Employment: This contract is governed by the policies and regulations of the School District and all laws of the State of Minnesota relevant to qualification, licensure, and employment. This contract shall be subject to and consistent with the master Agreement between the School District and the Exclusive Representative and the provisions of the Minnesota Public Employment Labor Relations Act as amended.
3. Duration: This is a continuing contract that applies to school year employment.
4. Termination: Occupational therapists who request a termination of contract at any time before the end of the current school year must receive the consent of the Board through a negotiated settlement with the Board or its designee. This contract may be terminated during its term for cause.
5. Calendar: School year and vacation days shall be those named on the school calendar as adopted by the School Board, and the occupational therapist agrees to work on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines.
6. Error: It is mutually agreed that if improper determination of salary is made, for any reason, the proper annual salary or recalculation of pro-rata salary shall be made and this contract so amended.

IN WITNESS THEREOF WE HAVE SUBSCRIBED OUR SIGNATURES THIS ____ DAY OF _____, 20____.

Occupational Therapist

Chairperson

Clerk

Appendix D-3

**BURNSVILLE EAGAN SAVAGE
Independent School District 191
Human Resources**

AGENDA ITEM:

To: Members of the Board of Education
Superintendent Dr. Theresa Battle

From: Stacey Sovine
Executive Director of Human Resources

Date: August 1__, 20__

RE: **Approving Board programming and staffing retention priorities for the 20__-20__ school year.**

RECOMMENDATION: THAT THE BOARD OF EDUCATION APPROVES FOR THE 20__ - 20__ SCHOOL YEAR, THE PROPOSED PROGRAMMING PRIORITIES AND STAFFING RETENTION PROTECTIONS AND THEIR QUALIFYING CRITERIA IN THE FOLLOWING AREAS:

BE IT FURTHER RESOLVED THAT: STAFFING RETENTION PROTECTION ALIGNS WITH THE DISTRICT 191 STRATEGIC PLAN AND ARE FOR TRAITS SUCH AS UNIQUE SPECIALIZED TRAINING, EXTERNAL CERTIFICATIONS OR LICENSES, LANGUAGE PROFICIENCY, AND RECRUITMENT AND RETENTION OF TEACHERS AND ADMINISTRATORS WITH DIVERSE RACIAL AND ETHNIC BACKGROUNDS. THE STAFFING RETENTION PROTECTIONS DO NOT LIMIT THE BOARD’S ABILITY TO DETERMINE THE PROGRAMS, FUNCTIONS, OVERALL BUDGET, UTILIZATION OF TECHNOLOGY, ORGANIZATIONAL STRUCTURE, SELECTION OF PERSONNEL, ABILITY TO DISIPLINE, AND THE DIRECTION AND NUMBER OF PERSONNEL.

Appendix E
VOLUNTARY PRE-KINDERGARTEN INSTRUCTORS

Section 1. Statutory Considerations: Pursuant to Minnesota Statutes, section 179A.03, subdivision 18, voluntary pre-kindergarten instructors fall within the definition of “teacher” for purposes of PERLA and are included within the teachers’ appropriate unit. However, because these instructors are not required to hold a license issued by the state department, they do not fall within the definition of a “teacher” for purposes of Minnesota Statutes, section 122A.40, subdivision 1 and, therefore, do not attain the rights to continuing contract/tenure status nor rights to bump pursuant to unrequested leave of absence (ULA).

Section 2. Probationary Period: Time spent as a voluntary pre-kindergarten instructor does not count toward the individual’s probationary period or potential future probationary period pursuant to Minnesota Statutes, sections 122A.40 and 122A.261. A voluntary pre-kindergarten instructor shall serve a probationary period of 208 working days of consecutive service in the School District, during that time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline the instructor. During this probationary period, the instructor shall have no recourse to the grievance procedure as far as suspension, discharge for cause, or other discipline is concerned. However, a probationary instructor shall have the right to bring a grievance regarding any other provisions of applicable sections of the Master Agreement alleged to have been violated.

Section 3. Lay Off: Voluntary Pre-Kindergarten instructors may be laid off at the School District’s discretion at any time based on the needs of the School District’s programs.

Effective July 1, 2027, A separate seniority list shall be compiled for voluntary pre-kindergarten instructors. The first date of continuous employment in a pre-kindergarten instructor capacity shall be the date of service in this District for purposes of placement on the seniority list. All appropriately licensed pre-kindergarten instructors will be placed at the top of the seniority list according to their date of service followed by the non-licensed.

In the event of job elimination or a reduction in force, the least senior non-licensed pre-kindergarten instructor without a bachelor’s degree will be the first to be placed on layoff. The least senior non-licensed pre-kindergarten instructor with a bachelor’s degree or higher will be second to be placed on layoff. The least senior licensed pre-kindergarten instructor will be third to be placed on layoff. No appropriately licensed pre-kindergarten instructor may be placed on layoff if a non-licensed pre-kindergarten instructor is employed. In the event there are no non-licensed pre-kindergarten instructors, appropriately licensed preschool instructors will be placed on layoff starting with the least senior.

Section 4. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for voluntary pre-kindergarten instructors shall be as assigned by the School District and may be modified from time to time based upon the needs of the School District’s programs. The maximum number of days shall not exceed 208 days and includes time for paid lunch.

Section 5. Compensation: Voluntary pre-kindergarten instructors shall be compensated pursuant to the specific salary schedule, or such other method as the parties may agree to in writing and shall not be entitled to compensation on the regular teacher salary schedule.

Section 6. Conference and Preparation Time: A minimum of five minutes of preparation time shall be provided for every twenty-five minutes of instruction time. Preparation time shall be provided within the work week.

Section 7. Applicable Sections of the Master Agreement: Voluntary pre-kindergarten instructors shall be covered by the following articles of the Master Agreement:

ARTICLE I, RECOGNITION,
 ARTICLE II, COPIES OF RECORD,
 ARTICLE III, STATUTORY RESPONSIBILITIES AND OBLIGATIONS OF THE SCHOOL
 DISTRICT,

ARTICLE IV, TEACHER RIGHTS,
 ARTICLE VII, GROUP INSURANCE,
 ARTICLE VIII, LEAVES OF ABSENCE,
 ARTICLE XI, PERSONNEL FILES,
 ARTICLE XII, Sections 9 and 10, 403(b) MATCHING CONTRIBUTION PLAN,
 ARTICLE XV, GRIEVANCE PROCEDURE,
 ARTICLE XVI, PUBLICATION OF AGREEMENT,
 ARTICLE XVII, DURATION,

APPENDIX C-3, C-4,

APPENDIX D-3.

Section 8. Sections of the Master Agreement Not Applicable: Voluntary Pre-Kindergarten instructors shall not be eligible for the following articles of the Master Agreement:

ARTICLE V, COMPENSATION,
 ARTICLE VI, EXTRA COMPENSATION,
 ARTICLE IX, HOURS OF SERVICE,
 ARTICLE X, LENGTH OF THE SCHOOL YEAR,
 ARTICLE XIII, UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY AGREEMENT,
 ARTICLE XIV, INVOLUNTARY TRANSFERS / TRANSFER REQUESTS.
 APPENDIX A, ADULT BASIC EDUCATION (ABE), EARLY CHILDHOOD AND FAMILY EDUCATION (ECFE),
 APPENDIX B, TITLE 1, SCHOOL NURSE, OCCUPATIONAL THERAPIST,
 APPENDIX C-1 AND C-2 BEA SALARY SCHEDULES,
 APPENDIX D-1, D-2.

**Voluntary Pre-Kindergarten
 208 Day Salary Schedule
 2023-2024**

STEP	BA	BA20	BA40	MA	MA20	MA40	MA60
1	\$ 50,056	\$ 52,124	\$ 53,944	\$ 56,544	\$ 56,711	\$ 56,877	\$ 57,044
2	\$ 50,078	\$ 52,158	\$ 53,978	\$ 56,590	\$ 56,756	\$ 56,922	\$ 57,089
3	\$ 50,123	\$ 52,192	\$ 54,012	\$ 56,646	\$ 56,812	\$ 56,979	\$ 57,145
4	\$ 50,813	\$ 52,577	\$ 54,894	\$ 59,257	\$ 59,424	\$ 59,590	\$ 59,757
5	\$ 52,079	\$ 54,283	\$ 56,838	\$ 61,450	\$ 61,617	\$ 61,783	\$ 61,950
6	\$ 55,177	\$ 57,437	\$ 60,252	\$ 64,932	\$ 65,099	\$ 65,265	\$ 65,431
7	\$ 59,834	\$ 60,003	\$ 62,513	\$ 67,577	\$ 67,744	\$ 67,910	\$ 68,077
8	\$ 59,834	\$ 64,797	\$ 65,418	\$ 70,562	\$ 70,728	\$ 70,895	\$ 71,061
9	\$ 59,834	\$ 64,797	\$ 71,263	\$ 74,021	\$ 74,187	\$ 74,354	\$ 74,520
10	\$ 59,834	\$ 64,797	\$ 71,263	\$ 78,294	\$ 78,460	\$ 78,627	\$ 78,793
11	\$ 59,834	\$ 64,797	\$ 71,263	\$ 83,788	\$ 83,954	\$ 84,121	\$ 84,287
12	\$ 59,834	\$ 64,797	\$ 71,263	\$ 91,011	\$ 91,178	\$ 91,344	\$ 91,511
A	\$ 63,237	\$ 69,341	\$ 76,542	\$ 96,223	\$ 96,389	\$ 96,555	\$ 96,722
B	\$ 68,007	\$ 73,365	\$ 81,380	\$ 100,337	\$ 100,504	\$ 100,670	\$ 100,837

VPK (208 days) – Those without a license remain on BA lane.

**Voluntary Pre-Kindergarten
208 Day Salary Schedule
2024-2025**

STEP	BA	BA20	BA40	MA	MA20	MA40	MA60
1	\$ 52,068	\$ 54,216	\$ 56,103	\$ 58,817	\$ 58,983	\$ 59,149	\$ 59,316
2	\$ 52,090	\$ 54,250	\$ 56,137	\$ 58,862	\$ 59,028	\$ 59,195	\$ 59,361
3	\$ 52,136	\$ 54,283	\$ 56,183	\$ 58,918	\$ 59,085	\$ 59,251	\$ 59,417
4	\$ 52,848	\$ 54,690	\$ 57,098	\$ 61,631	\$ 61,798	\$ 61,964	\$ 62,131
5	\$ 54,170	\$ 56,465	\$ 59,122	\$ 63,915	\$ 64,081	\$ 64,248	\$ 64,414
6	\$ 57,392	\$ 59,743	\$ 62,671	\$ 67,532	\$ 67,699	\$ 67,865	\$ 68,031
7	\$ 62,230	\$ 62,411	\$ 65,023	\$ 70,290	\$ 70,457	\$ 70,623	\$ 70,790
8	\$ 62,230	\$ 67,397	\$ 68,041	\$ 73,388	\$ 73,554	\$ 73,721	\$ 73,887
9	\$ 62,230	\$ 67,397	\$ 74,123	\$ 76,983	\$ 77,149	\$ 77,315	\$ 77,482
10	\$ 62,230	\$ 67,397	\$ 74,123	\$ 81,437	\$ 81,603	\$ 81,769	\$ 81,936
11	\$ 62,230	\$ 67,397	\$ 74,123	\$ 87,145	\$ 87,312	\$ 87,478	\$ 87,644
12	\$ 62,230	\$ 67,397	\$ 74,123	\$ 94,663	\$ 94,829	\$ 94,995	\$ 95,162
A	\$ 65,769	\$ 72,122	\$ 79,605	\$ 100,077	\$ 100,244	\$ 100,410	\$ 100,577
B	\$ 70,731	\$ 76,304	\$ 84,636	\$ 104,362	\$ 104,528	\$ 104,695	\$ 104,861

VPK (208 days) – Those without a license remain on BA lane.

Appendix F
READY TO GROW / READY TO LEARN INSTRUCTORS

Section 1. Statutory Considerations: Pursuant to Minnesota Statutes, section 179A.03, subdivision 18, Ready to Grow / Ready to Learn instructors fall within the definition of “teacher” for purposes of PERLA and are included within the teachers’ appropriate unit. However, because these instructors are not required to hold a license issued by the state department, they do not fall within the definition of a “teacher” for purposes of Minnesota Statutes, section 122A.40, subdivision 1 and, therefore, do not attain the rights to continuing contract/tenure status nor rights to bump pursuant to unrequested leave of absence (ULA).

Section 2. Probationary Period: Time spent as a Ready to Grow / Ready to Learn instructor does not count toward the individual’s probationary period or potential future probationary period pursuant to Minnesota Statutes, sections 122A.40 and 122A.261. A Ready to Grow / Ready to Learn instructor shall serve a probationary period of 261 working days of consecutive service in the School District, during that time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline the instructor. During this probationary period, the instructor shall have no recourse to the grievance procedure as far as suspension, discharge for cause, or other discipline is concerned. However, a probationary instructor shall have the right to bring a grievance regarding any other provisions of applicable sections of the Master Agreement alleged to have been violated.

Section 3. Lay Off: Ready to Grow / Ready to Learn instructors may be laid off at the School District’s discretion at any time based on the needs of the School District’s programs.

Effective July 1, 2027, a separate seniority list shall be compiled for Ready to Learn and Ready to Grow instructors. The first date of continuous employment in a Ready to Learn and Ready to Grow instructor capacity shall be the date of service in this District for purposes of placement on the seniority list. All appropriately licensed Ready to Learn and Ready to Grow instructor will be placed at the top of the seniority list according to their date of service followed by the non-licensed Ready to Learn and Ready to Grow instructor.

In the event of job elimination or a reduction in force, the least senior non-licensed Ready to Grow and Ready to Learn instructor without a bachelor’s degree will be the first to be placed on layoff. The least senior non-licensed Ready to Learn and Ready to Grow instructor with a bachelor’s degree or higher will be second to be placed on layoff. The least senior licensed Ready to Learn and Ready to Grow instructor will be third to be placed on layoff. No appropriately Ready to Learn and Ready to Grow licensed instructor may be placed on layoff if a non-licensed Ready to Learn and Ready to Grow instructor is employed. In the event there are no non-licensed Ready to Learn and Ready to Grow instructors, appropriately licensed Ready to Learn and Ready to Grow instructor will be placed on layoff starting with the least senior.

Section 4. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for Ready to Grow / Ready to Learn instructors shall be as assigned by the School District and may be modified from time to time based upon the needs of the School District’s programs. The maximum number of days shall not exceed 261 days.

Section 5. Compensation: Ready to Grow / Ready to Learn instructors shall be compensated pursuant to the specific salary schedule, or such other method as the parties may agree to in writing and shall not be entitled to compensation on the regular teacher salary schedule.

Section 6. Applicable Sections of the Master Agreement: Ready to Grow / Ready to Learn instructors shall be covered by the following articles of the Master Agreement:

- ARTICLE I, RECOGNITION,
- ARTICLE II, COPIES OF RECORD,
- ARTICLE III, STATUTORY RESPONSIBILITIES AND OBLIGATIONS OF THE SCHOOL DISTRICT,

ARTICLE IV, TEACHER RIGHTS,
 ARTICLE VII, GROUP INSURANCE,
 ARTICLE VIII, LEAVES OF ABSENCE,
 ARTICLE XI, PERSONNEL FILES,
 ARTICLE XII, Sections 9 and 10, 403(b) MATCHING CONTRIBUTION PLAN,
 ARTICLE XV, GRIEVANCE PROCEDURE,
 ARTICLE XVI, PUBLICATION OF AGREEMENT,
 ARTICLE XVII, DURATION,

APPENDIX C-3, C-4,

APPENDIX D-3.

Section 7. Sections of the Master Agreement Not Applicable: Ready to Grow / Ready to Learn instructors shall not be eligible for the following articles of the Master Agreement:

ARTICLE V, COMPENSATION,
 ARTICLE VI, EXTRA COMPENSATION,
 ARTICLE IX, HOURS OF SERVICE,
 ARTICLE X, LENGTH OF THE SCHOOL YEAR,
 ARTICLE XIII, UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY AGREEMENT,
 ARTICLE XIV, INVOLUNTARY TRANSFERS / TRANSFER REQUESTS.
 APPENDIX A, ADULT BASIC EDUCATION (ABE), EARLY CHILDHOOD AND FAMILY EDUCATION (ECFE),
 APPENDIX B, TITLE 1, SCHOOL NURSE, OCCUPATIONAL THERAPIST,
 APPENDIX C-1 AND C-2 BEA SALARY SCHEDULES,
 APPENDIX D-1, D-2.

**Ready to Grow / Ready to Learn
 (261 day) Salary Schedule**

STEP	Base
1	\$ 42,497
2	\$ 44,325
3	\$ 46,152
4	\$ 47,509
5	\$ 48,867
6	\$ 50,172
7	\$ 51,477
8	\$ 53,536
9	\$ 55,678
10	\$ 57,905
11	\$ 60,221
12	\$ 62,630
13	\$ 65,135
14	\$ 67,740
15	\$ 70,752
16	\$ 70,752
17	\$ 70,752
18	\$ 70,752
19	\$ 70,752
20	\$ 71,756

STEP	Base
1	\$ 44,197
2	\$ 46,098
3	\$ 47,998
4	\$ 49,410
5	\$ 50,821
6	\$ 52,179
7	\$ 53,536
8	\$ 55,678
9	\$ 57,905
10	\$ 60,221
11	\$ 62,630
12	\$ 65,135
13	\$ 67,740
14	\$ 70,450
15	\$ 73,582
16	\$ 73,582
17	\$ 73,582
18	\$ 73,582
19	\$ 73,582
20	\$ 74,627

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

- 1. The School District and Union are parties to a collective bargaining agreement governing Teachers for the period July 1, 2023 through June 30, 2025.
- 2. This MOU applies when school is not in session during the summer months to teachers required to attend workshops and professional development out of state.
- 3. The District agrees to pay \$150 per diem for full days as identified in **Regulation 412 Expense Reimbursement for Travel**. Partial days will be pro-rated by \$50 segments aligned to meal per diems. For example, if a travel day requires a per diem for lunch and dinner, then the teacher would receive \$100 per diem for salary reimbursement.
- 4. Required in-state professional development and workshops will be paid according to Appendix C-4 of the 2023-2025 Master Agreement. Additional expenses for mileage will be paid according to policy and IRS regulations.

This MEMORANDUM OF UNDERSTANDING shall be in effect July 1, 2023 through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 West Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. Notwithstanding Appendix C-3 of the 2023-2025 contract, the following employees shall receive the identified stipend for the activity listed as long as they hold the position or until the amount listed under Appendix C-3 is greater.

Last Name	First Name	Location Description	Description	Amount
BOCKLUND	TIMOTHY	BHS	ALPINE SKIING - HEAD	\$5,063.00
FRENCH	KEITH J	BHS	BAND, MARCHING (FALL)	\$4,006.80
REYNOLDS	CHELSEA L	BHS	SWIMMING - ASST	\$4,708.00
WEBBER	JEFFREY	BHS	TRACK - ASST BOYS	\$4,349.00

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative Chair

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. The Union and the School District agree the service provided by “Amplify” is an independent option for certain healthcare services separate from the District’s medical insurance plan. This service provides no aggregate value to the medical insurance coverage provided to district employees. The “Amplify” service was added to provide employee choice for care as an independent option to the medical insurance coverage and is completely dependent on “Amplify” being able to provide their services to district employees. This service is unrelated to the District’s medical insurance plan.
3. The School District may end its relationship with “Amplify” at any time and it is understood that the termination of that relationship does not impact the aggregate value of the District’s medical plan or negotiated employee benefits.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. In the event that the District changes its Long-Term Disability Insurance plan to a plan that has a longer qualifying period than 30 working days, the District agrees to provide a Short-Term Disability Plan with a qualifying period no more than 14 calendar days.
3. The District agrees that up to one-third (1/3) of a day of accrued sick leave may be used to supplement the Short-Term Disability income per work day on leave.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative Chair

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. Both parties have identified the following individuals and mutually agreed as a part of negotiations that they will be entitled to completing 14 years of experience within the district on the following dates.
3. The identified individuals will be entitled to benefits under Articles V, VIII, and XII based on the listed dates.
4. The Parties reserve the right to adjust the list before December 31, 2021 with the joint approval of the BEA President and the Executive Director of Human Resources.
5. Between July 1, 2021 and the identified date, a year of employment for career teacher compensation purposes shall be any year for which the teacher received step advancement under that Master Agreement or policy. If the employee does not advance a step, the identified date shall be adjusted back accordingly.
6. The MOU is not subject to grievance language.
7. Employees are only entitled to new benefits or pay effective July 1, 2021. There is no back pay for any disputed experience.

Employee	Date completing 14 years of service
Ashley Gravink	June 30, 2029
Jennifer Kennedy	June 30, 2027
Kellie Allman	June 30, 2026
Anne Staum	June 30, 2024
Bryeny Neal	June 30, 2023
Jessica Rau	June 30, 2021

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative Chair

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. The District has been approved by MDE to have an online school, the Virtual Academy.
3. Both parties understand that students may choose to participate in on-line learning because of their experience this year or over continuing COVID concerns. This makes it difficult to anticipate the final enrollment numbers until it is implemented.
4. The District understands the additional pressure of trying to teach students both in person and on-line simultaneously. It will make every effort to avoid scheduling classes that are simultaneous to the extent possible.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative Chair

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The School District and Union are parties to a collective bargaining agreement governing Teachers for the period July 1, 2023 through June 30, 2025.
2. Notwithstanding Appendix A, Compensation 2023-2024, BA Step 5 (\$46,070), the Union and the District agree that Jessica Northenscold will be paid for 2023-2024, BA Step 5 the annual amount of (\$47,440) prorated to her annual fte.
3. Both parties agree this is to hold Northenscold harmless in her annual salary from the 2022-2023 annual rate.

This MEMORANDUM OF UNDERSTANDING shall be in effect July 1, 2023 through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 West Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

1. The School District and Union are parties to a collective bargaining agreement governing Teachers for the period July 1, 2023 through June 30, 2025.
2. Notwithstanding Appendix E, Compensation 2023-2024, BA Step 8 (\$59,834), the Union and the District agree that Virginia Hanson will be paid for 2023-2024, BA Step 8 the annual amount of (\$65,198) prorated to her annual fte.
3. Hanson will continue to be eligible to earn step advancement and will be paid an annual amount of (65,198) prorated to her annual fte. This amount will remain in effect until the Appendix E, Compensation for the year exceeds this amount or until she acquires a valid MN teaching license in which her educational experience will determine lane placement at that time.
4. Both parties agree this is to hold Hanson harmless in her annual salary from the 2022-2023 annual rate.

This MEMORANDUM OF UNDERSTANDING shall be in effect July 1, 2023 through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 West Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Burnsville Education Association (hereinafter referred to as the Union), representing the Teachers of the School District as follows:

- 1. The School District and Union are parties to a collective bargaining agreement governing Teachers for the period July 1, 2023 through June 30, 2025.
- 2. Notwithstanding Article XII, Section 10, Subd. 1, the following individuals will continue to be eligible for a match up to \$500 annually to an approved 403(b) plan until they complete their probationary period per MN Statute 122A.40.

NAME
Derusha, Jessalyn
Fandrich, Kari
Hanson, Virginia
Santos, Miya
Schiffman, Suzanne
Smith-Lossiah, Sharon
Watson, Melissa

- 3. Both parties agree this is to hold the individuals harmless in their annual 403(b) match rate.

This MEMORANDUM OF UNDERSTANDING shall be in effect July 1, 2023 through June 30, 2025.

Burnsville Education Association
Burnsville, MN 55337

Independent School Dist. 191
200 West Burnsville Parkway
Burnsville, MN 55337

Union Representative

Employer Representative

Dated: _____

Dated: _____

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**Agenda VI.B.7.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 13, 2024

Re: Collective Bargaining Agreement with Association of Clerical Employees

Recommendation: that the Board of Education approve the proposed revisions and re-adopt the unchanged language in the 2023-2025 Master Agreement with the Association of Clerical Employees

District and Union Negotiators representing 48 employees reached a tentative agreement on May 20, 2024. The parties met for two bargaining sessions. During the collective bargaining process, 8 language items were on the table for discussion. The union ratified the agreement on May 29, 2024.

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

- Removing dated language
- Clarifying and defining holiday language and leave language including Sick and Safe
- Leave and Bereavement language
- Steps both years

Economic terms agreed to include:

Total

- Increased 403(b) contribution to \$1,750 beginning July 1, 2024.
- Increased contribution to Family Insurance plan.
- 2 year estimated increase in cost of \$510,000, which includes improvement on the salary schedule, steps, insurance premium increases and the 403(b) match increase.
- MSBA 2 year package increase is 10.10%

MASTER AGREEMENT

July 1, 2023 – June 30, 2025

**Board of Education
Independent School District 191
Burnsville, MN**

And

**Association of Clerical Employees
Independent School District 191
Burnsville-Eagan-Savage Public Schools**

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**ARTICLE I
PURPOSE**

Section 1. Parties: THIS AGREEMENT, entered into between the School Board of Independent School District 191, Burnsville, Minnesota, hereinafter called the Employer, and the Association of Clerical Employees (ACE), hereinafter called ACE, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971, as amended, shall provide the terms and conditions of employment for clerical and secretarial employees during the duration of this Agreement.

**ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE**

The Employer recognizes the Association of Clerical Employees (ACE) as the exclusive representative, under M.S. §179.71, Subd. 3, for all clerical and secretarial employees employed by Independent School District 191 who are employed for more than fourteen (14) hours per week and more than sixty-seven (67) work days per year, excluding paraprofessionals, confidential, supervisory, and all other employees.

**ARTICLE III
COMPENSATION**

Section 1. Basic Rates of Pay: The following salary is hereby adopted by the Employer, and shall govern compensation during the years July 1, 2023 to June 30, 2025. Employees shall move across the salary schedule, one step each year. New employees with a minimum of six (6) months of clerical experience with the District prior to July 1 shall advance to the next step on July 1.

Section 2. Reclassification(s) shall be subject to periodic study and recommendation by management. Management reserves the right and is responsible to evaluate classifications and their group placement on an individual basis. If a classification is reduced in group placement, employees presently working in that job shall remain in the original group. Any employee may initiate a request for reclassification to the Human Resources Office, provided the duties and responsibilities of the position have significantly increased. In general, an employee should not submit a reclassification request more frequently than once every two years.

Section 3. The salary schedules contained in this Article are adopted by the School District for the term of this Agreement. The salary schedule is not to be construed as a continuing agreement and the schedule contained herein is no longer applicable after June 30, 2025. In the event that a new Agreement has not been mutually adopted by July 1, 2025, salaries in effect on June 30, 2025, will continue until the conditions of a new Agreement determine salaries for the 2025-2026 school year.

Section 4. Hourly rates of pay will be paid in twenty-four equal installments, the first payment being July 15 for 12-month employees, August 15 for 11-month and 10 1/2 month-employees, August 31 for 10-month employees and September 15th for school year employees. (Revised as per standard business procedures if any date falls on a weekend.) Employees working schedules unique to this standard may be paid upon mutual agreement of the Association and the District. All clerical employees must use direct deposit.

Section 5. All previous District experience in ACE shall be recognized for placement on the salary schedule. In case of employees returning to the District as a result of recall, all previous experience within the Unit immediately prior three (3) years shall be recognized for placement purposes.

CLASSIFICATION	JOB DESCRIPTION	Step 1	Step 2	Step 3
LVL I	LVL I -- ASSISTANT	\$ 16.75	\$ 20.10	\$ 23.65
LVL II	LVL II -- CLERK	\$ 17.80	\$ 21.20	\$ 24.70
LVL III	LVL III - SECRETARY	\$ 18.85	\$ 22.35	\$ 25.75
LVL IV	LVL IV - ADMIN ASST / SPECIALIST	\$ 20.50	\$ 24.05	\$ 27.55

2024-2025 Schedule

CLASSIFICATION	JOB DESCRIPTION	Step 1	Step 2	Step 3
LVL I	LVL I -- ASSISTANT	\$ 17.25	\$ 20.70	\$ 24.35
LVL II	LVL II -- CLERK	\$ 18.35	\$ 21.85	\$ 25.45
LVL III	LVL III - SECRETARY	\$ 19.40	\$ 23.00	\$ 26.50
LVL IV	LVL IV - ADMIN ASST / SPECIALIST	\$ 21.20	\$ 24.85	\$ 28.45

Section 6. Longevity: Based on the chart below, employees who have completed the identified years of employment within the ACE unit will receive the additional amount per hour above the base hourly rate for the classification currently held. The additional amounts reflect the total longevity contribution for each time period and do not compound previous longevity amounts.

Beginning year 10 of employment through the 14th year	\$1.75
Beginning year 15 of employment through the 19th year	\$2.25
Beginning year 20 of employment	\$2.50

Amounts reflect total contribution above the base salary for the time period. Amounts do not compound.		
Longevity 10-14 Years	Longevity 15-19 Years	Longevity 20+ Years
\$1.75	\$2.25	\$2.50

GROUP CLASSIFICATIONS

Level I	Assistant
Level II	Clerk
Level III	Secretary
Level IV	Administrative Assistant / Specialist

**ARTICLE IV
TRANSFERS AND POSTINGS**

Section 1. Job Postings: All clerical position openings will be posted on the official district website for a minimum of seven (7) workdays. Openings will be posted internally for a minimum of (5) workdays. The School District will consider all internal applicants before posting externally. Postings will note any pending potential reclassification.

Section 2. Probationary Period: All employees new to this Unit will be on probation for a period of three calendar months. Each probationary employee shall receive a performance review, preferably in writing, at about the midpoint of probation.

Section 3. When a supervisor replaces an employee in a higher classification on a temporary appointment or for any other reason with another lower paid employee who qualifies for and performs all job functions of the higher classification for a minimum of 16 work days, the temporary replacement shall receive the higher rate of pay. A temporary appointment to replace an employee in a lower classification continues at the regular rate. Pay is retroactive to day 1 of the temporary appointment.

Section 4. Ability, skills, knowledge, seniority and job performance will be considered in filling posted positions. Administration reserves the right to make the final decision. 346

Section 5. Upon request, an applicant within the District not granted a position shall be provided the opportunity to meet with the hiring supervisor or may request in writing the reasoning behind administration's rejection of said application within fifteen (15) working days with the intent being to increase or correct any qualifications that are lacking in order to be considered in future job postings. The reason given for rejection shall be grievable but not arbitrable.

ARTICLE V VACATIONS

Section 1. Vacation allocation: One (1) day of vacation shall equal eight (8) hours, prorated for less than eight (8) hour employees.

Subd. 1. School year employees neither earn nor receive vacation days.

Subd. 2. Effective July 1, 2012 2024, an employee shall accrue vacation days based upon the chart in Subd 3, on the last day of the month scheduled to work, up to a maximum of 25 30 days accrual balance. See Appendix I for detailed vacation chart.

Subd. 3.

Until completion of 3 full fiscal years	1.08 days per month scheduled to work
Fiscal years 4-10	1.75 days per month scheduled to work
Fiscal years 11+	2.5 days per month scheduled to work

Subd. 4. Vacation accrual cannot go negative at the time of vacation. Vacation requests may be submitted in advance assuming sufficient vacation leave is available at the time of vacation.

Subd. 5. All vacation times need to be submitted with a minimum of two (2) business days prior notification, except in extenuating circumstances, and are subject to the approval of the employee's supervisor.

Subd. 6. If time off has been requested and submitted on the payroll / HR software by an Employee, and two (2) business days has passed with no response: the request will then be deemed approved.

Subd. 7. A non-vacation eligible employee who becomes vacation eligible will have their original date of employment within the unit used in calculating vacation accrual.

Subd. 8. Effective July 1, 2020, employees will continue to accrue vacation time while out on leave, using previously accrued leave. Once the employee has exhausted their available leave or go into "dock" time, they will no longer be eligible for additional vacation accruals.

Section 2. Termination of Employment: Upon termination of employment, all earned but unused vacation shall be compensated at the current rate of the last paycheck.

ARTICLE VI HOLIDAYS

Section 1. School year employees do not earn nor receive holiday pay.

Section 2. Ten month (217 days), ten and one-half month (227 days), and eleven month (237 days) employees shall receive nine (9) paid holidays. They are: Labor Day, Thanksgiving and the day following, Christmas Eve day, Christmas Day, New Year's Eve day, New Year's Day, Memorial Day, and one floating holiday.

- Section 3. Twelve month (261 days) employees shall receive ~~ten (10)~~ **eleven (11)** paid holidays. They are listed in Section 2 plus **Juneteenth (June 19th) and** Independence Day.
- Section 4. Floating Holidays: The floating holiday will be scheduled with the approval of the employee's immediate supervisor. If the Floating Holiday is not used during the fiscal year it is accrued, it will be forfeited.
- Section 5. When a paid holiday falls on a Saturday, the holiday will be observed on the Friday before. When a paid holiday falls on a Sunday, the holiday will be observed on the Monday after.
- Section 6. Effective July 1, 2021, employees will be eligible for Holiday pay while out on leave, using previously accrued leave. Once the employee has exhausted their available leave, they will no longer be eligible for Holiday pay.

