



Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 26, 2025
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 Anderson

I. Call to Order

A. Welcome

B. Pledge of Allegiance

II. Approval of Agenda

III. Information

A. Community Voices: Students, Families and Staff

Speaker(s): Aaron Tinklenberg, Director of Communications and Amy Piotrowski,
Director of Student Support Services

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**Agenda III.A.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Aaron Tinklenberg, director of communications and Amy Piotrowski, director of student support services

Date: June 26, 2025

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

Community Voices

Students, Families & Staff

Aaron Tinklenberg, Communications Director

Amy Piotrowski, Director of Student Support Services

June 26, 2025

Agenda

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

Grounding

District Core Values

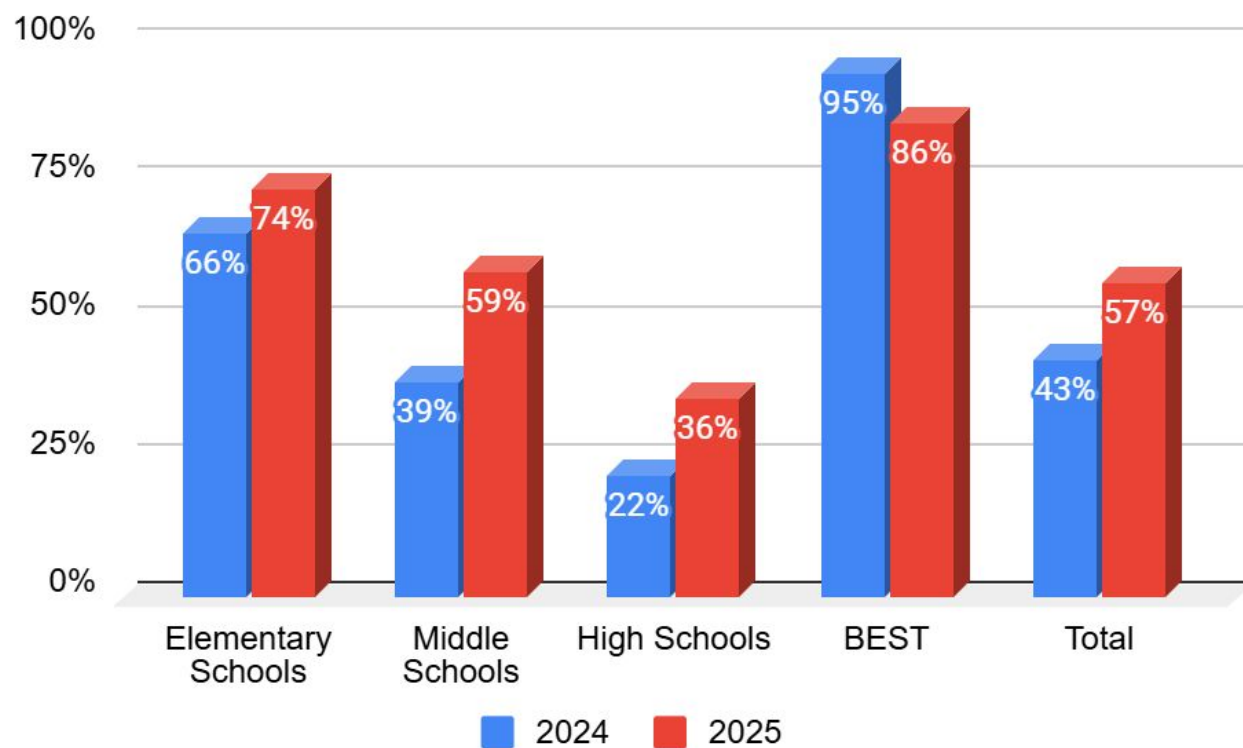
- Caring Community
- Cultural Proficiency
- Inclusive Partnership
- Student Agency

Strategic Directions

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

Student Survey

Demographics



Student Survey

Level	Actual	Possible	%age
Elementary Schools	1643	2226	74%
Middle Schools	887	1503	59%
High Schools	771	2131	36%
BEST	32	37	86%
Total Students	3333	5897	57%

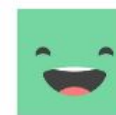
● Survey Dates: March 10 - April 11

● GRADES:

- Elementary: 2nd - 5th
- Middle Schools: 6th - 8th
- High Schools: 9th - 12
- Best Transition

I think things I learn at school are useful *

Strongly Agree



Agree



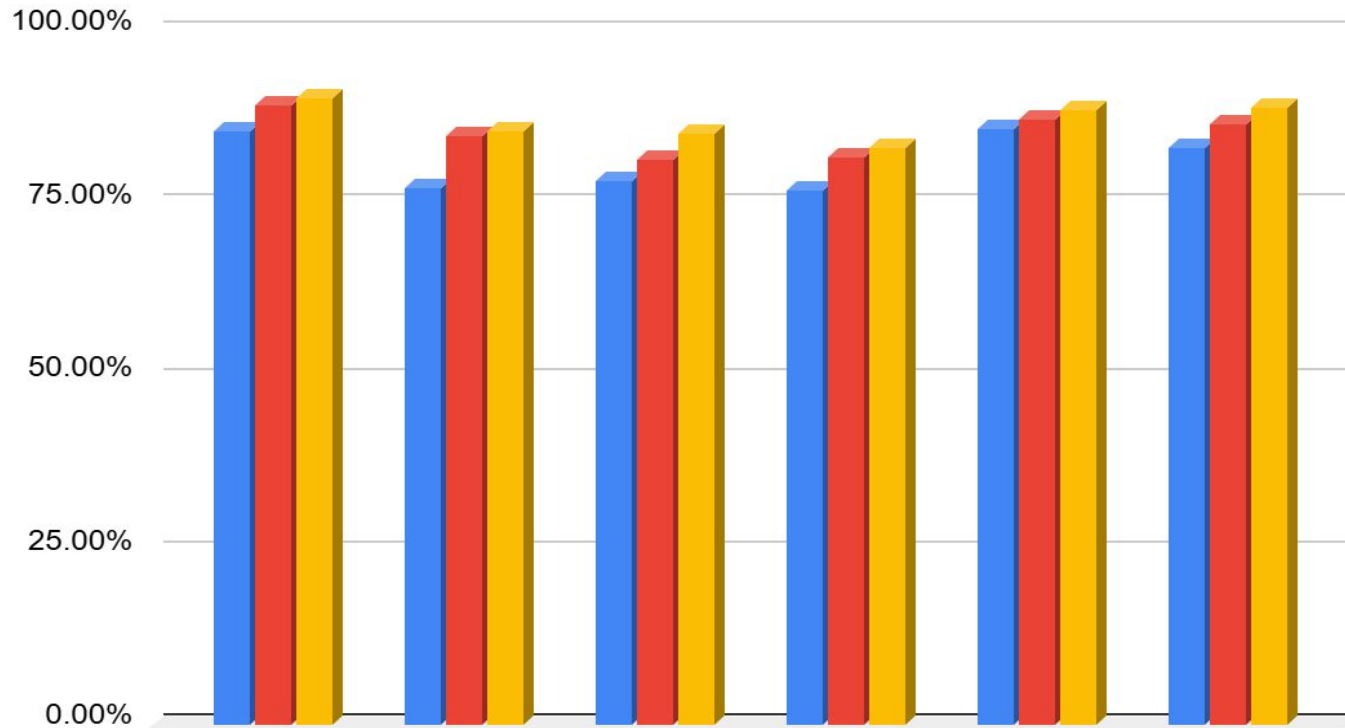
Disagree



Strongly Disagree



Student Survey



	I think things I learn at school are useful	Teachers at my school are interested in me as a person	I feel safe at school	I develop trusting relationships with adults at my school	I make choices about my learning	I do something that give me joy and motivation
2023	85.50%	77.40%	78.40%	76.80%	85.90%	83.20%
2024	89.20%	84.90%	81.20%	81.73%	87.30%	86.30%
2025	90.10%	85.60%	85%	83%	88.40%	88.70%



Family Survey

Methodology/Demographics

Email invitations May 5-26 (638 responses)

Demographics:

Race

- 60% white (66% in 2024)
- 28.6% BIPOC (24.8% in 2024)
- 14.2% Prefer not to say

Ethnicity

- 20% Hispanic



Changes this year

Added three questions in “School Culture” section related to bullying and family engagement.

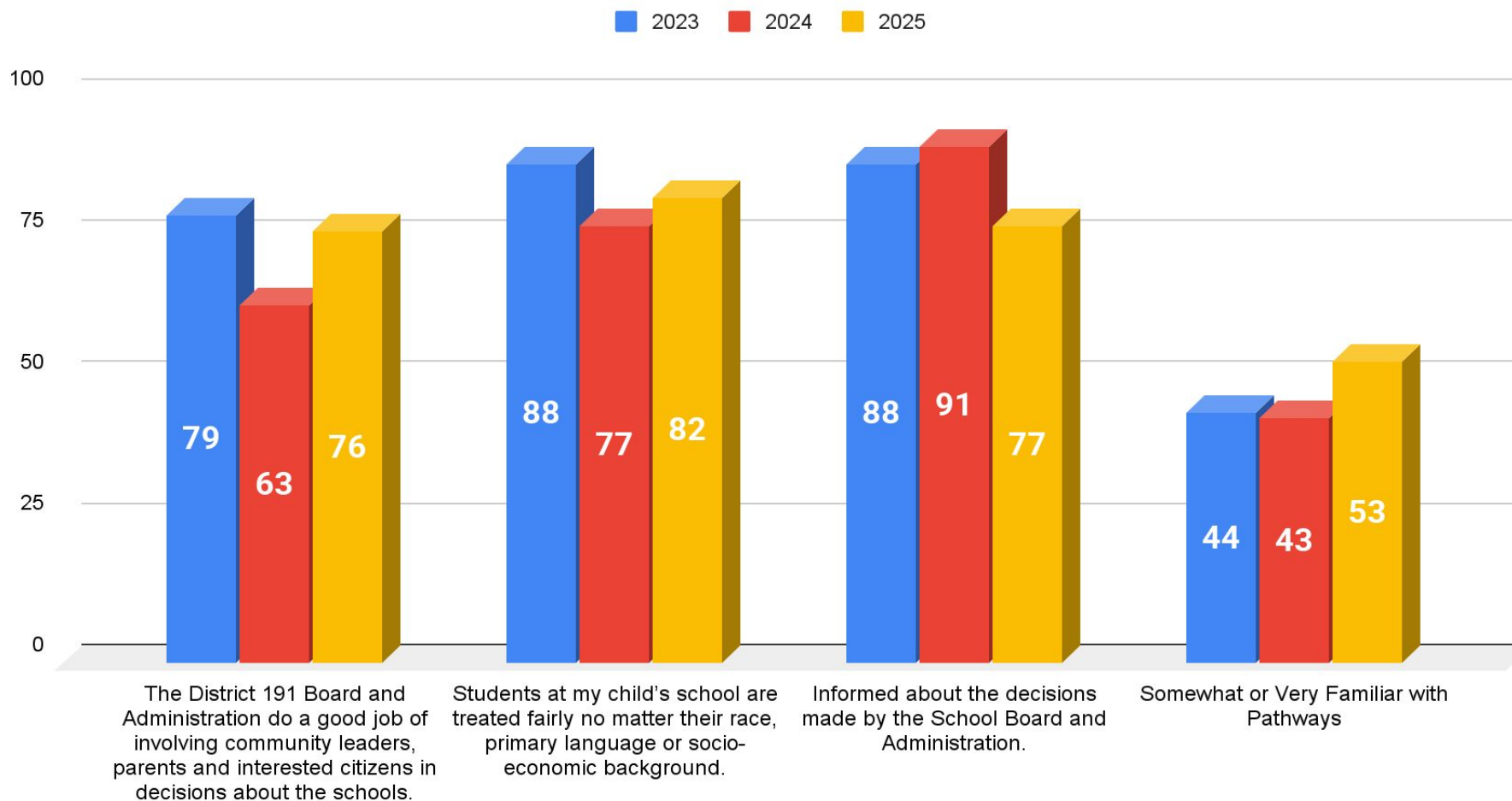


Key Results Report

[2025 Family Survey - Key Results](#)

Family Survey

Family Survey: 2023 - 2025



Staff Survey

Changes this year

Delivered as part of Orgametrics (Fall) & Equimetrics (Spring) surveys

More than 600 employees participated in both surveys

Different rating scale (1-10)

7-8 considered "agree"

9-10 considered "strongly agree"

Spring Equimetrics results are not yet available

Strong alignment in an organization occurs when a high percentage of employees express strong positive responses to Alignment questions

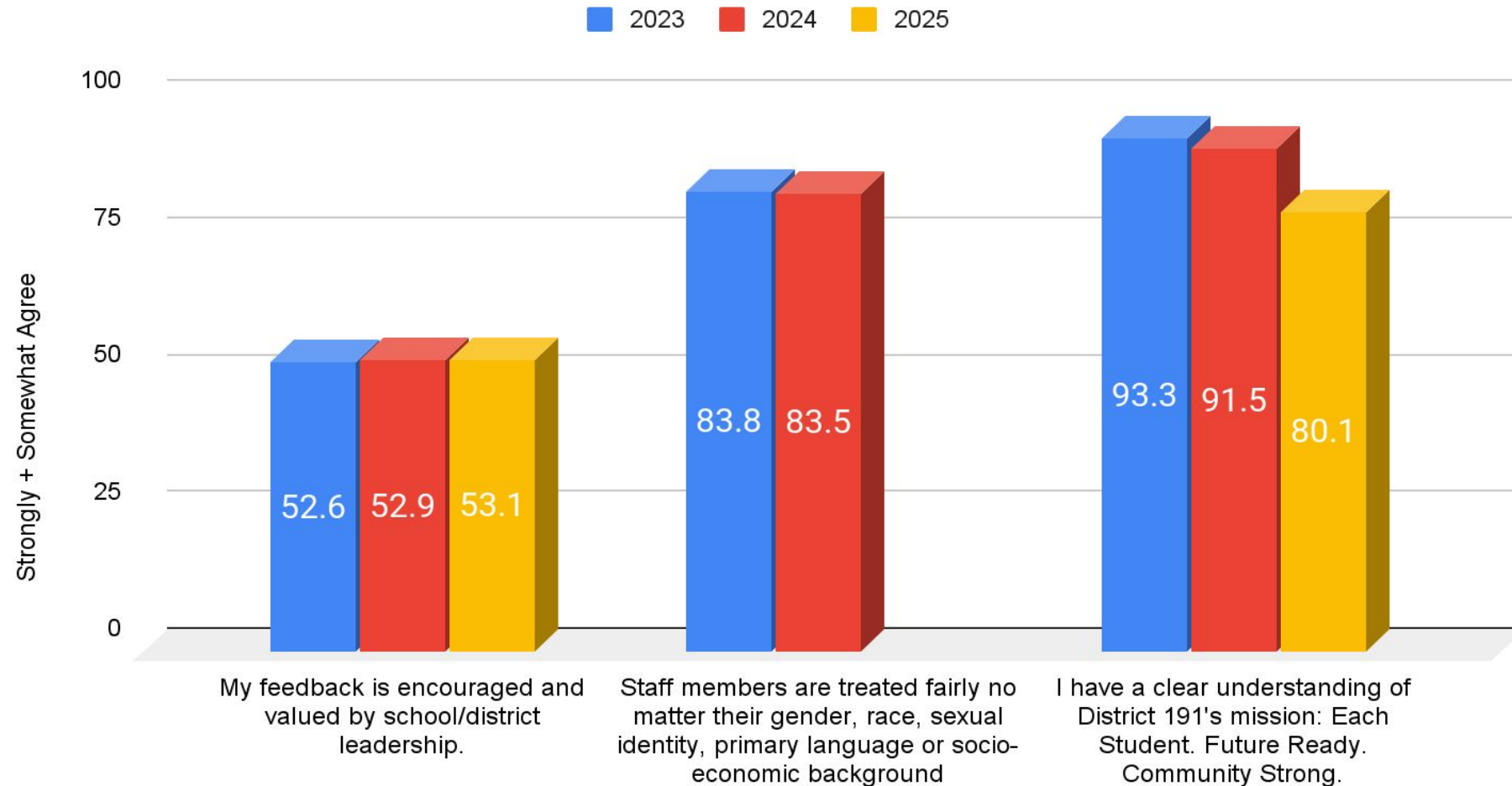


These responses express clear disagreement with Alignment questions or, at best, neutral to passive agreement. These responses suggest an organization with significant Alignment opportunities.

Responses in this range are not bad, but they are also not "good enough."