ARTICLE VII GROUP INSURANCE

- Section 1. Selection of Carrier: The selection of the insurance carrier and the policy shall be made by the School Board.
- Section 2. Health and Hospitalization Insurance Options:
- Subd 1. Single Health and Hospitalization Insurance: The District will contribute an amount equal to 95% of the composite premium for an eligible employee who enrolls in the single plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$1,000 annually shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.
- Subd 2. Dependent Health and Hospitalization Insurance: The District will contribute an amount equal to 70% of the composite premium for an eligible employee who enrolls in the dependent health insurance plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$2,000 annually shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction. **Effective July 1, 2024, the District will contribute an amount equal to 75% of the composite premium for an eligible employee who enrolls in the dependent health insurance plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$2,000 annually shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.**
- Subd 3. Both Spouses Employed: If an eligible employee and his/her spouse are both employed by the district full-time and are enrolled in dependent coverage, either the husband or the wife will contribute an amount equal to 5% of the single composite premium towards family coverage.
- Subd 4. Eligibility: A member of the clerical unit who works twenty (20) hours or more per week and is employed by the School District may enroll in the School District group health and hospitalization insurance.
- Section 3. Duration of Insurance: Participation: An employee is eligible for participation as provided in this Article as long as the employee is employed by the School District. Upon termination of employment, participation shall cease, effective on the last working day, subject to statutory and insurance company regulations. Employees who are receiving a PERA disability benefit or are receiving an annuity from PERA or have satisfied the age and service requirements and are eligible to receive an annuity from PERA may remain on the District's health insurance plan until eligible for Medicare.

Subd. 1. An employee who becomes disabled and is permanently unable to work is eligible to continue to participate in the district's health insurance plan as per Minnesota Statute. The employee is responsible for the premiums.

Subd. 2. Duration of District Contribution to Insurance The district will continue to make contributions to insurance for one year from the time an employee goes on long-term disability as per Article VII, Section 2.

Section 4. Life Insurance: Effective July 1, 2002, the District shall provide life and dismemberment insurance coverage in the amount of \$50,000 to each employee that works at least (20) hours or more per week. Insurance is to be subject to the insurance company's terms and conditions.

Subd. 1. Additional Life Insurance. The PERA group term life insurance program shall be made available to clerical employees. Regulations and procedures are available in the Human Resources Office.

Section 5. Long Term Disability Insurance:

Subd. 1 The District will furnish income protection insurance which takes effect after a qualified absence. Conditions are subject to the insurance company's terms and conditions. Employees who anticipate an extended absence due to long-term disability shall apply for and will be granted up to a one-year medical leave of absence.

Subd. 2 After a member of the unit has been ill for the qualifying period, the employee may use fractional sick leave, if accumulated, and vacation or personal days may be used once available sick leave is exhausted, together with the income protection plan to equal full salary for an additional (45) days. A maximum of (15) fifteen full sick days per illness may be used by the employee in this manner.

Section 6. Dental Insurance:

Subd. 1. Single Coverage: The School District shall provide single coverage dental insurance for each employee who works twenty (20) or more hours per week and enrolls in the plan. Benefits shall be in accordance with the insurance policy purchased by the School District.

Subd. 2. Dependent Coverage: Dependent coverage shall be available to each employee eligible for single coverage. The cost of dependent coverage above the single coverage premium shall be paid by the employee via payroll deduction. Employees eligible for dependent coverage must enroll before the inception day or within thirty (30) days of becoming eligible for dependent coverage. Failure to apply for coverage on the inception date or upon becoming eligible shall result in the forfeiting of future rights to dependent coverage.

Section 7. Flexible Benefit Plan: Regulations and Procedures are available in the Human Resources Office. Board policy and accompanying regulations will be developed and updated annually to comply with IRS Code 125.

Section 8. Tax Sheltered Annuity and Deferred Compensation Plans: Tax sheltered annuities and deferred compensation plans, either variable or fixed, shall be made available to Clerical employees. Regulations and Procedures are available in the Human Resources offices. The Board policy and regulations will be updated for compliance with State and Federal Laws. Effective July 1, 2009, all deposits including employee elections and employer matches will be deposited into one of the following 403(b) programs; Fidelity, Lincoln Financial Services, AXA (Equitable), or Educators Financial Services (E.S.I.).

ARTICLE VIII
SICK LEAVE TIME (SICK AND SAFE TIME)

Section 1. Sick Leave Time:

- Subd. 1. For full-time employees, sick leave time shall accrue on the first workday of each school year according to Appendix II. Employees employed less than a full year shall have sick leave time pro-rated. Up to 48 hours of accrued sick time shall satisfy sick and safe time required by state statute.
- Subd. 2. Unused personal illness absence days sick time may accumulate to a maximum credit of ninety (90) days of sick leave time per employee.
- ~~Subd. 3. Doctor or dental appointment may be considered sick leave absence.~~
- ~~Subd. 4. Employees may use sick leave for illness of employee's spouse, children, parents, or anyone of personal significance in a family structure.~~
- Subd. 3. To protect the health and welfare of students and staff, administration has the responsibility to check absences by employees. When an employee has been absent for three (3) or more consecutive days or following a conference for which directives have been provided to the employee addressing a suspicious pattern of use, a physician's note will be required to verify illness and the ability to return to work. Employees who do not comply will be subject to disciplinary action.
- Subd. 4. Employees can use their earned sick time for the employee's mental or physical illness, treatment or preventive care; a family member's mental or physical illness, treatment or preventive care; absence due to domestic abuse, sexual assault or stalking of the employee or a family member; closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.
- Subd. 5. Family members are defined as their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent); their spouse or registered domestic partner; their sibling, stepsibling or foster sibling; their biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child; their grandchild, foster grandchild or step-grandchild; their grandparent or step-grandparent; a child of a sibling of the employee; a sibling of the parents of the employee; a child-in-law or sibling-in-law; any of the family members listed above of an employee's spouse or registered domestic partner; any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and up to one individual annually designated by the employee.
- Subd. 6. The total number of sick time accrued and available for use, as well as the total number of earned sick hours used shall be available to employees via the current online payroll system, i.e. Skyward.

Section 2 Attendance incentive.

An employee who as of July 1 (a) has accumulated sick leave time in excess of three hundred and sixty (360) hours determined as of June 15th of the same tax year, and (b) has taken one (1) or less leave days in the, current school year shall have sufficient leave days converted at the rate equal to three hundred seventy-five dollars (\$375) which shall be contributed to an active ISD 191 approved 403(b) plan as of July 15th payroll.

An employee who as of July 1 (a) has accumulated sick leave time in excess of three hundred and sixty hours (360) hours determined as of June 15th of the same tax year, and (b) has taken more than 1 leave day up to three (3) leave days in the, current school year shall have sufficient leave days converted at the rate of pay equal to two hundred and twenty-five dollars (\$225) which shall be contributed to an active ISD 191 approved 403(b) plan as of July 15th payroll.

An employee that takes more than three (3) leave days during the measurement period is not eligible for the conversion of leave days to a 403(b) contribution.

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“Leave days” include all absences except Bereavement and paid days substituted for unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), as amended.

Effective July 1, 2014 the conversion rate for leave days shall be seventy-five dollars (\$75) per day.

ARTICLE IX BEREAVEMENT

Section 1. Bereavement Absence:

Subd. 1. Up to five (5) days per event shall be granted for a death in the immediate family. Immediate family shall include spouse, children, step children, parents, step parents, and in-laws of a similar degree of relationship.

Subd. 2. Up to three (3) days per event shall be granted for a death of grandparents, grandchildren, brother, sister, aunt, uncle, nephew, niece, and in-laws of a similar degree of relationship ie. sister-in-law. A maximum of an additional two (2) days may be permitted at the discretion of and upon the approval of the Executive Director of Human Resources.

Subd. 3. If an employee has exhausted their accrued personal days, he or she may use up to (3) personal sick days to attend the funeral of someone with whom they have a significant relationship.

Subd. 4. Additional days of sick leave may be granted for death in the immediate family, as determined by the Executive Director of Human Resources, and involving such reasons as out of state funerals and time needed to address legal estates, et al matters. Time granted may be non-consecutive days.

An employee may take up to five (5) days of paid bereavement leave per event for any death(s) that occurs in the employee's immediate family. For purposes of this Agreement, "immediate family" includes a spouse, children, parents or equivalent, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews and equivalent in-laws. The Executive Director of Administrative Services may, in their sole discretion, grant up to ten (10) additional days of bereavement leave per school year for reasons such as multiple deaths in the immediate family, out-of-state funerals or other extenuating circumstances.

ARTICLE X LEAVES

Section 1. Personal Business Leave: Employees may use up to three (3) non-cumulative days (prorated for part-time) personal business leave per year. Personal business leave shall be construed to mean necessary time to attend to personal business and emergencies that cannot be consummated during the employee's non-duty hours. The request shall be made at least eighteen (18) hours in advance to be approved automatically. In the case of emergency, the immediate supervisor shall determine whether the day shall be granted or not, retroactively. Personal business leave may not be used for vacation, recreation, or leisure purposes. Specific reasons for personal leave are only required if the leave immediately precedes or follows winter or spring break, vacation, or holiday. Exceptions may be made at the discretion of the Executive Director of Human Resources.

Section 2. General Leaves of Absence

Subd. 1. Leaves of absence for acceptable causes, without pay, may be requested for periods up to one (1) year subject to recommendation by administration and School Board approval. No supplemental benefits will be in force during the leave of absence except that the employee may elect, at the employee's own expense, to continue insurance coverage.

Requests must be submitted, in writing, at least twenty (20) days prior to the beginning of the requested leave. Requests for emergency leave shall be considered as soon as possible. The request must be dated, signed, and should include the reason for the request and the approximate duration of the requested leave. Answers to requests for leave will be made by administration, in writing, within seven (7) days after the leave has been requested unless it requires School Board approval. Such requests shall be submitted to the Board at the earliest meeting. The Board action shall be transmitted to the employee within two (2) days following such action.

Holidays that fall during leaves shall not be compensated for; vacation days and personal illness absence days are not earned and shall not be accumulated.

Long term substitutes, hired to temporarily replace a permanent employee, shall have a probationary period equal to the length of the absence.

Failure to return from a maternity absence, leave, or a general leave of absence on the last known requested return date shall be considered a voluntary resignation.

Subd. 2. The employee will return to their former position upon returning from leave

Subd. 3. If an ACE member takes the position of another ACE member on leave, they too can take a general leave of one year or less and then they must return to their former position. If the position does not exist, bumping rights as per the former position prevail.

Section 3. Parental Leave:

Subd. 1. Parental leave of absence shall be available to employees for a period of time not to exceed twelve (12) calendar months for the purpose of caring for a child for which the applicant has the legal responsibility. Such leave must be subsequent to the birth of the employee's child, or in the case of adoption, to the date the child is physically turned over to the employee. Only one parent is eligible for parental leave for each child.

Subd. 2. Benefits and re-employment rights of employees on a parental leave will be subject to Section 2 above.

Subd. 3. At an employee's request, a parental leave may commence at a date preceding physical disability. In such cases, employees shall not be eligible for sick pay benefits as established by maternity absence.

**ARTICLE XI
MISCELLANEOUS PROVISIONS**

Section 1. Jury Duty: Employees shall be paid the difference between their regular daily salary and their jury duty pay if required to be present at court for jury duty. When an employee is placed on standby, the employee should report to work and make arrangements for absence when actually requested to report.

Section 2. Work Year: Specific calendar dates for starting and ending the work year shall be established annually by mutual agreement between the employee and the employee's supervisor.

Subd. 1. Ten (10) month employees shall work 217 days (1736 hours).

Subd. 2. Ten and one-half (10 ½) month employees shall work 227 days (1816 hours) beginning no earlier than August 1 and ending no later than June 30 of a given year.

Subd. 3. Eleven (11) month employees shall work 237 days (1896 hours) beginning no earlier than August 1 and ending no later than June 30 of a given year.

- Subd. 4. Twelve (12) month employees shall work twelve months (2088 hours).
- Subd. 5. School year employees shall work the 184 scheduled student and workshop days.
- Subd. 6. Administration may determine a longer or shorter work year for some positions upon mutual agreement with the individual employee. Unless otherwise specified, benefits, including vacation and days of leave, are pro-rated.

Section 3. Work Hours and Overtime:

- Subd. 1. Administration shall retain the right to schedule work and the hours when such work is to be performed. Work performed in excess of forty (40) hours per week shall be paid for at time and one-half. Use of compensatory time at time and one-half for overtime may be used as an alternative if mutually agreed upon by supervisor and employee.
- Subd. 2. Breaks and Lunch: Employees working 4 hours or fewer are entitled to one fifteen (15) minute break per day. All employees working more than 4 hours per day are entitled to two ten (10) minute breaks per day AND one thirty (30) minute unpaid duty-free lunch. Eight-hour employees are entitled to two fifteen (15) minute breaks per day which they may combine with a 30-minute unpaid lunch to equal one (1) hour of duty free lunch time.

Section 4. Pay Days: Salaries shall be paid in accordance with School District policy and subject to the computer service terms and conditions.

Section 5. Emergency Dismissals: If after arriving for work, the employee is dismissed by authority of the Executive Director of Human Resources, a full day's wages shall be paid.

- Subd 1. Emergency Closing: In the event the superintendent closes facilities because of inclement weather or an emergency, the first emergency closing will be paid at the employee's daily rate of pay. If a second closing day occurs due to inclement weather or an emergency, staff may take a vacation day, floating holiday, or a personal day. School year employees that work the 184 scheduled student and workshop days may take a personal day or reschedule a make-up day with the approval of their supervisor.

Section 6. Professional Membership: With prior written approval, clerical employees will be allowed membership fees, time and expenses to participate in professional conferences and seminars as approved by the immediate supervisor and the Executive Director of Human Resources

Section 7. Tuition: The District will pay for courses taken by the employee if the course is job-related and prior approval in writing is obtained from the immediate supervisor and the Executive Director of Human Resources. If payment for courses is denied, the District will notify the employee in writing. Tuition will not be paid for employees in positions as long-term substitutes.

Section 8. Unit Representation: Members of the Executive Board of ACE will represent the unit in matters of mutual concern with the School District.

- Subd. 1. Members of the Executive Board will be available to assist members of ACE who wish to process grievances.
- Subd. 2. The unit will inform the Executive Director of Human Resources whenever there is a change in the membership of the Executive Board.

- Subd. 3. New Hire Orientation: The District will allow a Union designated representative to meet in person with newly hired employees for thirty minutes within thirty calendar days from the date of hire, during new employee orientations or (if the District does not conduct new employee orientations) at

individual or group meetings. All employees participating in these meetings will be in pay status. The District will provide at least a ten-day notice in advance of an orientation. Meetings may be held virtually or for longer than 30 minutes only by mutual agreement of the District and the Union.

Section 9. Added Days: In the event that added days become available at a site, the following procedure will apply:

- Subd. 1. If days are permanently added to a position, then the position thus created must be posted. If the incumbent does not apply or is not selected, he/she shall have full layoff rights as described in Article XIII.
- Subd. 2. If days are made available on a non-permanent basis, then the employees at the site shall be invited to request the additional days and the supervisor shall select from among those interested. If no one from the site is selected, then the added days shall be posted District-wide.
- Subd. 3. Added days, if maintained beyond two consecutive years, will become permanent. No benefits change will occur as a result of a non-permanent addition of days.

**ARTICLE XII
DUE PROCESS**

Section 1: An employee shall not be disciplined without just cause.

Section 2: The District shall draw an employee's attention to misconduct in the following ways:

- A) oral reprimand
- B) written reprimand
- C) suspension without pay
- D) discharge

District will discipline in a progressive manner as outlined "A" to "D" dependent on the frequency and severity of the lack of the professional conduct. In the event of gross misconduct any of the above may be used in a non-progressive order.

Section 3: The following information will be provided with notice of disciplinary action:

- A) a review of the rule, regulation, code, policy, etc. that defines the expected behavior;
- B) a description of the inaction or failure of the employee to comply with the expectation including an outline of previous oral or written reprimands; and
- C) a reference to the grievance process as defined in the master agreement.

**ARTICLE XIII
STAFF REDUCTION**

Section 1. In the event conditions necessitate a reduction of staff, the President of the Association shall be apprised of the impending reduction. The following procedure will be used:

- Subd. 1. Voluntary separations, if any, will be accepted.
- Subd. 2. Voluntary reductions in hours will be considered.
- Subd. 3. Seniority will be based on total overall experience with the bargaining unit from the last date of hire and shall be interrupted only by resignation or dismissal for disciplinary reasons.
- Subd. 4. Employees shall retain seniority when moving from one position to another within ACE.

Subd. 5. Effective July 1, 2012, in the event of staff reduction, consideration shall be given to reducing hours per year rather than eliminating positions. Any involuntary reduction in hours shall be considered a lay off. In the event of layoff, the employee shall be notified by June 1st of the current year effective July 1st of the following fiscal year.

Subd. 6. In the event it is necessary to lay off employees because of the elimination of positions, such lay off shall be by seniority within the respective groups and with the least senior employee laid off first. Employees who have been laid off shall be reinstated beginning with the most senior employee being reinstated first.

Section 2. Laid off employees, including employees who have been given notice of layoff, shall have the following rights and obligations.

Subd. 1. When a clerical position within a group is discontinued, the employee in that position may accept the lay-off, subject to recall to a position of the same status or may take any vacancy, same status, then existing in the group, and if no vacancy is taken, then bump the employee with the least District seniority, same status, within that group or in a lower group if the employee in the discontinued position has greater seniority within the definition of this Article. If the laid off employee has exhausted his/her rights, same status, he/she may bump into lesser status positions.

If any site has reduced or eliminated a position with the result that the incumbent employee takes a vacancy or bumps into a position at another site, and if the reduced or eliminated position is restored within 24 months, then the employee who moved from this position when it was reduced or eliminated shall have the right to reclaim the restored position within the posting period.

Subd. 2. A laid off employee may accept the lay off, subject to recall to a position of the same status. Refusal to accept recall to such a position will result in a forfeiture of seniority rights.

Subd. 3. A laid off employee may accept any open position of lesser status. An employee given notice of lay off who elects to take a vacancy of lesser status or who bumps into a position of lesser status shall be placed on a recall list for the group and status from which the employee was laid off.

Subd. 4. Employees who have been laid off as a result of the bumping procedure shall be placed on a recall list for two (2) years from the date of their lay off.

Subd. 5. All vacancies must be offered first to employees on the recall list, if one exists, for that group or a higher group. An employee on recall shall have one calendar week to respond to an offer.

Section 3. Definition and use of status for layoff purposes:

Subd. 1. If a vacancy exists with the same status, the employee given notice of layoff must take the vacancy and may not bump. Vacancies of lesser status shall be optional.

Subd. 2. Employees given notice of layoff who do not take a vacancy shall have the right to bump the least senior employee in the group, same status; then the least senior next lower group, same status; and so on. Thereafter, if the employee has not found a position, the employee shall have the right to bump the least senior in the same group, next lesser status and so on. The employee must exercise these rights in the order described.

Subd. 3. Like status shall mean employment in the same group from which the employee was laid off, or bumped, at an equal number of hours, months and wage rate. For purposes of defining lesser status, the following shall be used:

1. length of year

- A. 12 months
- B. 10 to fewer than 12 months
- C. fewer than 10 months

- 2. length of week
 - A. 40 hours
 - B. 35 to fewer than 40 hours
 - C. fewer than 35 hours

Section 4. It shall be the responsibility of the laid off employee to be aware of and apply for job openings. The sole responsibility of the Human Resources Office shall be to post the openings on the district website.

Section 5. Employees given notice of layoff who bump into a position or take a vacant position or who are recalled shall be subject to a trial period of six (6) months if the Employer asserts and the Association agrees that the vacancy or position requires significant skills not held by the employee. Notwithstanding other parts of this Article, no employee shall forfeit any other rights described in this Article by refusing any position (vacancy or bump) where the District and the Association have so agreed.

In the event of a refusal, the employee shall have all rights and options decided by this Article except to the rejected position. Any employee who takes a position subject to a probationary period and who, thereafter, is unsuccessful during the probationary period, shall have the right to any then existing vacancy, same or lesser status, or to go on recall lists, but shall have no bumping rights. If terminated for cause, all rights to recall are forfeited.

**ARTICLE XIV
RETIREMENT**

Section 1.

Subd. 1. A District match to a 403(b) program is available to members of the unit hired after April 18, 1996, and who are beginning their third (3rd) year of work in the District at .5 FTE or more. Effective July 1, 2009, all deposits including employee elections and employer matches will be deposited into one of the following 403(b) programs; Fidelity, AXA (Equitable), or Educators Financial Services (E.S.I.)

Subd. 2. If an ACE member that is participating in the TSA match resigns or retires prior to the end of the match year, the current monthly and subsequent monthly portion not yet matched will be forfeited.

Subd. 3. Contributions as permitted under provisions of the Internal Revenue Code 403 (b) will be made as follows:

Effective July 1, 2021, the district will match up to \$1,500 to a 403(b) program for each clerical employee hired after April 18, 1996 and who are beginning their third (3rd) year of work in the District and work at least 4 hours per day, 184 days per year.

Effective July 1, 2024, the district will match up to \$1,750 to a 403(b) program for each clerical employee hired after April 18, 1996 and who are beginning their third (3rd) year of work in the District and work at least 4 hours per day, 184 days per year.

Subd 4. MAXIMUM DISTRICT CONTRIBUTION: The amount the District shall contribute to any employee’s 403(b) plan shall not exceed Thirty-five thousand dollars (\$35,000) during the time of the employee’s employment with the District.

**ARTICLE XV
GRIEVANCE PROCEDURE**

- Section 1. A claim by an employee or the exclusive representative that there has been a violation, misinterpretation or misapplication of any provision of this Agreement may be processed as a grievance as hereinafter provided.
- Section 2. Level I: In the event that an employee or the ACE Executive Board believes there is a basis for a grievance, the grievant and / or ACE Executive Board is to submit a written copy of the grievance on the District grievance form to the Executive Director of Human Resources, within twenty (20) days of the occurrence of the alleged grievance. A District representative will meet with the grievant within ten days and render a decision in writing within five working days of the meeting. A copy of the decision will be placed in the grievant's file.
- Section 3. Level II: In the event the grievant and / or ACE Executive Board is not satisfied with the decision rendered at Level I, the grievant and / or ACE Executive Board may appeal, in writing, to the Executive Director of Human Resources within five (5) working days after the decision in Level I has been rendered and disseminated. Within ten (10) working days upon receipt of the appeal, the Executive Director of Human Resources shall meet with the grievant. Executive Director of Human Resources shall respond, in writing, within fifteen (15) days after the meeting.
- Section 4. Level III: If the employee is not satisfied with the disposition of the grievance by the Executive Director of Human Resources, the alleged grievance may be submitted to arbitration. Notification of dissatisfaction shall be made, in writing, to the Executive Director of Human Resources within ten (10) days after his/her decision has been rendered.
- The dispute will be submitted to an arbitrator selected and agreed upon by both parties. If the parties cannot agree upon an arbitrator within five (5) calendar days from the notification date that arbitration will be pursued, the P.E.L.R.A. Board, in accord with its rules, shall govern the arbitration proceeding. The arbitrator shall have no power to alter, add to or subtract from the express terms of this contract. Both parties agree to be bound by the award of the arbitrator. The fees and expenses of the arbitrator shall be shared equally by the parties.
- Section 5. The employee shall have a right to an ACE Executive Board representative either join or represent the employee at any level.
- Section 6. If a grievance is not presented or transmitted within the time limits set forth above, it shall be considered "waived." The time limit in each step may be extended by mutual written agreement of the parties.
- Section 7. Notwithstanding the expiration of this Agreement, any claim or grievance arising thereunder may be processed through the grievance procedure until resolution.
- Section 8. No reprisals of any kind will be taken by the School Board or the school administration against any employee because of participation in this grievance.
- Section 9. When mutually agreed, grievance may be heard during the school day. The School Board agrees to pay the regular salary for up to three (3) employees per grievance who participate in a grievance during the school day. Additional employees up to seven (7) per grievance may be available for grievances held during the school day at no pay from the District.
- Section 10. The Executive Director of Human Resources may appoint a designee to act in his / her stead at Level II.

ARTICLE XVI DURATION

- Section 1. This contract shall be effective as of July 1, 2023, and shall continue in effect until June 30, 2025. The terms of this contract shall continue in full force and effect until such substitute contract is adopted.

Section 2. If either party desires to modify or amend this Amendment commencing at its expiration, it shall give written notice of such intent no later than ninety (90) days prior to said expiration. 357

Section 3. This Agreement constitutes the full and complete Agreement between the School District and the Association of Clerical Employees (ACE). The provisions herein relating to terms and conditions of employment supersede and take precedence over any rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Master Agreement

2023-2025

**Board of Education
Independent School District 191**

And

Association of Clerical Employees

FOR: Association of Clerical Employees

FOR: Independent School District 191

Lead Negotiator

Board Chair

Union Steward

Board Clerk

Date

Chief Negotiator

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into between Independent School District 191 (hereinafter referred to as the School District) and The Association of Clerical Employees (hereinafter referred to as the Union), representing the Clerical employees of the School District as follows:

1. The parties have entered into a collective bargaining agreement covering the period July 1, 2023 through June 30, 2025.
2. In the event that the District changes its Long Term Disability Insurance plan to a plan that has a longer qualifying period than 30 working days, the District agrees to provide a Short Term Disability Plan with a qualifying period no more than 14 calendar days.
3. The District agrees that up to one-third (1/3) of a day of accrued sick leave may be used to supplement the Short Term Disability income per work day on leave.

This MEMORANDUM OF UNDERSTANDING shall be in full force and effect from the period of execution of this document through June 30, 2025.

Association of Clerical Employees
Burnsville, MN 55337

Independent School Dist. 191
200 W. Burnsville Parkway
Burnsville, MN 55337

Union Representative Chair

Employer Representative

Dated: _____

Dated: _____

Appendix I

VACATION: Chart for Article V Language														
	12 Month (261 Days)			11 Month (237 Days)			10 ½ Month (227 Days)			10 Month (217 Days)				
Beginning Year	Mthly Accrual Rate %	Annual Accrual	Skyward Monthly Hours Minutes	Mthly Accrual Rate %	Annual Accrual	Skyward Monthly hours	Mthly Accrual Rate %	Annual Accrual	Skyward Monthly hours	Mthly Accrual Rate %	Annual Accrual	Skyward Monthly hours	Base Mthly Accrual Rate %	Hrs
1	1.08	13	8.64 8:38	0.99	11.88	7.92 7:59	0.95	11.34	7.60 7:36	0.90	10.80	7.20 7:12	1.08	8.64 8:38
2	1.08	13	8.64 8:38	0.99	11.88	7.92 7:59	0.95	11.34	7.60 7:36	0.90	10.80	7.20 7:12	1.08	8.64 8:38
3	1.08	13	8.64 8:38	0.99	11.88	7.92 7:59	0.95	11.34	7.60 7:36	0.90	10.80	7.20 7:12	1.08	8.64 8:38
4	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
5	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
6	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
7	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
8	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
9	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
10	1.75	21	14	1.60	19.25	12.80 12:48	1.53	18.38	12.24 12:14	1.46	17.50	11.68 11:41	1.75	14
11	2.5	30	20	2.29	27.5	18.32 18:19	2.19	26.25	17.52 17:31	2.08	25.00	16.64 16:38	2.5	20
12	2.5	30	20	2.29	27.5	18.32 18:19	2.19	26.25	17.52 17:31	2.08	25.00	16.64 16:38	2.5	20
13	2.5	30	20	2.29	27.5	18.32 18:19	2.19	26.25	17.52 17:31	2.08	25.00	16.64 16:38	2.5	20
14	2.5	30	20	2.29	27.5	18.32 18:19	2.19	26.25	17.52 17:31	2.08	25.00	16.64 16:38	2.5	20
15	2.5	30	20	2.29	27.5	18.32 18:19	2.19	26.25	17.52 17:31	2.08	25.00	16.64 16:38	2.5	20

Appendix II

ARTICLE VIII Section 1. Subd 1. SICK TIME: Chart Pro-rated Accrual (Based on 8 Hour Day)									
12 Month		11 Month		10 ½ Month		10 Month		School Year	
Days	Hours	Days	Hours	Days	Hours	Days	Hours	Days	Hours
261	136	237	123.5	227	118.18	217	113.06	184	95.88



**Agenda IV.B.8.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Chris Bellmont, assistant superintendent

Date: June 13, 2024

Re: Terms and Conditions of Employment with Operations and Maintenance Supervisors

Recommendation: that the Board of Education approve the proposed revisions and re-adopt the unchanged language in the 2023-2025 Master Agreement with the Operations and Maintenance Supervisors.

District and Union members reached a tentative agreement on May 30, 2024. There are four Operations Supervisors. These employees supervise areas under Operations, Properties and Transportation to ensure our buildings, grounds, equipment are clean, safe, and well maintained. The following agreement will be in place from July 1, 2023 through June 30, 2025.

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

- Holidays
- Sick and Safe Leave time
- Bereavement language

Economic terms agreed to include:

Total

- 2-year increased cost \$40,000
- MSBA 2-year package increase is 7.33%

EMPLOYMENT AGREEMENT
July 1, **2023**- June 30, **2025**

BOARD OF EDUCATION
DISTRICT 191
AND
OPERATIONS AND MAINTENANCE SUPERVISORS

PREAMBLE

This agreement, entered into on the 1st day of July 2023 between Independent School District 191 and the Operations and Maintenance Supervisors, hereinafter called the Association.

ARTICLE I - PURPOSE

The School District and the Association agree that the purpose for entering into this Agreement is to:

- Section 1. Establish the foundation for an effective and productive relationship.
- Section 2. Provide for a means to peacefully resolve disputes concerning the application or interpretation of this contract.
- Section 3. Place in written form the agreed-upon "terms and conditions" of employment for the duration of this Agreement.

ARTICLE II - RECOGNITION

- Section 1. The employer recognizes the Association as the exclusive representative, under Minnesota Statutes, Section 179.71, Subd. 3, for all Operations and Maintenance Supervisors in the Buildings and Grounds Department of Independent School District 191, Burnsville, Minnesota, who are employed for more than fourteen (14) hours per week and more than sixty-seven (67) work days per year, excluding confidential employees and all other employees. The unit is made up of supervisory employees as defined in PELRA.
- Section 2. In the event the employer and the Association are unable to agree as to the inclusion or exclusion of a present, new or modified job position, the issue shall be submitted to the Bureau of Mediation Services for determination.

ARTICLE III - DEFINITIONS

- Section 1. Terms and conditions of employment shall, hereinafter in the Agreement, mean the hours of employment, the compensation therefore including fringe benefits, and the School District's personnel policies affecting the working conditions of employees, subject to the provisions of PELRA of 1971, as amended, insofar as these conditions are not in conflict with other provisions of this contract.
- Section 2. Employee shall, hereinafter in the Agreement, mean personnel included within the appropriate unit established by Article II, Section 1, and covered by this Agreement.
- Section 3. School District shall, hereinafter in the Agreement, mean Independent School District 191, or its designated representative.
- Section 4. Superintendent shall, hereinafter in the Agreement, mean the Superintendent of Independent School District 191 or a designated representative.

ARTICLE IV - SCHOOL DISTRICT RIGHTS

- Section 1. Inherent Managerial Rights: The Association recognizes that the School District is not required to meet and confer on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the school District, its overall budget, utilization of technology, the organizational structure, and section and direction and number of personnel.
- Section 2. Management Responsibilities: The Association recognizes the right and obligation of the School District to efficiently manage and conduct the operation of the School District to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide education and opportunity for the students of the School District.
- Section 3. Effect of Laws, Rules and Regulations: The Association recognizes the right, obligation and duty of the School District and its duly designated officials to promulgate rules, regulations, directives and orders from time to time, as deemed

necessary by the School District, insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement. The Association further recognizes that the School District, all employees covered by this Agreement, and all provisions of this Agreement are subject to applicable laws. Any provision of this Agreement found to be in violation of any such laws rules, regulations, directives or order shall be null and void and without force and effect.

ARTICLE V - ASSOCIATION RIGHTS

- Section 1. Dues Deduction: Any employee who is a member of the Association, or who has applied for membership, may sign and deliver to the School District an assignment authorizing deduction of the Association membership dues. Upon receipt of a properly executed authorization card of the employee involved, the School District will deduct from the employee’s paycheck an amount necessary to equal the authorized dues deduction.
- Section 2. Right to join: Employees shall have the right to join the Association and the right not to join the Association.
- Section 3. Right to views: Nothing contained in this Agreement shall be construed to limit, impair or affect the right of any employee or a representative of the employee to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the Association.