Staff Survey

Staff Survey Results: 2023-2025



Next Steps

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

[Thank You]

B. Attendance Pilot Update

Speaker(s): Amy Piotrowski, Director of Student Support Services and Sarah Parker, School Social Worker



**Agenda III.B.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Amy Piotrowski, director of student support services and Sarah Parker, school social worker

Date: June 26, 2025

Re: Attendance Pilot Update

Attendance Pilot Program

Amy Piotrowski, Director of Student Support Services

Sarah Parker, School Social Worker

June 26, 2025

Vision

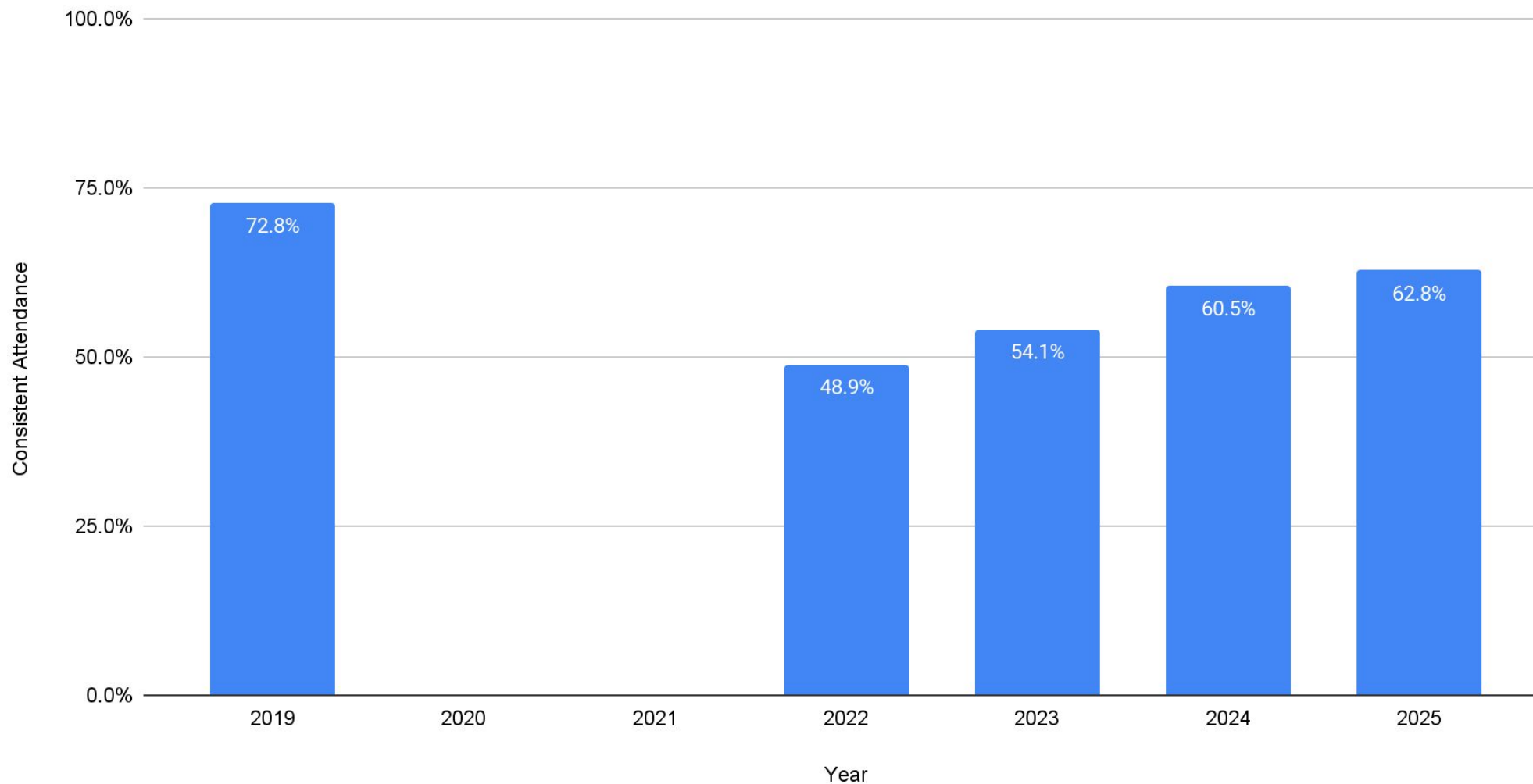
In 2024-2026, One91 will create a multi-pronged approach to system redesign around the question:

How might we proactively decrease the amount of chronically absent students in our system?

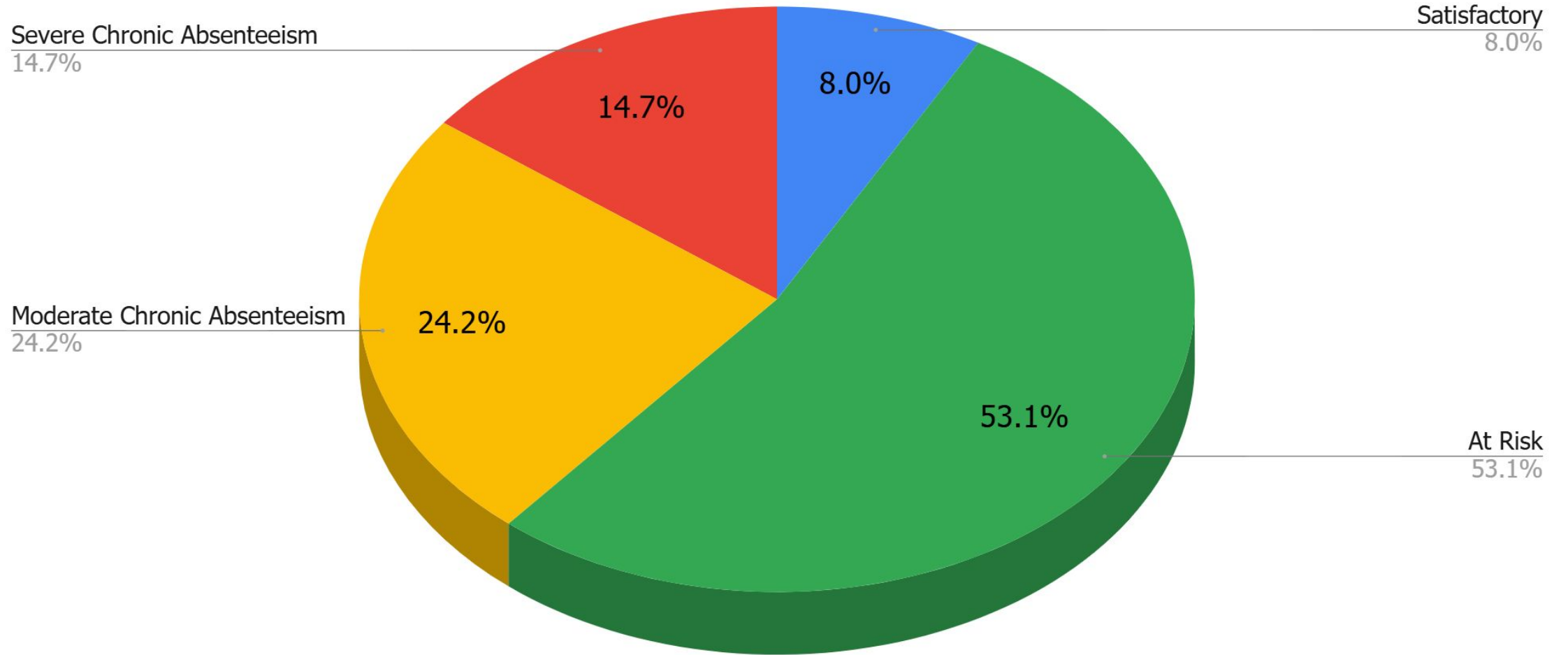
(Chronically absent student, as defined by students missing more than 15 days or 9% of instructional class periods in a school year.)