ARTICLE VI - COMPENSATION

Section 1. Salary Schedule: Effective July 1, 2023, through June 30, 2025, and until a successor Agreement is reached, annual salaries will be as follows:

	2023-2024	2024-2025
Operations Supervisors	\$77,875	\$80,990

- Section 2. Longevity: Effective July 1, 2019 Operations and Maintenance Supervisors that have completed five (5) years of District service are eligible for a \$1,000 stipend. Operations and Maintenance Supervisors that have completed ten (10) years of District service are eligible for a \$1,500 stipend. Operations and Maintenance Supervisors that have completed fifteen (15) years of District service are eligible for a \$2,000 stipend. Operations and Maintenance Supervisors that have completed twenty (20) years of District service are eligible for a \$2,500 stipend. Stipends do not stack.
- Section 3. Mileage: Reimbursement, on job-related activities according to District policy, will be paid upon submission of proper forms.
- Section 4. Effective July 1, 2019, members of the unit shall receive an annual stipend of \$1,000 for a 1st Class Boiler’s License or \$1,500 for a Chief Boiler’s License. Proof of annual registration in the form of an updated registration card issued by the State of Minnesota will be required to receive the additional compensation.
- Section 5. Effective July 1, 2013, the B shift supervisor shall receive \$1,500 annually prorated according to period of assignment. This amount is above the daily rate of pay and is not included in any other daily rate of pay calculations.

ARTICLE VII - PAID ABSENCES

Section 1. Sick Leave: All employees shall be credited with thirteen (13) days of sick leave time on the first workday of each school year. Employees that work less than a full school year shall have sick leave pro-rated. Day shall be defined as the employee’s normal workday. Up to 48 hours of accrued sick time shall satisfy sick and safe time required by state statute.

~~Subd. 1. Sick leave may be used only in cases of necessity when the employee is unable to perform job duties and responsibilities because of illness or injury.~~

Subd. 1. Earned sick leave time, which is unused, may be accumulated to a maximum of one hundred five (105) days.

Subd. 3. Doctor or dental appointment may be considered sick leave absence.

Subd. 4. Employees may use sick leave for serious illness of employee's spouse, children, significant other or parents.

Subd. 2. To protect the health and welfare of students and staff, administration has the responsibility to check absences by employees. When an employee has been absent for three (3) or more consecutive days or following a conference for which directives have been provided to the employee addressing a suspicious pattern of use, a physician's note will be required to verify illness and the ability to return to work. Employees who do not comply will be subject to disciplinary action.

Subd. 3. Employees can use their earned sick time for the employee's mental or physical illness, treatment or preventive care; a family member's mental or physical illness, treatment or preventive care; absence due to domestic abuse, sexual assault or stalking of the employee or a family member; closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and when determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.

Subd. 4. Family members are defined as their child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent); their spouse or registered domestic partner; their sibling, stepsibling or foster sibling; their biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child; their grandchild, foster grandchild or step-grandchild; their grandparent or step-grandparent; a child of a sibling of the employee; a sibling of the parents of the employee; a child-in-law or sibling-in-law; any of the family members listed above of an employee's spouse or registered domestic partner; any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and up to one individual annually designated by the employee.

Subd. 5. The total number of sick time accrued and available for use, as well as the total number of earned sick hours used shall be available to employees via the current online payroll system, i.e. Skyward.

Section 2. Bereavement: Employees may be absent to a maximum of three (3) normal work days for each occurrence, if necessary, to attend and make arrangements in the event of a death in the employee's immediate family. A maximum of two (2) additional days may be permitted at the discretion of and upon the approval of the Executive Director of Human Resources.

Subd. 1. Immediate family shall be defined as the employee's parents or former guardian, spouse, parents of spouse, brother or sister and in-laws of a similar degree, children, son-in-law, daughter-in-law, grandchildren, grandparents of employee or spouse, or a dependent living in the immediate household.

Subd. 2. Up to two (2) days shall be permitted for a death of nephew, niece, uncle or aunt.

An employee may take up to five (5) days of paid bereavement leave per event for any death(s) that occurs in the employee's immediate family. For purposes of this Agreement, "immediate family" includes a spouse, children, parents or equivalent, siblings, grandparents, grandchildren, aunts, uncles, nieces, nephews and equivalent in-laws. The Executive Director of Administrative Services may, in their sole discretion, grant up to ten (10) additional days of bereavement leave per school year for reasons such as multiple deaths in the immediate family, out-of-state funerals or other extenuating circumstances.

Section 3. Personal Business Absence: Full-time employees may be granted a maximum of two (2) normal workdays per year to conduct personal business, which cannot otherwise be performed outside of the normal workday. Such days are cumulative to three (3) days.

Subd. 1. Examples of the use of this absence are court appearance, estate settlements, and funerals not covered by Section 2 of this Article.

Subd. 2. Employees using this absence shall notify the Director of Operations at least twenty-four (24) hours in advance of the absence, except in the event of an emergency.

Section 4. Jury Duty: An employee required to appear for jury duty will be paid the difference between the employee's daily income and jury duty fees, excluding mileage and expenses, for day(s) on which the employee is at the court site. The employee is required to provide a signed attendance form from the court before payment for jury duty.

Subd. 1. Employees selected for jury duty shall notify the Director of Operations as soon a practicable after being notified of their selection.

Subd. 2. Employees shall report for work on the normal workday immediately prior to and the workday immediately following the last day of jury duty.

Subd. 3. Employees shall notify their supervisor when they are available for duty after completing jury duty.

Section 5. Professional Absence: Employees may be allowed to attend professional meetings and other activities of a professional nature with full pay. Wherein employees attend meetings on behalf of the District and upon the instruction of Central Administration, expenses shall be paid by the District. Such authorization should be obtained ahead of time. Wherein Employees attend meetings or visitations, etc., of a professional nature at the expense of the School District, a written report, suitable for publication or distribution among the staff, is expected, so that all may benefit from the professional experience.

Section 6. Injury on Duty.

Subd. 1. Upon request of an employee who is absent from work as a result of a compensable injury as covered under the provisions of the Workers' Compensation Act, the School District will pay the difference between the compensation received by the employee pursuant to the Workers' Compensation Act and the employee's daily income to the extent of the employee's accumulated sick leave.

Subd. 2. Employees not electing to supplement Workers' Compensation benefits by a sick leave deduction shall receive only the Workers' Compensation benefit and shall not be deducted sick leave for the period of absence.

Subd. 3. In no event shall the additional compensation paid to the employee, by virtue of the sick leave deduction, result in the payment of a total daily, weekly or monthly compensation that exceeds the normal income of the employee.

Section 7. Attendance incentive.

An employee who as of July 1 (a) has accumulated leave time in excess of three hundred and sixty (360) hours determined as of June 15th of the same tax year, and (b) has taken one (1) or less leave days in the, current school year shall have sufficient leave days converted at the rate equal to five hundred dollars (\$500) which shall be contributed to an active ISD 191 approved 403(b) plan as of September 15th payroll.

An employee who as of July 1 (a) has accumulated leave time in excess of three hundred and sixty hours (360) hours determined as of June 15th of the same tax year, and (b) has taken more than 1 leave day up to three (3) leave days in the current school year shall have sufficient leave days converted at the rate of pay equal to three hundred dollars (\$300) which shall be contributed to an active ISD 191 approved 403(b) plan as of September 15th payroll.

An employee that takes more than three (3) leave days during the measurement period is not eligible for the conversion of leave days to a 403(b) contribution.

"Leave days" include all absences except Bereavement, vacation, and paid days substituted for unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), as amended.

Effective July 1, 2015 the conversion rate for leave days shall be one hundred dollars (\$100) per day.

ARTICLE VIII - GROUP INSURANCE

Section 1. Health and Hospitalization

- Subd. 1. Single Health and Hospitalization Insurance. The District will contribute an amount equal to 95% of the composite premium for an eligible employee who enrolls in the single plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$1,000 annually shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.
- Subd. 2. Dependent Health and Hospitalization Insurance. The District will contribute an amount equal to 80% of the composite premium for an eligible employee who enrolls in the dependent health insurance plan. The composite premium will be based on a health care insurance plan with an HRA (Health Reimbursement Account) whereby \$2,000 annually shall be redirected by the district to the HRA. The remainder of the cost of the plan will be borne by the employee via payroll deduction.
- Subd. 3. Both Spouses Employed. If an employee and his/her spouse are both employed by the district full-time and are enrolled in dependent coverage, either the husband or the wife will contribute an amount equal to 5% of the single composite premium towards family coverage.

Section 2. Dental:

- Subd. 1. The School District shall provide individual dental coverage for each full-time employee who enrolls in the plan. Benefits shall be in accordance with the insurance policy purchased by the School District.
- Subd. 2. Dependent coverage shall be available to each employee eligible for single coverage. The cost of dependent coverage shall be paid by the employee via payroll deduction. Employees eligible for dependent coverage must enroll before the inception day or within thirty (30) days of becoming eligible for dependent coverage. Failure to apply for coverage on the inception date or upon becoming eligible shall result in the forfeiting of future rights to dependent coverage.

Section 3. Long-term Disability: During the term of this Agreement, the School District shall contribute the monthly premium cost, on behalf of eligible and enrolled full-time employees of the group income protection plan, adopted by the School District.

Section 4. Life Insurance:

- Subd. 1. The School District will provide \$50,000 term life insurance for each employee.
- Subd. 2. Pursuant to the terms of the policy purchased by the District, unit members will purchase through payroll deduction an additional \$100,000 in term life insurance.

Section 5. Duration of Coverage:

- Subd. 1. Full-time employees who are employed for a normal work year shall be covered by the insurance programs established by this Article of the period defined as the policy year.
- Subd. 2. Upon separation from employment, all School District contributions shall cease as of the employee's last paid work day except as otherwise provided in this agreement.

Section 6. Eligibility: To be eligible to participate in the insurance programs established by this Article, an employee must be scheduled to a normal work week of twenty (20) hours or more.

Section 7. Flexible Benefit Plan: The School District will establish a Flexible Benefit Plan under IRS Code 125. Regulations and procedures will be available in the Human Resources Office. A Board policy and accompanying regulations will be developed and updated annually to comply with IRS Regulations.

Section 8. Tax Sheltered Annuity and Deferred Compensation Plans:

- Subd. 1: Tax-sheltered annuities and deferred compensation plans, either variable or fixed, shall be made available to Operation and Maintenance Supervisors. Regulations and procedures are available in the Human Resources Offices. The Board policy and regulations will be updated annually for compliance with State and Federal laws.
- Subd. 2: Effect July 1, 2013, the District will match up to \$2,250 per year to an approved Minnesota deferred compensation program. The District will authorize up to \$2,250 salary reduction per year payable to a Minnesota deferred compensation program. Effective July 1, 2009 all employee and employer contributions to a deferred compensation plan must go into the district approved program.

ARTICLE IX - HOLIDAYS

- Section 1. Employees shall receive ~~ten (10)~~ eleven (11) paid holidays: Labor Day, Thanksgiving and the day following, Christmas Eve Day, Christmas, New Year's Eve Day, New Year's Day, Memorial Day, Juneteenth, and Independence Day, and one floating holiday to be scheduled consistent with the school calendar and with the approval of the supervisor.
- Section 2. If any paid holiday falls during a full-time employee's vacation period, the day shall not be deducted from earned vacation.
- Section 3. To be eligible for paid holidays, an employee must be full-time as defined by Article VI, Section 1.

ARTICLE X - WORK YEAR & VACATION

- Section 1. Effective July 1, 2012, an employee shall accrue vacation days at 2.5 days per month, on the last day of the month, up to a maximum of 25 days' accrual balance.
- Section 2. Vacation accrual cannot go negative at the time of vacation. Vacation requests may be submitted in advance assuming sufficient vacation leave is available at the time of vacation.
- Section 3. Qualified Vacation Days: Illness sustained while an employee is on a scheduled vacation shall be considered as vacation days. Holidays occurring while an employee is on a scheduled vacation shall be counted as holidays and shall not reduce an employee's accumulated vacation benefits.
- Section 4. Termination Vacation Allowance: Employees who have terminated their employment on their own free will and in good standing are entitled to paid vacation days earned.
- Section 5. As exempt employees, employees are expected to fulfill job responsibilities for an agreed-upon salary. While exempt employees neither complete time sheets nor are eligible for overtime benefits, exempt employees may independently manage their time in a way that best allows them to fulfill job responsibilities.

ARTICLE XI - REDUCTION OF THE WORK FORCE

- Section 1. In the event conditions necessitate a reduction of bargaining unit employees, the following procedure will be used: 1) Voluntary separations will be accepted; 2) Seniority shall determine any further reductions. Seniority is defined as continuous employment in any position in the District. An employee may not bump into a higher paying job classification.
- Section 2. In the event reduction occurs, and subsequently the force is again enlarged, the last employee laid off will be the first one hired. The rehiring will be the reverse order of the reduction procedure. If any employee refuses an offer to re-employment up to two (2) years after being laid off, the employee will lose any rights to preferential re-employment.

ARTICLE XII - JUST CAUSE

- Section 1. No member of this unit will be suspended without pay or reduced in rank without just cause.

ARTICLE XIII - SEVERANCE PAY

Section 1. Employees who retire from the district shall be eligible to remain in the existing group health and hospitalization insurance programs.

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ARTICLE XIV – LEAVES OF ABSENCE

Section 1. Employees who have at least ten (10) years of service in the district may request up to a one-year leave of absence. Employees retain their right to return to their former position, provided they return at the designated time. Employees, who fail to return on the designated date, shall be terminated from employment.

ARTICLE XIV - GRIEVANCE PROCEDURE

Section 1. A claim by an employee or the Association that there has been a violation, misinterpretation or misapplication of any provision of this agreement may be processed as a grievance as hereinafter provided.

Section 2. In the event that an employee or the Association believes there is a basis for a grievance, the grievant shall invoke the grievance procedure by submitting a written copy of the grievance to the grievor within thirty (30) working days of the occurrence of the grievance. The grievor shall meet with the grievant within ten (10) working days of receipt of the written grievance and render a written decision within five (5) working days of the meeting.

Section 3. If the Association or the employee is not satisfied with the disposition of the grievance at Level 1, or if no disposition has been made within Level 1 timeliness, the grievant may submit the grievance within ten (10) working days of the written disposition at Level 1 to the Superintendent. Within ten (10) working days of the receipt of the grievance, the Superintendent or designee shall meet with the grievant and shall respond in writing within fifteen (15) working days of the meeting.

Section 4. If the Association or the employee is not satisfied with the disposition of the grievance at Level II or if no disposition has been made within Level 2 time lines, the Association or the employee may submit the grievance to binding arbitration. Notification of dissatisfaction shall be made in writing to the Superintendent within fifteen (15) working days of the Level 2 decision. PELRA rules shall be followed.

ARTICLE XV - DURATION

Section 1. This agreement shall become effective as of July 1, 2023, unless specified otherwise herein, and shall continue in full force and effect through June 30, 2025, and shall renew itself for annual periods thereafter, except as modified or terminated in accordance with the provisions of this Article.

Section 2. Any and all prior contracts, resolutions, practices, policies, rules or regulations inconsistent with the provision of this Agreement are hereby superseded.

Section 3. The Association and the School District mutually acknowledge that during the meet and confer which resulted in this Agreement each had the opportunity to make demands and proposals regarding the terms and conditions of employment for employees covered under this Agreement. All understandings and agreements arrived at by the Association and the School District during their negotiations are fully and completely set forth in this Agreement. The parties may, by mutual agreement, amend this Agreement during its term.

Section 4. Between ninety (90) and one hundred twenty (120) calendar days prior to the expiration of this Agreement, either the School District or the Association may serve written notice to modify or terminate this Agreement. A party which gives notice of a desire to modify this Agreement shall within sixty (60) calendar days set forth proposed modifications sought to the party, as inclusive as possible. Negotiations may commence at any time after written notice of termination or modification has been given.

Section 5. In the event that any provision or provisions of this Agreement is declared to be contrary to law by proper judicial authority from whose finding, determination, or decree have no appeal, such provision shall be null and void and have no force or effect. All other provisions of this Agreement shall continue in full force and effect.



**Agenda V.A.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 13, 2024

Re: Work session to hold a FY25 Budget Discussion

2024-25 Proposed Budget

June 13, 2024

Tyler Dehne, Director of Finance

Timeline

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions and Parameter Options
- **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 13** - FY25 Adopted Budget presented
- **June 20** - FY25 Adopted Budget approved

FY25 Revenue Assumptions

- 7,001 K-12 enrollment
- 2% increase to General Education formula - \$143 per pupil
- \$1.3 million increase in Compensatory
- Decreased Federal revenue by \$8.5 million after using the remaining Pandemic relief funds

Legislative Updates (not included in proposed budget)

- \$273,840 - New FY25 appropriation for Read Act training
- \$378,000 - Student attendance pilot program

FY25 Expenditure Assumptions

- 4% increase to cells on staff salary schedules
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- \$2.39 million in expenditure adjustments

Supporting our Priorities: External Grants

- MDE Grow your Own Student II Grant (Education Pathway): \$472,780 FY24-FY28
- MDE Grow your Own Adult Grant (Education Pathway): \$598,794 FY24-FY28
- MDE Grow your Own Student Grant (Education Pathway): \$441,708 FY23-FY27
- MDE Grow your Own Adult II Grant (Education Pathway): \$386,116 FY25-FY29
- MDE Non-Exclusionary Discipline Grant: \$36,040 FY23-FY25 (Grant extended thru 9/30/24)
- Stronger Connections Federal Grant: \$410,212 FY24-FY27

FY25 Proposed Adopted Budget All Funds

FUND	PROJECTED FUND BALANCE 6/30/24	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/25
GENERAL	\$ 44,088,213	\$ 154,353,629	\$ 157,791,210	\$ 40,650,631
FOOD & NUTRITION	3,867,441	6,710,760	6,405,027	4,173,174
COMMUNITY SERVICE	4,505,040	6,979,174	6,775,943	4,708,271
DEBT SERVICE	4,346,958	10,625,000	11,185,245	3,786,713
INTERNAL SERVICE	7,633,750	27,875,000	28,415,000	7,093,750
OPEB REVOCABLE TRUST	10,364,708	500,000	775,000	10,089,708
TOTAL ALL FUNDS	\$ 74,806,110	\$ 207,043,563	\$ 211,347,425	\$ 70,502,247

What restrictions are there?

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

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

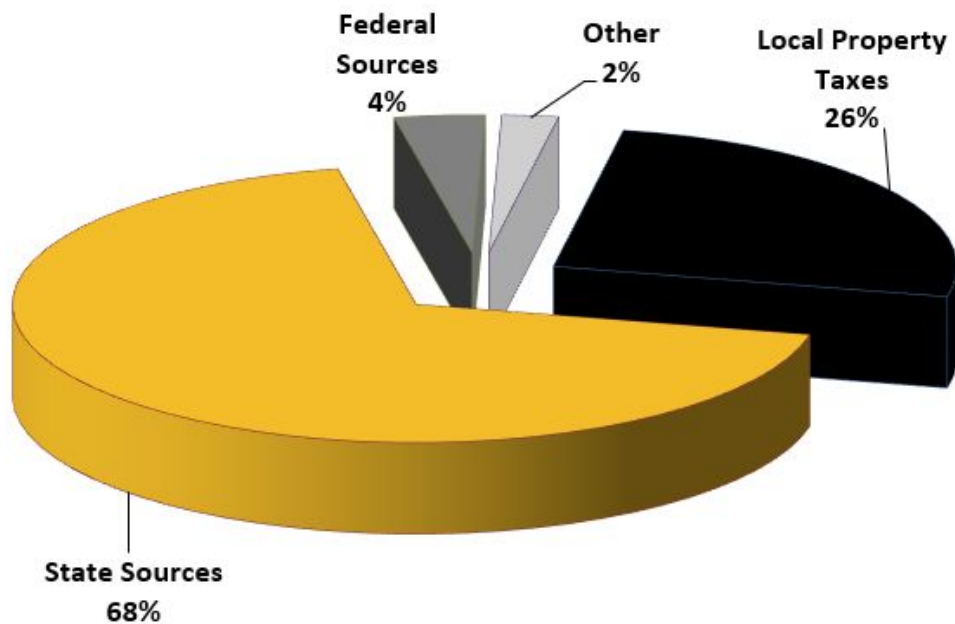
Technology Levy: Specifically for technology, personnel and equipment.

Food & Nutrition Services - Community Education - Debt Service

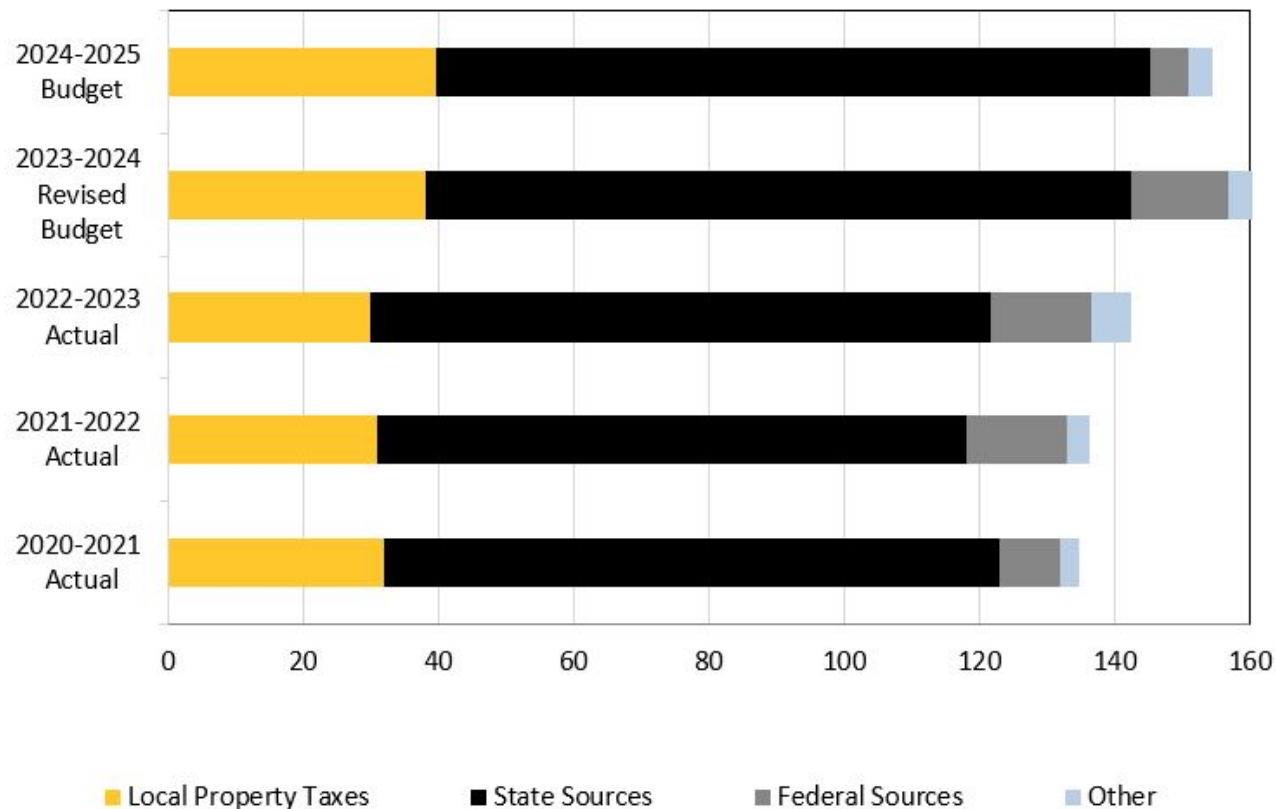
General Fund Revenues

\$154,353,629

2024-2025 General Fund Revenue By Source

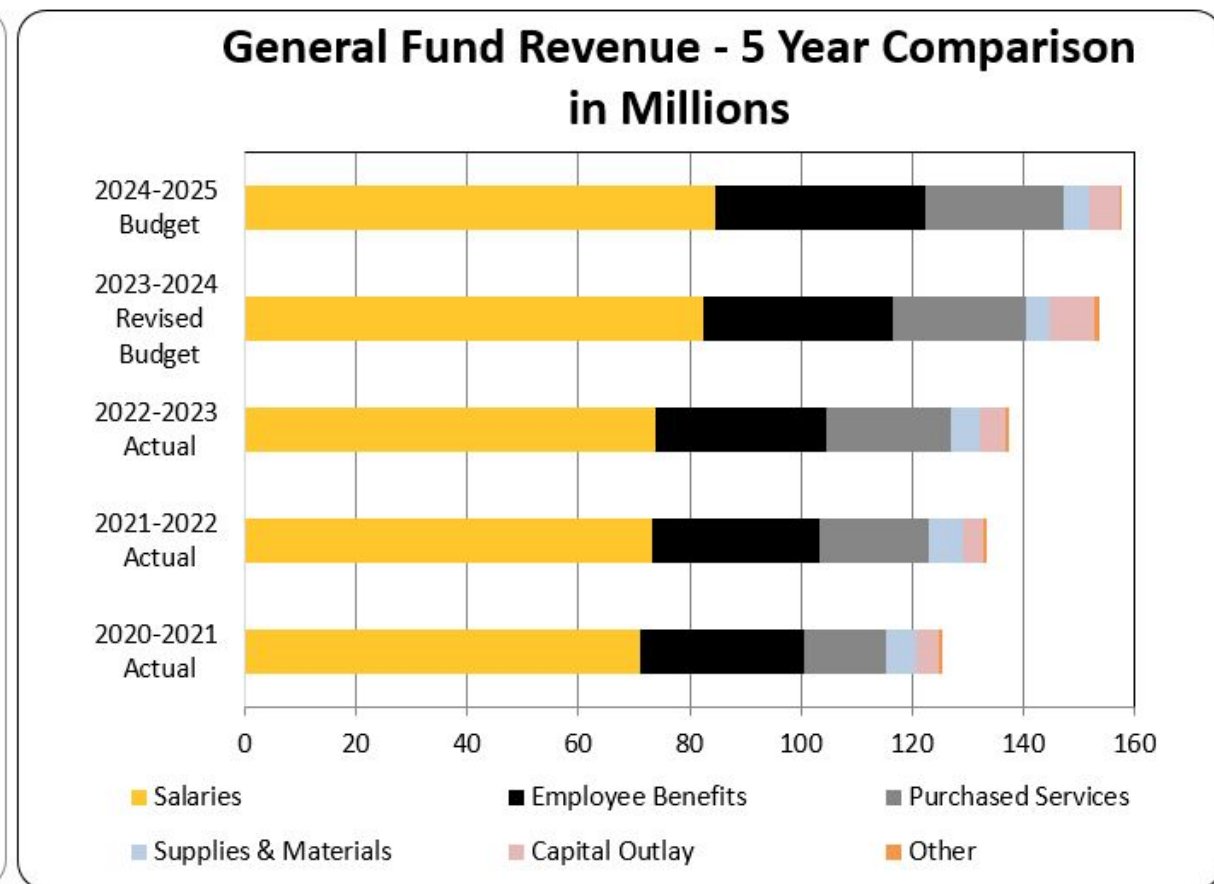
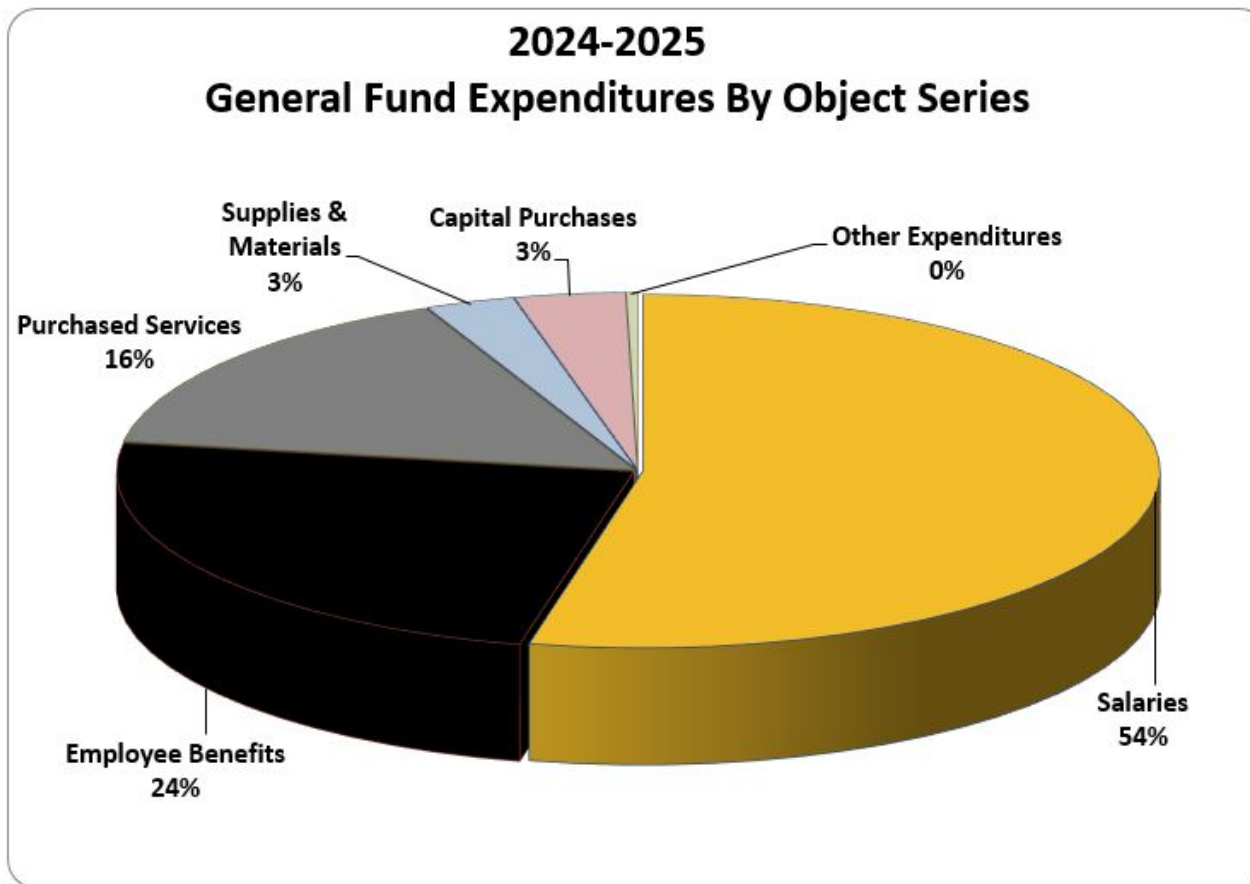


General Fund Revenue - 5 Year Comparison In Millions



General Fund Expenditures

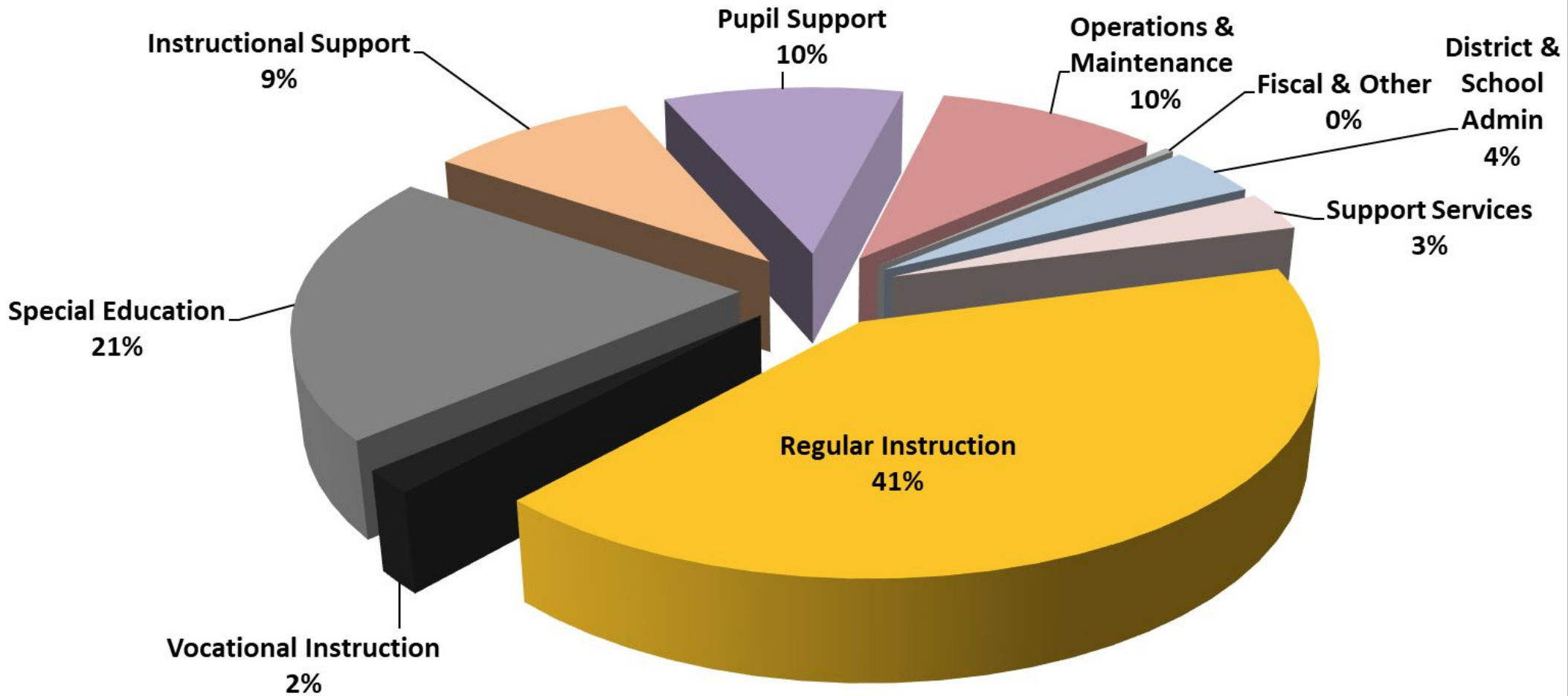
\$157,791,210



General Fund Expenditures

\$157,791,210

2024-2025 General Fund - Expenditure Summary By Program



People: By Bargaining Group General Fund

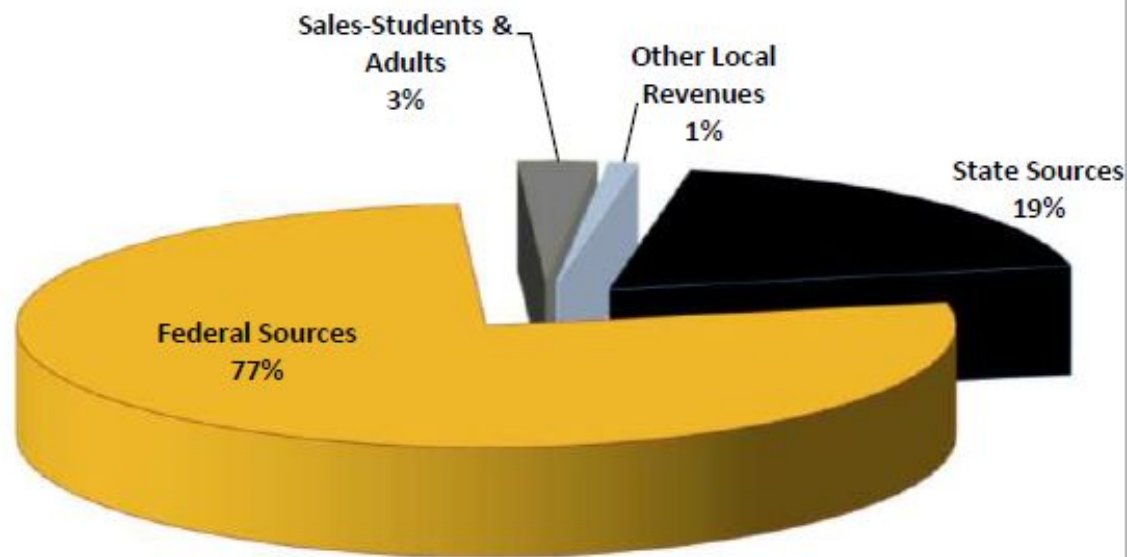
Projected salary and benefits FY25

General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	42.70	\$ 2,525,431	\$ 1,136,320	\$ 3,661,751	3.14%
Confidential	5.00	\$ 416,919	\$ 179,887	\$ 596,805	0.51%
Custodial	71.00	\$ 3,999,355	\$ 1,745,738	\$ 5,745,094	4.93%
District Wide	10.20	\$ 1,452,676	\$ 506,345	\$ 1,959,021	1.68%
Educational Asst	145.47	\$ 4,783,249	\$ 3,172,695	\$ 7,955,945	6.83%
Info Tech Specialists	15.00	\$ 1,031,341	\$ 511,723	\$ 1,543,064	1.32%
Operations	4.00	\$ 337,387	\$ 130,859	\$ 468,246	0.40%
Principals	18.00	\$ 2,868,981	\$ 1,049,616	\$ 3,918,596	3.36%
Superintendent	1.00	\$ 209,750	\$ 76,393	\$ 286,143	0.25%
Teachers	656.94	\$ 56,322,316	\$ 25,416,914	\$ 81,739,231	70.12%
Unaffiliated	63.60	\$ 4,676,809	\$ 2,196,530	\$ 6,873,339	5.90%
VPK / CE	26.14	\$ 1,341,659	\$ 478,998	\$ 1,820,657	1.56%
Grand Total	1,059.05	\$ 79,965,874	\$ 36,602,018	\$ 116,567,892	100%

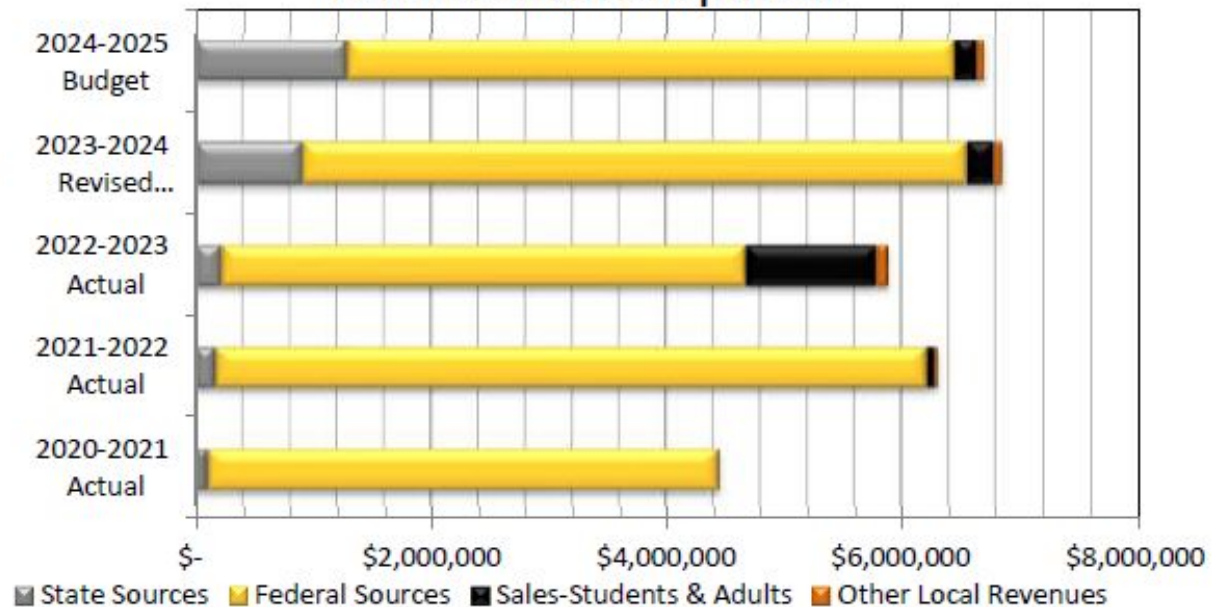
Nutrition Services Fund Revenues

\$6,710,760

2024-2025 Food & Nutrition Services Fund Revenue by Source



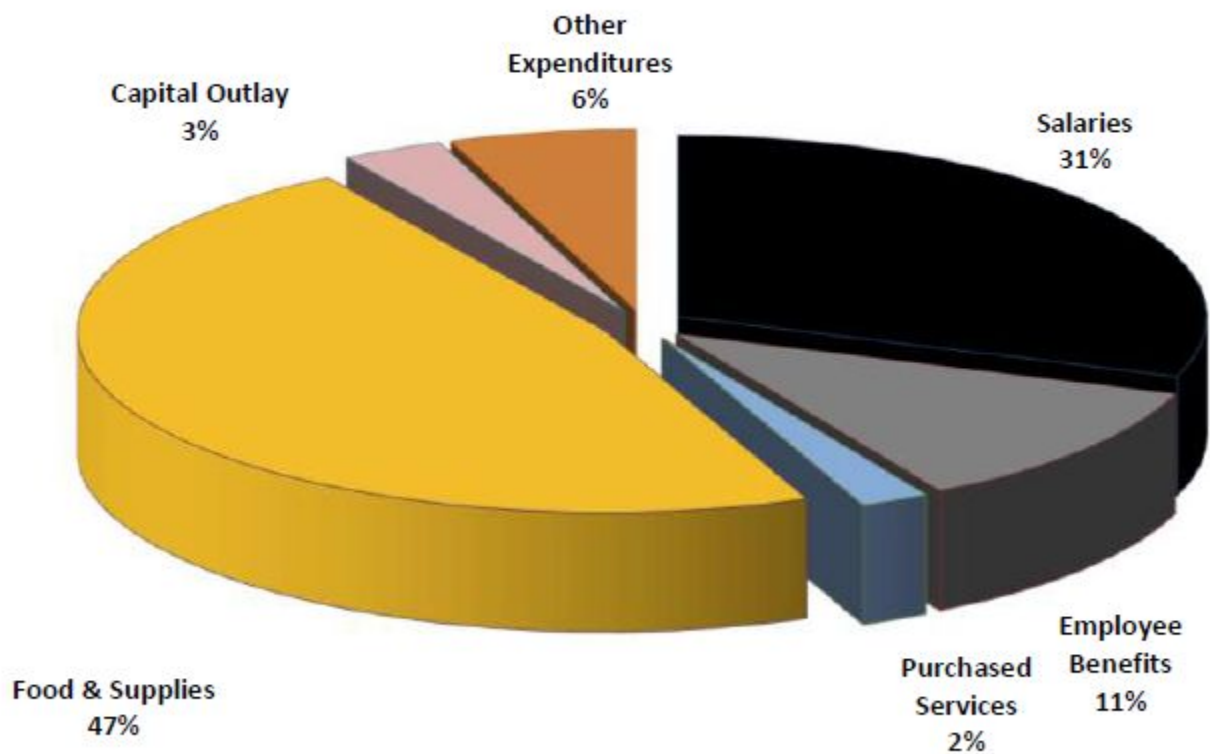
Food & Nutrition Services Fund Revenue 5-Year Comparison



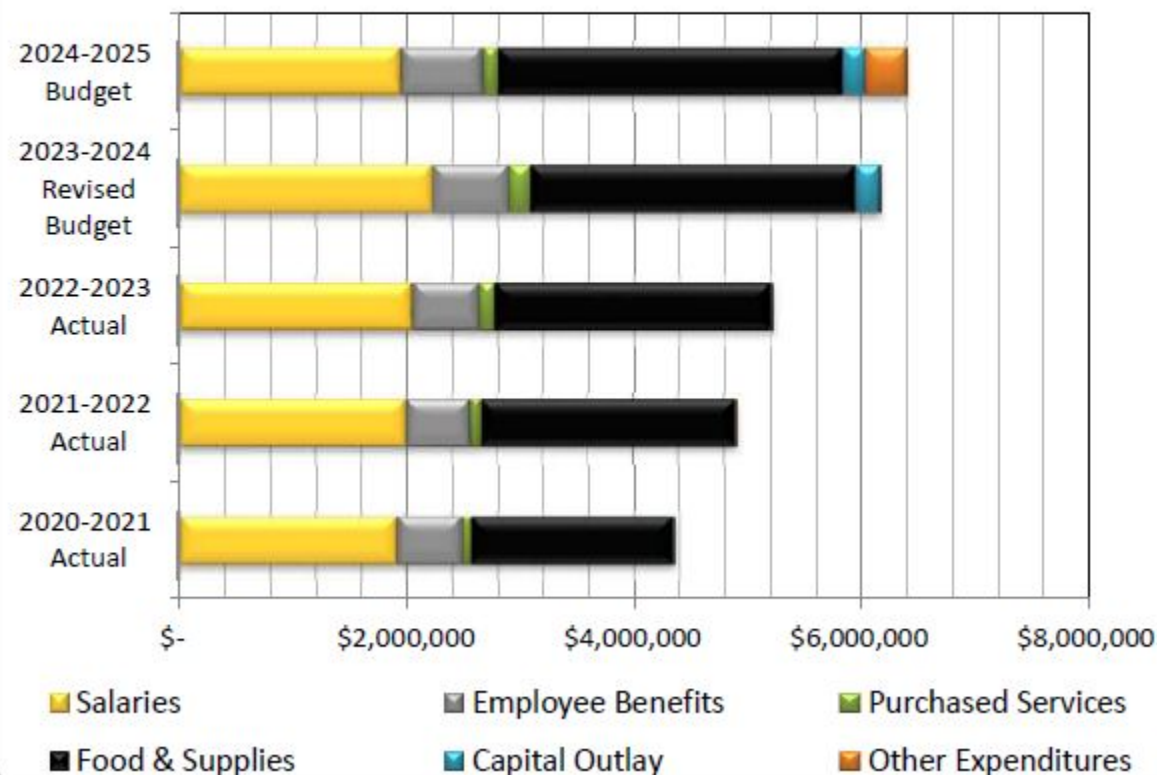
Nutrition Services Fund Expenditures

\$6,405,027

2024-2025 Food & Nutrition Services Fund Expense By Object



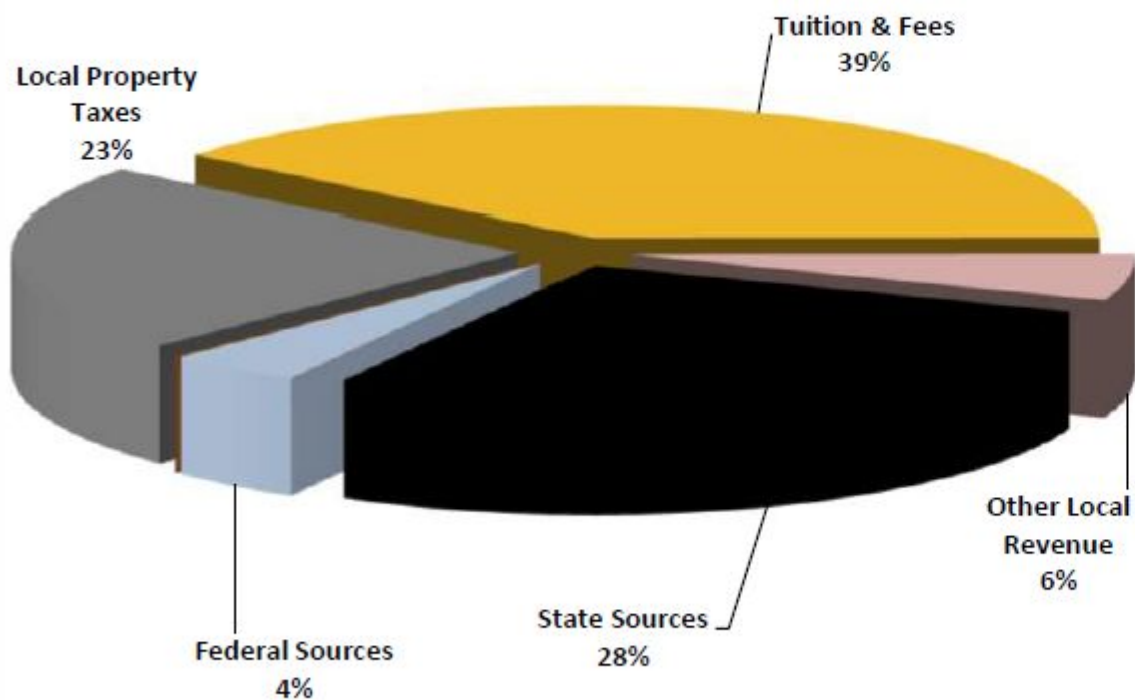
Food & Nutrition Services Fund Expenditures
5-Year Comparison



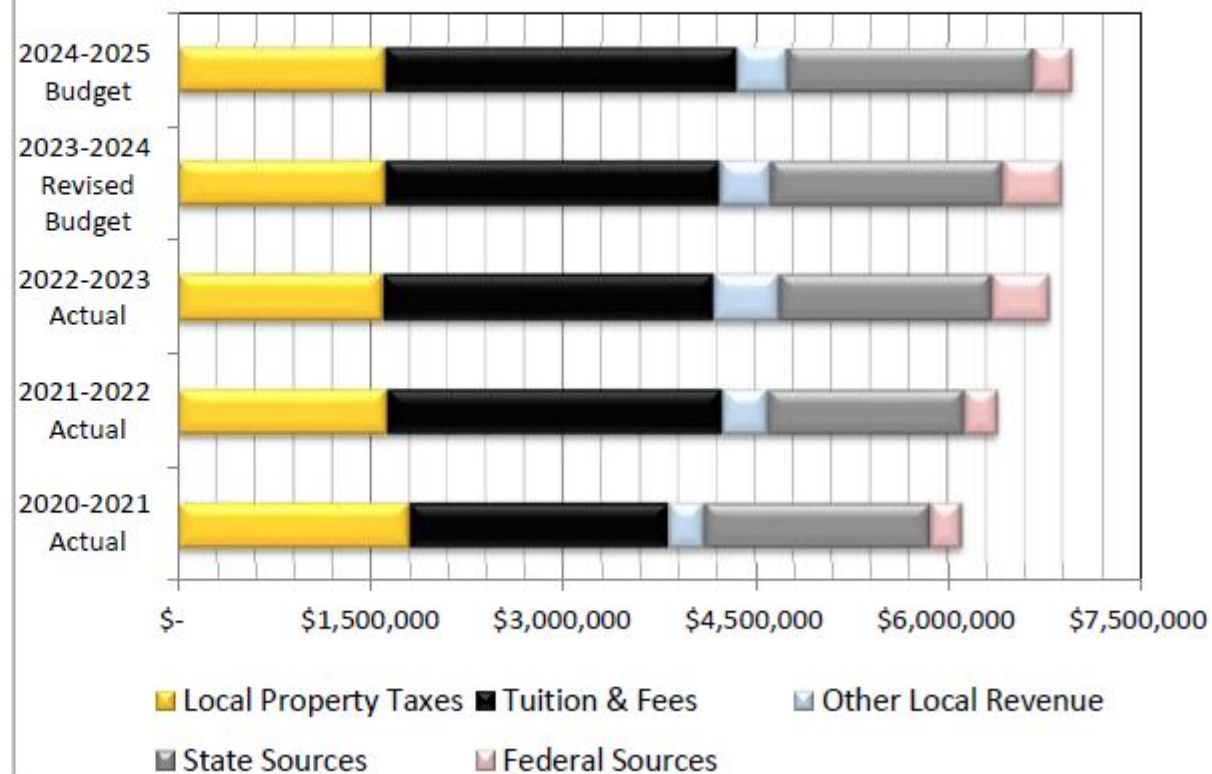
Community Services Fund Revenues

\$6,979,174

2024-2025 Community Education Fund Revenue by Source



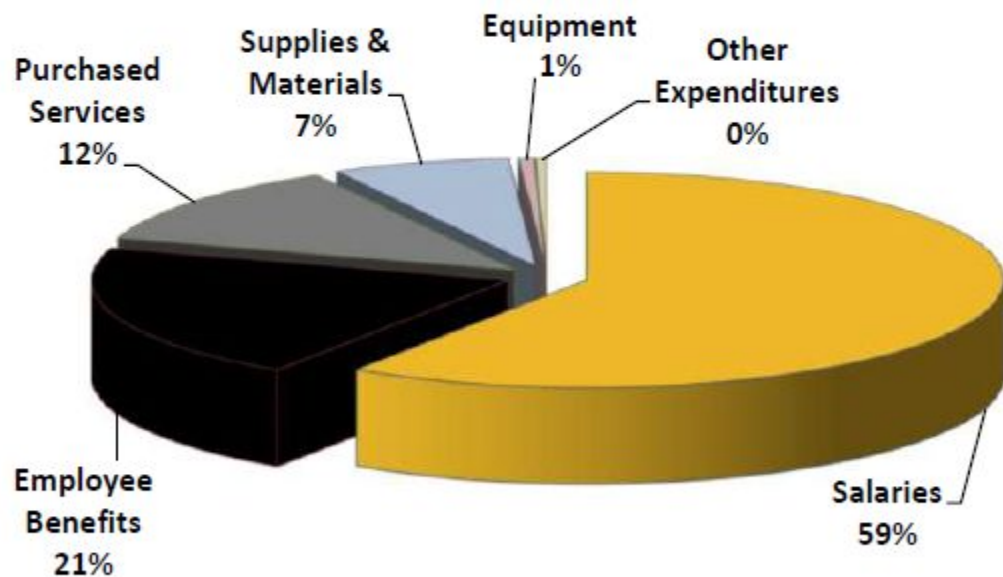
Community Education Fund Revenue 5 Year Comparison



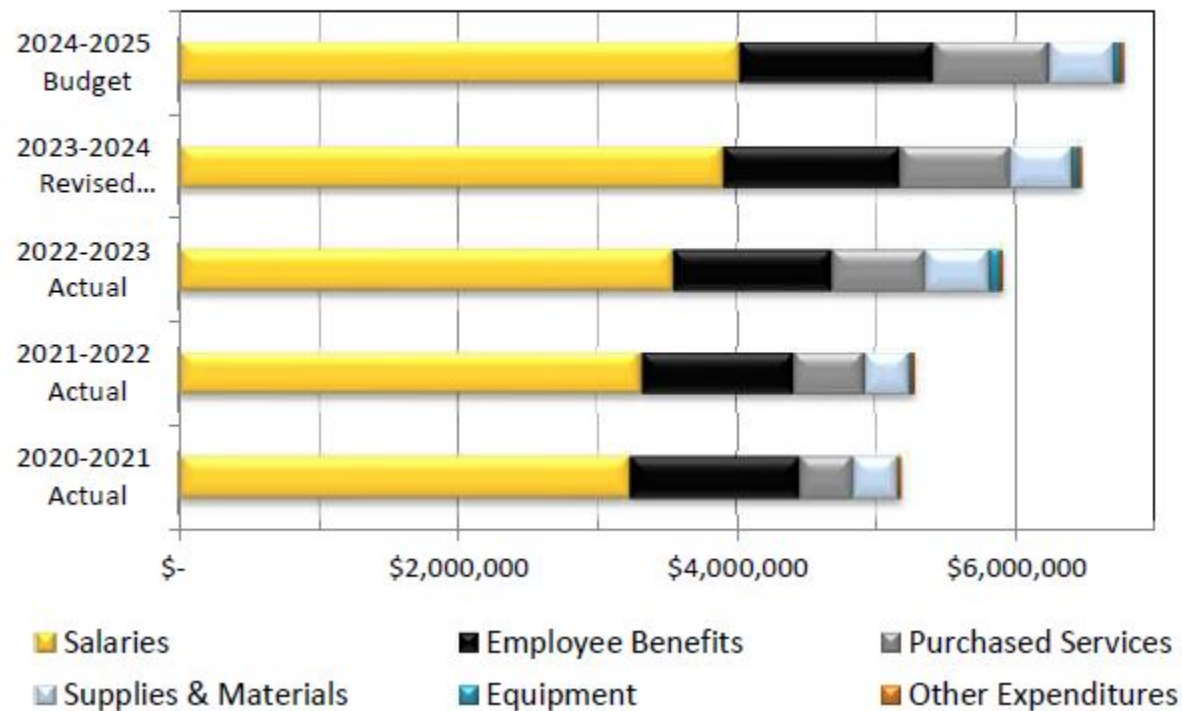
Community Services Fund Expenditures

\$6,775,943

2024-2025 Community Education Fund Expenditures by Object Series



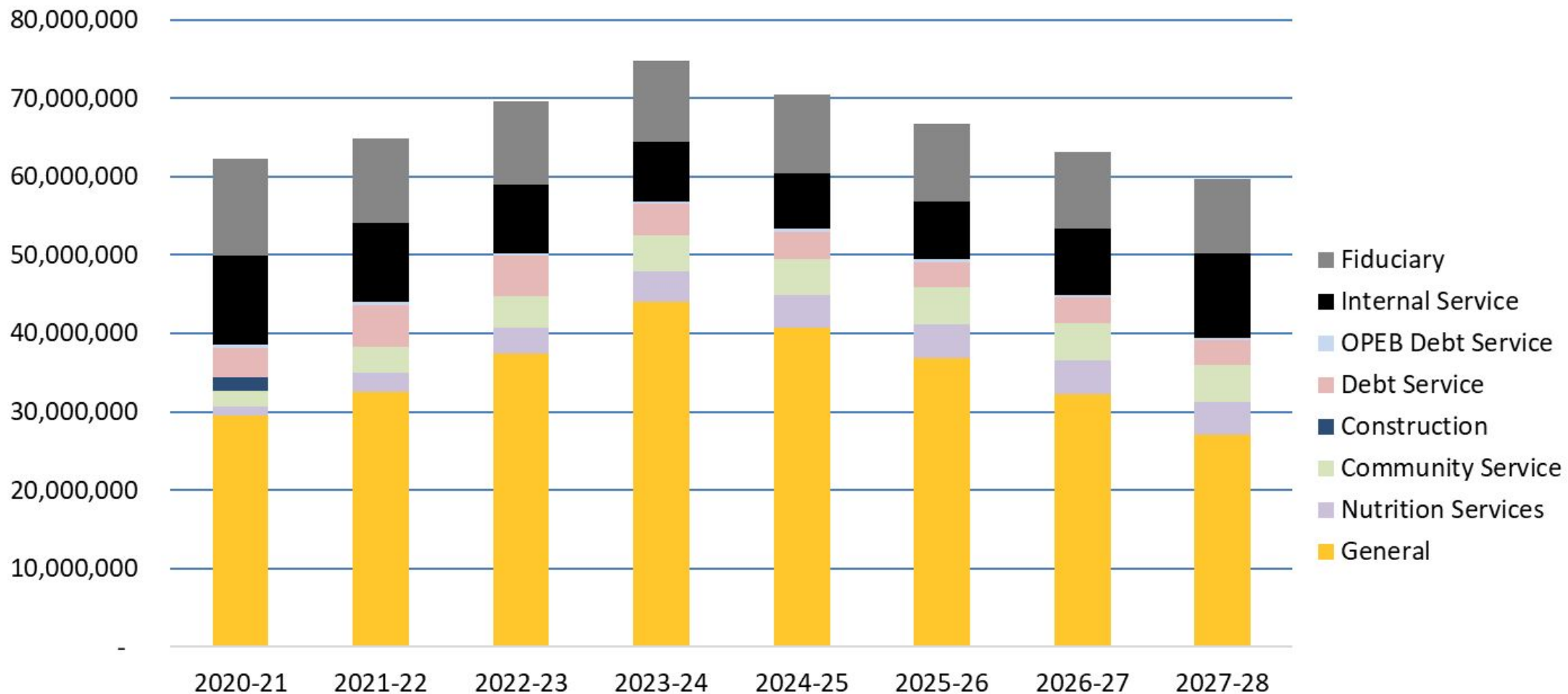
Community Education Fund Expenditures 5-Year Comparison



Fund Balance History

Fund	06/30/2021	06/30/2022	06/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
	Actual	Actual	Actual	Revised Budget	Proposed Budget	Forecast	Forecast	Forecast
General	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,213	\$ 40,650,631	\$ 36,821,928	\$ 32,250,894	\$ 27,095,457
Food & Nutrition Services	1,119,125	2,511,460	3,174,493	3,867,441	4,173,174	4,323,367	4,309,282	4,121,794
Community Service	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Construction	1,657,695	-	-	-	-	-	-	-
Debt Service	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
OPEB Debt Service	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Internal Service	11,367,284	10,126,269	8,733,749	7,633,750	7,093,750	7,368,400	8,548,824	10,733,887
OPEB Revocable Trust	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Total	\$ 62,280,161	\$ 64,921,751	\$ 69,628,563	\$ 74,806,110	\$ 70,502,247	\$ 66,729,405	\$ 63,192,201	\$ 59,740,199

Fund Balance History



General Fund Current Reality

	Actual Results 2022-23	Adopted Budget 2023-24	Revised Budget 2023-24	Adopted Budget 2024-25
Total Beginning Fund Balance	\$ 32,521,898	\$ 32,474,122	\$ 37,483,214	\$ 44,088,212
Revenues	132,752,660	148,085,390	151,684,494	154,353,629
Federal Relief Revenues for current costs	4,349,350	3,400,000	4,029,706	-
Federal Relief Revenues for new costs	5,172,694	4,829,226	4,472,051	-
Expenditures	132,090,694	148,663,759	149,109,202	157,791,210
Federal Relief Expenditures for new costs	5,222,694	4,829,226	4,472,051	-
Variance (Revenues - Expenditures)	4,961,316	2,821,631	6,604,998	(3,437,581)
Total Ending Fund Balance	\$ 37,483,214	\$ 35,295,753	\$ 44,088,212	\$ 40,650,631
Breakdown of Fund Balance Categories				
Nonspendable	\$ 603,936	\$ 254,436	\$ 603,936	\$ 503,936
Restricted	12,855,738	12,350,354	13,658,388	13,269,854
Committed	1,505,311	1,016,319	1,385,058	988,221
Assigned	-	-	-	-
Unassigned	22,518,230	21,674,644	28,440,830	25,888,620
Total Ending Fund Balance	\$ 37,483,214	\$ 35,295,753	\$ 44,088,212	\$ 40,650,631
Unassigned Fund Balance %	16.40%	14.12%	18.52%	16.41%

Other Documents

- [Adopted Budget by Budget Unit](#)
- [Staffing Detail by Site and Budget Unit](#)

Thank you



Spark.

Fuel.

Blaze.



2024-2025 Budget June 2024

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

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Executive Summary

one91
Burnsville · Eagan · Savage



Executive Summary

Organization Section

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

DISTRICT OVERVIEW

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

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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

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

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

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BUDGET OVERVIEW

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

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

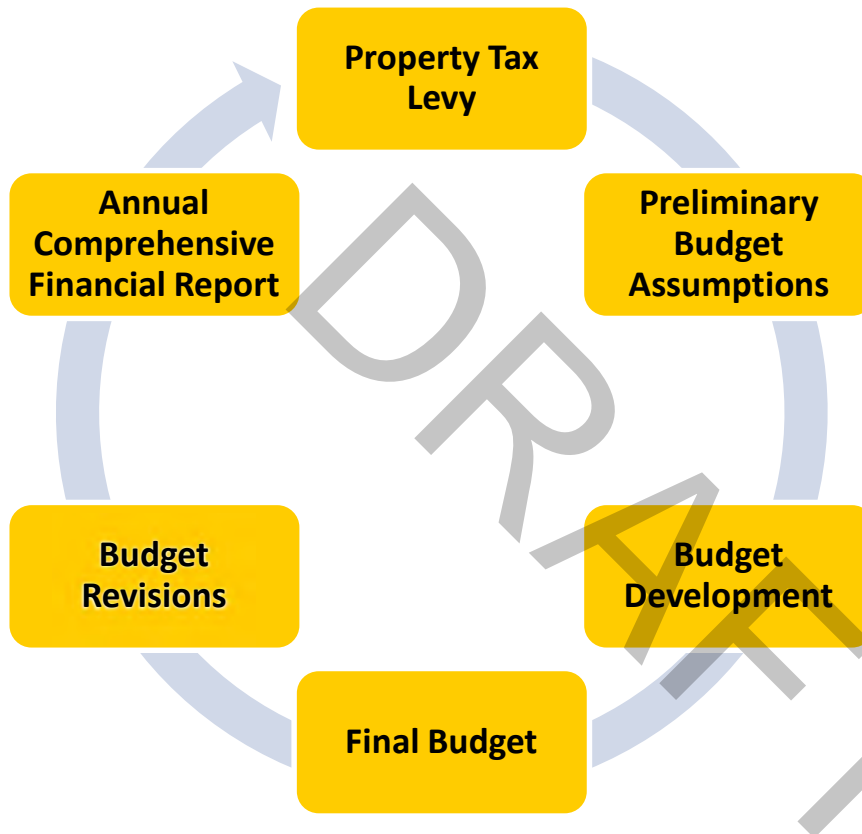
SIGNIFICANT STATE STATUTE REQUIREMENTS

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

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

BUDGET CYCLE

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



1. Property Tax Levy – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.

- 2. Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
- 3. Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
- 4. Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

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

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

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



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

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

ADMINISTRATION (Superintendent's Leadership Team)

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

BUSINESS OFFICE

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

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

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

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



MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

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

B. Future Ready

- The district's technology levy provides \$4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$2.6 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.



Executive Summary

Financial Section

The Financial Section of the Executive Summary is the second of three sections and includes a summary of the budget process, assumptions and timelines, revenue and expenditures summarized for all funds and forecast of all funds. Please note that all historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.