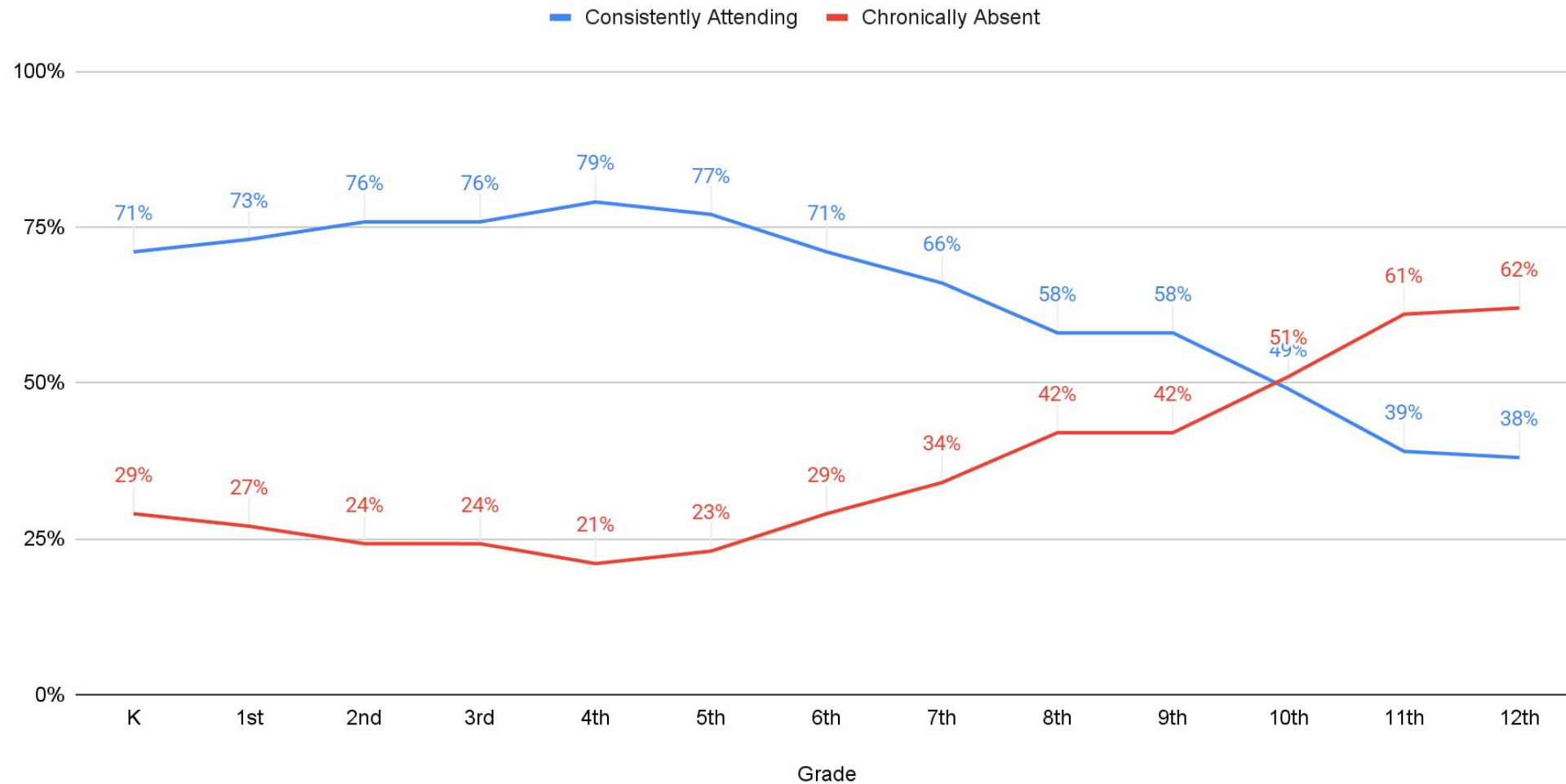
District Attendance Trend



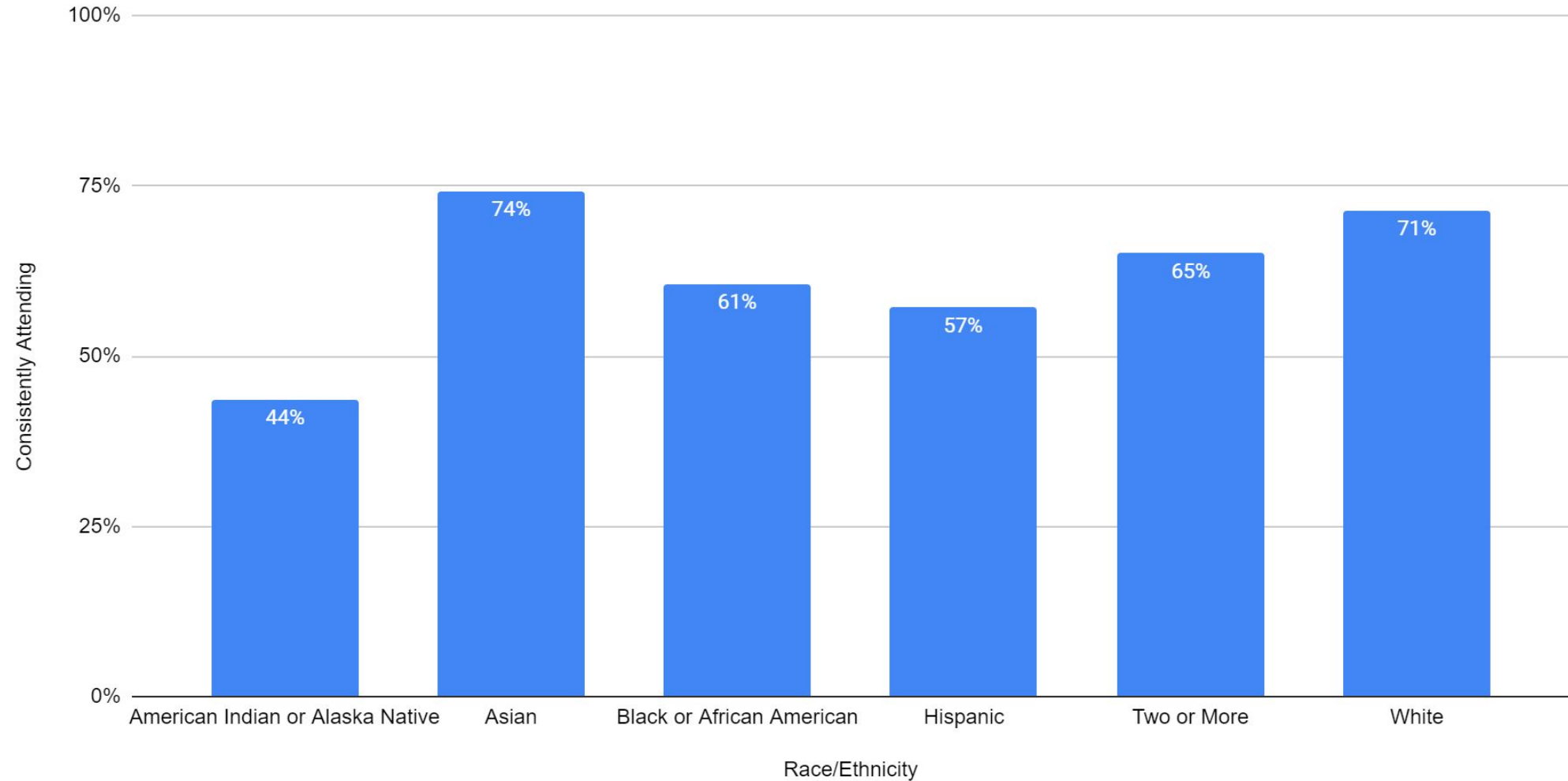
Consistent Attendance 24-25



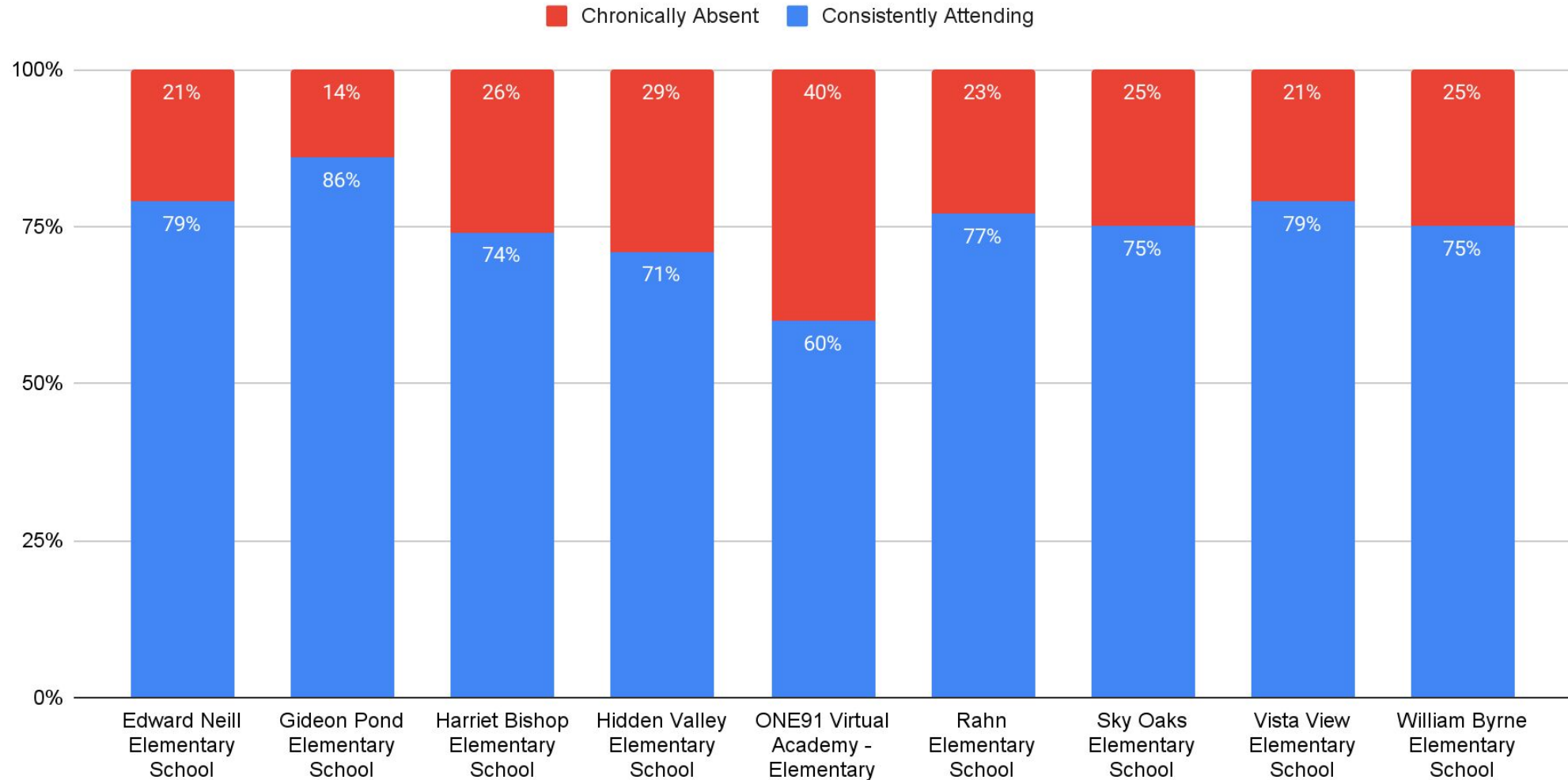
2025 Attendance by Grade



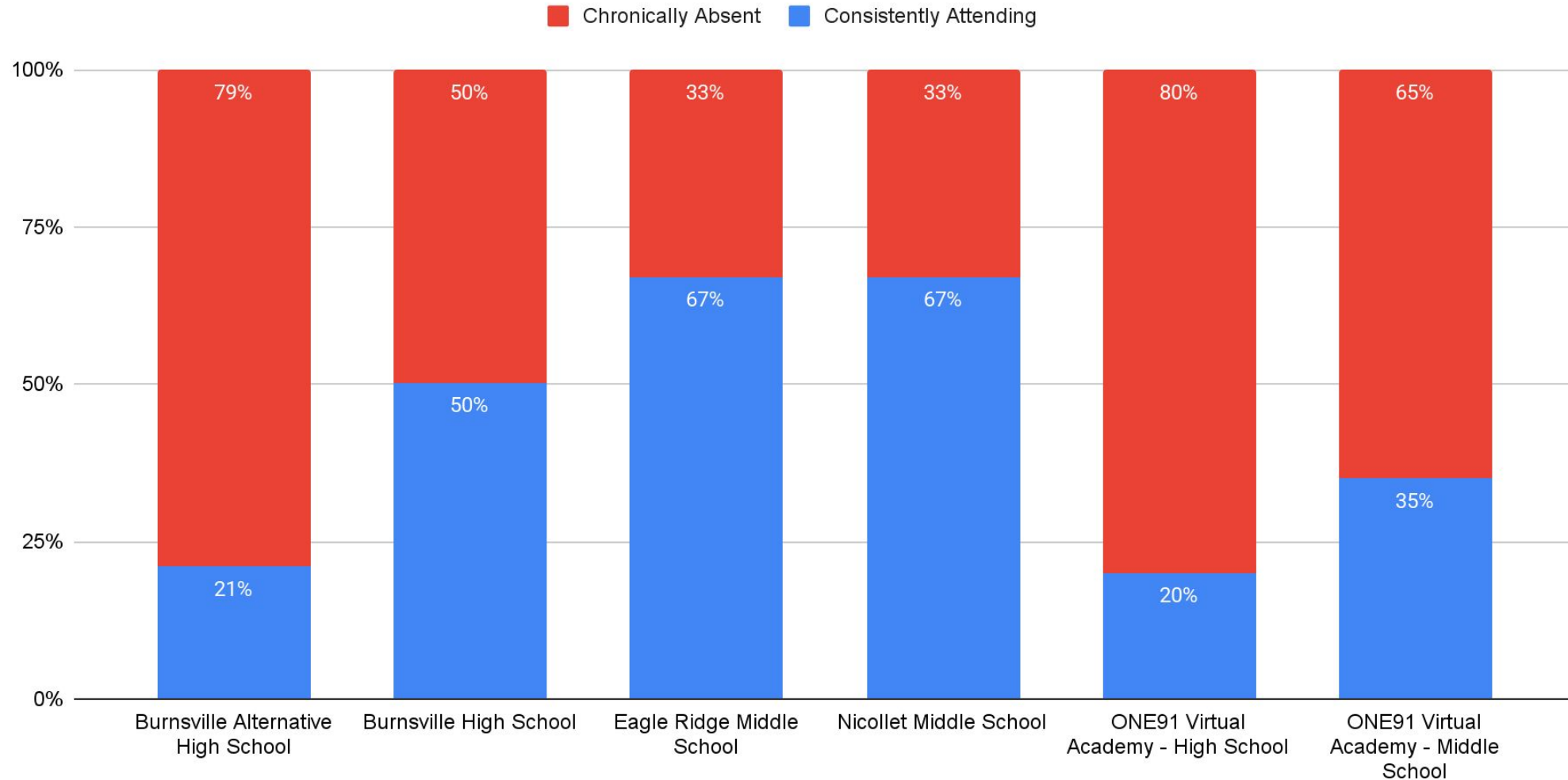
2025 Attendance by Race/Ethnicity



2025 Attendance by Elementary School

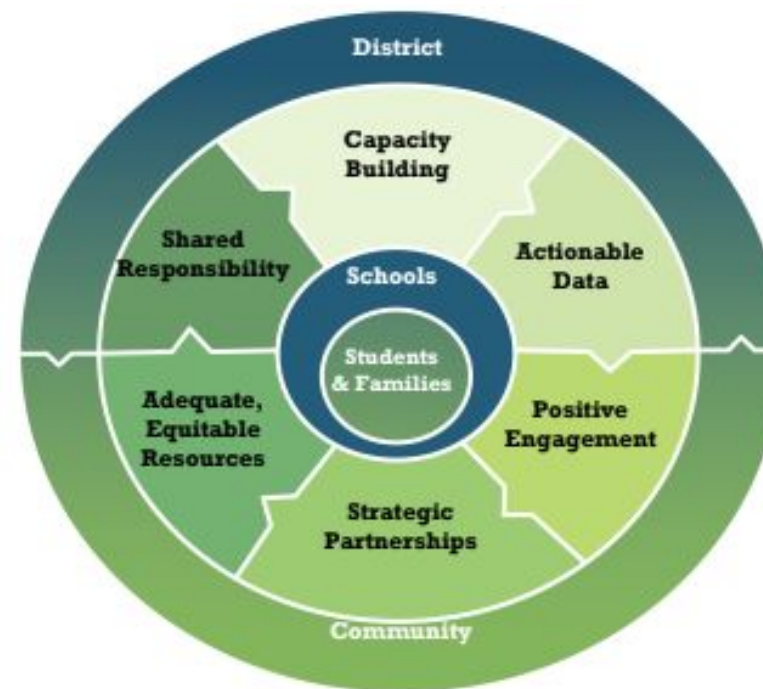
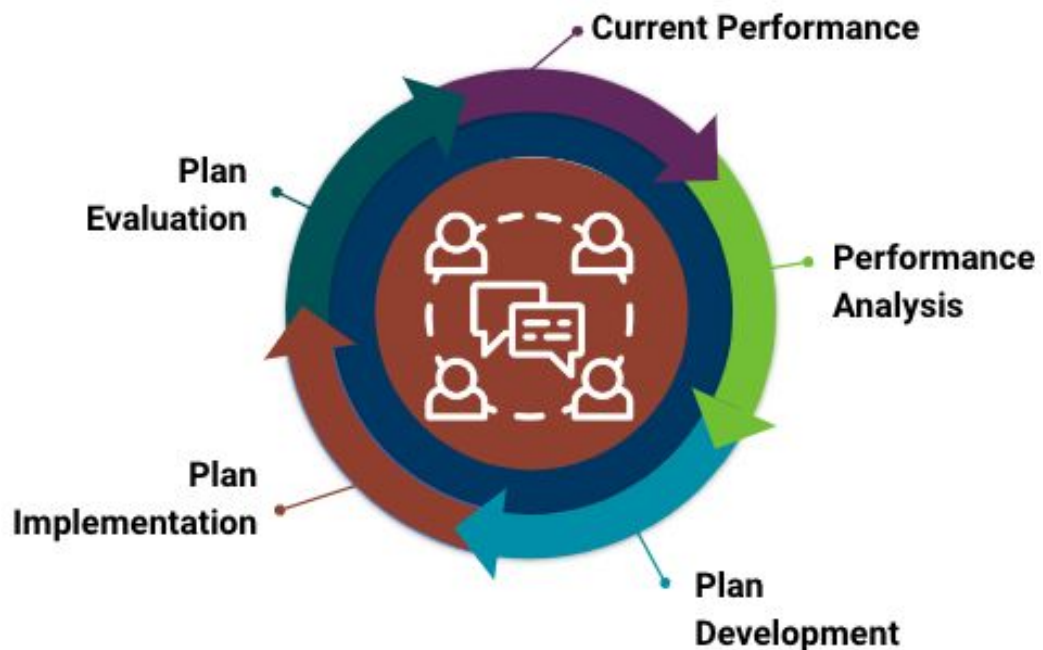


2025 Attendance by Secondary School



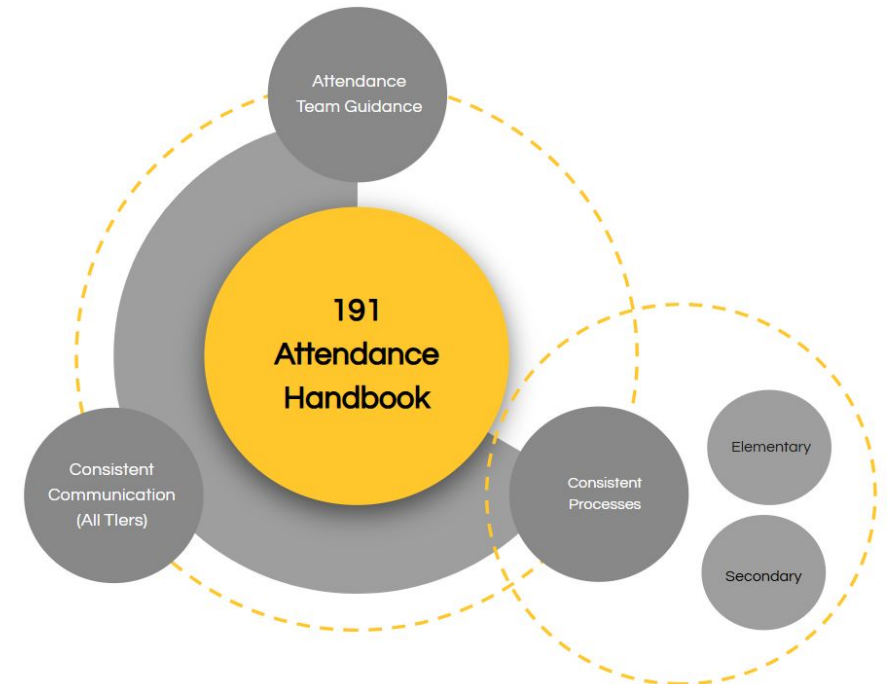
Attendance Pilot Process

- MnMTSS Data Based Decision Making Process
 - Actionable Data
 - Positive Engagement



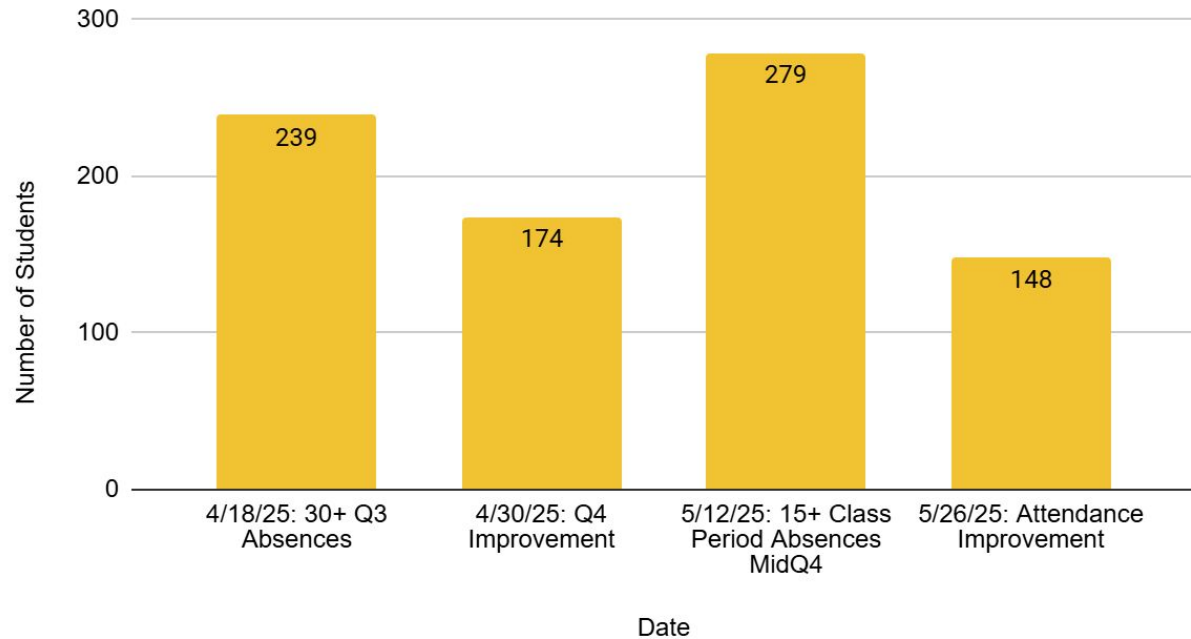
Strategies

- District Attendance Team
- Attendance Handbook Team
- Collaboration with Partners
- School Attendance Teams
- Text Nudges
- Incentives

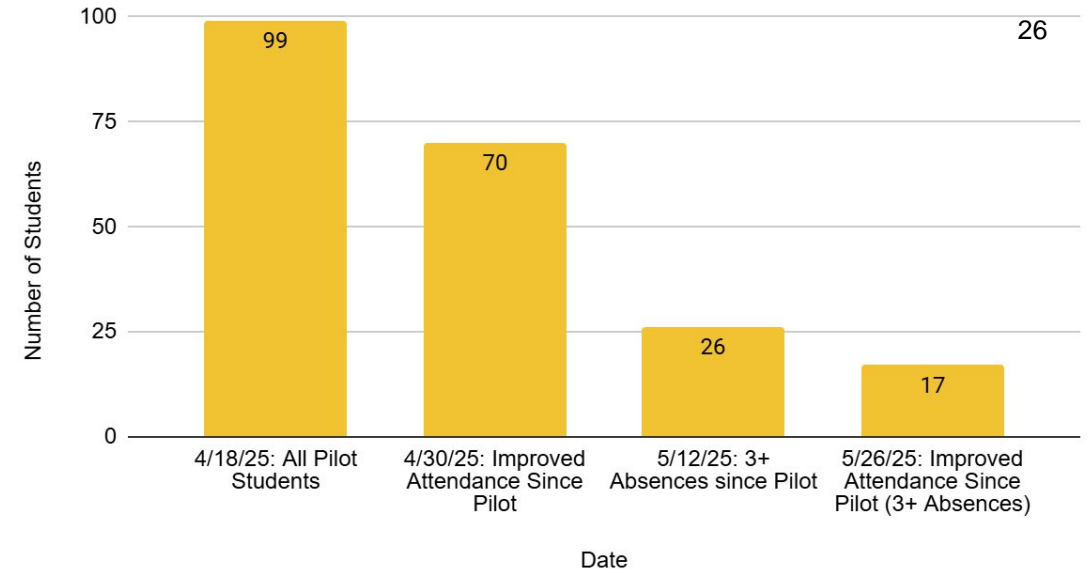


Text Nudges

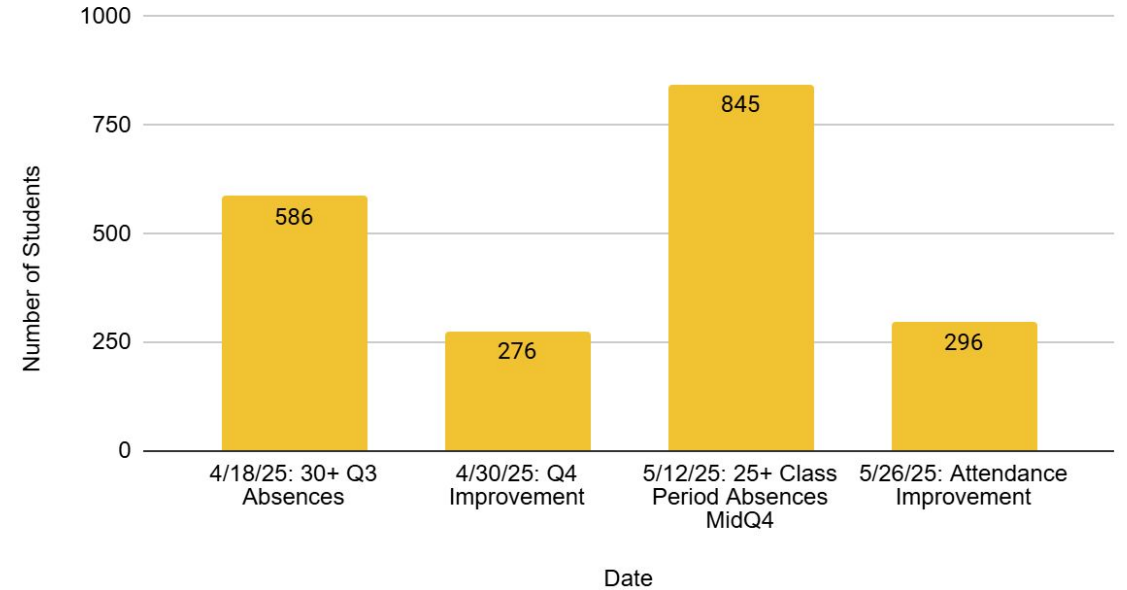
Eagle Ridge Text Nudges 24-25



Edward Neill Text Nudges 24-25



BHS Text Nudges 24-25



Challenges

- Systemic Change and Capacity
- Collaboration and Alignment
- Data Implementation and Impact
- Balancing Uniformity and Individualization



Neill Attendance Pilot Data

2025

ATTEND TODAY
ACHIEVE TOMORROW



ATTENDANCE WORKS
www.attendanceworks.org

one91
Burnsville · Eagan · Savage

Attendance Plan

1. Parent Communication

- Sent letter prior to the start of Pilot
- Sent Seesaw Message reminder the last night of Spring break