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

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BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

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

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

Budget Timeline

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

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

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

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FY2025 Budget Assumptions

Revenue

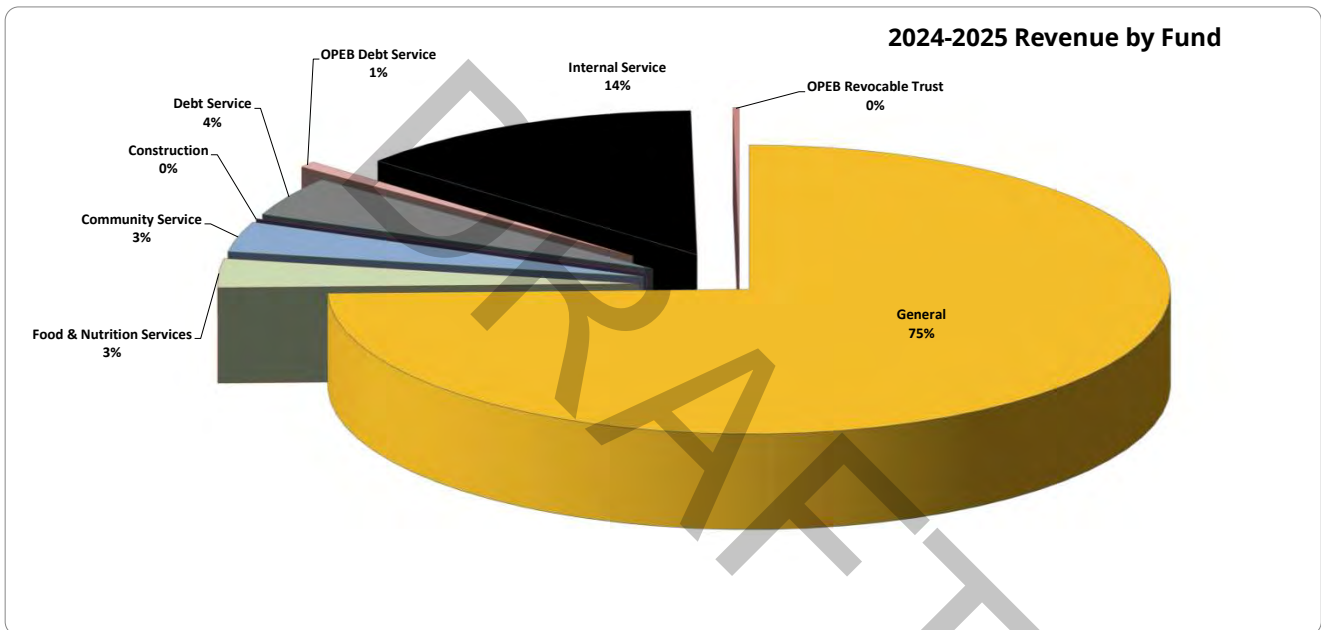
- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195
- Enrollment Projections are based on:
- Historical data trends including birth rates
 - Fall 2023 seat counts
 - Demographic Study
- 2% increase to the general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

Expenses

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

ALL FUNDS - REVENUE SUMMARY

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

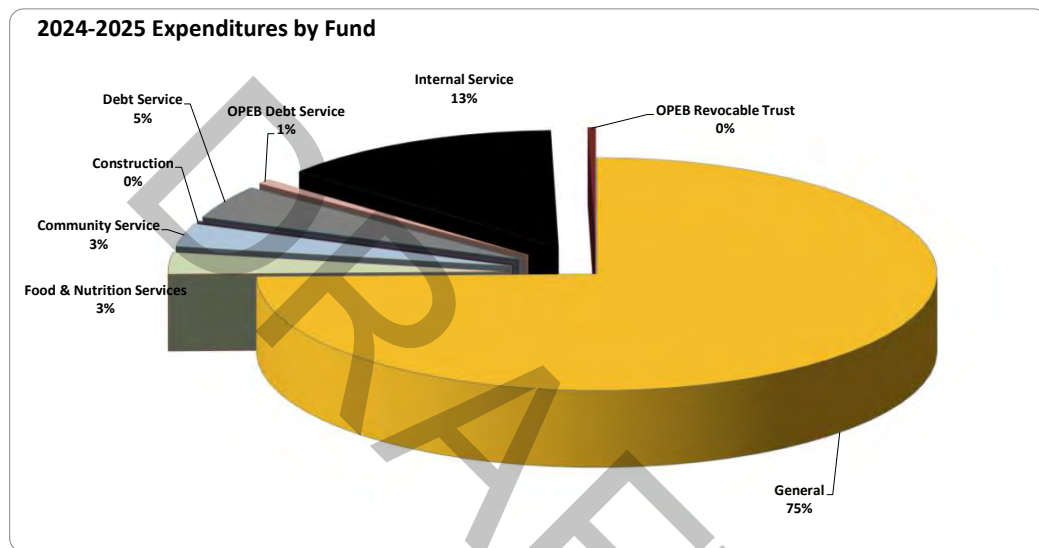


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary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

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

ALL FUNDS - EXPENDITURE SUMMARY

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

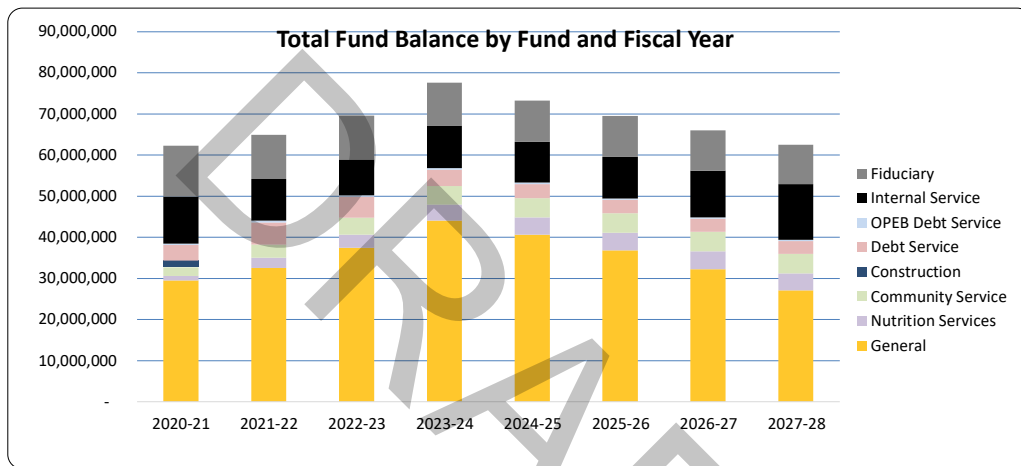


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal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

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

ALL FUNDS - FUND BALANCE SUMMARY

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



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





Executive Summary

Informational Section

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

AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															Other	340

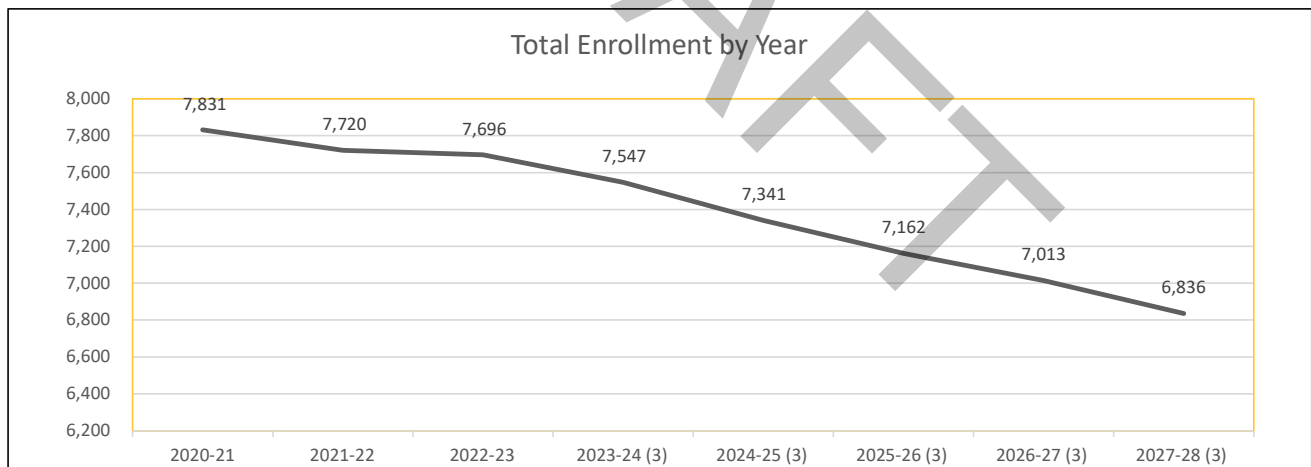
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



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

ENROLLMENT BY GRADE BY YEAR

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



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

(1) Early Childhood (EC)

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

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

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

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

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



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

COMPONENTS OF GENERAL LONG-TERM DEBT

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

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The District is well below its limit, which currently stands at \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest

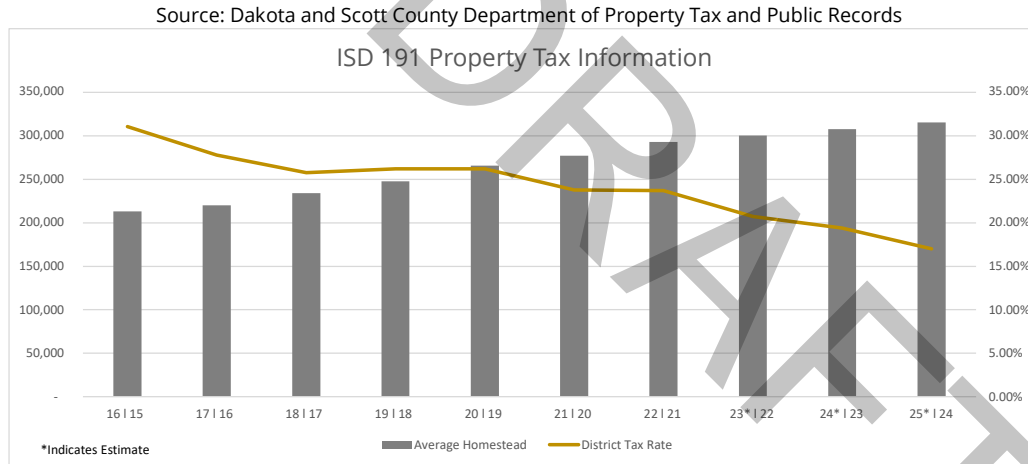


Taxable Market Value of Properties in District

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



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



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



Organizational Section

DISTRICT OVERVIEW

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

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

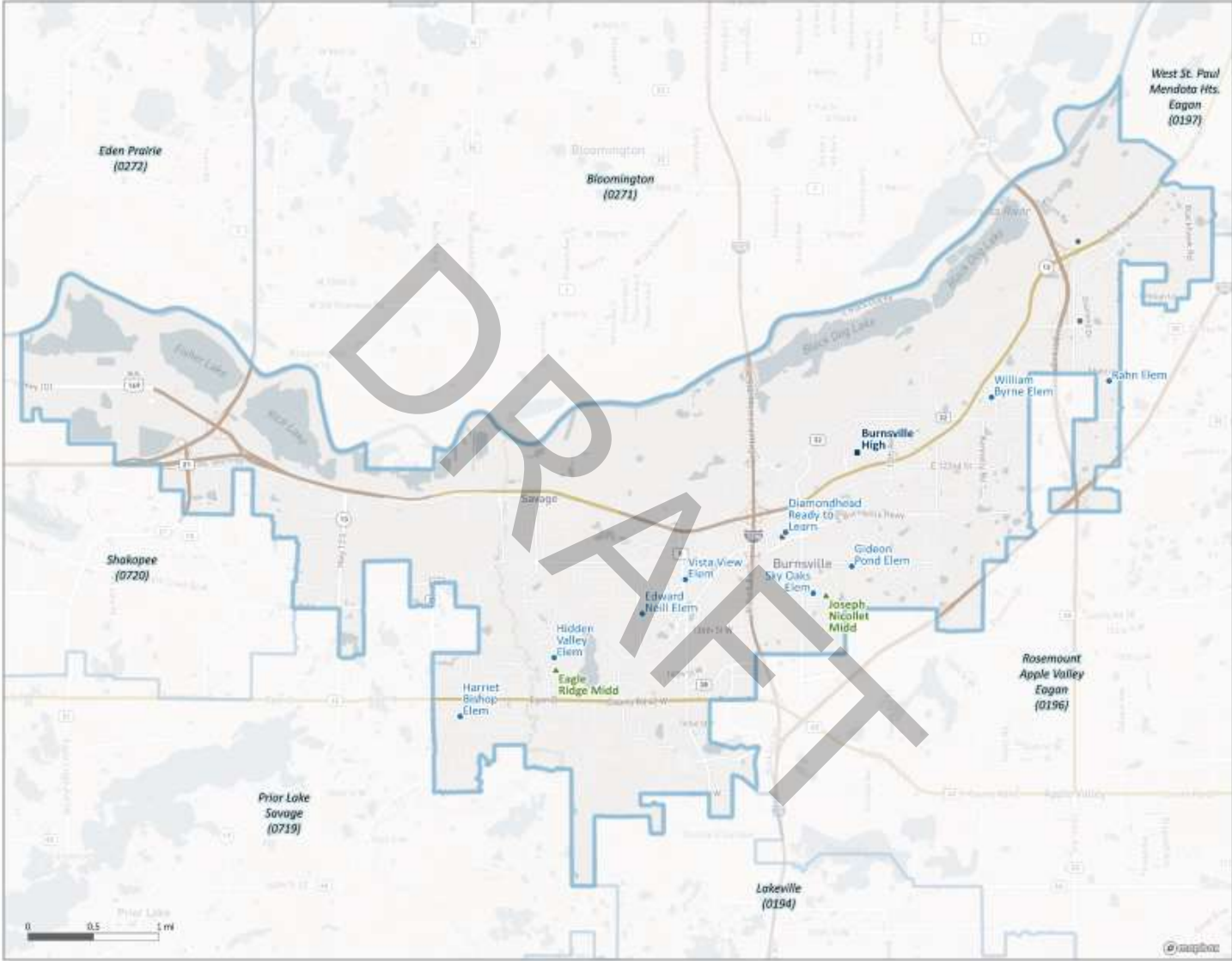
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

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

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

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

DISTRICT MAP



SCHOOL BOARD



From left to right:

Lesley Chester, Director

Safio Mursal, Director

Anna Werb, Vice-Chair

Scott Hume, Director

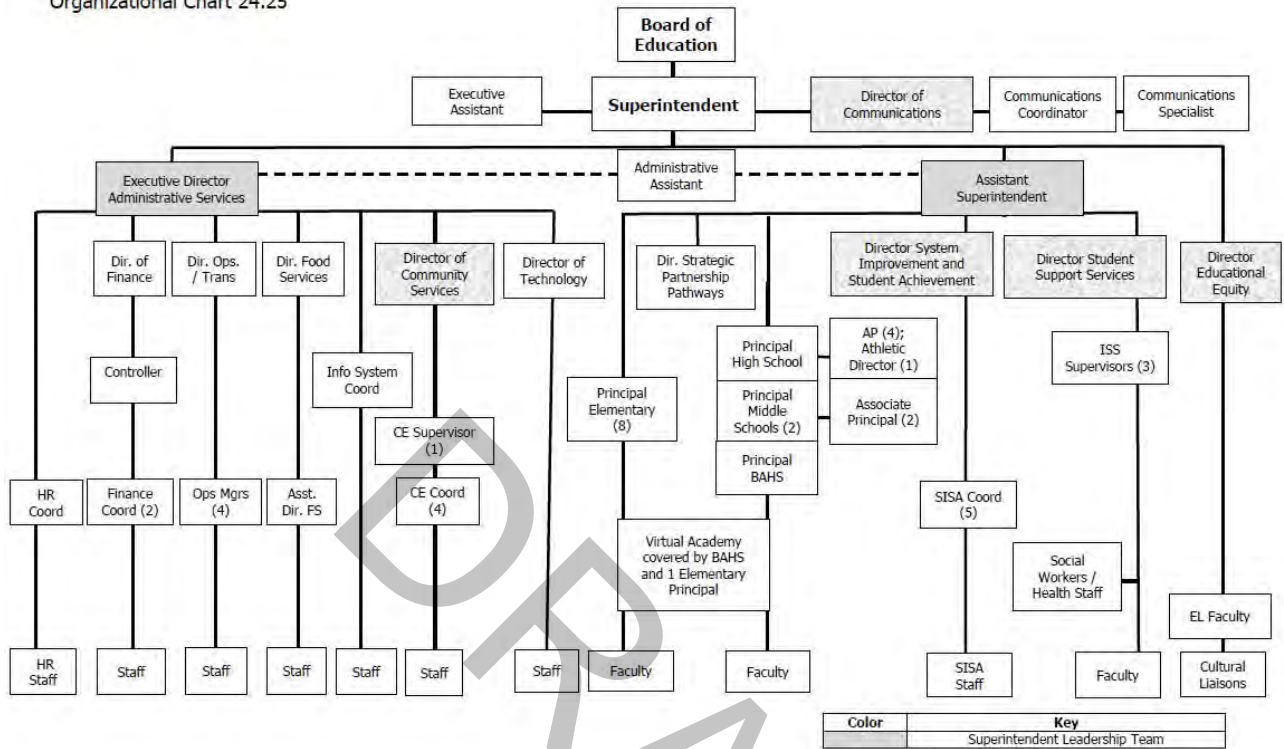
Antoinette Conner, Treasurer

Eric Miller, Chairperson

Abigail Alt, Clerk

ORGANIZATIONAL CHART

Organizational Chart 24.25



MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

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

B. Future Ready

- The district's technology levy provides \$4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$2.6 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

BUDGET POLICIES

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

Policy 701 – Budget

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

Policy 701.1 – Budget Revision

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

Policy 702 – Accounting

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education. The policy states the District shall maintain its books and records and do its accounting in compliance with UFARS. The policy also outlines the requirements for permanent fund transfers and requirements for an annual audit of the books and records to assure compliance with UFARS.

Policy 703 – Annual Audit

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

Policy 714 – Fund Balance – GASB 54

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). The policy defines the following fund balance classifications and their specific uses: Assigned, Committed, Non-spendable, Restricted and Unassigned. The policy also states that the District will strive to maintain a minimum unassigned general fund of balance of 8 percent of the general fund expenditures.

Policy 721 – Grant Guidance

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



Financial Presentation, Measurement Focus and Basis of Accounting

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

Revenue Recognition

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

Recording of Expenditures

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

Classification of Revenues and Expenditures

Uniform Financial Accounting and Reporting Standards (UFARS) as developed by the Minnesota Department of Education (MDE) mandates, that each financial transaction be identified with a specific accounting code for administrative and reporting purposes. As defined by Minnesota Statute 123B.77, each school district must adopt the uniform financial and reporting standards as provided by MDE.

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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.

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Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

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

Post-Employment Benefits Revocable Trust Fund

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

Organization / Site Dimension (ORG/SITE)

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

Program Dimension (PRG)

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

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

Finance Dimension (FIN)

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

District-wide (000),
State Supported Programs (300),
Federal Programs (400, 500, 600, 800 and 900),
Child Nutrition (701-710),
Transportation (711-739),
Special Education (740-760),
State Placement (761-770),
Levy Supported Programs (771-799) and
Secondary Vocational (830 and 835).

Source Dimension (SRC)

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

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

Object Dimension (OBJ)

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

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

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

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

Supplies and Materials— Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the nutrition services program. *(Object Series 400-499)*

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

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

Course Dimension (CRS)

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

BUDGET OVERVIEW

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

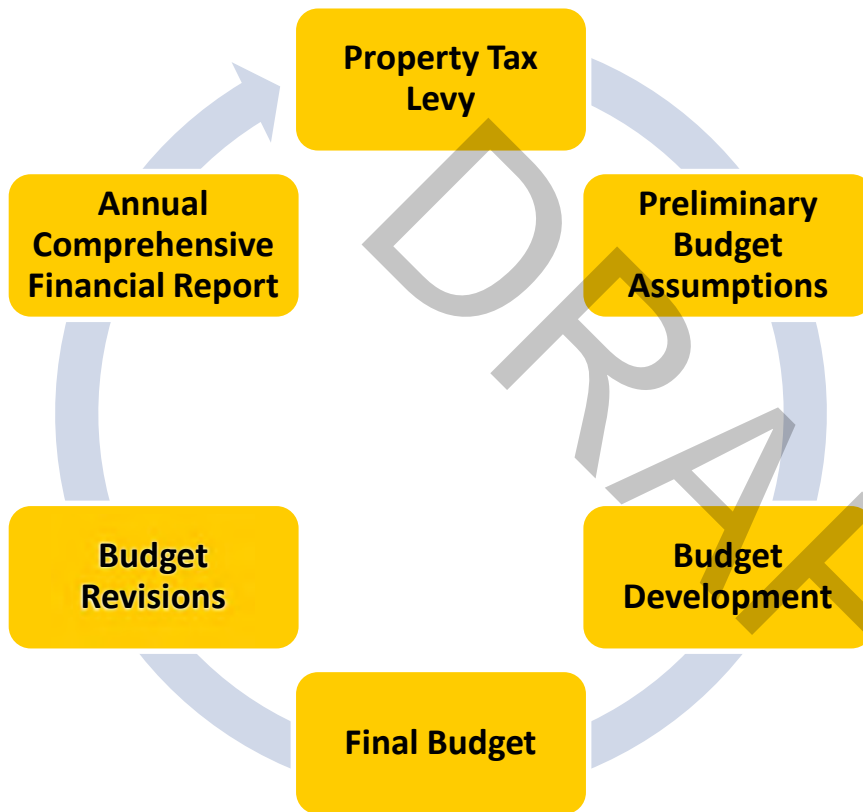
- Integrate the budget process so that each program’s activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

SIGNIFICANT STATE STATUTE REQUIREMENTS

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

BUDGET CYCLE

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, the finance department meets with

all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.

4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

-
5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.



BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

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

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

Budget Timeline

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

- **January - February**
 - Board approves FY24 revised budget
 - Board receives report on FY25 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 13** - FY25 Adopted budget presented
- **June 20** - FY25 Adopted budget approved

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FY2025 Budget Assumptions

Revenue

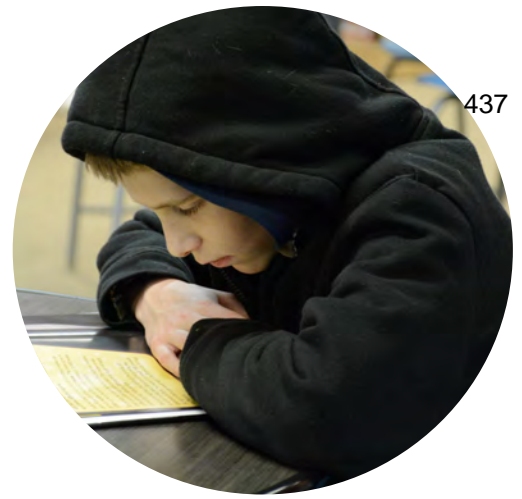
- Enrollment:
 - K-12 Enrollment projection estimated at 7,001
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

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

Expenses

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



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Financial Section

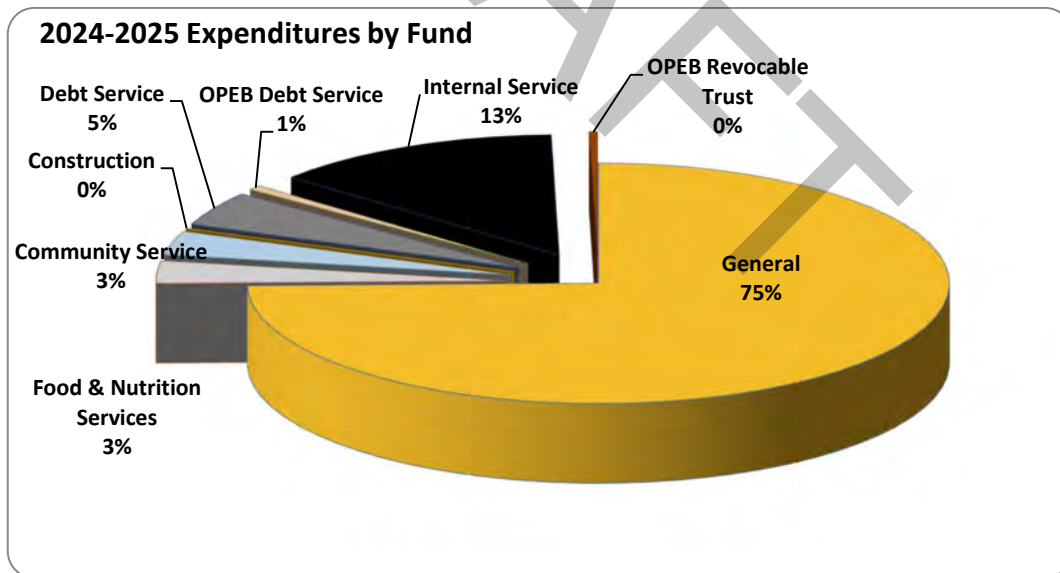
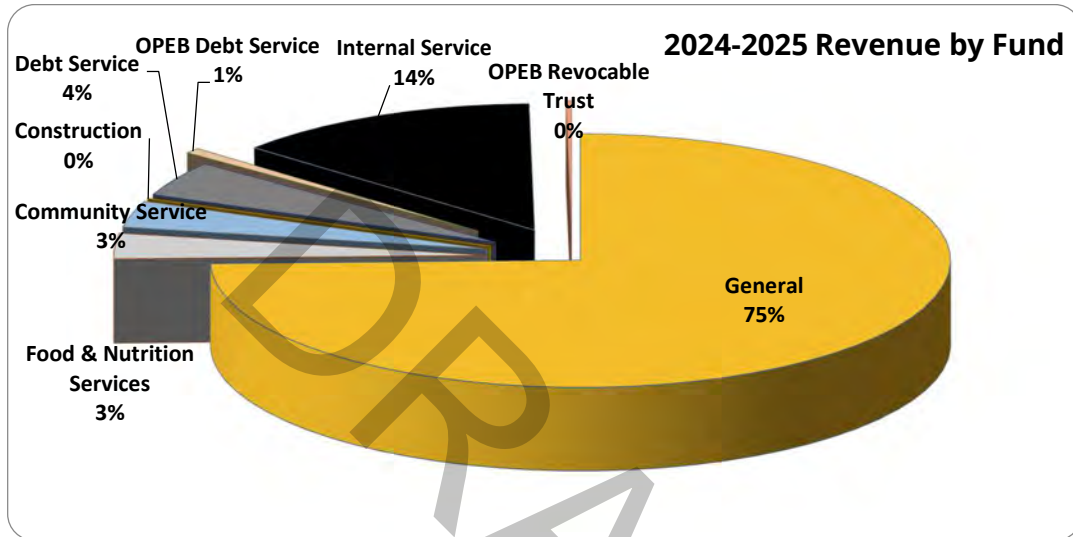
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INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2024-2025 BUDGET

FINANCIAL SECTION

Level One - Summary of Total Budget

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



Please note: The financial schedules present the forecasted, proposed and adopted budget for the District compared with the results of the past budget plans. All historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- \$2.

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

ALL FUNDS - REVENUE BY SOURCE

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

ALL FUNDS - EXPENDITURE BY OBJECT

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

ALL FUNDS - FUND BALANCE

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

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

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

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

FINANCIAL SECTION

Level Two - Summary Data for Individual Funds

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

Operating Funds

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

Non-Operating Funds

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

Fiduciary

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

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

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

GENERAL FUND - REVENUE BY SOURCE

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

GENERAL FUND - EXPENDITURE BY OBJECT

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

GENERAL FUND - FUND BALANCE

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

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

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

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

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

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

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

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

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

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

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

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

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

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

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

COMMUNITY SERVICE FUND - FUND BALANCE

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

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

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

CONSTRUCTION FUND - REVENUE BY SOURCE

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

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

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

CONSTRUCTION FUND - FUND BALANCE

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

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

DEBT SERVICE FUND - REVENUE BY SOURCE

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

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

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

DEBT SERVICE FUND - FUND BALANCE

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

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

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

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

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

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

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

OPEB DEBT SERVICE FUND - FUND BALANCE

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

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

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

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

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

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

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

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

Assumptions used for the three forecasted years: The internal service funds include self insured dental & health and severance benefits. The District is projecting on average an 8.5 % increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last four years and is budgeted to decrease in the current year as well as in the 2024-2025 fiscal year. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

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

PROPRIETARY FUND - REVENUE BY SOURCE

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

PROPRIETARY FUND - EXPENDITURE BY OBJECT

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

PROPRIETARY FUND - FUND BALANCE

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

Assumptions used for the three forecasted years: The Fiduciary Fund consists of the OPEB revocable trust and are projecting a conservative interest rate of 4% on the projected trust balance. Projected expenses are based on the most recent actuarial study for the direct and implicit OPEB costs and administrative fees.