2. Classroom Objectives

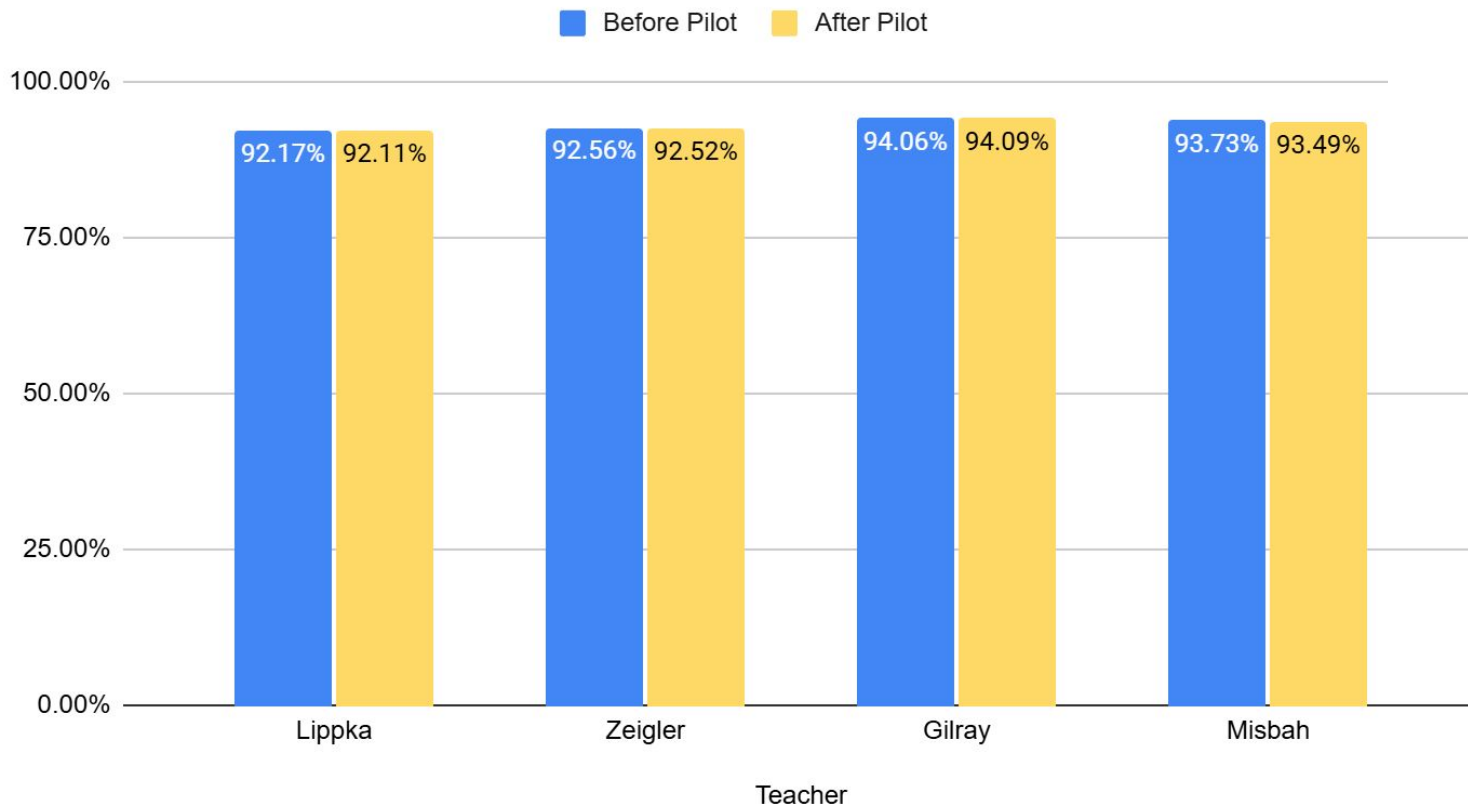
- Spell out “All STARS” for meeting daily attendance goal
- Student and parent emails