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

General Fund

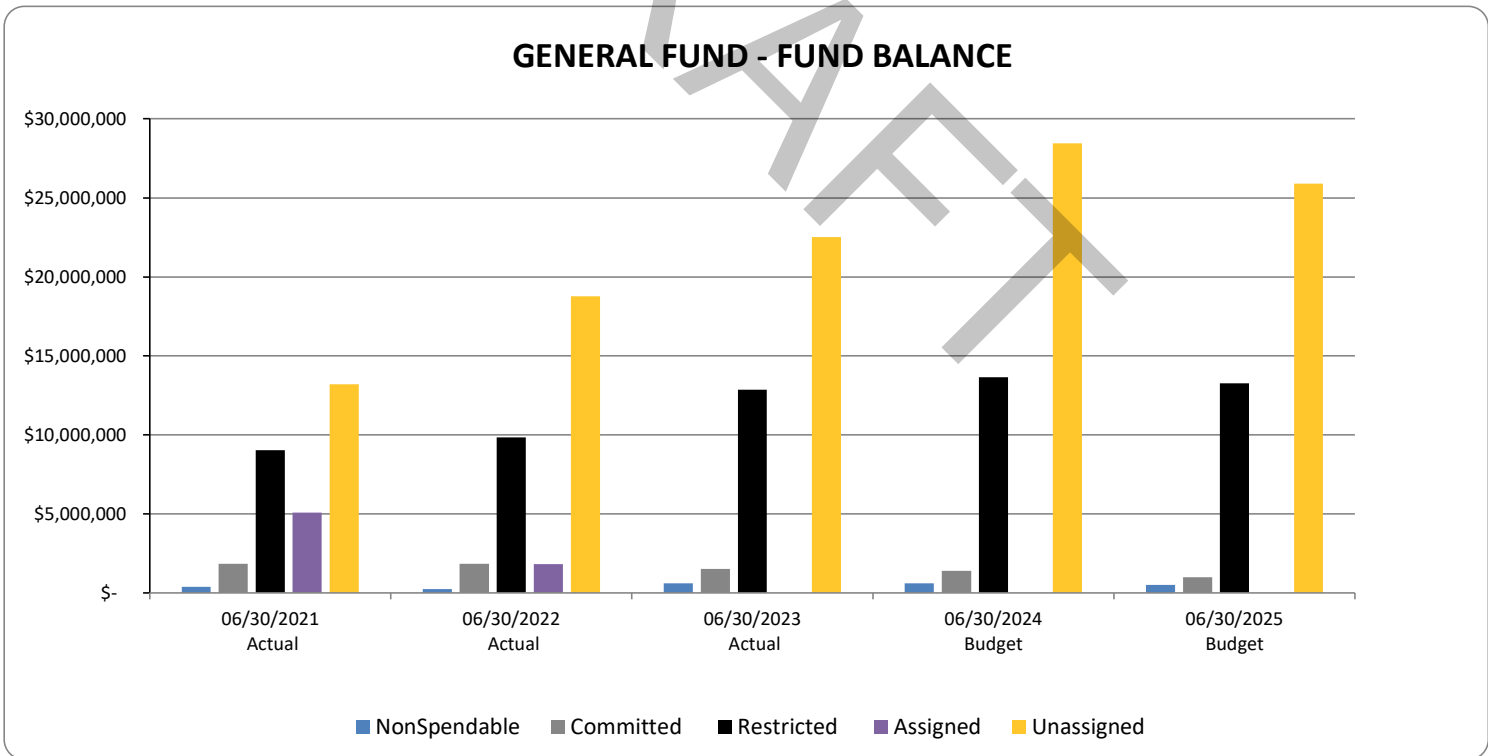
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration,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

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

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

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Budget	06/30/2025 Budget
Fund Balance					
NonSpendable	\$ 382,338	\$ 254,436	\$ 603,936	\$ 603,936	\$ 503,936
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853
Assigned	5,081,823	1,810,980	-	-	-
Unassigned	13,187,446	18,777,575	22,518,230	28,440,831	25,888,621
Total Fund Balance	\$ 29,521,879	\$ 32,521,898	\$ 37,483,214	\$ 44,088,212	\$ 40,650,631
Total General Fund	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210
Unassigned Fund Balance as a % of Total Expenditures	10.51%	14.08%	16.40%	18.52%	16.41%



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

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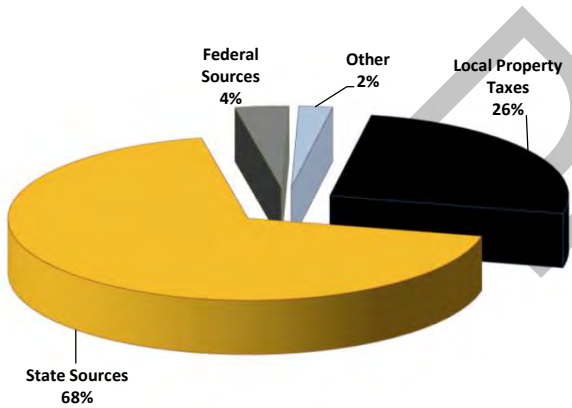
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

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

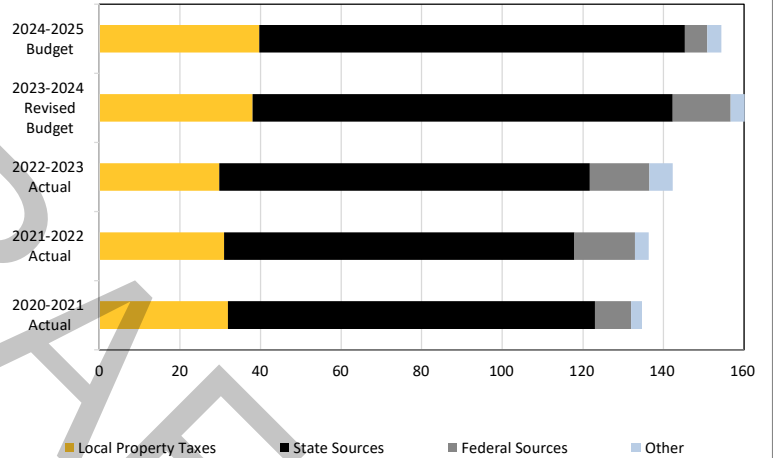
GENERAL FUND - REVENUE SUMMARY

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

2024-2025 General Fund Revenue By Source



General Fund Revenue - 5 Year Comparison In Millions



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

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GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

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

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

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

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GENERAL FUND - DETAIL BY SOURCE CODE SERIES

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

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

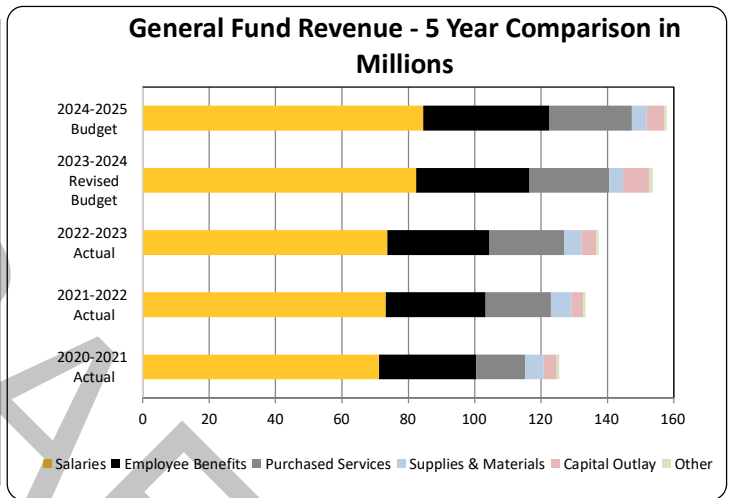
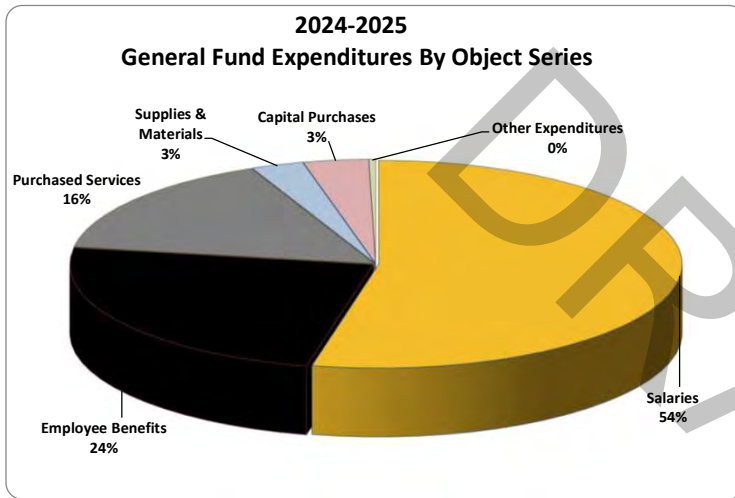
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
		Actual	Actual	Actual	Revised Budget	Budget
Federal Aid						
140	ARP-Individuals with Disabilities Part B	\$ -	\$ 427,339	\$ -	\$ -	\$ -
141	ARP-Individuals with Disabilities Preschool	-	37,148	-	-	-
144	ARP-Individuals with Disabilities-Early Intervention	-	-	-	-	-
150	ARP-Summer Enrichment & Mental Health	33,790	320,026	59,434	-	-
151	ESSER-90% Formula Allocation	957,228	-	-	-	-
152	ESSER-9.5% State Directed Grants	244,299	-	-	-	-
153	GEER-Governor's Emergency Education Relief	295,140	524	-	-	-
154	CRF-Coronavirus Relief Fund	2,598,007	-	-	-	-
155	ESSER II-90% Formula Allocation	74,422	7,112,823	-	-	-
158	ARP-Homeless I	-	75,347	-	-	-
159	ARP-Homeless II	-	21,970	32,968	10,605	-
160	ESSER III-90% Formula Allocation	-	-	6,345,813	6,585,618	-
161	ESSER III-90% Learning Loss	-	-	1,181,628	1,846,152	-
162	GEER-Expanded Summer Learning	-	-	-	-	-
163	ESSER II-Expanded Summer Learning	206,300	787,387	1,065,117	-	-
169	ARP-Learning Recovery-Lost Instr Time	-	-	23,279	59,382	-
170	MN COVID-19 Testing Program	-	467,480	185,957	-	-
171	ARP-Pandemic Enrollment Loss	-	-	627,847	-	-
174	CARES Funding via County or Township	251,860	6,365	-	-	-
317	Federal Compensatory	-	305,462	-	-	-
401	Title I, Part A	1,541,627	2,073,807	1,856,954	2,177,023	2,015,000
414	Title II, Part A - Teacher & Principal Training	298,353	475,180	417,662	266,030	274,000
417	Title III, Part A - English Language Acquisition	182,167	236,928	156,240	364,341	330,113
419	Special Education - IDEA Part B, 611	1,915,099	1,905,720	1,995,894	1,976,479	2,095,000
420	Special Education - Preschool	100,695	68,246	121,522	102,999	85,000
422	Special Education - Infants & Toddlers	50,833	54,035	55,185	65,868	65,000
428	Carl Perkins Vocational	23,371	105,695	91,928	100,181	105,193
433	Title IV, Part A - Student Support	85,548	90,396	122,066	226,241	150,000
442	Title III, Part A - Immigrant Grant	23,248	15,772	41,587	18,465	40,000
499	Miscellaneous Federal Revenue from MDE	35,564	63,832	391,111	500,939	371,793
510	Indian Education	13,399	11,428	14,746	15,000	15,000
633	Title IV, Part A - Student Support via Intermediate	-	-	2,792	-	-
699	Miscellaneous Federal Aid Received From Others	-	274,480	-	-	-
868	Title VIII - Education for Homeless Children	19,892	27,842	37,500	41,881	42,000
Total Federal Aid Revenue		8,950,841	14,965,234	14,827,228	\$ 14,357,204	\$ 5,588,099
Total General Fund Revenue		\$ 134,646,387	\$ 136,320,648	\$ 142,274,703	\$ 160,186,251	\$ 154,353,629

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

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

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



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

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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

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

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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

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

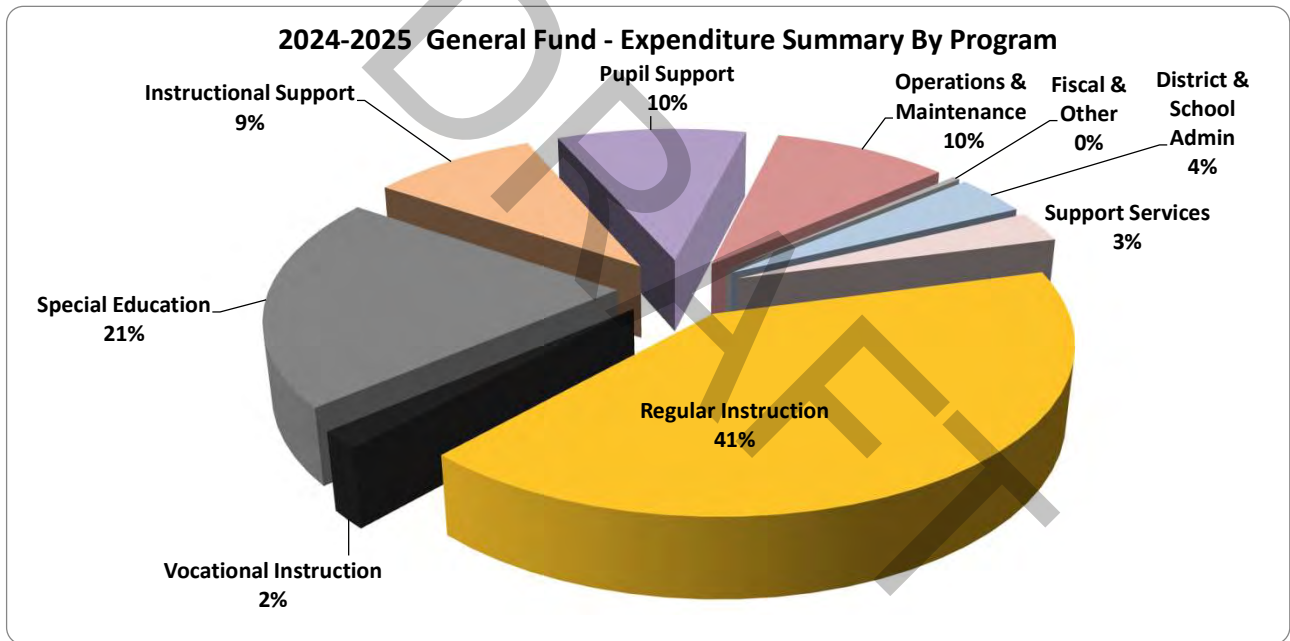
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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

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

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

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



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

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 3,433,998	\$ 3,756,286	\$ 3,721,485	\$ 4,044,514	\$ 4,248,061	\$ 203,547
Employee Benefits	1,278,770	1,382,199	1,324,111	1,488,671	1,607,591	118,920
Purchased Services	145,214	109,436	76,041	173,743	146,801	(26,942)
Supplies & Materials	82,702	119,774	107,885	94,548	91,125	(3,423)
Equipment	17,282	14,085	62,695	93,280	72,246	(21,034)
All Others	62,158	61,455	62,137	(16,719)	68,531	85,250
Total Expenditures	\$ 5,020,125	\$ 5,443,235	\$ 5,354,356	\$ 5,878,037	\$ 6,234,355	\$ 356,318
Support Services (100's)						
Salaries	\$ 1,817,177	\$ 2,051,683	\$ 1,964,103	\$ 2,101,197	\$ 2,093,003	\$ (8,194)
Employee Benefits	1,477,070	1,554,978	1,558,250	894,999	945,777	50,778
Purchased Services	604,814	643,400	652,956	825,497	906,825	81,328
Supplies & Materials	168,809	205,320	386,894	731,660	807,540	75,880
Equipment	770	101,556	59,642	480,869	86,424	(394,445)
All Others	22,582	36,372	31,818	(291,474)	(50,455)	241,019
Total Expenditures	\$ 4,091,220	\$ 4,593,309	\$ 4,653,663	\$ 4,742,748	\$ 4,789,114	\$ 46,366
Regular Instruction (200's)						
Salaries	\$ 34,241,425	\$ 35,811,562	\$ 35,939,684	\$ 41,635,029	\$ 40,421,294	\$ (1,213,735)
Employee Benefits	14,208,258	14,742,064	15,110,882	17,525,227	18,825,137	1,299,910
Purchased Services	2,249,138	3,185,995	3,509,154	3,799,904	3,749,993	(49,911)
Supplies & Materials	1,041,290	2,005,707	1,949,475	1,302,431	1,384,233	81,802
Equipment	90,859	30,630	94,917	166,016	111,411	(54,605)
All Others	245,417	289,925	252,543	675,153	264,145	(411,008)
Total Expenditures	\$ 52,076,387	\$ 56,065,883	\$ 56,856,655	\$ 65,103,760	\$ 64,756,213	\$ (347,547)

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

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 1,409,302	\$ 1,423,344	\$ 1,374,829	\$ 1,432,483	\$ 1,584,168	\$ 151,685
Employee Benefits	566,360	594,093	599,774	657,011	794,752	137,741
Purchased Services	73,530	91,514	69,463	87,150	97,577	10,427
Supplies & Materials	29,029	99,657	115,419	91,241	130,994	39,753
Equipment	-	31,494	30,384	515	541	26
All Others	10,131	7,790	9,012	138,994	177,994	39,000
Total Expenditures	\$ 2,088,352	\$ 2,247,892	\$ 2,198,882	\$ 2,407,394	\$ 2,786,026	\$ 378,632
Special Education (400's)						
Salaries	\$ 16,101,665	\$ 16,400,542	\$ 16,648,177	\$ 17,672,543	\$ 19,657,638	\$ 1,985,095
Employee Benefits	7,072,055	7,226,724	7,280,353	8,098,139	9,657,561	1,559,422
Purchased Services	852,868	2,018,544	2,428,942	2,742,462	2,867,263	124,801
Supplies & Materials	134,097	256,587	205,604	207,981	215,066	7,085
Equipment	391,289	321,646	64,562	48,950	186,397	137,447
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 24,703,003	\$ 26,368,361	\$ 26,782,469	\$ 28,936,075	\$ 32,750,225	\$ 3,814,150
Instructional Support (600's)						
Salaries	\$ 8,454,517	\$ 8,197,179	\$ 8,453,777	\$ 7,932,583	\$ 8,306,281	\$ 373,698
Employee Benefits	2,272,417	2,235,149	2,383,918	2,247,821	2,433,074	185,253
Purchased Services	229,867	141,994	225,859	202,990	178,093	(24,897)
Supplies & Materials	2,713,684	2,302,814	1,306,665	561,167	626,089	64,922
Equipment	648,083	745,348	1,478,105	2,495,329	2,649,886	154,557
All Others	37,126	76,684	75,905	87,947	85,400	(2,547)
Total Expenditures	\$ 14,355,693	\$ 13,699,167	\$ 13,924,228	\$ 13,527,837	\$ 14,278,823	\$ 750,986
Pupil Support (700's)						
Salaries	\$ 1,892,819	\$ 1,812,793	\$ 1,712,380	\$ 3,316,509	\$ 3,634,999	\$ 318,490
Employee Benefits	762,257	739,458	737,906	1,365,728	1,644,324	278,596
Purchased Services	6,851,107	8,889,982	9,807,562	10,478,213	10,521,767	43,554
Supplies & Materials	146,073	212,090	387,243	366,593	400,130	33,537
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	185,456	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	\$ 9,837,711	\$ 11,711,501	\$ 12,689,281	\$ 15,705,289	\$ 16,401,446	\$ 696,157

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

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Operations & Maintenance (800's)						
Salaries	\$ 3,828,500	\$ 3,800,908	\$ 3,924,716	\$ 4,238,430	\$ 4,525,552	\$ 287,122
Employee Benefits	1,664,173	1,568,436	1,678,708	1,890,675	2,046,879	156,204
Purchased Services	3,300,013	4,141,262	5,285,232	5,149,044	5,820,807	671,763
Supplies & Materials	1,221,916	929,278	799,325	729,633	766,639	37,006
Equipment	2,788,295	2,305,868	2,645,424	4,567,331	2,191,506	(2,375,825)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	\$ 12,886,101	\$ 12,764,854	\$ 14,381,259	\$ 16,750,113	\$ 15,185,008	\$ (1,565,105)
Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 391,943	\$ 426,427	\$ 472,595	\$ 530,000	\$ 610,000	\$ 80,000
Total Expenditures						
Salaries	\$ 71,179,403	\$ 73,254,297	\$ 73,739,152	\$ 82,373,288	\$ 84,470,996	\$ 2,097,708
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562
Equipment	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)
All Others	797,103	678,032	677,527	985,901	565,540	(420,361)
Total Expenditures	\$ 125,450,536	\$ 133,320,629	\$ 137,313,387	\$ 153,581,253	\$ 157,791,210	\$ 4,209,957

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

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DISTRICT WIDE SERVICES

Expenditures				2023-2024		
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 147,539	\$ 141,386	\$ 190,911	\$ 210,071	\$ 193,693	\$ (16,378)
Employee Benefits	42,404	49,280	61,131	63,208	69,411	6,203
Purchased Services	72,746	77,708	58,666	83,030	93,250	10,220
Supplies & Materials	3,359	17,998	19,748	5,600	33,492	27,892
Equipment	-	18,614	26,622	-	-	-
All Others	10,131	7,790	8,816	138,994	177,994	39,000
Total Expenditures	\$ 276,179	\$ 312,776	\$ 365,894	\$ 500,903	\$ 567,840	\$ 66,937
Special Education (400's)						
Salaries	\$ 1,593,580	\$ 1,579,825	\$ 1,776,404	\$ 1,837,315	\$ 2,462,850	\$ 625,535
Employee Benefits	534,178	536,038	613,002	775,844	1,168,044	392,200
Purchased Services	745,344	1,851,090	2,172,662	2,601,210	2,716,019	114,809
Supplies & Materials	93,246	201,848	153,716	183,915	193,113	9,198
Equipment	391,289	321,646	60,213	40,950	177,997	137,047
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	\$ 3,508,665	\$ 4,634,764	\$ 4,930,828	\$ 5,605,234	\$ 6,884,323	\$ 1,279,089
Instructional Support (600's)						
Salaries	\$ 5,650,816	\$ 5,515,133	\$ 5,833,728	\$ 5,453,942	\$ 5,748,678	\$ 294,736
Employee Benefits	1,192,734	1,198,784	1,379,832	1,192,035	1,258,709	66,674
Purchased Services	226,550	134,251	205,814	199,970	169,402	(30,568)
Supplies & Materials	2,688,398	2,285,829	1,281,146	545,939	615,643	69,704
Equipment	648,083	745,348	1,478,105	2,493,620	2,649,886	156,266
All Others	37,076	76,634	75,855	87,903	85,400	(2,503)
Total Expenditures	\$ 10,443,657	\$ 9,955,979	\$ 10,254,481	\$ 9,973,409	\$ 10,527,718	\$ 554,309

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

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DISTRICT WIDE SERVICES

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

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

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

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

DISTRICT WIDE SERVICES

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

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FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Food & Nutrition and Community Services

These two operating funds are also referred to as special revenue funds.



Special Revenue Funds

Food & Nutrition Services Fund (02)

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

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

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

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

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

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

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

Community Service Fund (04)

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

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

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

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

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

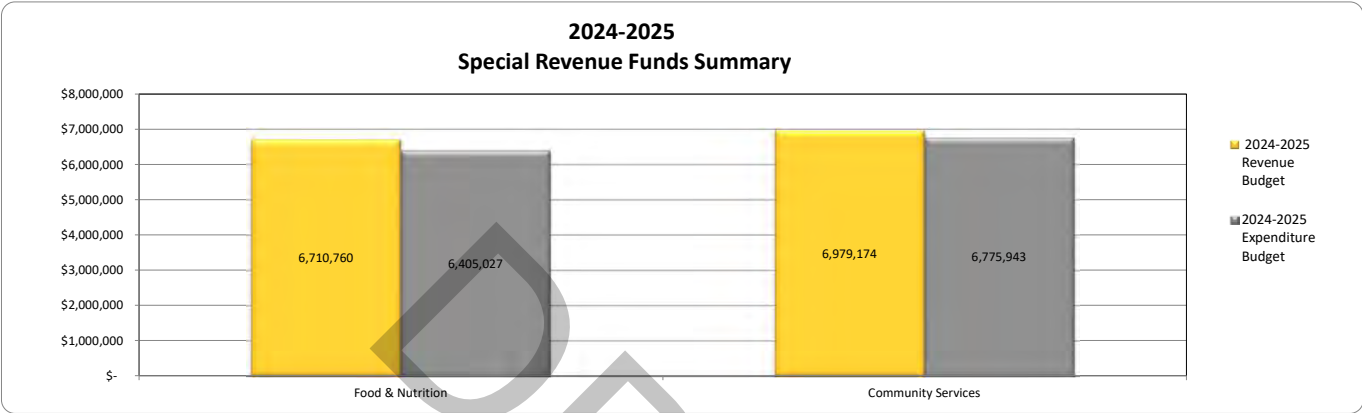
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding;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

In 2024-25, revenue is projected to have an increase over 2023-24 by \$79,000.

Expenditures in 2024-25 are expected to increase by 4.56% to \$6,775,943 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net gain to the overall Community Service fund balance by \$203,231

SPECIAL REVENUE FUNDS - SUMMARY

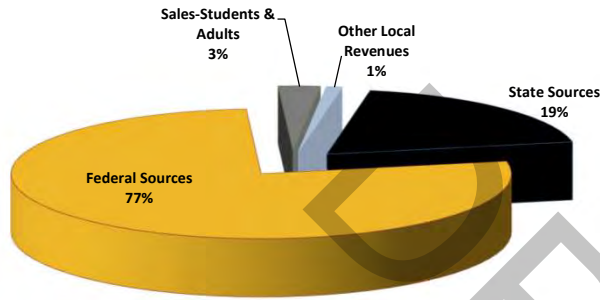
	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue Budget	2023-2024 Revised Expenditure Budget	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Food & Nutrition	\$ 1,119,125	\$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



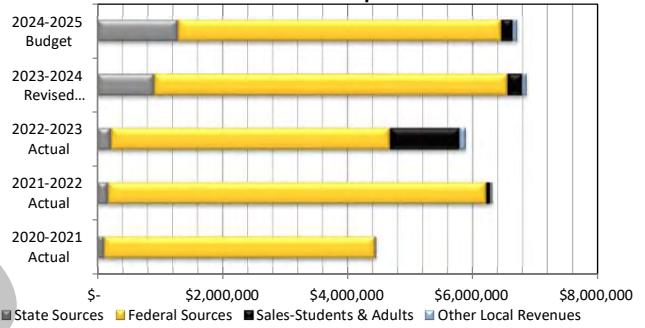
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

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

2024-2025 Food & Nutrition Services Fund Revenue by Source



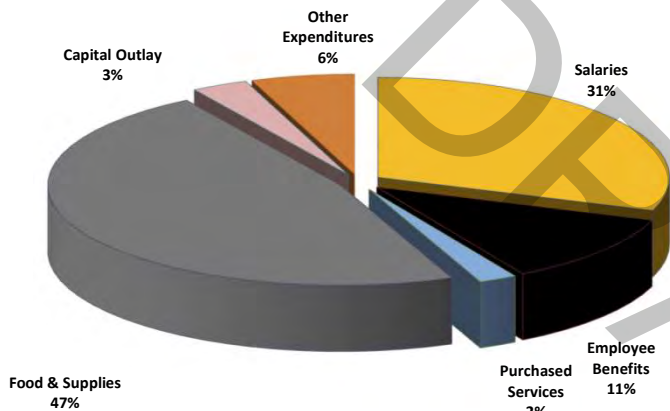
Food & Nutrition Services Fund Revenue 5-Year Comparison



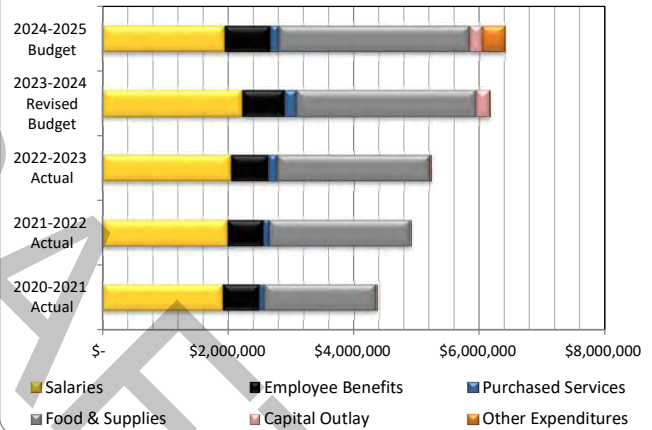
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

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

2024-2025 Food & Nutrition Services Fund Expense By Object



Food & Nutrition Services Fund Expenditures 5-Year Comparison



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

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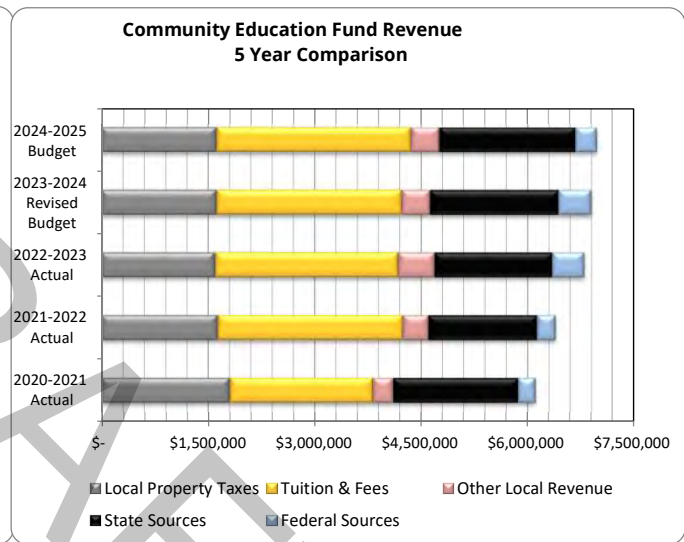
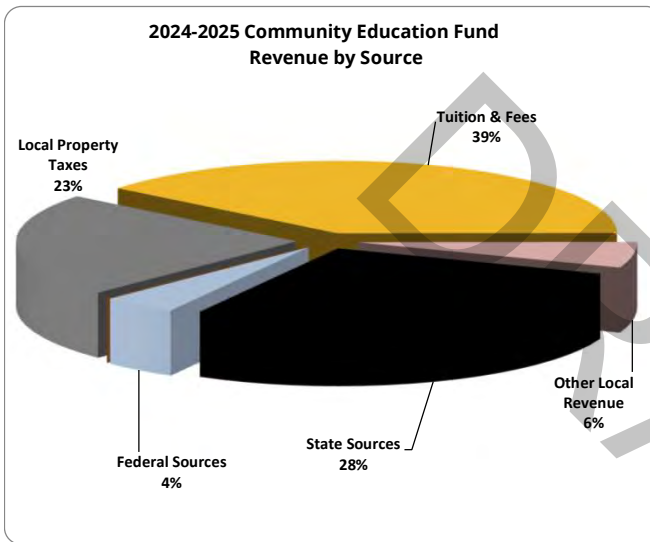
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

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



COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

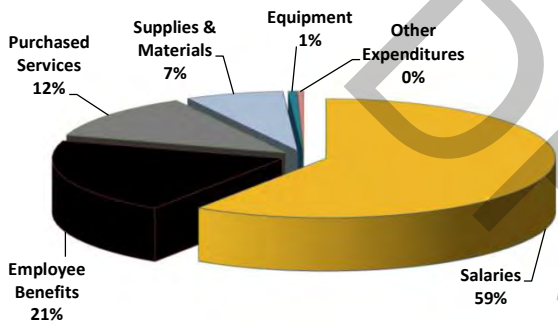
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	\$ 1,805,658	\$ 1,635,122	\$ 1,598,163	\$ 1,617,454	\$ 1,617,467	\$ 13	0.0%
Tuition & Fees	2,017,332	2,607,859	2,579,172	2,610,500	2,740,500	130,000	5.0%
Other Local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



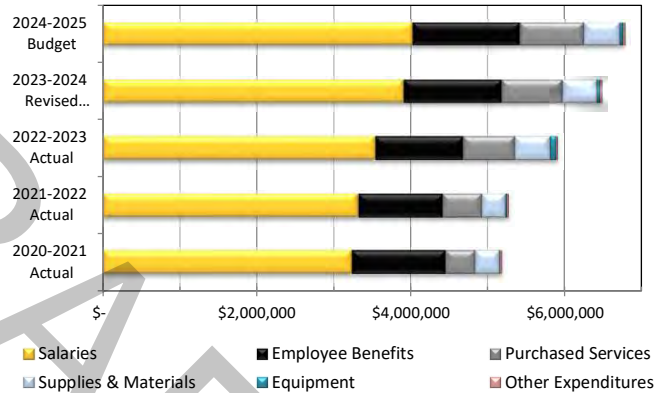
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

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

2024-2025 Community Education Fund Expenditures by Object Series



Community Education Fund Expenditures 5-Year Comparison



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

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

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

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

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

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



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

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COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

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



FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

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



OTHER FUNDS - SUMMARY

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

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

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

CONSTRUCTION - FUND 26

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

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, certificates of participation, Long-Term Facility Bond Program and any other qualify financing. There are currently no active building construction funds.

Fund 26 Construction Fund was financed with the sale of the 2015A School Building Bonds as part of the Vision One91. Building construction projects included an addition and major remodeling projects at Burnsville High School. The final payments for construction occurred in FY2022 and the construction account was closed.

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

DEBT SERVICE - FUND 07

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

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

The Debt Service Revenue budget for FY2025, is \$9,200,000 with the largest part, \$8,686,947 coming from property tax. The District is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers. Other revenue includes Long-term Facility State Aid of approximately \$138,737 and anticipated interest earnings of approximately \$90,976.

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

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

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

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OPEB DEBT SERVICE - FUND 47

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

Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016.

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

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	\$ 803	\$ (466)	\$ 18,274	\$ 2,068	\$ 3,324
099 Miscellaneous Revenue	857,378	844,904	820,785	840,000	840,000
615 Contributions Post-Employment	7,598	5,875	12,343	12,932	11,676
616 Retiree Contribution-Post Employment	23,008	21,595	22,918	20,000	20,000
Total Self Funded Dental Revenue	\$ 888,787	\$ 871,908	\$ 874,319	\$ 875,000	\$ 875,000

Self Funded Dental Insurance Expenditures

220 Claims	\$ 1,107,730	\$ 784,801	\$ 791,853	\$ 915,000	\$ 855,000
305 Administrative Services	56,634	50,481	53,778	60,000	60,000
Total Self Funded Dental Expenses	\$ 1,164,365	\$ 835,282	\$ 845,631	\$ 975,000	\$ 915,000

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

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

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

SELF FUNDED SEVERANCE BENEFITS - FUND 21

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

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

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

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SELF FUNDED HEALTH INSURANCE - FUND 22

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

Self Funded Health Insurance Expenditures

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

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

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

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

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

Self Funded Expenditures

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

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

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CUSTODIAL FUND - FUND 18

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

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

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OPEB REVOCABLE TRUST - FUND 25

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

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

The District follows GASB Statement No. 75, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. The District engages an actuary every two years to determine the District's liability for postemployment healthcare benefits other than pensions as of July 1st. OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 75.

The District issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post employment benefit (OPEB) payments. As of July 1, 2023, the District had a Total OPEB Liability of \$8,631,776. Plan assets in the Revocable OPEB Trust at July 1, 2023 is \$10,664,708. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

FINANCIAL SECTION

Level Four – Additional Information on Schools and Programs

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

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

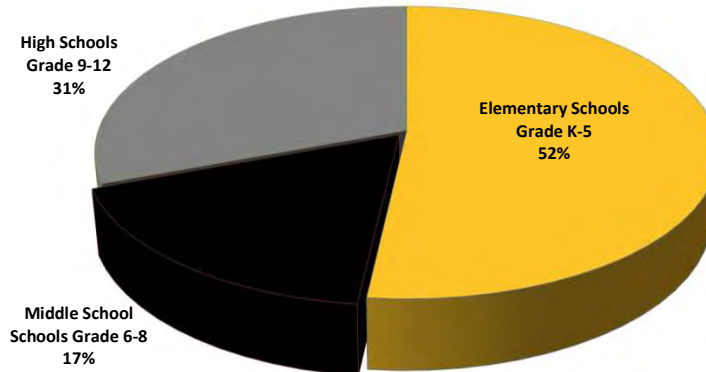
GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

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

* Open Facilities

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

2024-2025 Expenses By School Category

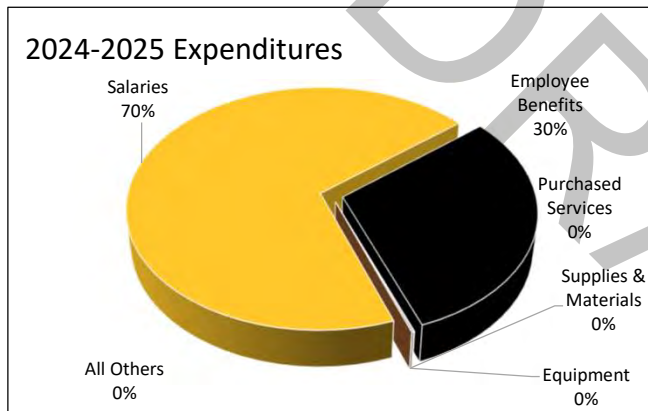


VIRTUAL ACADEMY - ELEMENTARY (479)
Principal - Dr. Angie Pohl

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

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

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



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

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



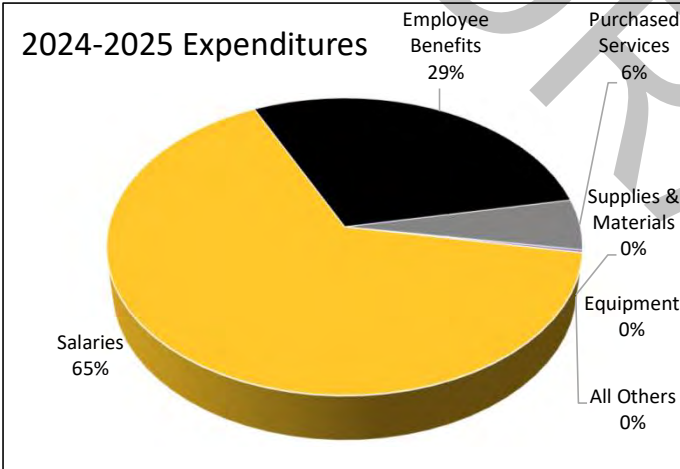
GIDEON POND ELEMENTARY (482)
Principal - Salma Hussein

2023-2024

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

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

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	18	14	25	24	16
K	70	67	54	64	63
1st	72	69	61	47	59
2nd	70	64	64	54	44
3rd	68	63	62	62	50
4th	54	71	55	57	60
5th	67	48	69	53	54
Total	421	396	390	361	346
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	61.6%	54.7%	52.3%	64.8%	NA

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



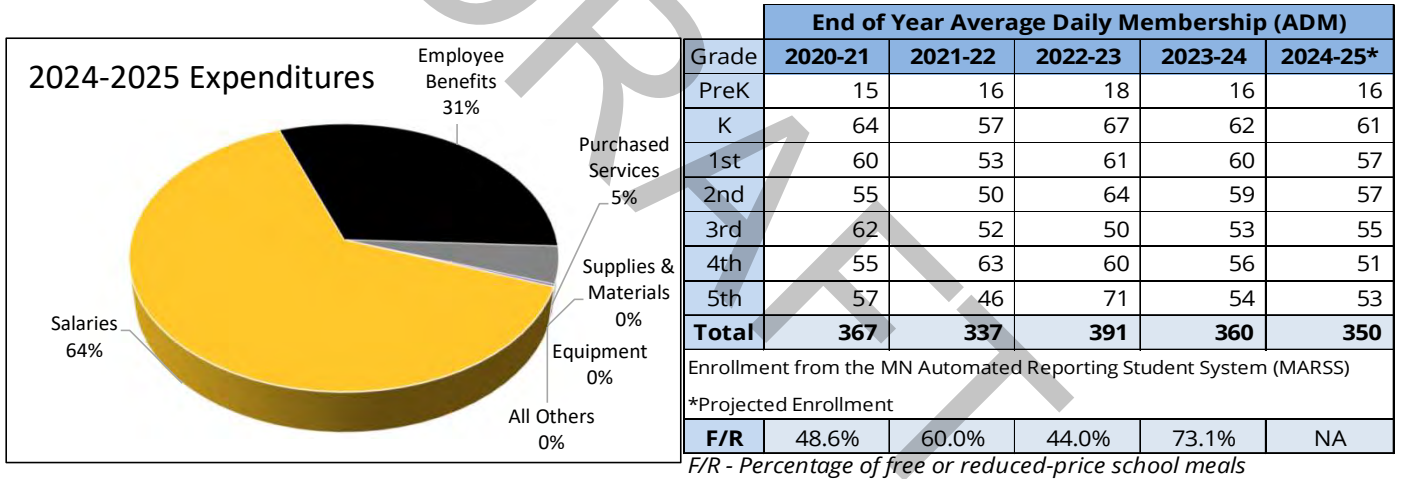
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

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

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



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

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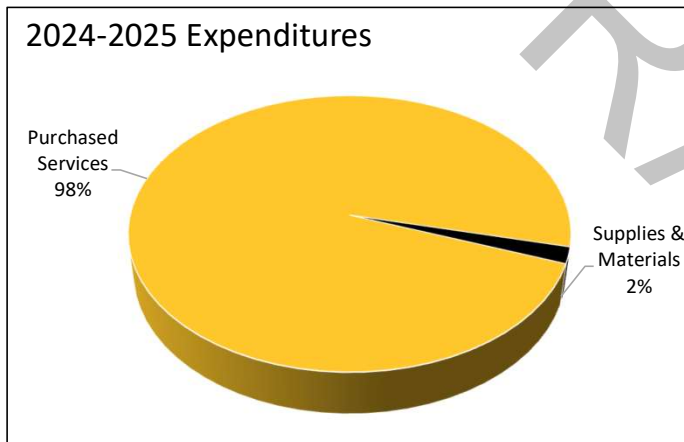
**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

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

Total Students (ADM) -

Spending per Student: NA NA NA NA NA

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



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	-	-	-	-	-
K	-	-	-	-	-
1st	-	-	-	-	-
2nd	-	-	-	-	-
3rd	-	-	-	-	-
4th	-	-	-	-	-
5th	-	-	-	-	-
Total	-	-	-	-	-

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

F/R	NA	NA	NA	NA	NA

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

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

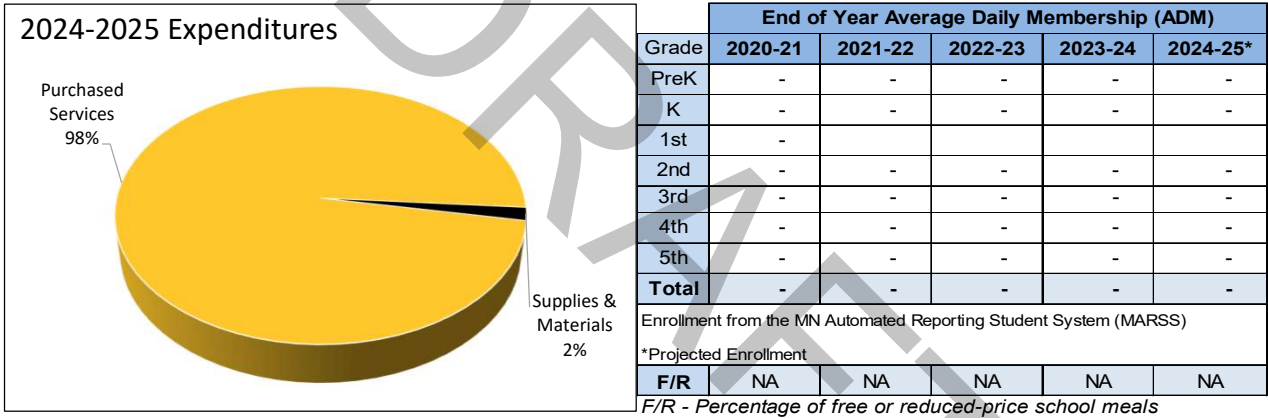
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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

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

Total Students (ADM) - - - - -
 Spending per Student #DIV/0! NA NA NA NA

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



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

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

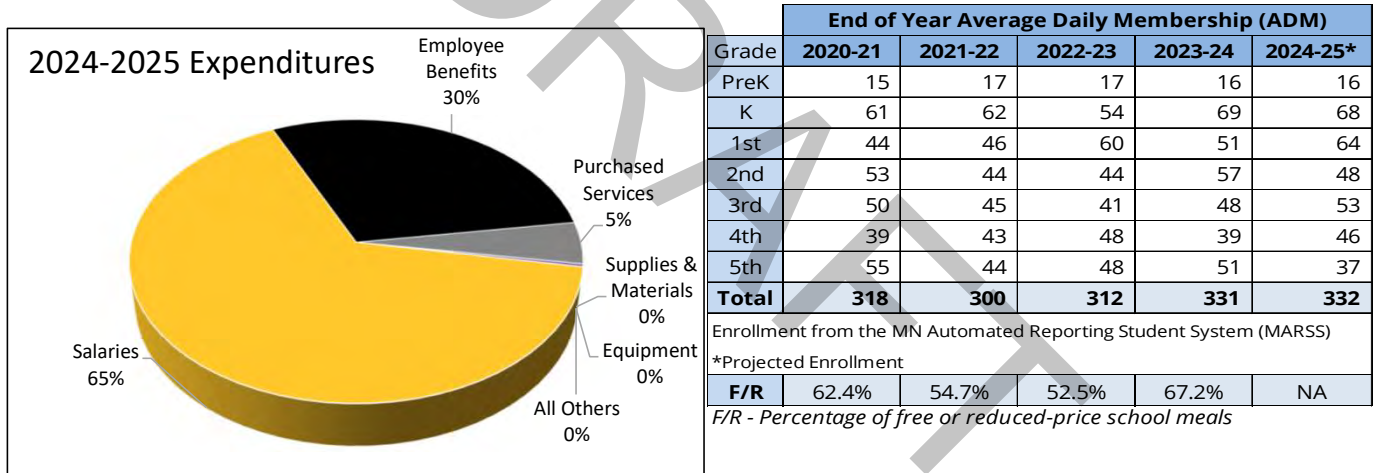
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**VISTA VIEW ELEMENTARY (486)
Principal - Dr. Angie Pohl**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,083,444	\$ 2,751,608	\$ 2,600,357	\$ 2,783,176	\$ 3,272,959	\$ 489,783
Employee Benefits	1,322,692	1,214,712	1,158,649	1,280,591	1,489,631	209,040
Purchased Services	129,774	214,587	203,461	237,327	276,421	39,094
Supplies & Materials	25,944	36,813	35,983	21,329	19,200	(2,129)
Equipment	444	2,000	334	1,314	1,201	(113)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,562,298	\$ 4,219,720	\$ 3,998,784	\$ 4,323,737	\$ 5,059,412	\$ 735,675

Total Students (ADM)	318	300	312	331	332
Spending per Student \$	14,342	14,085	12,833	13,079	15,258

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



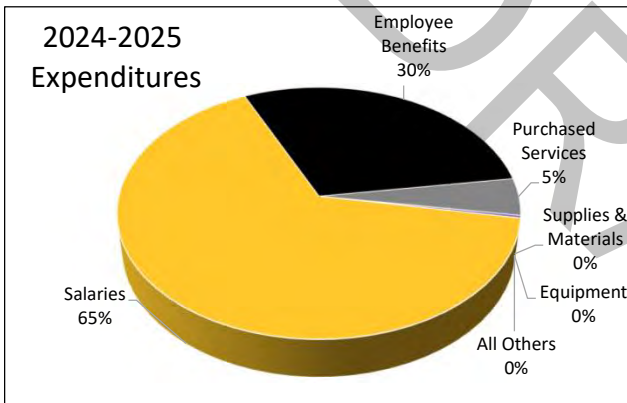
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**WILLIAM BYRNE ELEMENTARY (487)
Principal - Dr. Jon Bonneville**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,865,299	\$ 3,535,501	\$ 3,614,081	\$ 4,377,863	\$ 4,749,022	\$ 371,159
Employee Benefits	1,623,228	1,442,813	1,558,980	1,902,574	2,143,894	241,320
Purchased Services	146,681	266,339	292,290	266,426	345,076	78,650
Supplies & Materials	29,961	29,785	52,067	33,637	23,259	(10,378)
Equipment	546	100	-	8,752	1,984	(6,768)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 5,665,715	\$ 5,274,539	\$ 5,517,418	\$ 6,589,252	\$ 7,263,235	\$ 673,983

Total Students (ADM)	556	525	551	561	533
Spending per Student \$	10,191	10,047	10,013	11,754	13,617

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	13	19	19	16	11
K	101	83	90	94	93
1st	100	102	92	85	87
2nd	93	83	100	88	80
3rd	90	81	84	103	81
4th	84	83	84	85	100
5th	75	73	82	90	81
Total	556	525	551	561	533
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	29.9%	41.4%	36.5%	50.7%	NA

F/R - Percentage of free or reduced-price school meals



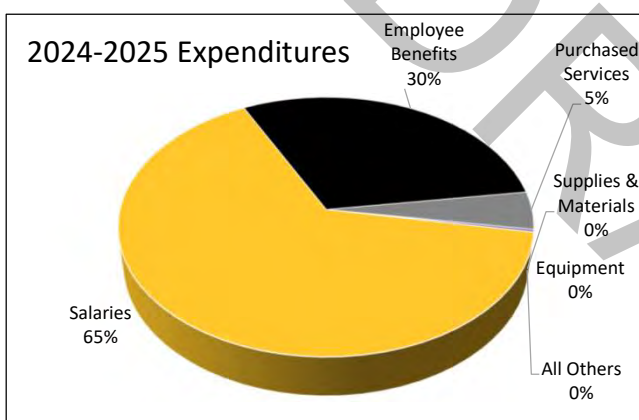
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**RAHN ELEMENTARY (488)
Principal - Brad Robb**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,013,617	\$ 2,757,497	\$ 2,646,690	\$ 2,865,988	\$ 3,571,585	\$ 705,597
Employee Benefits	1,271,287	1,138,539	1,063,940	1,236,536	1,660,660	424,124
Purchased Services	113,912	182,801	213,890	218,374	258,047	39,673
Supplies & Materials	19,690	33,647	90,319	22,484	16,709	(5,775)
Equipment	-	-	1,110	4,761	1,243	(3,518)
All Others	-	-	696	979	325	(654)
Total Expenditures	\$ 4,418,505	\$ 4,112,484	\$ 4,016,644	\$ 4,349,122	\$ 5,508,569	\$ 1,159,447

Total Students (ADM)	338	306	374	358	359
Spending per Student \$	13,076	\$ 13,421	\$ 10,740	\$ 12,142	\$ 15,327

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	20	24	22	32
K	56	49	70	56	55
1st	59	54	57	61	52
2nd	55	57	65	55	58
3rd	45	44	62	59	51
4th	55	39	53	57	57
5th	45	43	43	48	54
Total	338	306	374	358	359

Enrollment from the MN Automated Reporting Student System (MARSS)
*Projected Enrollment

F/R	37.4%	49.9%	32.9%	63.4%	NA
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F/R - Percentage of free or reduced-price school meals

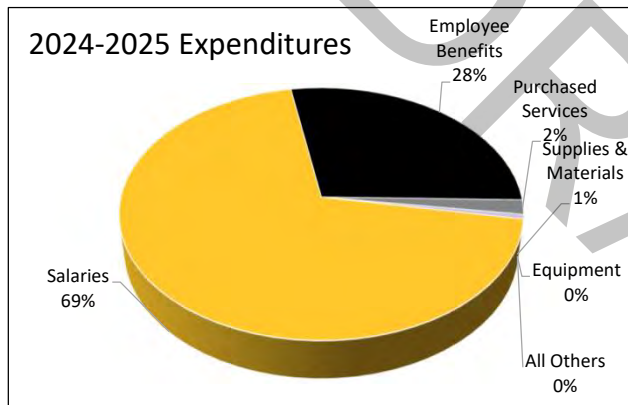


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**SKY OAKS ELEMENTARY (489)
Principal - Dr. Renee Brandner**

Expenditures	2020-2021		2021-2022		2022-2023		2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Actual	Revised Budget	Budget	Budget	(Decrease)	
Salaries	\$ 3,666,992	\$ 3,797,317	\$ 3,937,362	\$ 4,093,405	\$ 4,576,642	\$ 483,237			
Employee Benefits	1,483,697	1,540,666	1,621,087	1,758,266	2,115,329	357,063			
Purchased Services	97,626	194,984	232,772	180,176	232,985	52,809			
Supplies & Materials	30,550	36,520	23,632	20,601	18,986	(1,615)			
Equipment	-	920	2,760	5,458	1,883	(3,575)			
All Others	-	944	-	-	-	-			
Total Expenditures	\$ 5,278,864	\$ 5,571,351	\$ 5,817,614	\$ 6,057,906	\$ 6,945,825	\$ 887,919			

Total Students (ADM) 447 435 450 455 435
 Spending per Student \$ 11,804 \$ 12,799 \$ 12,928 \$ 13,314 \$ 15,967
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	23	27	27	24	24
K	84	84	81	71	70
1st	84	74	76	75	66
2nd	76	73	72	82	71
3rd	52	69	72	64	76
4th	67	52	68	69	62
5th	63	56	54	70	66
Total	447	435	450	455	435
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	65.3%	63.1%	58.0%	77.9%	NA

F/R - Percentage of free or reduced-price school meals

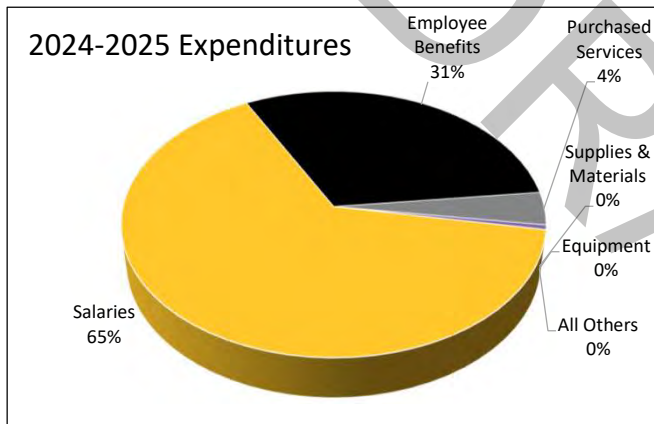


**HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,003,001	\$ 3,927,159	\$ 4,170,446	\$ 4,326,568	\$ 4,569,936	\$ 243,368
Employee Benefits	1,724,538	1,681,166	1,802,060	1,935,527	2,188,083	252,556
Purchased Services	149,671	209,582	291,425	223,594	281,559	57,965
Supplies & Materials	44,329	40,389	39,334	37,924	37,320	(604)
Equipment	2,931	1,773	-	3,511	1,634	(1,877)
All Others	-	90	766	158	745	587
Total Expenditures	\$ 5,924,470	\$ 5,860,159	\$ 6,304,031	\$ 6,527,282	\$ 7,079,277	\$ 551,995

Total Students (ADM)	478	440	471	480	464
Spending per Student \$	12,385	13,329	13,384	13,593	15,270

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	23	34	31	34
K	95	80	75	76	75
1st	83	77	79	73	70
2nd	78	78	72	77	69
3rd	65	74	79	72	71
4th	52	59	71	79	70
5th	83	47	61	72	75
Total	478	440	471	480	464
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	66.3%	67.8%	59.6%	76.1%	NA

F/R - Percentage of free or reduced-price school meals

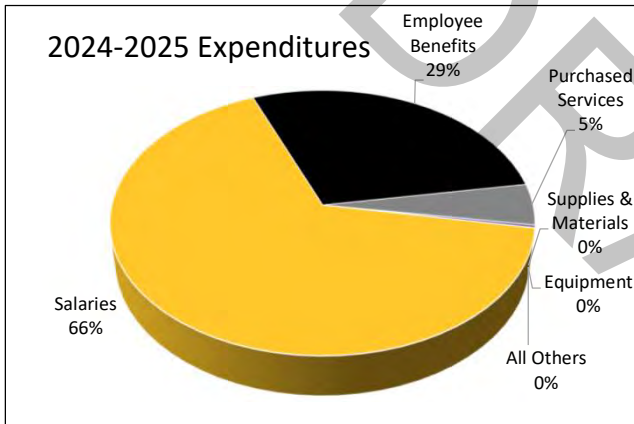


**HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay**

Expenditures	2023-2024					
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	\$ 4,270,444	\$ 4,330,873	\$ 3,878,064	\$ 4,342,052	\$ 4,749,655	\$ 407,603
Employee Benefits	1,718,621	1,739,633	1,544,609	1,719,527	2,043,030	323,503
Purchased Services	181,088	244,232	302,426	281,219	358,845	77,626
Supplies & Materials	39,844	45,829	39,228	23,339	23,570	231
Equipment	2,581	2,948	2,370	1,991	1,889	(102)
All Others	916	814	1,000	1,000	1,300	300
Total Expenditures	\$ 6,213,494	\$ 6,364,330	\$ 5,767,697	\$ 6,369,128	\$ 7,178,289	\$ 809,161

Total Students (ADM)	597	557	584	547	526
Spending per Studer	\$ 10,402	\$ 11,418	\$ 9,876	\$ 11,648	\$ 13,652

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	14	20	31	29	29
K	85	83	80	83	82
1st	106	86	89	76	77
2nd	84	100	94	91	72
3rd	104	75	105	91	84
4th	105	91	86	99	88
5th	99	101	99	78	94
Total	597	557	584	547	526

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

F/R	19.8%	36.1%	36.5%	62.3%	NA
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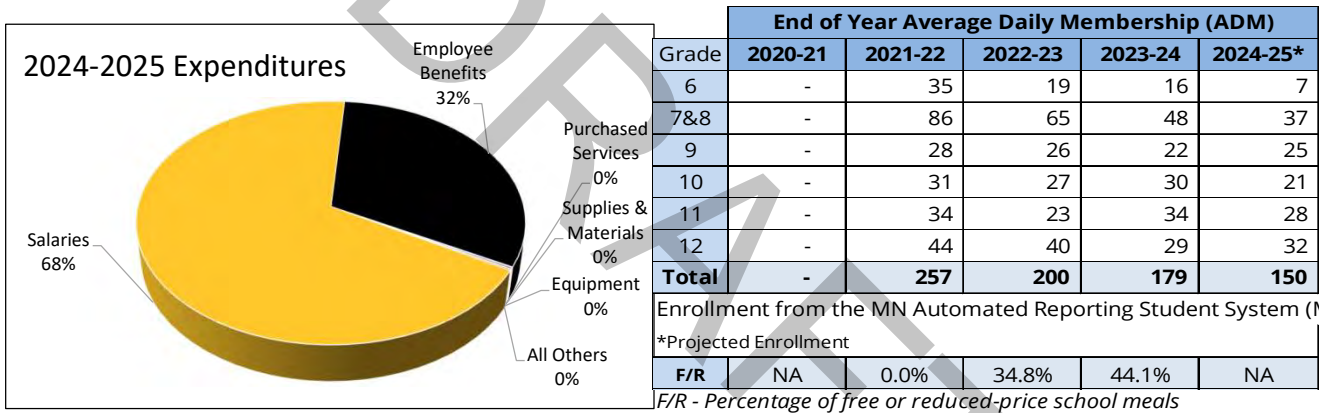
F/R - Percentage of free or reduced-price school meals



VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ -	\$ 313,122	\$ 790,776	\$ 1,049,010	\$ 1,427,054	\$ 378,044
Employee Benefits	-	99,182	313,520	474,518	662,915	188,397
Purchased Services	-	2,860	536	1,612	1,753	141
Supplies & Materials	-	6,791	1,275	7,833	4,168	(3,665)
Equipment	-	918	1,141	1,656	690	(966)
All Others	-	865	1,134	2,967	3,709	742
Total Expenditures	-	\$ 423,738	\$ 1,108,381	\$ 1,537,596	\$ 2,100,289	\$ 562,693

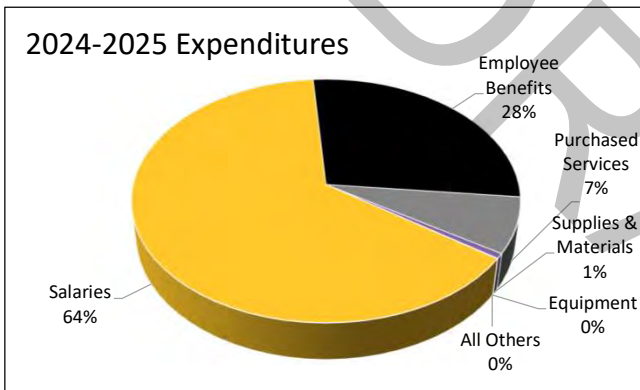
Total Students (ADM) - 257 200 179 150
 Spending per Student NA \$ 1,652 \$ 5,542 \$ 8,590 \$ 14,002
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



NICOLLET MIDDLE SCHOOL (085)
Principal - Dr. Carolyn Allston Trenteetun

Expenditures	2023-2024					
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	\$ 5,853,109	\$ 5,459,444	\$ 5,289,639	\$ 5,589,733	\$ 6,003,858	\$ 414,125
Employee Benefits	2,433,277	2,276,544	2,236,742	2,538,971	2,606,796	67,825
Purchased Services	321,482	432,156	573,183	561,531	691,860	130,329
Supplies & Materials	42,963	80,292	91,775	46,279	61,644	15,365
Equipment	8,474	4,426	775	6,980	3,540	(3,440)
All Others	3,102	2,450	2,328	2,544	1,579	(965)
Total Expenditures	\$ 8,662,408	\$ 8,255,311	\$ 8,194,443	\$ 8,746,038	\$ 9,369,277	\$ 623,239

Total Students (ADM) 772 656 823 747 729
 Spending per Student \$ 11,218 \$ 12,581 \$ 9,957 \$ 11,708 \$ 12,852
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	257	222	260	251	265
7th	243	233	273	231	240
8th	273	201	290	265	224
Total	772	656	823	747	729

Enrollment from the MN Automated Reporting Student System (I
 *Projected Enrollment

F/R	50.2%	64.7%	48.1%	68.4%	NA
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F/R - Percentage of free or reduced-price school meals



Nicollet RISE

RESPONSIBILITY

INTEGRITY

SAFETY

EXCELLENCE

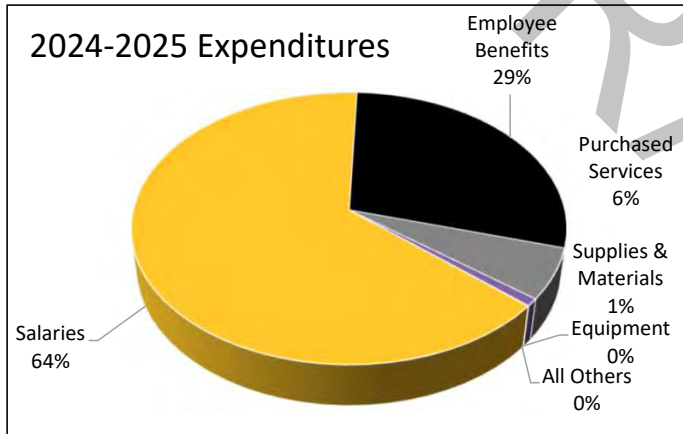


**EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,742,795	\$ 4,371,716	\$ 4,478,448	\$ 4,618,470	\$ 5,029,031	\$ 410,561
Employee Benefits	1,940,195	1,802,708	1,820,651	2,187,978	2,251,785	63,807
Purchased Services	157,085	265,707	359,703	430,867	472,150	41,283
Supplies & Materials	41,883	42,414	92,206	57,074	68,528	11,454
Equipment	229	178	36,703	3,013	2,792	(221)
All Others	2,019	2,238	2,115	3,559	1,555	(2,004)
Total Expenditures	\$ 6,884,207	\$ 6,484,960	\$ 6,789,826	\$ 7,300,961	\$ 7,825,841	\$ 524,880

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Total Students (ADM)	653	553	672	648	607
Spending per Student	\$ 10,537	\$ 11,730	\$ 10,104	\$ 11,267	\$ 12,893

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	213	185	207	228	201
7th	208	186	224	194	218
8th	232	182	241	226	188
Total	653	553	672	648	607

Enrollment from the MN Automated Reporting Student System (MARS)
*Projected Enrollment

F/R	2020-21	2021-22	2022-23	2023-24	2024-25*
F/R	46.3%	59.6%	47.3%	62.1%	NA

F/R - Percentage of free or reduced-price school meals

Middle school is marked by a time of self-discovery and finding belonging. Students see their interests validated and are supported as they consider ways to create a life they will love.



Eagle Ridge FIRE

Focus

Integrity

Responsibility

Excellence

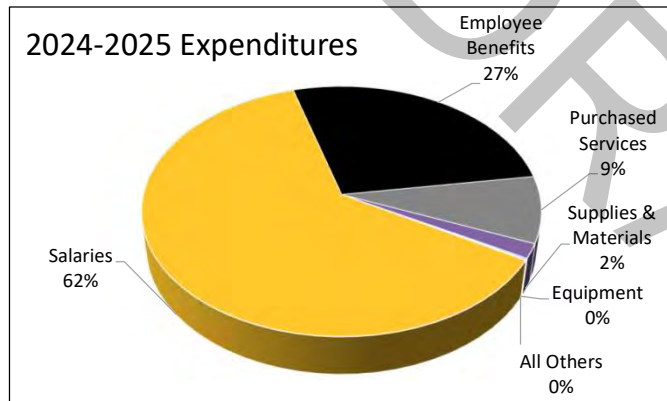
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 14,444,944	\$ 13,461,779	\$ 13,029,900	\$ 13,799,675	\$ 15,752,355	\$ 1,952,680
Employee Benefits	5,577,232	5,159,089	5,029,333	5,627,643	6,848,665	1,221,022
Purchased Services	984,129	1,458,686	2,055,520	2,041,863	2,179,388	137,525
Supplies & Materials	262,253	350,909	615,920	356,673	469,647	112,974
Equipment	263,376	123,739	168,356	188,281	38,968	(149,313)
All Others	38,399	16,417	12,956	33,926	27,955	(5,971)
Total Expenditures	\$ 21,570,333	\$ 20,570,618	\$ 20,911,985	\$ 22,048,061	\$ 25,316,978	\$ 3,268,917

Total Students (ADM)	2,247	2,090	2,080	2,090	2,060
Spending per Student \$	9,598	\$ 9,842	\$ 10,054	\$ 10,549	\$ 12,290

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
9th	541	566	484	560	490
10th	623	518	578	479	555
11th	540	527	492	544	475
12th	543	479	526	507	540
Total	2,247	2,090	2,080	2,090	2,060

Enrollment from the MN Automated Reporting Student System (f)
*Projected Enrollment

F/R	43.5%	36.4%	36.1%	53.2%	NA
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F/R - Percentage of free or reduced-price school meals



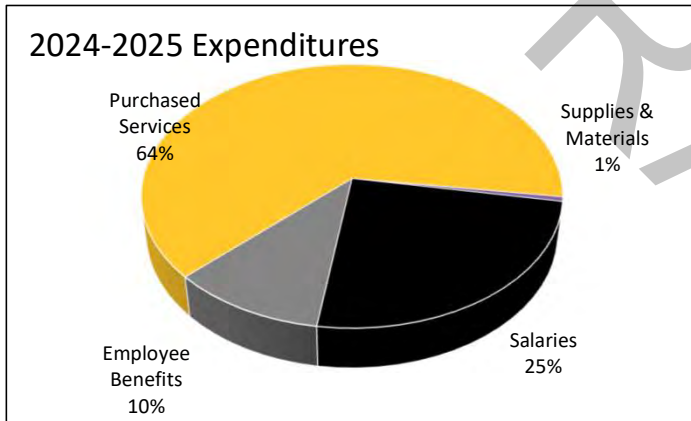
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

507

**METCALF MIDDLE SCHOOL (015)
Principal - N/A - Open Facility**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 14,693	\$ 25,600	\$ 57,524	\$ 59,195	\$ 60,552	\$ 1,357
Employee Benefits	5,319	9,724	22,141	23,389	25,991	2,602
Purchased Services	147,676	172,334	133,191	144,486	158,614	14,128
Supplies & Materials	739	1,911	2,325	1,302	1,367	65
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 168,427	\$ 209,569	\$ 215,182	\$ 228,372	\$ 246,524	\$ 18,152

Total Students (ADM) - - - - -
 Spending per Studer NA NA NA NA NA
Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



Grade	End of Year Average Daily Membership (ADM)				
	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	-	-	-	-	-

Enrollment from the MN Automated Reporting Student System (MRS) - *Projected Enrollment

F/R	2020-21	2021-22	2022-23	2023-24	2024-25*
F/R	NA	NA	NA	NA	NA

F/R - Percentage of free or reduced-price school meals

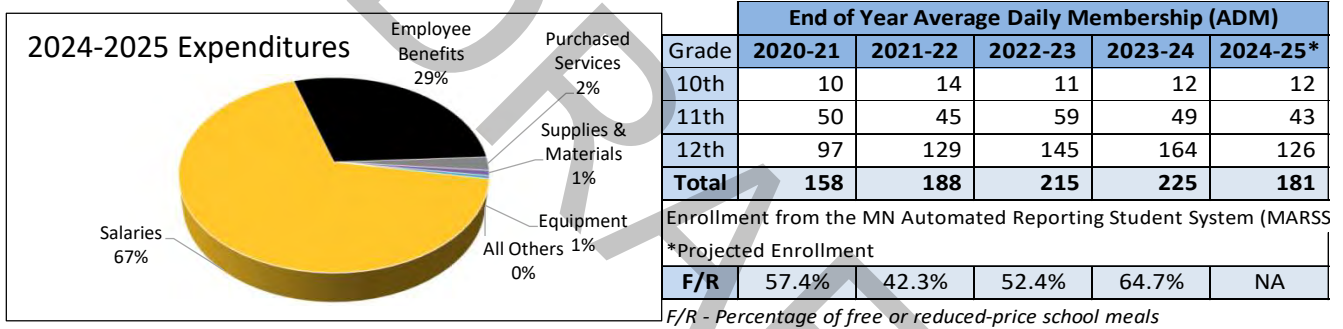
At the end of the 2019-20 school year, Metcalf Middle School was closed. In May of 2024, the School Board approved a purchase agreement to sell the property. Proceeds from the sale of the property will be used to pay off the general obligation bonds where proceeds were used to benefit the Metcalf building and property. Any remaining funds will used for building security improvements. The sale is expected to close later in fiscal year 2025-2026.