3. Text “Nudges” chronically absent

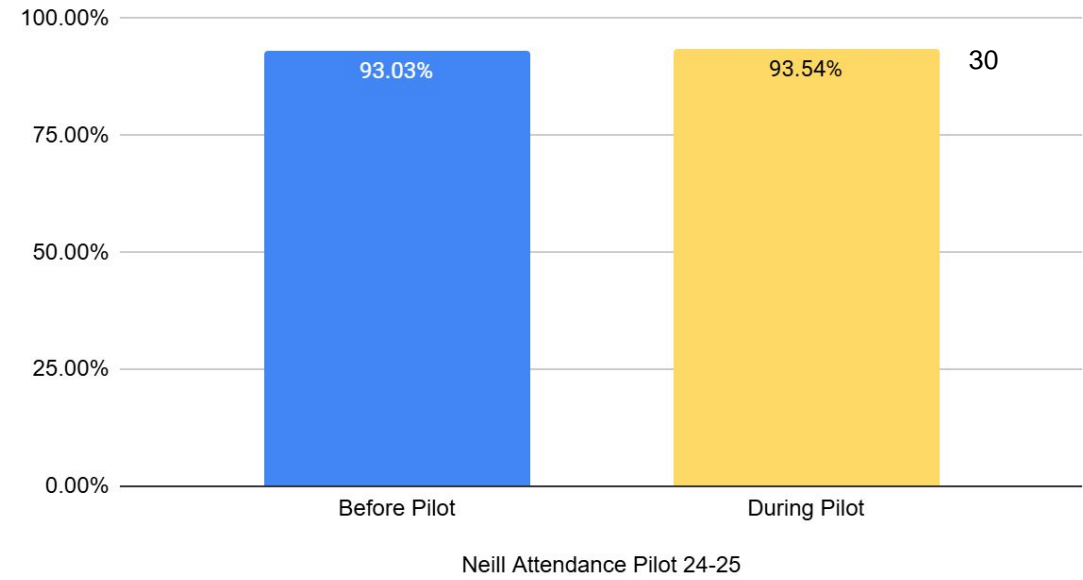


Daily Rate

Neill Pilot Average Attendance Rate by Teacher 24-25

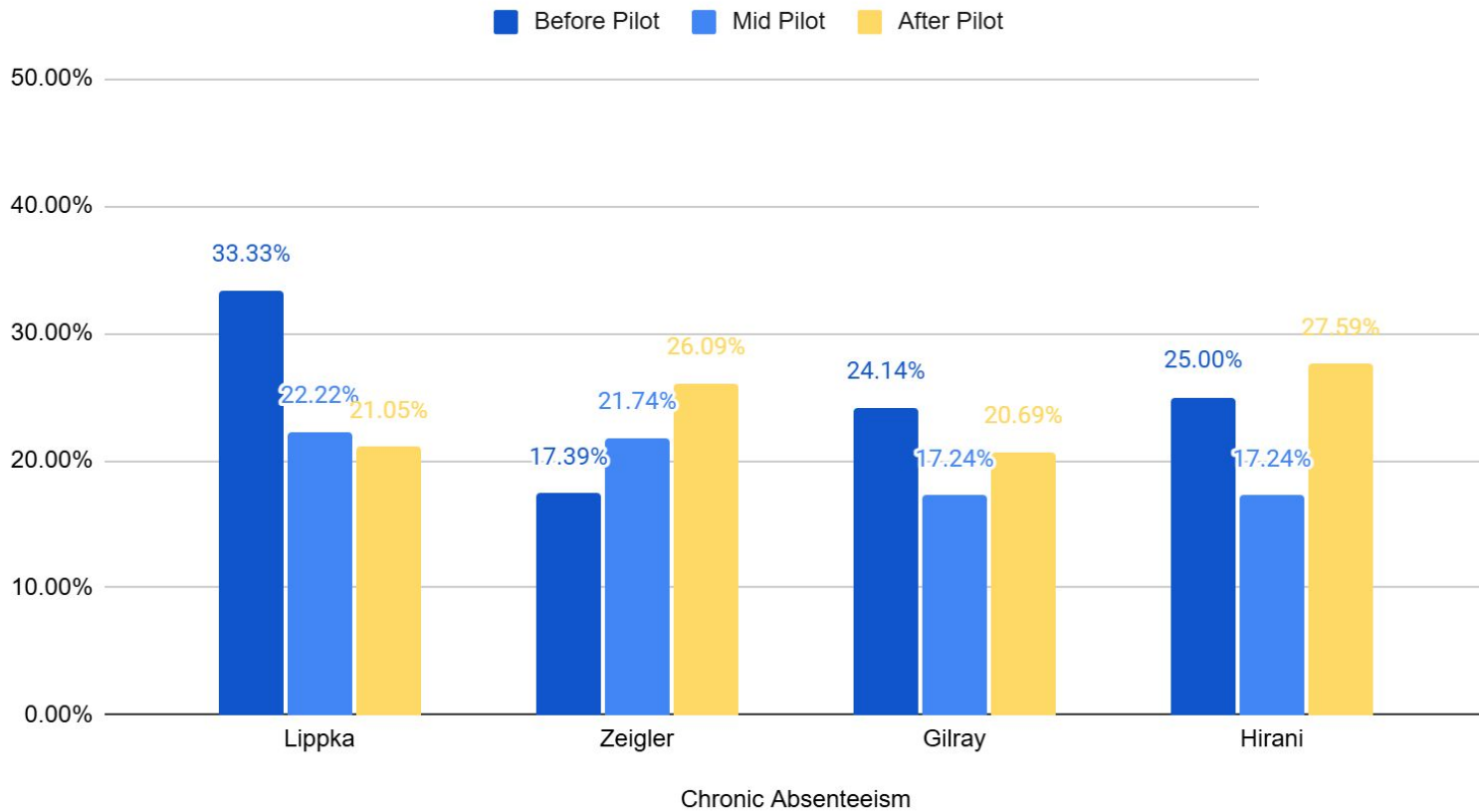


Neill Pilot Attendance Rate 24-25

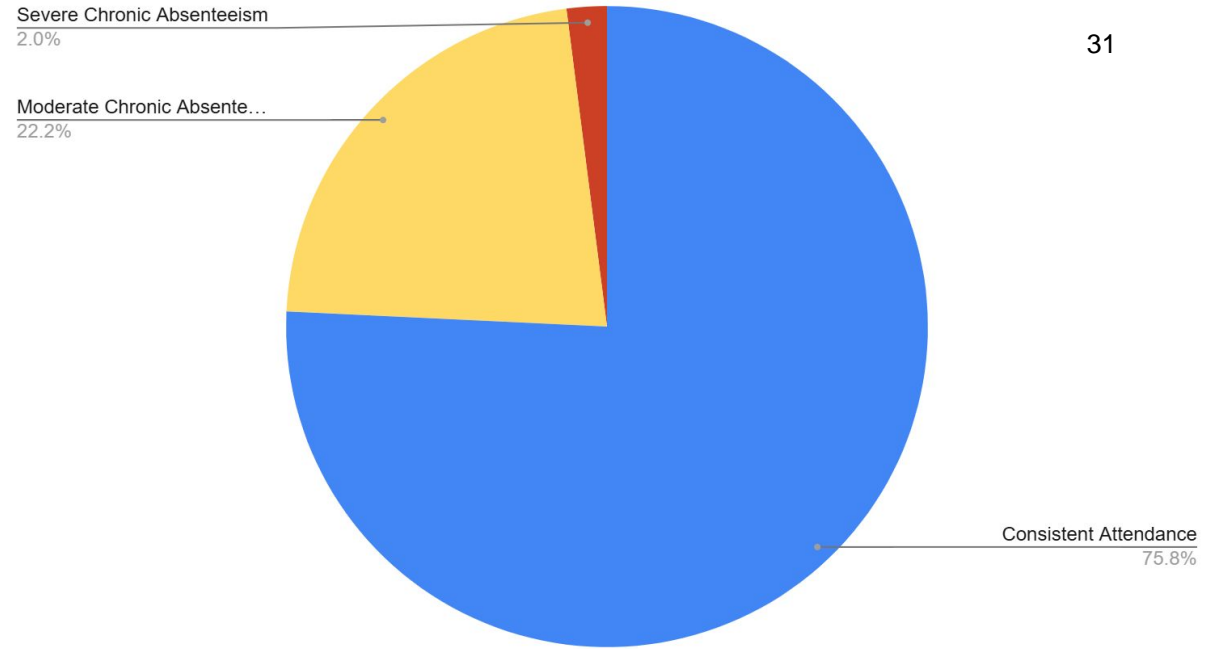


Chronic Absenteeism

Neill Pilot Chronic Absenteeism Rate 24-25

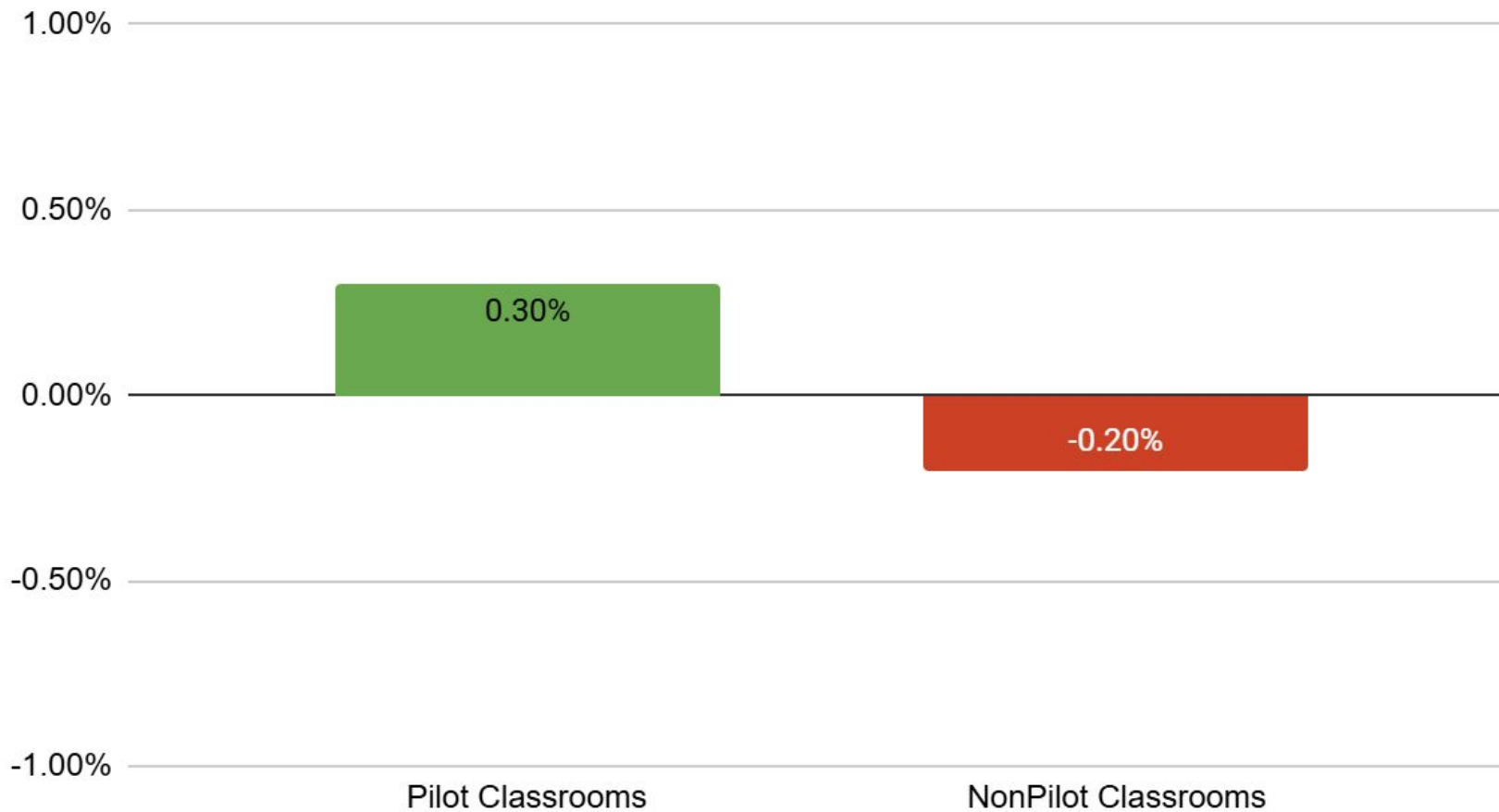


Neill Pilot Consistent Attendance 24-25



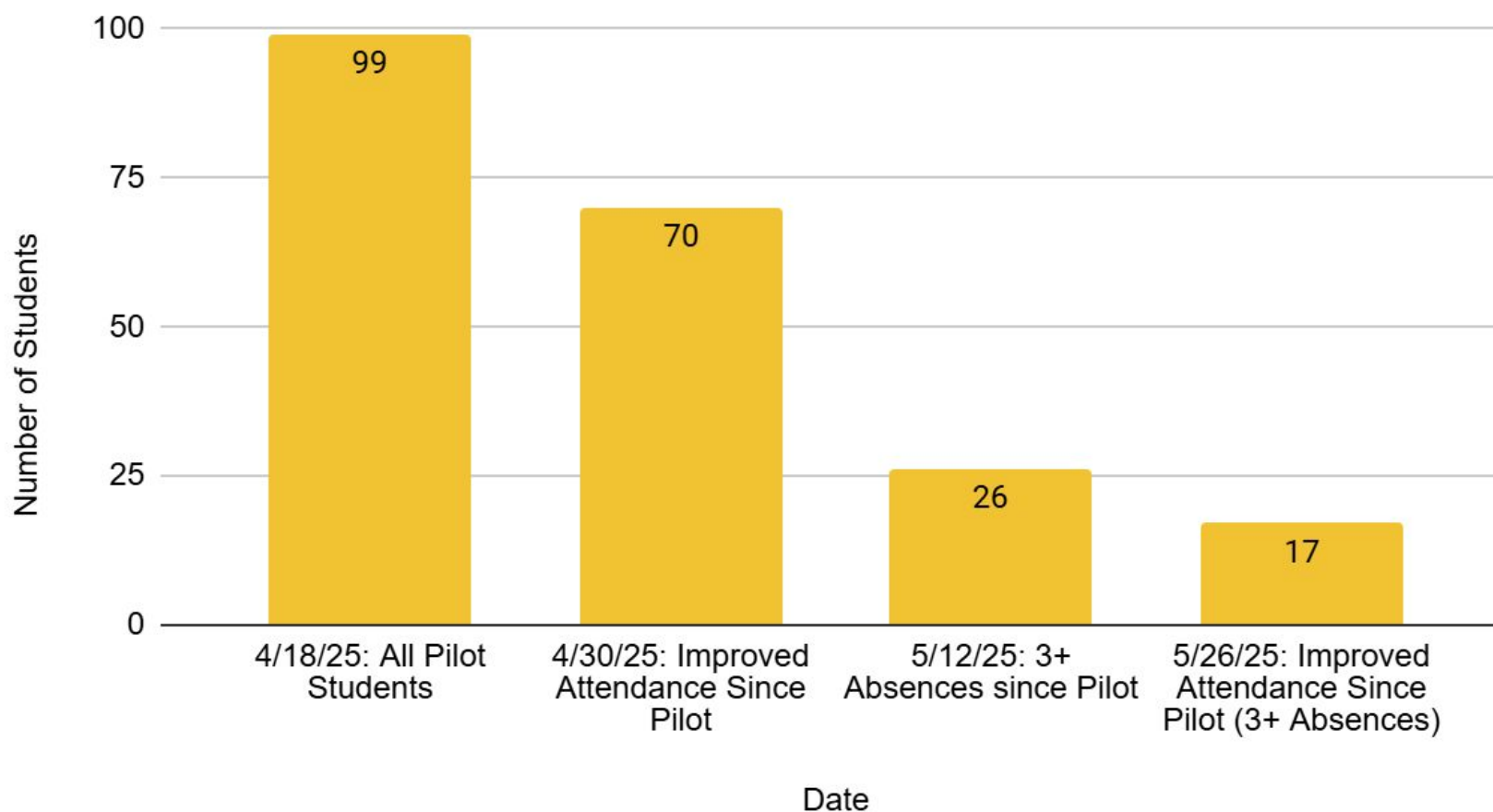
Pilot compared to Non Pilot

Neill Pilot Average Rate Change 24-25



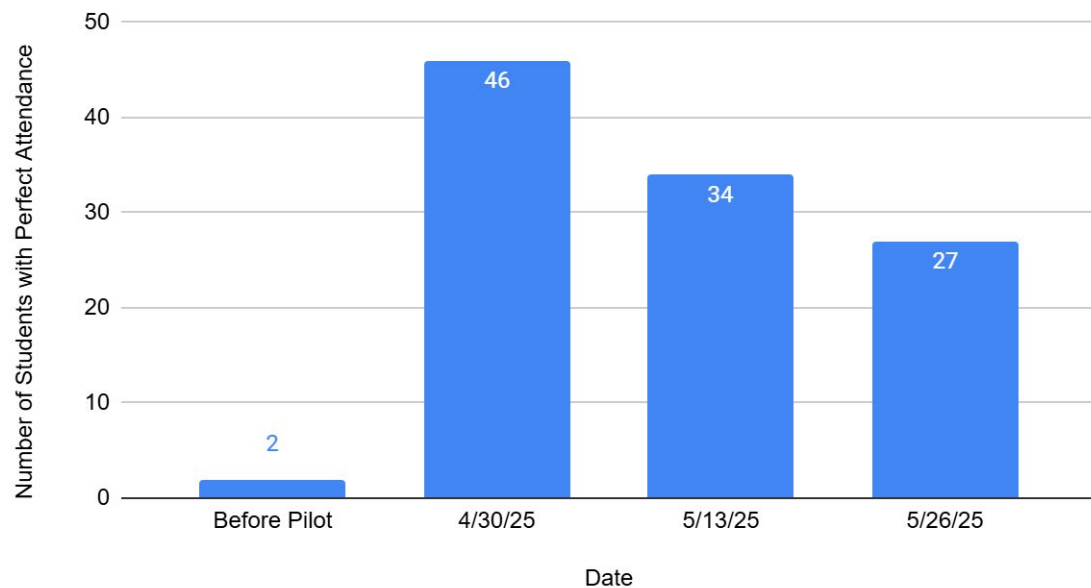
Text Nudges

Edward Neill Text Nudge Data 24-25

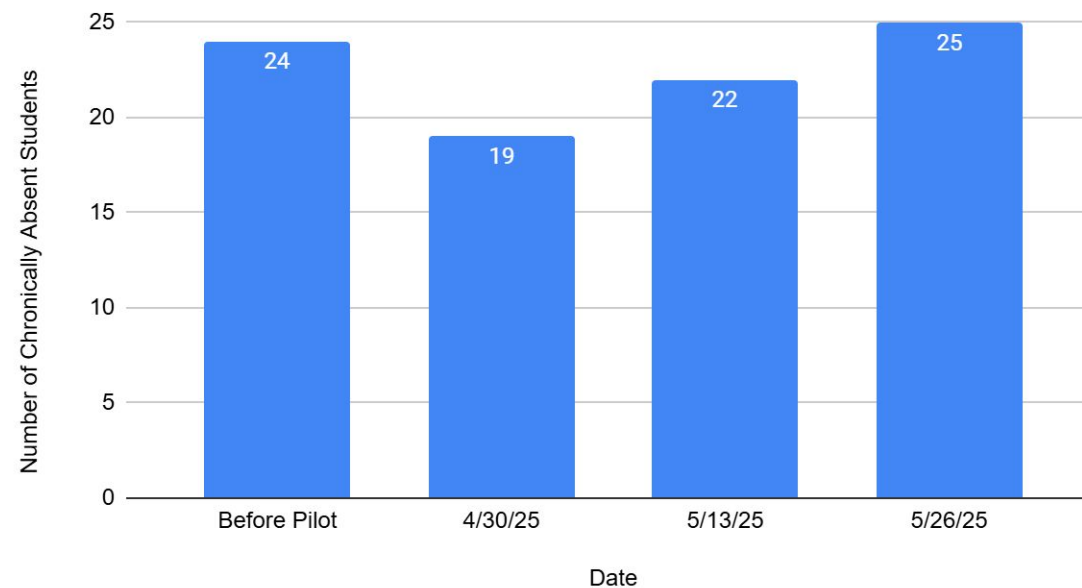


Pilot Classrooms

Neill Pilot Perfect Attendance Students



Neill Pilot Chronically Absent Students



[Thank You]

C. Committee, Board Appointment and School Assignment Reports

Speaker(s): Anna Werb, Board Chair



**Agenda III.C.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Anna Werb, board chair

Date: June 26, 2025

Re: Committee, Board Appointment and School Assignment Reports

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

Board Committee	Board Member(s) Assigned
Legislative	Lesley Chester (Chair), Annemarie Anderson, Rachael Mikkelsen
Policy Review	Abigail Alt (Chair), Scott Hume, Rachael Mikkelsen
Negotiations	Scott Hume (Chair), Abigail Alt, Tyler Sachse

Other Board Assignments

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

School Assignments

School Name	Board Member Assigned
Burnsville Alternative HS (BAHS)	Rachael Mikkelson
Burnsville HS	Annemarie Anderson
Nicollet Middle School	Abigail Alt
William Byrne Elementary	Lesley Chester
Edward Neill Elementary	Scott Hume
Hidden Valley Elementary	Tyler Sachse

IV. Business Meeting

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.

June 26, 2025 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

There were no questions received for this meeting.

Board Member Question	Staff Response

(Topic)

Board Member Question	Staff Response

(Topic)

Board Member Question	Staff Response
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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

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School Board Minutes
 INDEPENDENT SCHOOL DISTRICT 191
 June 12, 2025

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

Call to Order

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

Attendance

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

Pledge of Allegiance

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

Agenda

The board recognized John Coskran Award Recipients.

Reports

Received a report about District 917 Itinerant MOU Agreement from Dr. Chris Bellmont, assistant superintendent.

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

Received a READ Act Implementation Update from Imina Oftedahl, director of curriculum, instruction and assessment.

Received a report about fundraising from Dr. Theresa Battle, superintendent.

Received a report about the proposed FY26 Adopted Budget from Tyler Dehne, director of finance.

Received a report from Dr. Theresa Battle, superintendent.

Moved by Anderson, seconded by Chester, to approve the consent agenda:

-Approve the minutes for May 22, 2025

-Approve personnel recommendations for Naimo Adan, Kristina Pope, Jasmine Wenner, Stacy Coronis, Olive Winter, Meghan Bartling, Laurel Mirs, Kimberly Moren, Kerianne Green, Dawn Hoins, Catherine Rossini, Ashly Gagner, Anthony Coronis, Alexis Rollie Mary Chouanard, Megan Gonzalez, Sahro Abdullahi, Nora Poppler, Michael Curley, Jennifer DeDomines, Hannah Wilcox, Debra Pflipsen, Christian Kibler, Charles Dougherty, Brittney Smith, Angela Voves, Alisha Bolfig, Timothy Kelsey, Nicole Carrillo, Lori Brevik, Erica Bugenhagen, Charles Croatt, Kathryn Wendling, Kylie Buffington, Allison Knutson, Guillermo Davila, Amra

Consent Agenda
 Minutes
 Personnel
 Recommendation
 Listening Session
 Policies

Omerovic, Sharon Smith-Lossiah, Brnwyn Coddington, William Morgan, Sergei Rospel, Michael Jacobson, Michael Curley, Jessica Gillitzer, Charles Dougherty, Brian Pickett, Andrea Bauer, Allison Millea, Kyle Davis, Lauren Chilton, Sharon Frank

- Receive report about listening session from May 22, 2025.

-Approve, on first and final reading, no changes to Policies: 602.5, *School Cancellations*, 518: *Do Not Attempt Resuscitation Orders*, 799: *Animals in the Schools*, 427: *Workload Limits for Certain Special Education Teachers*, 902: *Use of School District Facilities and Equipment* and 523: *Policies Incorporated by Reference*.

The motion carried unanimously (6,0).

Moved by Hume, seconded by Mikkelsen, to Adopt a Resolution to Accept Donations. The motion carried unanimously (6,0).

Resolution to Accept Donations

Moved by Chester, seconded by Anderson, to approve the Joint Powers Agreement with the Minnesota Office of Higher Education. The motion carried unanimously (6,0).

JPA with MN office of Higher Education

Moved by Hume, seconded by Sachse, to approve changes to the Burnsville High School Athletic and Activities Fees for FY26. The motion carried unanimously (6,0).

FY 26 Athletic and Activities Fees

Moved by Chester, seconded by Anderson, to approve the District 917 Itinerant MOU Agreement. The motion carried unanimously (6,0).

917 Itinerant MOU

Moved by Hume, seconded by Anderson, to approve on a first reading basis, new policy 524: *Personal Electronic Communication Devices and Cell Phone*. The motion carried unanimously (6,0).

Policy 524

Moved by Anderson, seconded by Mikkelsen, to approve on a first reading basis, changes to policy 206: *Public Participation in School Board Meetings, Complaints about Persons at School Board Meetings and Data Privacy Considerations*. The motion carried unanimously (6,0).

Policy 206

Moved by Sachse, seconded by Hume, to approve on a first reading basis, changes to policy 902 Regulation: *Fee Schedule*. The motion carried unanimously (6,0).

Policy 902

Moved by Anderson, seconded by Hume, to approve the 2024-2025 Collective Bargaining Agreement with 191 Liaison Association and Independent School District 191. The motion carried unanimously (6,0).

Collective Bargaining Liaison Association

Acting Chair Alt called a recess at 8:03pm. The board returned to the dais at 8:13 p.m. to begin the work session.

Recess

Work Session was held to discuss the final list of board priorities.

Work Session

Having no further agenda items, Acting Chair Alt adjourned the meeting at

8:20 p.m.

Adjourn

/s/
Scott Hume, Clerk

6/26/2025
Date Approved

DRAFT

2. Approve Personnel Recommendations

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.

**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 26, 2025

RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Andrea Bauer		Burnsville High School	Counselor	08/25/2025	1.0 FTE
Certified	Appointment	Oscar Gomez		District-wide	Operations and Custodial Supervisor	06/16/2025	1.0 FTE
Certified	Appointment	Katie Ness		Diamondhead Education Center	SISA Coordinator	07/07/2025	1.0 FTE
Certified	Change of Assignment	Michael Heine		Community Education	ABE Teacher	08/25/2025	.86 FTE
Certified	Change of Assignment	Susan Salter		Community Education	ABE Teacher	08/25/2025	.49 FTE
Certified	Change of Assignment	Sara Bee		Community Education	ABE Teacher	08/25/2025	.56 FTE
Certified	Change of Assignment	Annie Arnold		Community Education	ABE Teacher	08/25/2025	.53 FTE
Certified	Change of Assignment	Carolyn Potter-Merriman		Community Education	ABE Teacher	08/25/2025	.54 FTE
Certified	Leave of Absence	Katie Ness		Diamondhead Education Center	Literacy Implementation Teacher (TOSA)	2025-2026 School Year	1.0 FTE
Certified	Recall	Saikou Jawia		Eagle Ridge Middle School	Teacher	08/25/2025	1.0 FTE
Certified	Recall	Noel Plazo		District-wide	Long-Term Substitute Teacher	08/25/2025	1.0 FTE
Certified	Recall	Lisa Ongondi		Hidden Valley Elementary	Teacher	8/25/20025	1.0 FTE
Certified	Resignation	Sarah Stout		Burnsville High School	Teacher	06/06/2025	1.0 FTE
Certified	Resignation	Michelle Pokodner		Nicollet Middle School	Teacher	06/06/2025	1.0 FTE
Certified	Resignation	Kara Schwenn		Hidden Valley Elementary	Teacher	06/20/2025	1.0 FTE
Certified	Resignation	Jessica Thomas		Eagle Ridge Middle School	Teacher	06/30/2025	1.0 FTE
Certified	Resignation	Daniel O'Brien		Community Education	ECFE Teacher	06/06/2025	1.0 FTE
Certified	Resignation	Abra Christianson		ECSE Center	Occupational Therapist	06/30/2025	.75 FTE
Certified	Resignation	Angela Tusa		Hidden Valley Elementary	VPK Teacher	07/18/2025	1.0 FTE
Classified	Appointment	Kamilah Gobran		Eagle Ridge Middle School	Band, Co-Curricular	09/09/2024	1.0 FTE Stipend
Classified	Appointment	Daniel O'Brien		Community Education	Early Learning Support Specialist	07/01/2025	8 hours/day
Classified	Appointment	Gina Lalbay		District-wide	Custodian	06/18/2025	8 hours/day
Classified	Change of Assignment	Ignacio Mata Hernandez		Community Education	Community Service Associate	07/01/2025	8 hours/day
Classified	Change of Assignment	Erika Granda		Burnsville High School	Food Service Associate	09/02/2025	5.75 hours/day
Classified	Resignation	Michelle Pokodner		Nicollet Middle School	Strength and Conditioning Coach	05/15/2025	.50 FTE Stipend
Classified	Resignation	Loralie Van Der Woude		Burnsville High School	Golf- Assistant Coach	06/15/2025	1.0 FTE Stipend
Classified	Resignation	Kristy Berge		Sky Oaks Elementary School	Educational Assistant Level IV Media	06/06/2025	4.75 hours/day
Classified	Resignation	Kaylin Payette		Burnsville High School	Speech Language Assistant	06/06/2025	8 hours/day
Classified	Resignation	Katie Burke		Burnsville High School	Burnsville Strong	06/06/2025	.25 FTE Stipend
Classified	Resignation	Jessica Thomas		Eagle Ridge Middle School	BLT	06/30/2025	1.0 FTE Stipend
Classified	Resignation	Jessica Thomas		Eagle Ridge Middle School	National Junior Honor Society	06/30/2025	1.0 FTE Stipend
Classified	Resignation	Hafsa Hussein Ali		Burnsville High School	Clerical	06/27/2025	8 hours/day
Classified	Resignation	Grant Baker		Eagle Ridge Middle School	Weight Room - Assistant Coach	05/15/2025	47333 FTE Stipend
Classified	Resignation	Allison Wendorf		WM. Byrne Elementary School	Educational Assistant	07/25/2025	7.25 hours/day
Classified	Resignation	Eric Wendorf		Burnsville High School	Custodian	07/25/2025	8 hours/day
Classified	Retirement	Debra Scherer		Burnsville High School	Clerical	08/15/2025	8 hours/day
Classified	Retirement	Joan Rockett		Edward Neill Elementary	Educational Assistant	06/06/2025	7.25 hours/day

3. Approve Payroll, Receipts, Expenses and Investments

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.



**Agenda IV.A.3
June 26, 2025**

To: Board of Educators
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 6, 2025

Re: April Payroll, Claims and Receipts

Recommendation: That the Board approves April payroll checks in the net amount of \$4,563,938.62. April claims to date, wire transfers and adjustments totaling \$12,485,291.56. Also, that the Board accepts April receipts of \$20,351,477.80 and investments for the General Fund and OPEB of \$94,877,266.94 as of April 30, 2025.

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

TD/mw

**INDEPENDENT SCHOOL DISTRICT 191
FINANCIAL REPORT
APRIL 2025**

Cash Receipts

Receipts	\$20,351,477.80
Miscellaneous Adjustments	_____

TOTAL APRIL CASH RECEIVED	<u><u>\$20,351,477.80</u></u>
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CASH DISBURSEMENTS

Apr Payroll	\$4,563,938.62
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A/P Apr Claims	Checks 495457-495703	\$3,271,196.23
	Virtual Card 6000002101-6000002135	\$95,275.13
	ACH-Emp/Vend 9000007273-9000007429	\$341,599.04

Apr A/P Wires+P-card	\$8,775,792.90
Apr Bank Fees	\$1,428.26

TOTAL APRIL CASH DISBURSED	<u><u>\$17,049,230.18</u></u>
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TOTAL TO BE APPROVED	<u><u>\$17,049,230.18</u></u>
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	<u>Money Market</u>	<u>(Original Cost) Investments</u>	<u>4/30/2025</u>
GENERAL FUND	\$15,648,040.22	\$67,716,489.07	\$83,364,529.29
OPEB	\$441,670.24	\$451,718.48	\$893,388.72
OPEB EQUITY INV	\$98,980.36	\$10,520,368.47	\$10,619,348.83
	\$16,188,690.82	\$78,688,565.92	\$94,877,266.84

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

Burnsville ISD 191 (31134-101 - General Fund)

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
IS		04/30/2025			IS Balance	\$15,648,040.22	\$15,648,040.22	\$15,648,040.22	51
LTD		04/30/2025			LTD Balance		\$16,611,842.46	\$16,611,842.46	
SDA	SDA-1348596-1	04/30/2025			Savings Deposit Account - MNTrust Term Series-Flex (VNB)	\$12,240,600.32	\$12,240,600.32	\$12,240,600.32	
SEC	SEC-62444-1	11/30/2023	05/30/2025	66847	EAGLE CMTY CREDIT UNION	\$248,516.34	\$248,000.00	\$248,000.00	5.455
CD	CD-1357805-1	01/10/2024	07/08/2025	57416	Patriot Bank	\$233,050.00	\$249,870.80	\$233,050.00	4.834
CD	CD-1357806-1	01/10/2024	07/08/2025	68430	LATINO COMMUNITY CREDIT UNION	\$232,700.00	\$249,868.39	\$232,700.00	4.941
SEC	SEC-62977-1	01/17/2024	07/17/2025	639	BANK OF NEW YORK MELLON	\$244,507.46	\$244,000.00	\$244,000.00	4.455
SEC	SEC-62982-1	01/17/2024	07/17/2025	65378	MID AMERICAN CREDIT UNIO	\$248,522.79	\$248,000.00	\$248,000.00	4.704
CD	CD-1366312-1	08/08/2024	07/25/2025	57665	Veritex Community Bank	\$239,700.00	\$249,859.60	\$239,700.00	4.407
CD	CD-1366313-1	08/08/2024	07/25/2025	58534	Solera National Bank	\$238,350.00	\$249,858.52	\$238,350.00	5.021
CD	CD-1366596-1	08/15/2024	07/25/2025	68251	UNITED HERITAGE CREDIT UNION	\$239,800.00	\$249,846.12	\$239,800.00	4.445
TS	TS-298471-1	08/21/2024	07/25/2025		MN TRUST TERM SERIES	\$1,000,000.00	\$1,040,745.21	\$1,000,000.00	4.400
CD	CD-1352469-1	08/17/2023	08/18/2025	61093	VIBRANT CREDIT UNION	\$225,550.00	\$249,642.18	\$225,550.00	5.216
SEC	SEC-61291-1	08/25/2023	08/25/2025	66538	CONNEXUS CREDIT UNION	\$248,679.47	\$248,000.00	\$248,000.00	5.206
SEC	SEC-61294-1	08/28/2023	08/28/2025	60784	CALIFORNIA CREDIT UNION	\$243,653.17	\$243,000.00	\$243,000.00	5.257
SEC	SEC-63791-1	03/19/2024	09/19/2025	9396	VALLEY NATL BK WAYNE	\$243,505.19	\$243,000.00	\$243,000.00	4.905
SEC	SEC-63783-1	03/20/2024	09/22/2025	32992	MORGAN STANLEY BANK NA	\$243,508.72	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63784-1	03/20/2024	09/22/2025	34221	MORGAN STANLEY PVT BANK	\$243,508.72	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63788-1	03/21/2024	09/22/2025	3510	BANK OF AMERICA NA	\$243,506.08	\$243,000.00	\$243,000.00	4.855
SEC	SEC-63790-1	03/26/2024	09/26/2025	57512	WESTERN ALLIANCE BANK	\$243,504.94	\$243,000.00	\$243,000.00	4.905
TS	TS-1370876-1	11/15/2024	11/14/2025		MNTrust TERM SERIES	\$3,000,000.00	\$3,127,186.86	\$3,000,000.00	4.251
CD	CD-1355830-1	11/17/2023	11/18/2025	35518	The Federal Savings Bank	\$226,100.00	\$249,852.60	\$226,100.00	5.137
CD	CD-1355831-1	11/17/2023	11/18/2025	3887	First National Bank	\$226,950.00	\$249,869.26	\$226,950.00	5.036
TS	TS-297799-1	05/17/2024	11/18/2025		MN TRUST TERM SERIES	\$6,000,000.00	\$6,444,541.65	\$6,000,000.00	4.917
CD	CD-1371335-1	12/03/2024	12/03/2025	60377	Minnesota Power Employees Credit Union	\$239,700.00	\$249,887.25	\$239,700.00	4.250
SEC	SEC-67384-1	12/06/2024	12/05/2025	24808	SKYLA FEDERAL CU	\$248,355.36	\$248,000.00	\$248,000.00	4.253
TS	TS-298044-1	06/21/2024	12/17/2025		MN TRUST TERM SERIES	\$4,000,000.00	\$4,292,120.55	\$4,000,000.00	4.900
CD	CD-1357803-1	01/10/2024	01/12/2026	34607	First Internet Bank of Indiana	\$228,800.00	\$249,859.51	\$228,800.00	4.509
CD	CD-1366311-1	08/08/2024	01/26/2026	24888	WEST VIRGINIA CENTRAL FEDERAL CREDIT UNION	\$234,600.00	\$249,852.38	\$234,600.00	4.427
CD	CD-1373354-1	01/28/2025	01/26/2026	58626	GBank	\$239,800.00	\$249,760.08	\$239,800.00	4.176
CD	CD-1373355-1	01/28/2025	01/26/2026	29209	NexBank	\$240,000.00	\$249,887.52	\$240,000.00	4.143
CD	CD-1373356-1	01/28/2025	01/26/2026	29510	Affinity Bank, National Association	\$239,900.00	\$249,758.64	\$239,900.00	4.132
TS	TS-1370875-1	11/15/2024	01/26/2026		MNTrust TERM SERIES	\$3,500,000.00	\$3,677,954.82	\$3,500,000.00	4.247
TS	TS-1373353-1	01/30/2025	01/26/2026		MNTrust TERM SERIES	\$1,750,000.00	\$1,820,963.70	\$1,750,000.00	4.100
SEC	SEC-63786-1	03/20/2024	03/20/2026	57565	UBS BANK USA	\$248,684.57	\$248,000.00	\$248,000.00	4.655
SEC	SEC-63789-1	03/20/2024	03/20/2026	27572	COMMUNITY WEST BANK NA	\$248,685.17	\$248,000.00	\$248,000.00	4.605
SEC	SEC-63785-1	03/26/2024	03/26/2026	58311	COMMUNITY BANK DELAWARE	\$244,662.69	\$244,000.00	\$244,000.00	4.656
SEC	SEC-63787-1	03/27/2024	03/27/2026	34603	MVB BANK INC	\$248,684.57	\$248,000.00	\$248,000.00	4.655
CD	CD-1371332-1	12/03/2024	06/01/2026	33686	Bank Hapoalim B.M.	\$235,300.00	\$249,880.54	\$235,300.00	4.150
CD	CD-1366309-1	08/08/2024	07/27/2026	31840	Financial Federal Bank	\$230,200.00	\$249,898.18	\$230,200.00	4.350
CD	CD-1366310-1	08/08/2024	07/27/2026	57993	ServisFirst Bank	\$229,150.00	\$249,850.26	\$229,150.00	4.592

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
CD	CD-1366595-1	08/15/2024	07/27/2026	34966	First Capital Bank	\$231,900.00	\$249,925.70	\$231,900.00	3.990
TS	TS-298442-1	08/21/2024	07/27/2026		MN TRUST TERM SERIES	\$1,250,000.00	\$1,345,368.16	\$1,250,000.00	3.950
SEC	SEC-67357-1	12/04/2024	11/30/2026		US TREASURY N/B	\$1,998,730.47	\$2,110,000.00	\$1,998,730.47	4.0352
SEC	SEC-68076-1	01/29/2025	01/15/2027		US TREASURY N/B	\$1,496,833.48	\$1,499,000.00	\$1,496,833.48	4.077
CD	CD-1378762-1	04/30/2025	01/25/2027	3719	American Commercial Bank & Trust, National Association	\$234,700.00	\$249,899.48	\$234,700.00	3.723
CD	CD-1378763-1	04/30/2025	01/25/2027	65722	Freedom Northwest Credit Union	\$234,000.00	\$249,685.61	\$234,000.00	3.853
TS	TS-1376535-1	03/21/2025	01/25/2027		MNTrust TERM SERIES	\$4,500,000.00	\$4,827,352.72	\$4,500,000.00	3.934
					Sub Totals →	\$64,754,939.73	\$83,364,529.29	\$81,358,296.95	
					Totals →	\$64,754,939.73	\$83,364,529.29	\$81,358,296.95	

Time and Dollar Weighted Average Portfolio Yield: 4.27%

Weighted Average Portfolio Maturity: 248.51 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
SDA	14.69	\$12,240,600.32	SDA Account
SEC	8.68	\$7,231,761.41	Securities
CD	6.00	\$4,996,812.62	Certificate of Deposit
TS	31.90	\$26,576,233.67	Term Series
IS	18.78	\$15,648,040.22	IS Account
LTD	19.94	\$16,611,842.46	LTD Account

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

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

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

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

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



Total Portfolio Report CAR

Report as of 4/30/2025

PMA Financial Network
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563 54
 Phone: 630-657-6400
 Fax: 630-718-8701

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

Type	Holding ID	Settle Date	Maturity	FDIC #	Instrument	Cost	Par-Val/Mat. Val	Lower of Cost/Par	Rate
MMA	MMA-1360995-1	04/02/2025			MMA Balance	\$441,670.24	\$441,670.24	\$441,670.24	
CD	CD-1345485-1	12/27/2022	11/17/2025	29657	Great Midwest Bank, S.S.B.	\$222,800.00	\$249,847.31	\$222,800.00	4.196
CD	CD-1345555-1	12/28/2022	11/28/2025	33306	CIBC Bank USA	\$180,000.00	\$201,871.17	\$180,000.00	4.160
Sub Totals →						\$844,470.24	\$893,388.72	\$844,470.24	
Totals →						\$844,470.24	\$893,388.72	\$844,470.24	

Time and Dollar Weighted Average Portfolio Yield: 4.18%

Weighted Average Portfolio Maturity: 205.92 Days

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

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
MMA	49.44	\$441,670.24	MMA Account
CD	50.56	\$451,718.48	Certificate of Deposit

Index

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

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

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

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

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

CLIENT
Burnsville ISD 191 OPEB

INCEPTION DATE
11/01/2014

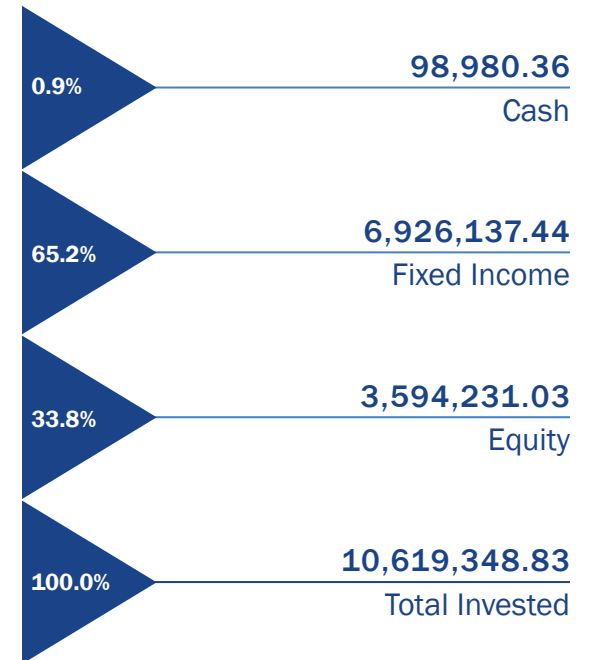
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Institutional Portfolio
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Steve Pumper
VP, Investment Services
(612) 509-2565
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PORTFOLIO OVERVIEW

	Value
Beginning Market Value	10,583,182.29
Contributions	0.00
Withdrawals	0.00
Net Investment Income	21,165.00
Unrealized Gain/Loss	8,146.24
Realized Gain/Loss	6,855.30
Ending Market Value	10,619,348.83

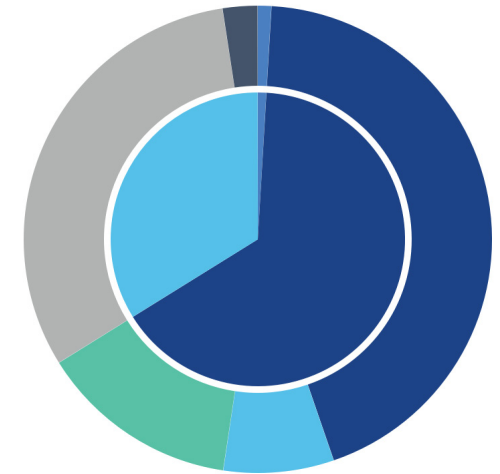
Compliance	Status
As of 04/30/2025	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	98,980.36	0.93%	(88,032.57)	(47.07%)
Fixed Income				
TOTAL Credit	4,653,336.72	43.82%	(200,212.75)	(4.13%)
Funds - Corporate	4,653,336.72	43.82%	(200,212.75)	(4.13%)
TOTAL Below Investment Grade	809,737.20	7.63%	(2,987.58)	(0.37%)
Funds - Below Investment Grade	809,737.20	7.63%	(2,987.58)	(0.37%)
TOTAL Mortgage Backed Security	1,463,063.52	13.78%	(64,518.14)	(4.22%)
Funds - MBS	1,463,063.52	13.78%	(64,518.14)	(4.22%)
TOTAL Fixed Income	6,926,137.44	65.22%	(267,718.47)	(3.72%)
Equity				
TOTAL Domestic Equity	3,338,280.15	31.44%	372,443.50	12.56%
Funds - Large Cap	3,097,226.40	29.17%	329,869.40	11.92%
Funds - Small Cap	241,053.75	2.27%	42,574.10	21.45%
TOTAL International Equity	255,950.88	2.41%	19,474.08	8.24%
Funds - International	255,950.88	2.41%	19,474.08	8.24%
TOTAL Equity	3,594,231.03	33.85%	391,917.58	12.24%
TOTAL Invested	10,619,348.83	100.00%	36,166.54	0.34%

CURRENT PERIOD ALLOCATION



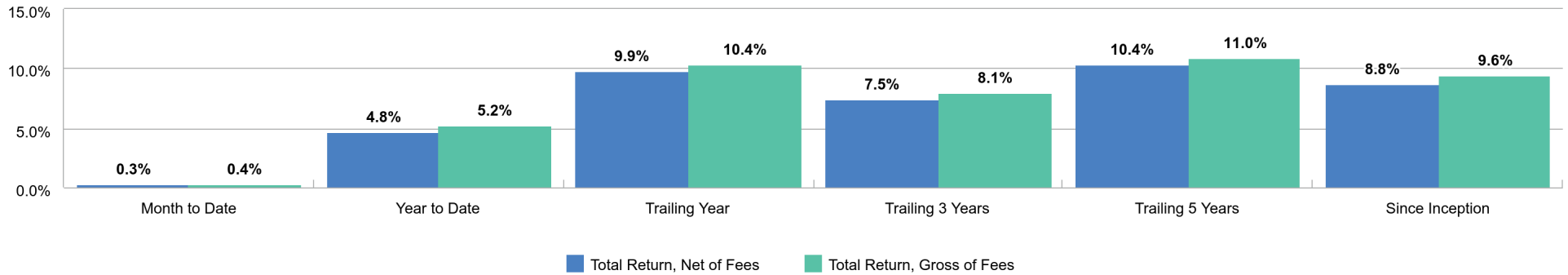
Asset Class

- Cash - 0.9%
- Fixed Income - 65.2%
- Equity - 33.8%

Sector

- Cash - 0.9%
- Credit - 43.8%
- Below Investment Grade - 7.6%
- Mortgage Backed Security - 13.8%
- Domestic Equity - 31.4%
- International Equity - 2.4%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	0.34%	4.81%	9.87%	7.54%	10.35%	8.78%
Total Return, Gross of Fees	0.38%	5.24%	10.43%	8.07%	10.97%	9.58%

Since Inception Date: November 01, 2014

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

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	98,980.36	1.33%	0.36%	0.00%
Fixed Income	6,926,137.44	66.48%	0.46%	0.29%
Equity	3,594,231.03	32.20%	(0.89%)	0.09%
Portfolio Total	10,619,348.83	100.00%	0.38%	0.38%

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Management Fee</i>								
04/15/2025	04/15/2025	(4,409.66)	US DOLLAR	USD	CCYUSD	—	(4,409.66)	0.00
—	—	(4,409.66)	Total Management Fee	—	—	—	(4,409.66)	0.00
<i>Money Market Fund Interest</i>								
04/30/2025	04/30/2025	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	445.46	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	445.46	—
Funds - Corporate								
<i>Equity Dividend</i>								
04/01/2025	04/03/2025	0.00	VANGUARD SH-TM B ETF	BSV	921937827	—	3,930.78	—
04/01/2025	04/03/2025	0.00	VANGUARD TOT BD ETF	BND	921937835	—	11,849.24	—
—	—	0.00	Total Equity Dividend	—	—	—	15,780.02	—
<i>Sell</i>								
04/08/2025	04/09/2025	(900.00)	VANGUARD SH-TM B ETF	BSV	921937827	78.0900	70,274.53	1,550.80
04/08/2025	04/09/2025	(1,900.00)	VANGUARD TOT BD ETF	BND	921937835	72.8950	138,487.15	4,147.65
—	—	(2,800.00)	Total Sales	—	—	—	208,761.68	5,698.45
Funds - Below Investment Grade								
<i>Equity Dividend</i>								
04/01/2025	04/04/2025	0.00	ISHARES:IBOXX \$HY CORP	HYG	464288513	—	3,939.48	—
—	—	0.00	Total Equity Dividend	—	—	—	3,939.48	—
Funds - MBS								
<i>Equity Dividend</i>								
04/01/2025	04/03/2025	0.00	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	—	5,409.70	—
—	—	0.00	Total Equity Dividend	—	—	—	5,409.70	—
<i>Sell</i>								
04/08/2025	04/09/2025	(1,400.00)	VANGUARD MTG-BK IDX ETF	VMBS	92206C771	45.9100	64,265.21	1,156.85
—	—	(1,400.00)	Total Sales	—	—	—	64,265.21	1,156.85
Funds - Large Cap								
<i>Buy</i>								
04/08/2025	04/09/2025	2,880.00	ISHARES:ESG A MSCI USA	ESGU	46435G425	113.2028	(326,038.46)	—
—	—	2,880.00	Total Purchases	—	—	—	(326,038.46)	—
Funds - Small Cap								