**BURNSVILLE ALTERNATIVE LEARNING CENTER (514)
Principal - Kelly Ronn**

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 1,603,644	\$ 1,653,032	\$ 1,764,463	\$ 1,962,403	\$ 2,203,198	\$ 240,795
Employee Benefits	594,013	659,713	704,192	847,030	945,412	98,382
Purchased Services	110,396	67,665	28,105	77,434	72,886	(4,548)
Supplies & Materials	5,688	48,185	8,371	56,026	27,753	(28,273)
Equipment	30,000	-	1,320	17,575	17,704	129
All Others	865	51,191	865	103	108	5
Total Expenditures	\$ 2,344,606	\$ 2,479,785	\$ 2,507,316	\$ 2,960,571	\$ 3,267,061	\$ 306,490

Total Students (ADM)	158	188	215	225	181
Spending per Student	\$ 14,876	\$ 13,190	\$ 11,637	\$ 13,158	\$ 18,050

Spending per Student may vary from year to year depending on enrollment, special education services and operating capital. Schools with small enrollment may have greater fluctuations in the Spending per Student.



BAHS is an inclusive community where student's social, emotional and academic needs are valued, honored and met through personalized learning and authentic relationships.

EACH STUDENT. FUTURE READY. COMMUNITY STRONG.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

509

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 542,118	\$ 680,182	\$ 297,416	\$ 359,269	\$ 867,504	\$ 508,235
Employee Benefits	114,184	144,300	105,590	103,234	163,453	60,219
Purchased Services	12,791	9,715	5,210	100,190	105,200	5,010
Supplies & Materials	65,537	19,617	37,950	33,605	35,285	1,680
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 734,630	\$ 853,815	\$ 446,165	\$ 596,298	\$ 1,171,442	\$ 575,144

CREDIT RECOVERY (500)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 32,115	\$ 17,010	\$ 20,060	\$ 56,264	\$ 57,317	\$ 1,053
Employee Benefits	8,346	6,120	7,048	10,825	11,603	778
Professional Services	11	-	21	2,334	2,450	116
Supplies & Materials	2,696	-	1,177	17,309	18,175	866
Equipment	-	-	-	2,000	2,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 43,167	\$ 23,130	\$ 28,306	\$ 88,732	\$ 91,545	\$ 2,813

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 1,404,951	\$ 1,174,295	\$ 1,219,708	\$ 1,871,540	\$ 1,960,673	\$ 89,133
Employee Benefits	450,143	403,915	428,247	642,454	844,878	202,424
Purchased Services	640	14,957	8,729	23,493	24,193	700
Supplies & Materials	12,497	13,935	24,315	6,925	7,287	362
Equipment	-	-	19,152	45,000	45,000	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 1,868,231	\$ 1,607,102	\$ 1,700,151	\$ 2,589,412	\$ 2,882,031	\$ 292,619

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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**DISTRICT-WIDE SPECIAL EDUCATION PROGRAMS
Director - Amy Piotrowski**

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,618,419	\$ 2,601,089	\$ 2,658,870	\$ 2,932,458	\$ 2,859,603	\$ (72,855)
Employee Benefits	1,175,249	1,206,026	1,201,823	1,413,561	1,667,404	253,843
Professional Services	137,102	168,236	239,571	242,318	286,017	43,699
Supplies & Materials	35,689	35,835	37,361	25,424	23,766	(1,658)
Equipment	-	4,794	60,927	52,818	55,460	2,642
All Others	-	-	-	-	-	-
Total Expenditures	\$ 3,966,459	\$ 4,015,980	\$ 4,198,552	\$ 4,666,579	\$ 4,892,250	\$ 225,671

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 52,331	\$ 89,926	\$ 32,229	\$ 41,750	\$ 41,750	\$ -
Employee Benefits	7,978	13,603	5,082	-	-	-
Professional Services	-	3,708	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 60,309	\$ 107,237	\$ 37,310	\$ 41,750	\$ 41,750	\$ -

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

Expenditures	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 555,244	\$ 558,561	\$ 652,893	\$ 761,361	\$ 816,562	\$ 55,201
Employee Benefits	275,160	270,263	311,765	383,567	426,966	43,399
Professional Services	8,369	1,750	7,173	-	-	-
Supplies & Materials	1,178	4,918	1,719	515	541	26
Equipment	-	-	740	1,500	1,575	75
All Others	-	-	-	-	-	-
Total Expenditures	\$ 839,952	\$ 835,493	\$ 974,289	\$ 1,146,943	\$ 1,245,644	\$ 98,701

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

**NON PUBLIC SCHOOLS
Title & Special Education Programs**

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
St. John the Baptist Catholic Scho	\$ 81,135	\$ 112,075	\$ 60,497	\$ 64,342	\$ 67,477	\$ 3,135
Cyprus Classical Academy	5,401	-	-	830	830	-
One School Global	-	189	5,162	810	810	-
Unity High School	1,500	3,000	2,000	1,200	1,200	-
Total Expenditures	\$ 88,036	\$ 115,263	\$ 67,659	\$ 67,182	\$ 70,317	\$ 3,135

* Please note - at the time of the budget preparation, actual FY25 entitlements are not known and therefore allocations are preliminary at this time.

DRAFT



Informational Section

AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	330	334	316	522	327	411	430	497	49	607	729	150	2,060	198	381	7,341
															K-12	7,001
															Other	340

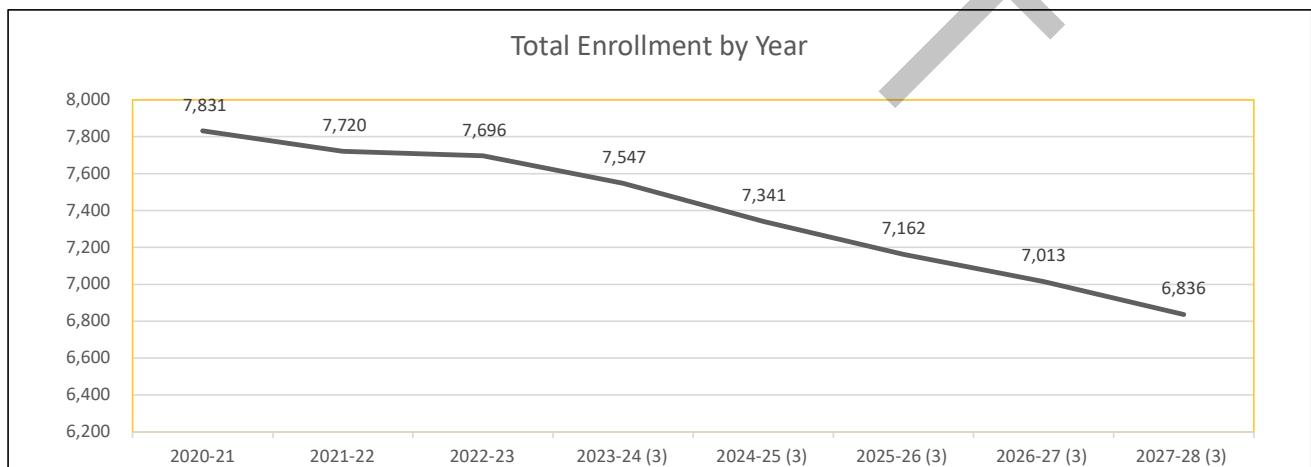
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten (VPK) which is located in multiple elementary schools throughout the district.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

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ENROLLMENT BY GRADE BY YEAR

Grade	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u> (3)	<u>2024-25</u> (3)	<u>2025-26</u> (3)	<u>2026-27</u> (3)	<u>2027-28</u> (3)
EC(1)	101	137	115	145	145	145	145	145
PreK	134	126	121	195	195	195	195	195
K	618	600	579	582	575	554	542	530
1	608	588	594	538	539	551	540	528
2	566	590	587	573	507	549	529	518
3	541	541	577	554	530	532	526	507
4	514	539	543	554	538	527	520	514
5	548	493	544	526	527	542	517	511
6	557	509	467	495	473	499	493	470
7	527	547	520	449	473	487	495	489
8	588	511	567	514	434	468	470	478
9	547	601	525	578	515	452	462	464
10	641	571	612	520	588	486	462	472
11	599	632	608	621	547	544	477	454
12(2)	742	734	738	703	755	631	641	562
Total	7,831	7,720	7,696	7,547	7,341	7,162	7,013	6,836



Note: Historical Adjusted Average Daily Membership (ADM-1.0)

(1) Early Childhood (EC)

(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET**

GENERAL FUND - FULL-TIME EQUIVALENT (FTE) DISTRICT EMPLOYEES

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
District & School Admin						
Superintendent	Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	Unaffiliated	1.00	1.00	1.00	1.00	1.00
Director/Supervisor	District Wide	0.00	0.00	0.15	0.15	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	12.00	13.00	12.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	27.50	28.00	28.50	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	6.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	0.00	3.00	2.00	1.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidentia	17.00	18.00	18.00	19.00	18.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.15	1.20	1.95	1.55
K-12 Teachers	Teacher	389.33	394.85	386.60	393.12	386.94
Teacher on Special Assignment	Teacher	0.00	1.00	2.00	1.00	1.00
Digital Learning Specialist	Teacher	7.00	7.75	8.00	8.00	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	3.00	8.00
Psychologist	Teacher	1.00	0.50	0.50	0.50	0.00
Counselors	Teacher	0.20	1.20	1.70	1.70	1.00
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	0.70
Educational Assistants	Educational Assistant	19.79	22.85	34.03	30.60	27.45
Other Administration	District Wide, Unaffiliated	3.98	4.35	4.46	5.46	4.86
Other Support Staff	Clerical, CE, Unaffiliated	31.41	30.83	33.36	35.51	43.14
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.60	13.77	13.18	12.81	12.50
Counselors	Teacher	0.00	0.00	0.00	0.00	1.00
Educational Assistants	Educational Assistant	5.25	5.25	6.13	6.13	7.00

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Special Education						
Director/Supervisor	District Wide	4.50	4.00	4.00	4.00	4.50
Teachers	Teacher	116.80	115.30	114.16	121.36	135.10
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	6.30	6.50	7.50	7.75
Speech Teachers	Teacher	16.80	15.80	15.80	16.50	18.50
Nurses	Teacher	3.94	3.99	5.33	5.36	4.19
Social Workers	Teacher	5.55	5.48	5.48	5.55	5.70
Psychologist	Teacher	10.40	9.90	9.40	10.90	9.90
Cultural Liaison	Unaffiliated	1.88	1.88	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.26
Educational Assistants	Educational Assistant	118.75	117.91	123.36	123.51	106.27
Other Support Staff	Clerical, Unaffiliated	5.80	6.80	8.50	9.60	13.40
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.25	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	1.60	0.00	0.00	0.00
Dean	Unaffiliated	5.00	5.83	9.00	7.00	9.00
Teacher on Special Assignment	Teacher	0.00	0.00	1.74	4.74	0.74
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	1.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.45	8.32	8.52	8.45	0.00
Cultural Liaison	Unaffiliated	11.00	10.00	12.00	11.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	12.00	13.00	13.00	14.00	15.40
Other Administration	District Wide, Unaffiliated, Principi	4.60	3.80	2.60	2.60	1.19
Other Support Staff	Clerical, Unaffiliated	0.50	1.00	1.50	1.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	9.26	8.61	7.27	11.64	11.91
Social Workers	Teachers	0.00	0.00	0.00	0.00	9.30
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	11.30
Counselors	Teacher	10.50	10.50	10.50	10.50	13.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.60
Educational Assistants	Educational Assistant	5.72	5.38	1.81	2.72	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	0.00	1.75
Other Support Staff	Unaffiliated	2.00	2.00	1.71	1.11	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	3.60	4.60	4.60	4.60
Custodians	Custodian	67.50	70.50	69.50	70.50	69.50
Other Support Staff	Clerical	2.00	2.00	1.89	1.89	1.89
Total		1,007.34	1,024.64	1,036.63	1,060.86	1,066.05

Taxable Market Value of Properties in District

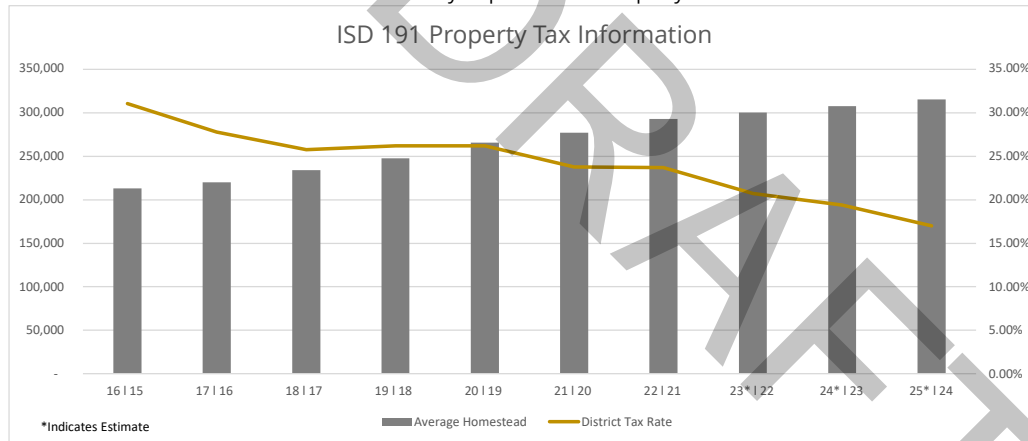
Fiscal Year/Payable Year	Total Market		District Tax
	Value	Average Homestead	Rate
16 15	\$6,078,216,849	\$213,138	31.06%
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,511,201,879	\$277,006	23.77%
22 21	\$9,019,196,895	\$292,879	23.70%
23* 22	\$10,444,707,779	\$300,201	20.73%
24* 23	\$10,705,825,473	\$307,706	19.40%
25* 24	\$10,973,471,110	\$315,399	17.02%



* Forecast based on historical trends including but not limited to an inflation rate of 2.5%
Source: Dakota and Scott County Department of Property Tax and Public Records



Source: Dakota and Scott County Department of Property Tax and Public Records



Tax rates property owners are paying are declining because taxable market values are increasing more than the District's annual levy.

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET**

Outstanding Debt By Type

Fiscal Year	Governmental Activities		Total Primary Government	% of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases			
2014	\$103,405,000	\$2,875,088	\$106,280,088	3.64 %	\$1,578
2015	162,490,000	2,691,255	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	187,901,272	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	138,355,000	884,653	139,239,653	3.67	2,067
2020	131,350,000	479,964	131,829,964	3.39	1,931
2021	122,960,000	234,534	123,194,534	3.03	1,805
2022	113,850,000	160,460	114,010,460	2.74	1,670
2023	106,710,000	82,356	106,792,356	2.43	1,371

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond/Debt Issue	Type	Interest Rate	Issue Amount	Maturity	Principal as of 6/30/24	Due 2024-2025*
Copier & Mailing Machine	Capital Leases	4.00%	\$ 156,380	2028	\$ 87,339	\$ 74,040
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	53,430,000	3,701,013
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	22,815,000	3,389,900
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	6,470,000	1,399,770
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	8,500,000	1,501,900
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,945,000	1,187,250
					\$99,247,339	\$ 11,253,873

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The District is well below its limit, which currently stands at \$1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and interest



**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET**

Standardized Testing

	2013	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023
MCA Reading (1)											
Grade 3	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%
Grade 5	58.0	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7
Grade 7	48.0	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4
Grade 10	61.0	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2
MCA Math (1)											
Grade 3	66.0	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8
Grade 5	54.0	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2
Grade 7	49.0	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0
Grade 11	44.0	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2
ACT											
Independent School District No. 191											
Average Composite	23.0	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3
State Average	23.0	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.0	20.8

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment

(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 of 2020

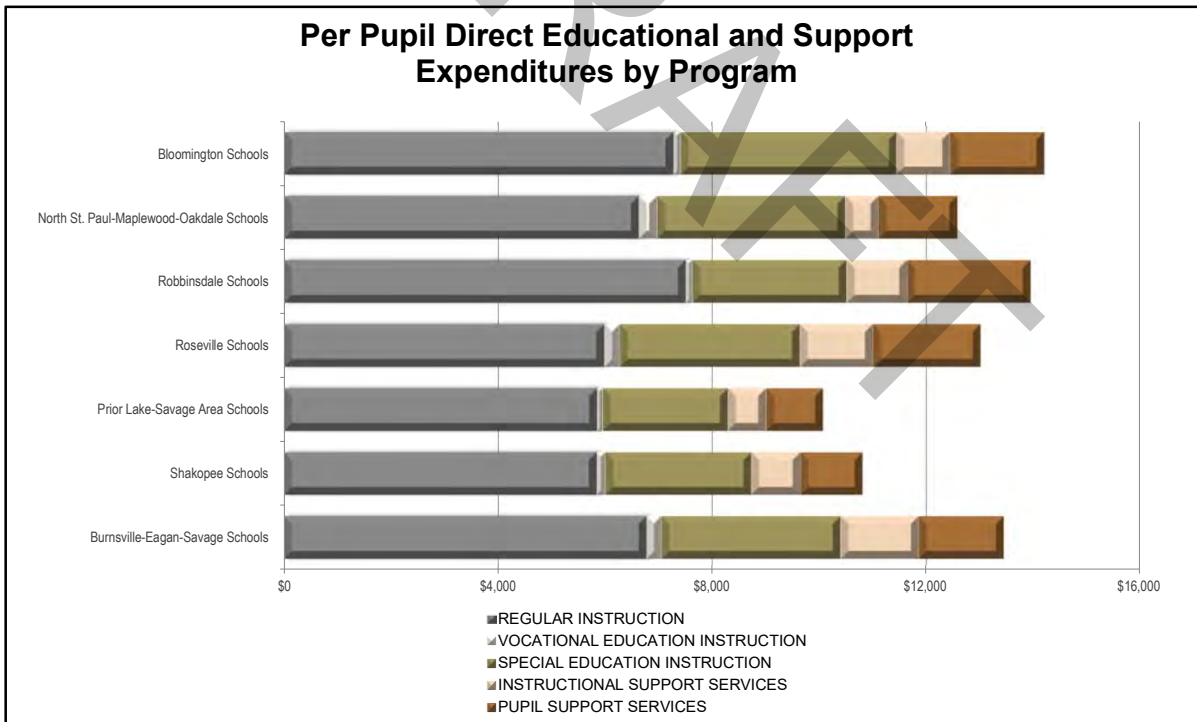
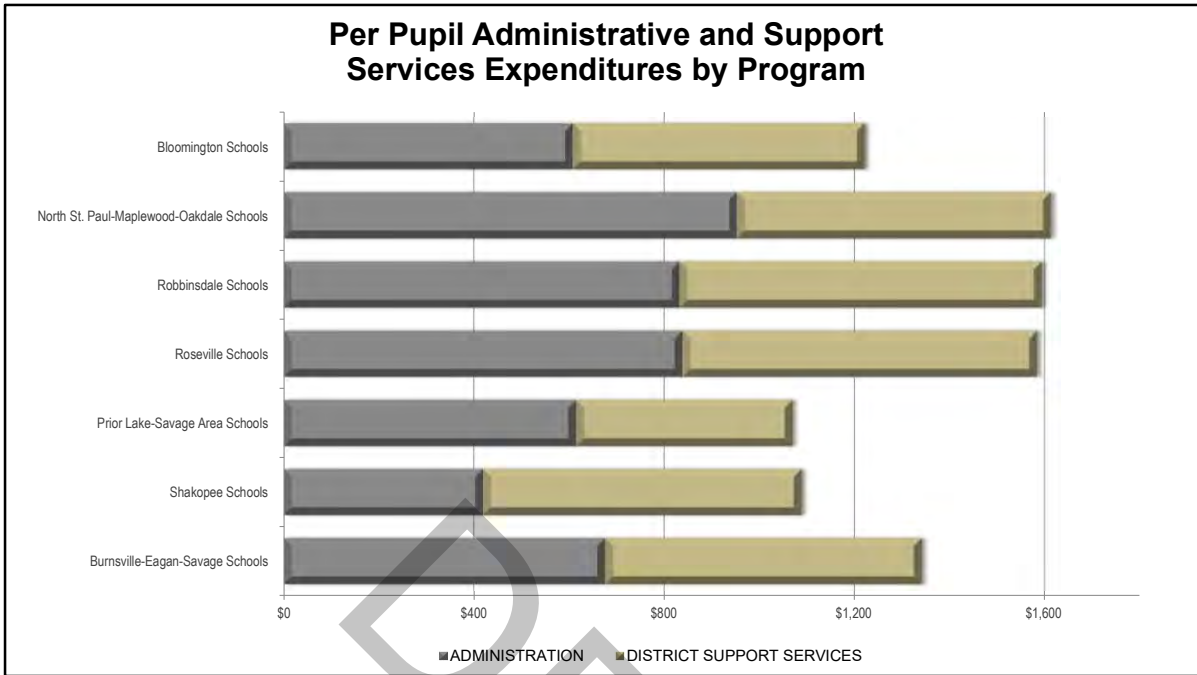
(3) Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET**

School Lunch Program Data

Fiscal Year	Average Daily Attendance	Total Lunches Served	Days	Average Daily Participation	Participation as a % of	Free Lunch		Reduced Lunch	
					Average Daily Attendance	# Served	% of Total	# Served	% of Total
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

- (1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of
- (2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding
- (3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21
- (4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22



The charts above are comparing some key expenses with other districts of similar size and/or demographics. As a whole, the District falls in the middle of the peer group in terms of expenditures relating to direct administration and support services expenditures. The District's expenditures on a program basis align with the long-term goals set forth by the Board of Education and our tax constituents. The spending on direct instruction is above average as compared to our peer group as noted in the chart above.

A

Account: An accounting record in which the results of transactions are accumulated; shows increases, decreases and a balance.

Accounting Procedure: The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

Accounting System: The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adjusted Average Daily Membership: The aggregate membership of students in a school during a reporting period (normally a school year) plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district; divided by the number of days that school is in session during this period.

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

Adjusted Pupil Units (APU): The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Admissions: Money received for a school-sponsored activity such as a dance or football game.

Allotment: A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose.

Alternative Delivery of Specialized Instructional Services (ADSIS): This is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed in the general education environment. The goal is to reduce the number of referrals to special education by providing support early to struggling students.

American Rescue Plan (ARP) Act: The ARP Act was signed into law on March 11, 2021 and focuses on returning to, and maintaining, safe in-person learning for all students.

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment (see *allotment*).

Appropriations: An authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes. The Minnesota Constitution prohibits payment of money out of the treasury unless authorized by an appropriation.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process. **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

Assets: Economic resources that are owned or controlled by an entity.

Assigned Fund Balance: Fund balance classification that reflects a school district's intended use of resources that are not restricted or committed, which intent has been established at either the highest level of decision making (school board), or by a body (e.g., budget or finance committee), or an official (e.g., finance director) delegated that authority.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Audit Report: A report issued by an independent certified public accountant that expresses an opinion about whether the financial statements fairly present an organization's financial position, operating results and cash flows in accordance with generally accepted accounting principles.

Average Daily Attendance (ADA): The aggregate attendance of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period.

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

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.

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.

530

Local Education Agency (LEA): See *school district*.

Long Term Facilities Maintenance (LTFM): comprehensive revenue program passed by the Minnesota Legislature in 2015 to fund a facility ten-year plan developed by a school district, intermediate school district or cooperative.

Long-Term Liabilities: Debts or other obligations that will not be paid within one year.

M

Mandates: Requirements imposed by one level of government on another.

Marginal Cost Pupil Unit: Used to indicate pupil count. It is a calculation whereby 77 percent of the current year pupil count is added to 23 percent of the prior year pupil count.

Market Value: The value assigned to property by an assessor. The market value is intended to reflect the sales value of the property.

Middle School: A secondary school following elementary school and preceding high school, usually including grades 6-8.

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting which maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

Modified Accrual Basis of Accounting: The basis of accounting under which expenditures, other than accrued interest on general long- term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/ or available revenues, which should be accrued to reflect property taxes levied and revenue earned.

MTSS: Multi-tiered System of Supports.

N

Net Tax Capacity (NTC): This value is derived by multiplying the estimated market value of each parcel by the appropriate class (use) rate for that parcel.

Net Tax Liability: The amount of tax computed by subtracting tax credits from the gross tax liability.

Non-Resident Student: A student whose legal residence is outside the geographical area served by the district.

Nonspendable Fund Balance: Fund balance classification that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

O

Operating Lease: A simple rental agreement where ownership is retained by the lessor at the conclusion of the leasing agreement.

OPEB (Other Post-Employment Benefits) Trust Fund: This trust fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

P

Pathways: Programs, opportunities and services that encourages life-long learning, exploration, and preparedness.

Principal (face value or maturity value): The amount that will be paid on a bond at its maturity date.

Public Employees Retirement Association (PERA): This group administers pension plans that cover local, county and school district non-teaching employees.

Purchased Services: This expenditure category includes such items as conference fees, mileage paid, consultant fees, fieldtrips, fees of subcontractors, utilities including electricity, telephone, water, refuse and gas.

Pupil Units: A weighted count of pupils in average daily membership used in calculation of state aid and local tax levies.

Q

No entries

R

Restricted Fund Balance: Fund balance classification when constraints are placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants, grantors, contributors, or laws or regulations of other governments) or (b) imposed by law through constitutional provisions or enabling legislation which authorizes a government to levy, charge or otherwise mandate payment of resources from external providers.

Referendum Market Value (RMV): The total market value excluding the value of agricultural and seasonal-recreational property which is the tax base used for operating referendum, local optional, transition and equity levies.

Refunding Bonds: Bonds issued to pay off bonds already outstanding.

Reserve: An amount set aside for some specified purpose.

Resident Pupil Units (RPU): The sum of pupil units served whose legal is within the geographic area served by the district.

Resident Student: A student whose legal residence is within the geographic area served by the district.

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

Review and Comment: A process by which the commissioner of Minnesota Department of Education reviews and comments on the feasibility and practicality of proposed school district building projects.

S

School Board: Elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in the school district.

School District: A unit for administration of a public-school system often comprising several cities within a state.

Secondary School: A school classified as secondary by state and local practice and composed of grades seven through twelve.

Social Security (FICA) Taxes: Federal Insurance Contributions Act taxes imposed on employees and employers; used mainly to provide retirement benefits.

Special Education (SPED): Students in special education both have a disability and are in need of specialized instruction. A comprehensive evaluation, conducted by a team from the school district, evaluates and identifies these students. For every student who needs special education services, the team develops a special document called an Individualized Education Program (IEP).

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.

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

Tax Base: The value of commercial, industrial, residential, agricultural and other properties in a school district, city, municipality and county.

Tax Capacity: The taxable value of property. Tax capacity of a property is determined by the type of property, taxable market value of the property and state-determined class rates for different types or property.

Tax Credit: A state-allowed reduction on local property taxes.

Teachers Retirement Association (TRA): A statewide public pension fund for public school teachers throughout Minnesota, except for teachers in the first class cities, and some teachers in community colleges, state universities and technical colleges.

Transfer: The movement of money between funds; transfer must be consistent with legislative intent.

Trial Balance: A listing of all account balances, provides a means of testing whether total debts equal total credits for all accounts.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

U

Unassigned Fund Balance: Fund balance classification that represents funds not classified as nonspendable, restricted, committed or assigned.

Uniform Financial Accounting and Reporting Standards (UFARS): Minnesota's legally prescribed set of accounting standards for all school districts.

Useful Life: The term used to describe the life over which an asset is expected to be useful to the company; cost is assigned to the periods benefited from using the asset.

V

No entries

W

Weighted Pupil Units: A varied weighting of pupils by grade. For example, a student in grades 1-6 may be counted as a 1.06 pupil unit, whereas a student in grades 7-12 may be counted as a 1.3 pupil unit.

World's Best Workforce: Minnesota Legislative bill passed in 2013 to ensure every school district in the state is making strides to increase student performance.

X

No entries

Y

No entries

Z

No entries



**Agenda V.B.
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Eric Miller, board chair

Date: June 13, 2024

Re: Work session to establish Superintendent and Board Goals for 2024-2025

DRAFT 2024-2025 Superintendent Goals

The three areas of focus for my 2024-2025 goals are Professional Development, Communications and Community Engagement, and Operational Management.

Professional Development Goal

- Improve competency in moving toward adaptation in Cultural Competency as described by the Intercultural Development Continuum. The strategy is to link knowledge of my culture and other cultures to increase the skill of “shifting perspectives” and to link my cognitive ability to generate cultural appropriateness in my affect and behavior.

Communications and Community Engagement

- Complete action steps related to superintendent’s role for technology levy renewal campaign
- Bring forward Design Team recommendations for school name changes, if any, for board review and complete next steps for implementation

Operational Management

Continued implementation of the district Open Facilities Plan. Components include:

- Continue to vet lease and purchase options for Sioux Trail Elementary and M.W. Savage
- Develop recommendation to the One91 Board of Education for the use of proceeds from the sale of Metcalf Middle School and Diamondhead Education Center Outlot

ISD 191 Board of Education 2023-24 Goals

In alignment with the One91 Strategic Road Map and District Values, the ISD191 Board of Education has identified the following three goals for the 2023-24 school year:

GOAL 1 – Cultural Proficiency

Building on the work from recent years, all ISD191 Board Members will understand and be able to articulate the district’s work in being a culturally proficient school system (CPSS).

Members of the District 191 Board of Education will:

- Work to understand how CPSS is reflected in our district and the plan for further implementation.
- Be able to articulate why the work of CPSS is an important factor in fostering an environment that ensures the best possible outcomes for all students.

Measures of progress:

- Board members will participate in a facilitated retreat to learn more about CPSS, where the district currently fits, plans for continued implementation, and how this work leads to improved outcomes for students.
- Board members will receive information from Cultural Liaisons or other appropriate representatives from the school as part of school reports during the school board meetings.

GOAL 2 – Supporting and leveraging new methods and original thinking to improve student outcomes

All ISD191 Board Members will better understand how the District is working to ensure that all students are meeting goals and expectations around student achievement, including but not limited to our Pathways K-12 program, and use this improved understanding to inform setting district priorities.

Members of the District 191 Board of Education will:

- Better understand how our academic programming, including K-12 Pathways, leads to improved student outcomes.
- Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools.

Measures of progress:

- Board members will participate in workshops in order to understand how the curriculum we are using, including but not unlimited to K-12 Pathways, are leading to improved academic achievement for our students.
- Board members will receive reflections of Pathways K-12 and other district curriculum priorities as part of school reports during the school board meetings.

- Board members will receive dashboard reports which reflect the district's progress in meeting our goals.

GOAL 3 – Creating space and opportunity for each and every voice to be heard

As a district, it is the responsibility of the ISD191 Board of Education to be transparent with our community and receive community input to inform decision making.

Members of the District 191 Board of Education will:

- Seek input from multiple voices (families, staff, community members) that represent the full diversity of our communities, in order to inform decisions.
- Be transparent in its communication with the community.

Measures of progress:

- Board members will ensure members of the community have opportunities to provide input regarding district activities (i.e. budgeting, etc.) through community gatherings, surveys, etc.
- Board members will learn how information is getting to our families and staff, identify any gaps, and have staff work to resolve the gaps, leading to improved transparency of communication.
- Board members will understand which voices are represented in survey results, identify voices missing, and learn the plan to reach them.

Goal 4 - Provide appropriate governance and guidance to Dr. Battle and her Team.

All ISD191 Board members will understand and live up to the governance role of the board of education in supervising and providing support and guidance to the Superintendent.

Members of the District 191 Board of Education will:

- Better understand the differences between “governance” and “management” in Board work and interactions with the superintendent.
- Better understand the responsibilities charged to the Board Member role by the members of the public who elected us.
- Clarify expectations with Dr. Battle around communications protocols and other items where she needs Board support or Board direction.

Measures of progress:

- Board members will participate in one or more facilitated retreats to discuss board governance versus board management in order to better understand the appropriate role of the board and individual board members.
- Board members will work with Dr. Battle to review and clarify the Board / Superintendent communications protocols to ensure alignment and clear expectations among all board members and Dr. Battle.



**Agenda VI
June 13, 2024**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Director Abigail Alt

Date: June 13, 2024

Re: Labor Negotiations Strategy

Closed session, as permitted by MN State Statute 13D. 03 to discuss labor negotiation strategy.