Transaction and Interest Summary

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April 1 - April 30, 2025

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Buy								
04/08/2025	04/09/2025	600.00	VANGUARD RUS 2000 ID ETF	VTWO	92206C664	74.5000	(44,703.00)	—
—	—	600.00	Total Purchases	—	—	—	(44,703.00)	—
Funds - International								
Buy								
04/08/2025	04/09/2025	200.00	VANGUARD TOT I S ETF	VXUS	921909768	57.4100	(11,483.00)	—
—	—	200.00	Total Purchases	—	—	—	(11,483.00)	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
<i>Cash</i>														
FGTX	38141W273	98,534.90	GOLDMAN:FS GOVT INST	AAA	4.22%	04/30/2025	04/30/2025	98,534.90	1.0000	98,534.90	6,397.54	—	4.24%	4.24%
USD	CCYUSD	445.46	Receivable	AAA	0.00%	04/30/2025	04/30/2025	445.46	1.0000	445.46	0.00	—	0.00%	0.00%
—	—	98,980.36	—	AAA	4.20%	—	—	98,980.36	—	98,980.36	6,397.54	—	4.22%	4.22%
Fixed Income														
<i>Mortgage Backed Security</i>														
<i>Funds – MBS</i>														
VMBS	92206C771	31,586.00	VANGUARD MTG-BK IDX ETF	—	—	—	—	1,423,814.76	46.3200	1,463,063.52	51,126.43	3.64%	—	—
—	—	31,586.00	—	NA	—	—	—	1,423,814.76	—	1,463,063.52	51,126.43	3.64%	—	—
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	47,395.00	VANGUARD TOT BD ETF	—	—	—	—	3,736,056.12	73.5000	3,483,532.50	113,356.49	3.68%	—	—
BSV	921937827	14,849.00	VANGUARD SH-TM B ETF	—	—	—	—	1,147,464.43	78.7800	1,169,804.22	21,920.98	3.48%	—	—
—	—	62,244.00	—	NA	—	—	—	4,883,520.55	—	4,653,336.72	135,277.47	3.63%	—	—
<i>Below Investment Grade</i>														
<i>Funds - Below Investment Grade</i>														
HYG	464288513	10,302.00	ISHARES:IBOXX \$HY CORP	—	—	—	—	792,026.00	78.6000	809,737.20	44,084.36	5.88%	—	—
—	—	10,302.00	—	NA	—	—	—	792,026.00	—	809,737.20	44,084.36	5.88%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
ESGU	46435G425	25,580.00	ISHARES:ESG A MSCI USA	—	—	—	—	2,992,332.79	121.0800	3,097,226.40	27,632.99	1.21%	—	—
—	—	25,580.00	—	—	—	—	—	2,992,332.79	—	3,097,226.40	27,632.99	1.21%	—	—
<i>Funds - Small Cap</i>														

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
VTWO	92206C664	3,061.00	VANGUARD RUS 2000 ID ETF	—	—	—	—	246,215.84	78.7500	241,053.75	2,203.05	1.47%	—	—
—	—	3,061.00	—	—	—	—	—	246,215.84	—	241,053.75	2,203.05	1.47%	—	—
<i>International Equity</i>														
<i>Funds - International</i>														
VXUS	921909768	4,008.00	VANGUARD TOT I S ETF	—	—	—	—	245,651.01	63.8600	255,950.88	6,111.17	3.06%	—	—
—	—	4,008.00	—	—	—	—	—	245,651.01	—	255,950.88	6,111.17	3.06%	—	—
Total Invested		235,761.36	—	AAA	4.20%	—	—	10,682,541.31	—	10,619,348.83	272,833.01	3.03%	4.22%	4.22%

AP Check Register

AP Run: 20250407 AP — Post Date: 2025-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2025	495457	Check	Advanced Commercial Kitchens	930100	AP Merch	4,761.11
04/07/2025	495458	Check	Advanced Imaging Solutions	928551-1	AP Merch	5,924.63
04/07/2025	495459	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	26,084.40
04/07/2025	495460	Check	Bimbo Bakeries USA	902333-1	AP Merch	2,239.04
04/07/2025	495461	Check	Bix Produce Company	900477	AP Merch	21,549.35
04/07/2025	495462	Check	Bjorem Speech Publications LLC	931377	AP Merch	850.00
04/07/2025	495463	Check	Brown's Ice Cream Co	904655	AP Merch	2,368.08
04/07/2025	495464	Check	City of Eagan - Utilities	901002	AP Merch	1,709.89
04/07/2025	495465	Check	City of Savage - Utilities	909588	AP Merch	4,883.27
04/07/2025	495466	Check	Conney Safety Products	900552-1	AP Merch	202.92
04/07/2025	495467	Check	Crayola Experience	929431-1	AP Merch	1,122.00
04/07/2025	495468	Check	Dakota Outdoors LLC	922059	AP Merch	25,803.75
04/07/2025	495469	Check	Dunk N Jump Inc	931396	AP Merch	425.00
04/07/2025	495470	Check	Education Minnesota	928531	AP Merch	74.00
04/07/2025	495471	Check	Foundation 191	928202	AP Merch	125.66
04/07/2025	495472	Check	FS.COM INC	931248	AP Merch	261.40
04/07/2025	495473	Check	Graybar Electric Company Inc	901478-1	AP Merch	448.50
04/07/2025	495474	Check	Gurstel Law Firm PC	920324	AP Merch	122.86
04/07/2025	495475	Check	Herzig, Dave	928578	AP Merch	372.00
04/07/2025	495476	Check	Horizon Equipment LLC	901324	AP Merch	473.76

AP Check Register

AP Run: 20250407 AP — Post Date: 2025-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2025	495477	Check	House of Print	920347	AP Merch	19,795.14
04/07/2025	495478	Check	Hoyo	930875	AP Merch	8,225.00
04/07/2025	495479	Check	Imperial Dade	904186-1	AP Merch	12,492.45
04/07/2025	495480	Check	Intermediate School Dist 917	909327	AP Merch	420,542.05
04/07/2025	495481	Check	John's Sewer And Drain Cleaning Inc	928929	AP Merch	637.50
04/07/2025	495482	Check	Kellen, Jason	930822	AP Merch	182.00
04/07/2025	495483	Check	Messerli & Kramer PA	923866	AP Merch	55.66
04/07/2025	495484	Check	Minnesota Valley Electric Cooperative	907448	AP Merch	17,233.22
04/07/2025	495485	Check	NCBERS Group Life Ins	908769	AP Merch	32.00
04/07/2025	495486	Check	Red Wing Business Advantage Account	921851-1	AP Merch	335.94
04/07/2025	495487	Check	Ryan Mechanical Inc	923241	AP Merch	21,117.86
04/07/2025	495488	Check	Safeway Driving School	926796	AP Merch	6,700.00
04/07/2025	495489	Check	Schmitt & Sons Inc	909331	AP Merch	35,972.43
04/07/2025	495490	Check	School Services Employees Local 284	907382	AP Merch	3,093.65
04/07/2025	495491	Check	Smisek, Allegra	931292	AP Merch	3,075.00
04/07/2025	495492	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	7,513.16
04/07/2025	495493	Check	Sunbelt Staffing LLC	930586	AP Merch	26,310.87
04/07/2025	495494	Check	Sysco Western Minnesota, Inc	931067	AP Merch	1,346.98
04/07/2025	495495	Check	Temp Social Work	931320	AP Merch	2,896.45

AP Check Register

AP Run: 20250407 AP — Post Date: 2025-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2025	495496	Check	The Hartford	924486	AP Merch	58,164.02
04/07/2025	495497	Check	The Rustic Chef LLC	931388	AP Merch	722.40
04/07/2025	495498	Check	The Stepping Stones Group LLC	931308	AP Merch	8,000.00
04/07/2025	495499	Check	The Works	902039	AP Merch	439.00
04/07/2025	495500	Check	University of Minnesota-Tuition Third Party Billing	908595	AP Merch	580.00
04/07/2025	495501	Check	Upper Lakes Foods Inc	929826	AP Merch	43,654.16
04/07/2025	495502	Check	Washburn Center for Children	931077	AP Merch	52,333.33
04/07/2025	495503	Check	Youth Frontiers Inc	907737	AP Merch	750.00
04/07/2025	495504	Check	Zepole Restaurant Supply Company	931243	AP Merch	7,736.39
Total:						\$859,738.28

20250407 AP Summary

Type	Count	Amount
Regular	48	859,738.28
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	48	\$859,738.28

AP Check Register

AP Run: 20250415 AP — Post Date: 2025-04-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/15/2025	495505	Check	A&J Outdoor Power, LLC	930748	AP Merch	16,957.00
04/15/2025	495506	Check	A.J. Moore Electric Inc	928491	AP Merch	14,839.13
04/15/2025	495507	Check	AGL Consulting	909076	AP Merch	3,300.00
04/15/2025	495508	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	20,794.00
04/15/2025	495509	Check	Anderson, Bruce	9002125	AP Merch	192.00
04/15/2025	495510	Check	Art of Problem Solving	931294	AP Merch	50.00
04/15/2025	495511	Check	Arvig	928649	AP Merch	2,855.95
04/15/2025	495512	Check	Bix Produce Company	900477	AP Merch	47,089.37
04/15/2025	495513	Check	Black Bears and Blueberries LLC	931398	AP Merch	158.40
04/15/2025	495514	Check	Blick Art Materials	900172-1	AP Merch	158.67
04/15/2025	495515	Check	Brin Glass Service	928124	AP Merch	2,574.00
04/15/2025	495516	Check	City of Burnsville - Utilities	904226	AP Merch	12,854.05
04/15/2025	495517	Check	ClearGov Inc	931401	AP Merch	8,280.00
04/15/2025	495518	Check	Comcast	926565-1	AP Merch	5,967.36
04/15/2025	495519	Check	Connett, Myrna	501034	AP Merch	23.06
04/15/2025	495520	Check	Cottens NAPA Main Office	929846	AP Merch	243.25
04/15/2025	495521	Check	Dant, Elena	930824	AP Merch	225.00
04/15/2025	495522	Check	Dewald, Rina C	920524	AP Merch	240.00
04/15/2025	495523	Check	Education Minnesota	928531	AP Merch	74.00
04/15/2025	495524	Check	Ehlers	920802-1	AP Merch	1,982.50

AP Check Register

AP Run: 20250415 AP — Post Date: 2025-04-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/15/2025	495525	Check	Electro Watchman Inc	901078	AP Merch	455.00
04/15/2025	495526	Check	Field Environmental Consulting Inc	926109	AP Merch	216.36
04/15/2025	495527	Check	Foundation 191	928202	AP Merch	125.66
04/15/2025	495528	Check	Gilmore, Bryan	501353	AP Merch	75.00
04/15/2025	495529	Check	Gurstel Law Firm PC	920324	AP Merch	122.86
04/15/2025	495530	Check	H&B Specialized Products Inc	901641	AP Merch	600.00
04/15/2025	495531	Check	Hanuschak, Oksana	930258	AP Merch	240.00
04/15/2025	495532	Check	Hasse, Sylvia	501352	AP Merch	99.00
04/15/2025	495533	Check	Heartland Tire, Inc.	930160	AP Merch	692.95
04/15/2025	495534	Check	HumeraTech Inc	927703	AP Merch	1,193.00
04/15/2025	495535	Check	Imperial Dade	904186-1	AP Merch	2,009.04
04/15/2025	495536	Check	Intermediate District 287	901390	AP Merch	8,752.98
04/15/2025	495537	Check	Intermediate School Dist 917	909327	AP Merch	237,319.31
04/15/2025	495538	Check	Kellen, Jason	930822	AP Merch	128.00
04/15/2025	495539	Check	Kennedy and Graven Chartered	908356	AP Merch	95.50
04/15/2025	495540	Check	Knoke, Barb	500060	AP Merch	7.50
04/15/2025	495541	Check	Koy, Zenith	930721	AP Merch	140.00
04/15/2025	495542	Check	Lakeville Area Schools	901880-1	AP Merch	150.00
04/15/2025	495543	Check	Laursen Piano Service	928209	AP Merch	140.00
04/15/2025	495544	Check	Lieck, Melissa	501207	AP Merch	175.50

AP Check Register

AP Run: 20250415 AP — Post Date: 2025-04-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/15/2025	495545	Check	Link Interpret	929933	AP Merch	610.60
04/15/2025	495546	Check	Metro Volleyball Officials Association	901927	AP Merch	2,160.00
04/15/2025	495547	Check	Minnesota Energy Resources	903029	AP Merch	4,715.14
04/15/2025	495548	Check	Minnesota School Boards Association - MSBA	902540	AP Merch	375.00
04/15/2025	495549	Check	Minnesota State University Mankato	902579	AP Merch	250.00
04/15/2025	495550	Check	Mission Filtration	931116	AP Merch	838.27
04/15/2025	495551	Check	MN Umpire Association	930451	AP Merch	2,416.00
04/15/2025	495552	Check	Mohamed, Zahra	929402	AP Merch	337.50
04/15/2025	495553	Check	Mohammoud, Zahra Ali	928322	AP Merch	240.00
04/15/2025	495554	Check	Monkey In A Dryer	928040	AP Merch	6,011.70
04/15/2025	495555	Check	MP Nexlevel LLC	931368	AP Merch	1,920.00
04/15/2025	495556	Check	Munoz, Maribel	924243	AP Merch	60.00
04/15/2025	495557	Check	Naseema Omer LLC	930381	AP Merch	786.00
04/15/2025	495558	Check	National Enrollment Partners LLC	931351	AP Merch	1,175.00
04/15/2025	495559	Check	Nelson, Varinia	931189	AP Merch	175.00
04/15/2025	495560	Check	New Dominion School	924335	AP Merch	3,678.80
04/15/2025	495561	Check	Paar Sports & Promotions	924413	AP Merch	545.00
04/15/2025	495562	Check	Park, Jonghwa	501227	AP Merch	83.35
04/15/2025	495563	Check	Per Mar Security Services	930354	AP Merch	264.00
04/15/2025	495564	Check	Perez, Melissa M	924879	AP Merch	988.00

AP Check Register

AP Run: 20250415 AP — Post Date: 2025-04-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/15/2025	495565	Check	Phaxis LLC	931390	AP Merch	2,835.00
04/15/2025	495566	Check	Pioneer Midwest LLC	930403	AP Merch	162.24
04/15/2025	495567	Check	Pioneer SecureShred	930098	AP Merch	465.00
04/15/2025	495568	Check	Precision HR Inc	931367	AP Merch	995.64
04/15/2025	495569	Check	RAK Construction Inc	929749	AP Merch	1,494.20
04/15/2025	495570	Check	Rurup, Teah	931393	AP Merch	60.00
04/15/2025	495571	Check	Ryan Mechanical Inc	923241	AP Merch	32,590.19
04/15/2025	495572	Check	Schmitt & Sons - Contract	909331-2	AP Merch	1,052,317.46
04/15/2025	495573	Check	School Nutrition Directors Of Minnesota (SNDM)	904656	AP Merch	100.00
04/15/2025	495574	Check	School Services Employees Local 284	907382	AP Merch	3,120.72
04/15/2025	495575	Check	Second Harvest Heartland	928183	AP Merch	2,680.33
04/15/2025	495576	Check	Simon, Eileen	501033	AP Merch	89.61
04/15/2025	495577	Check	SNA Depository	926552	AP Merch	713.50
04/15/2025	495578	Check	SNA Depository	926552	AP Merch	65.00
04/15/2025	495579	Check	Soto, Nestor David	926857	AP Merch	480.00
04/15/2025	495580	Check	Southwest Metro - Dean Lakes Education Center	928611	AP Merch	1,518.00
04/15/2025	495581	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	4,076.95
04/15/2025	495582	Check	Sunbelt Staffing LLC	930586	AP Merch	46,648.92
04/15/2025	495583	Check	Teton Trade Cloth LLC	930616	AP Merch	4,950.00
04/15/2025	495584	Check	The Food Group	928651	AP Merch	1,431.00

AP Check Register

AP Run: 20250415 AP — Post Date: 2025-04-15 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/15/2025	495585	Check	The Stepping Stones Group LLC	931308	AP Merch	8,000.00
04/15/2025	495586	Check	Third Party Integrity Inc	930282	AP Merch	10,000.00
04/15/2025	495587	Check	Total Filtration Services Inc	922123-1	AP Merch	842.86
04/15/2025	495588	Check	UHL Company, Inc.	931094	AP Merch	8,177.81
04/15/2025	495589	Check	Upper Lakes Foods Inc	929826	AP Merch	3,269.37
04/15/2025	495590	Check	VitaminK12 LLC	931234	AP Merch	80.00
04/15/2025	495591	Check	Western Psychological Services	904419	AP Merch	313.50
Total:						\$1,606,702.06

20250415 AP Summary

Type	Count	Amount
Regular	87	1,606,702.06
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	87	\$1,606,702.06

AP Check Register

AP Run: 20250418 Void AP — Post Date: 2025-04-18 — AP Run Type: V

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/18/2025	495512	Check	Bix Produce Company	900477	AP Merch	-47,089.37
Total:						-\$47,089.37

20250418 Void AP Summary

Type	Count	Amount
Regular	1	-47,089.37
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	-\$47,089.37

AP Check Register

AP Run: 20250423 AP — Post Date: 2025-04-23 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/23/2025	495592	Check	Jeff Belzer Todd Chevrolet Inc	904995	AP Merch	42,691.94
Total:						\$42,691.94

20250423 AP Summary

Type	Count	Amount
Regular	1	42,691.94
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	1	\$42,691.94

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495593	Check	4AP Holdings Inc	931405	AP Merch	2,485.47
04/25/2025	495594	Check	A.J. Moore Electric Inc	928491	AP Merch	15,579.83
04/25/2025	495595	Check	Advanced Commercial Kitchens	930100	AP Merch	1,950.52
04/25/2025	495596	Check	Alemeny-Jones, Aurea	923909	AP Merch	60.00
04/25/2025	495597	Check	Amergis Healthcare Staffing Inc	931201	AP Merch	1,416.80
04/25/2025	495598	Check	Anchor Solar Investments LLC	929704	AP Merch	2,239.00
04/25/2025	495599	Check	Anthologie LLC	927800	AP Merch	1,575.00
04/25/2025	495600	Check	Apple Ford Lincoln Apple Valley	931260	AP Merch	113.61
04/25/2025	495601	Check	Armstrong, Maureen	900778	AP Merch	105.00
04/25/2025	495602	Check	Artis, Roger, III	927779	AP Merch	90.00
04/25/2025	495603	Check	BHS Quiz Bowl Boosters	930823	AP Merch	190.00
04/25/2025	495604	Check	Bix Produce Company	900477	AP Merch	15,956.71
04/25/2025	495605	Check	Bronson, Daniel	501075	AP Merch	604.85
04/25/2025	495606	Check	Bro-Tex Inc	900397	AP Merch	1,608.48
04/25/2025	495607	Check	Carlson, Ashleigh	922414	AP Merch	60.00
04/25/2025	495608	Check	Centerpoint Energy	902519	AP Merch	56,067.31
04/25/2025	495609	Check	CESO Communications LLC	930130	AP Merch	2,775.00
04/25/2025	495610	Check	CESO Finance, LLC	930764	AP Merch	480.00
04/25/2025	495611	Check	CESO HR, LLC	930763	AP Merch	3,125.00
04/25/2025	495612	Check	CESO Transportation LLC	930220	AP Merch	16,177.08

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495613	Check	Chris Cakes	930909	AP Merch	1,764.00
04/25/2025	495614	Check	Conney Safety Products	900552-1	AP Merch	535.80
04/25/2025	495615	Check	Constantine Dance Classes, Inc.	930792	AP Merch	1,159.20
04/25/2025	495616	Check	Crown Rental Inc	900647	AP Merch	264.25
04/25/2025	495617	Check	Cub Foods	900645	AP Merch	82.59
04/25/2025	495618	Check	Dakota Electric Association	900809	AP Merch	78,733.83
04/25/2025	495619	Check	Dewald, Rina C	920524	AP Merch	540.00
04/25/2025	495620	Check	Dialog One LLC	927732	AP Merch	4,741.50
04/25/2025	495621	Check	Digital Insurance, LLC	929385	AP Merch	6,250.00
04/25/2025	495622	Check	Edina Athletic Boosters	901006	AP Merch	150.00
04/25/2025	495623	Check	Educators Benefit Consultants LLC	926262-1	AP Merch	850.27
04/25/2025	495624	Check	Electro Watchman Inc	901078	AP Merch	2,215.00
04/25/2025	495625	Check	EPS Operations, LLC	931127	AP Merch	2,505.37
04/25/2025	495626	Check	Ertl, Robert	926103	AP Merch	1,850.00
04/25/2025	495627	Check	Ferguson Enterprises # 1657	908698-1	AP Merch	119.00
04/25/2025	495628	Check	Flagship Recreation	928598	AP Merch	1,161.00
04/25/2025	495629	Check	Ford & Harrison LLP	931097	AP Merch	190.00
04/25/2025	495630	Check	Froebe, Bianca	931375	AP Merch	70.00
04/25/2025	495631	Check	FS.COM INC	931248	AP Merch	783.10
04/25/2025	495632	Check	Gateway Music Festivals & Tours Inc	927831	AP Merch	150.00

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495633	Check	Graybar Electric Company Inc	901478-1	AP Merch	1,687.50
04/25/2025	495634	Check	GreatAmerica Financial Services	929729	AP Merch	621.00
04/25/2025	495635	Check	Hanuschak, Oksana	930258	AP Merch	160.00
04/25/2025	495636	Check	Heartland Tire, Inc.	930160	AP Merch	212.99
04/25/2025	495637	Check	Heifort, Michael	922035	AP Merch	95.00
04/25/2025	495638	Check	Holiday Stationstores LLC	930483	AP Merch	33.00
04/25/2025	495639	Check	Horizon Equipment LLC	901324	AP Merch	46,877.00
04/25/2025	495640	Check	Hyvee	929410	AP Merch	441.92
04/25/2025	495641	Check	Imperial Dade	904186-1	AP Merch	24,380.33
04/25/2025	495642	Check	Innovational Water Solutions, Inc.	930169	AP Merch	5,652.08
04/25/2025	495643	Check	Jama, Osman A	930185	AP Merch	270.00
04/25/2025	495644	Check	John A Dalsin & Son Inc	905816	AP Merch	3,560.18
04/25/2025	495645	Check	Johnson, Gabriela	930170	AP Merch	60.00
04/25/2025	495646	Check	Kellen, Jason	930822	AP Merch	2,562.40
04/25/2025	495647	Check	Kennedy and Graven Chartered	908356	AP Merch	3,908.10
04/25/2025	495648	Check	Kozik, William	900079	AP Merch	90.00
04/25/2025	495649	Check	L & M Boiler Systems Inc	924803	AP Merch	10,500.00
04/25/2025	495650	Check	Line-X Coatings	931389	AP Merch	779.00
04/25/2025	495651	Check	Link Interpret	929933	AP Merch	198.40
04/25/2025	495652	Check	Literacy Resources, LLC	930694	AP Merch	13,617.15

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495653	Check	Loskota, David	931407	AP Merch	90.00
04/25/2025	495654	Check	Marti & Gary's Auto Repair	930382	AP Merch	236.35
04/25/2025	495655	Check	MEI Total Elevator Solutions	908999-1	AP Merch	14,992.50
04/25/2025	495656	Check	Merry, Vanessa	929912	AP Merch	210.00
04/25/2025	495657	Check	Mills Aftermarket Accessories Inc	931403	AP Merch	755.90
04/25/2025	495658	Check	Minnesota Energy Resources	903029	AP Merch	270.00
04/25/2025	495659	Check	Minnesota Indian Education Association	902977	AP Merch	1,350.00
04/25/2025	495660	Check	Minnesota Pollution Control Agency - MPCA	903770	AP Merch	312.84
04/25/2025	495661	Check	Mission Filtration	931116	AP Merch	11,120.55
04/25/2025	495662	Check	MN Assoc of Alternative Programs (MAAP)	903333	AP Merch	2,525.00
04/25/2025	495663	Check	MN Highway Safety & Research Center	926466	AP Merch	455.00
04/25/2025	495664	Check	MN Zoo	902613	AP Merch	168.00
04/25/2025	495665	Check	MRI Software LLC	929957	AP Merch	120.00
04/25/2025	495666	Check	MTI Distributing Inc	902544	AP Merch	313.67
04/25/2025	495667	Check	Muska Electric Co	931233	AP Merch	1,570.00
04/25/2025	495668	Check	Nicholson, James	931406	AP Merch	95.00
04/25/2025	495669	Check	Northern Star Council/BSA	921021-1	AP Merch	500.00
04/25/2025	495670	Check	Northwest Passage LTD	931326	AP Merch	4,095.00
04/25/2025	495671	Check	Novak, Janice S	902467	AP Merch	72.00

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495672	Check	Orkin Commercial Services	926086	AP Merch	1,096.00
04/25/2025	495673	Check	Painters Gear Inc	920591	AP Merch	8.95
04/25/2025	495674	Check	Perez, Melissa M	924879	AP Merch	2,052.00
04/25/2025	495675	Check	Plonski, Alexandra	930069	AP Merch	95.00
04/25/2025	495676	Check	Pow Wow Grounds LLC	930434	AP Merch	3,565.00
04/25/2025	495677	Check	Precision HR Inc	931367	AP Merch	1,237.14
04/25/2025	495678	Check	Sachs, Frank	930154	AP Merch	150.00
04/25/2025	495679	Check	Sauter, Jason	501256	AP Merch	101.00
04/25/2025	495680	Check	Savage, Dawn	920491	AP Merch	300.00
04/25/2025	495681	Check	Schmitt & Sons Inc	909331	AP Merch	20,751.67
04/25/2025	495682	Check	Second Harvest Heartland	928183	AP Merch	1,161.65
04/25/2025	495683	Check	SFM	923848	AP Merch	33,728.72
04/25/2025	495684	Check	Shibley, Jeremy	928797	AP Merch	95.00
04/25/2025	495685	Check	Sideline Power, LLC	931012	AP Merch	610.00
04/25/2025	495686	Check	Siemens Industry Inc	902217	AP Merch	600.84
04/25/2025	495687	Check	South Metro Sports	903413	AP Merch	4,947.50
04/25/2025	495688	Check	St Paul Beverage Solutions, LLC	930156	AP Merch	3,653.67
04/25/2025	495689	Check	Summit 360	930892	AP Merch	3,046.36
04/25/2025	495690	Check	The Science Crew	929711	AP Merch	552.00
04/25/2025	495691	Check	The Stepping Stones Group LLC	931308	AP Merch	26,875.00

AP Check Register

AP Run: 20250425 AP — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	495692	Check	The Works	902039	AP Merch	637.50
04/25/2025	495693	Check	Thompson-Hill, Jovan	931408	AP Merch	190.00
04/25/2025	495694	Check	Thomsen Systems Inc	927274	AP Merch	25.00
04/25/2025	495695	Check	T-Mobile	929345	AP Merch	5,888.24
04/25/2025	495696	Check	TMS Johnson, Inc.	930962	AP Merch	12,225.25
04/25/2025	495697	Check	Total Filtration Services Inc	922123-1	AP Merch	693.45
04/25/2025	495698	Check	Twin Cities Inflatables	931397	AP Merch	2,883.82
04/25/2025	495699	Check	Upper Lakes Foods Inc	929826	AP Merch	80,240.50
04/25/2025	495700	Check	Vestis Services LLC	901365	AP Merch	1,083.65
04/25/2025	495701	Check	WSI Manufacturing Co	931400	AP Merch	672.05
04/25/2025	495702	Check	Xcel Energy	902776	AP Merch	11,450.90
04/25/2025	495703	Check	Zepole Restaurant Supply Company	931243	AP Merch	159,713.66
Total:						\$762,063.95

20250425 AP Summary		
Type	Count	Amount
Regular	111	762,063.95
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	111	\$762,063.95

AP Check Register

Fund	Total
01 - General	1,640,877.26
02 - Food Service	462,579.31
03 - Transportation	1,068,494.54
04 - Community Service	50,332.86
16 - Facility Rental	105.49
50 - Student Activity Fund	1,717.40
	<hr/>
	\$3,224,106.86

AP Check Register

AP Run: 20250402 VACH — Post Date: 2025-04-02 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/02/2025	9000007273	ACH	Association Of Clerical Employees	904895	AP Merch	444.00
04/02/2025	9000007274	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	927.00
04/02/2025	9000007275	ACH	Carlson, Gerri	929243	AP Merch	982.15
04/02/2025	9000007276	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	656.70
04/02/2025	9000007277	ACH	Khunisorn, Ploy	931304	AP Merch	25.00
04/02/2025	9000007278	ACH	Lau, Guek Yong	931392	AP Merch	80.00
04/02/2025	9000007279	ACH	Multilingual Word Inc	922324	AP Merch	1,400.00
04/02/2025	9000007280	ACH	Social Club Simple	931300	AP Merch	40.00
04/02/2025	9000007281	ACH	Teachers On Call	929847	AP Merch	49,042.59
Total:						\$53,597.44

20250402 VACH Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	9	53,597.44
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	9	\$53,597.44

AP Check Register

AP Run: 20250407 EACH — Post Date: 2025-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2025	9000007282	ACH	Billingsley, Angel A	020476	AP Merch	23.56
04/07/2025	9000007283	ACH	Blaylark, Eddie D	019621	AP Merch	2,500.00
04/07/2025	9000007284	ACH	Cantolla, Kaitlin M	019617	AP Merch	25.27
04/07/2025	9000007285	ACH	Czapar, Kelly N	017322	AP Merch	27.72
04/07/2025	9000007286	ACH	Discher, Tracy L	016311	AP Merch	55.02
04/07/2025	9000007287	ACH	Erickson, Kayla M	020006	AP Merch	146.72
04/07/2025	9000007288	ACH	Essay, Kenneth P	019131	AP Merch	28.17
04/07/2025	9000007289	ACH	Gorzycki, Mark	012446	AP Merch	24.00
04/07/2025	9000007290	ACH	Harris, Whitney M	021124	AP Merch	239.75
04/07/2025	9000007291	ACH	Henderson, Sean M	017644	AP Merch	148.05
04/07/2025	9000007292	ACH	James, Rosalyn	021469	AP Merch	85.00
04/07/2025	9000007293	ACH	Kirchner, Amy	014600	AP Merch	22.05
04/07/2025	9000007294	ACH	Kleeberger, Alexis S	021235	AP Merch	14.35
04/07/2025	9000007295	ACH	Lorincz, Kristen L	018602	AP Merch	19.32
04/07/2025	9000007296	ACH	Maro, Julie A	011378	AP Merch	12.11
04/07/2025	9000007297	ACH	Meyer, Tanya L	012306	AP Merch	12.95
04/07/2025	9000007298	ACH	Morris, Alison A	019566	AP Merch	465.39
04/07/2025	9000007299	ACH	Nemeth, Heather	014991	AP Merch	15.89
04/07/2025	9000007300	ACH	Niemiec, Alicia	013692	AP Merch	138.60
04/07/2025	9000007301	ACH	Niffenegger, Kamala N	018055	AP Merch	22.89

AP Check Register

AP Run: 20250407 EACH — Post Date: 2025-04-07 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/07/2025	9000007302	ACH	Risteau, Joseph S	007763	AP Merch	34.58
04/07/2025	9000007303	ACH	Sahli, Jonathan C	016816	AP Merch	99.00
04/07/2025	9000007304	ACH	Spaulding, Sheila J	018536	AP Merch	110.95
04/07/2025	9000007305	ACH	Sweeney, Michael J	016376	AP Merch	108.15
04/07/2025	9000007306	ACH	Warmka, Cheri R	007858	AP Merch	50.96
04/07/2025	9000007307	ACH	Webb, Kirstin A	020529	AP Merch	23.99
04/07/2025	9000007308	ACH	Weiler, Bob M	005573	AP Merch	366.20
Total:						\$4,820.64

20250407 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	27	4,820.64
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	27	\$4,820.64

AP Check Register

AP Run: 20250409 VACH — Post Date: 2025-04-09 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/09/2025	9000007309	ACH	CDW Government Inc	920289-1	AP Merch	16,500.00
04/09/2025	9000007310	ACH	Coronado Speech Therapy, LLC	931324	AP Merch	7,200.00
04/09/2025	9000007311	ACH	Delshad, Shilan	930153	AP Merch	163.50
04/09/2025	9000007312	ACH	Khunisorn, Ploy	931304	AP Merch	50.00
04/09/2025	9000007313	ACH	Lau, Guek Yong	931392	AP Merch	80.00
04/09/2025	9000007314	ACH	Nelson, Jared	931190	AP Merch	240.00
04/09/2025	9000007315	ACH	Richert Speech Therapy LLC	931202	AP Merch	2,041.25
04/09/2025	9000007316	ACH	Teachers On Call	929847	AP Merch	80,816.40
04/09/2025	9000007317	ACH	Wright, Kimberlee	931267	AP Merch	218.00
Total:						\$107,309.15

20250409 VACH Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	9	107,309.15
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	9	\$107,309.15

AP Check Register

AP Run: 20250417 VACH — Post Date: 2025-04-17 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/17/2025	9000007318	ACH	Association Of Clerical Employees	904895	AP Merch	444.00
04/17/2025	9000007319	ACH	Burnsville Association of Educational Assistants	909991	AP Merch	927.00
04/17/2025	9000007320	ACH	CDW Government Inc	920289-1	AP Merch	25,474.71
04/17/2025	9000007321	ACH	Coronado Speech Therapy, LLC	931324	AP Merch	3,600.00
04/17/2025	9000007322	ACH	Johnson Controls Fire Protection LP	903587	AP Merch	3,126.98
04/17/2025	9000007323	ACH	Richert Speech Therapy LLC	931202	AP Merch	805.00
04/17/2025	9000007324	ACH	Teachers On Call	929847	AP Merch	36,488.45
Total:						\$70,866.14

20250417 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	7	70,866.14
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	7	\$70,866.14

AP Check Register

AP Run: 042125 EACH — Post Date: 2025-04-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2025	9000007325	ACH	Albersheim-Carter, Marcina	018646	AP Merch	50.68
04/21/2025	9000007326	ACH	Allcock, Sarah W	020605	AP Merch	188.12
04/21/2025	9000007327	ACH	Anderson, Rachel L	021495	AP Merch	161.84
04/21/2025	9000007328	ACH	Bear, Jill M	018765	AP Merch	250.00
04/21/2025	9000007329	ACH	Beerling, Lorie A	011213	AP Merch	50.00
04/21/2025	9000007330	ACH	Bellmont, Chris	014183	AP Merch	50.00
04/21/2025	9000007331	ACH	Blomquist, Stephanie	017796	AP Merch	9.66
04/21/2025	9000007332	ACH	Boucher, Jodi L	020967	AP Merch	50.00
04/21/2025	9000007333	ACH	Brandner, Renee	011279	AP Merch	48.00
04/21/2025	9000007334	ACH	Broge, Dawndra S	020951	AP Merch	42.56
04/21/2025	9000007335	ACH	Cantolla, Kaitlin M	019617	AP Merch	113.12
04/21/2025	9000007336	ACH	Coleman, Colleen M	013413	AP Merch	35.84
04/21/2025	9000007337	ACH	Delmont, Brooke	012100	AP Merch	100.00
04/21/2025	9000007338	ACH	Domiano, Jessica L	020862	AP Merch	113.12
04/21/2025	9000007339	ACH	Elaraby, Amany	021556	AP Merch	57.96
04/21/2025	9000007340	ACH	Ellendson, Taylor G	021126	AP Merch	50.00
04/21/2025	9000007341	ACH	Engberg, Denise G	012072	AP Merch	75.00
04/21/2025	9000007342	ACH	Erbes, Sarah L	017283	AP Merch	172.90
04/21/2025	9000007343	ACH	Erickson, Kayla M	020006	AP Merch	75.00
04/21/2025	9000007344	ACH	Ermisch, Ryan V	021078	AP Merch	170.63

AP Check Register

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AP Run: 042125 EACH — Post Date: 2025-04-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2025	9000007345	ACH	Ewert, Casey B	019158	AP Merch	50.82
04/21/2025	9000007346	ACH	Flesche, Jennifer B	021549	AP Merch	62.93
04/21/2025	9000007347	ACH	Funston, Kathy L	017175	AP Merch	8.47
04/21/2025	9000007348	ACH	Gillispie, Jameson M	020963	AP Merch	50.00
04/21/2025	9000007349	ACH	Haberlack, Cheryl A	007546	AP Merch	75.00
04/21/2025	9000007350	ACH	Hagen, Aimee E	016614	AP Merch	20.09
04/21/2025	9000007351	ACH	Hall, Tony J	021254	AP Merch	28.42
04/21/2025	9000007352	ACH	Harsted, Tiffany K	021413	AP Merch	138.67
04/21/2025	9000007353	ACH	Herman, Linda R	017618	AP Merch	50.00
04/21/2025	9000007354	ACH	Hermansen, Laura J	019510	AP Merch	125.00
04/21/2025	9000007355	ACH	Howe, Jaimie K	020412	AP Merch	31.01
04/21/2025	9000007356	ACH	Hubbard, Mark R	013921	AP Merch	64.88
04/21/2025	9000007357	ACH	Iverson, Adam	014431	AP Merch	288.60
04/21/2025	9000007358	ACH	Janey, Karen A	021241	AP Merch	5.18
04/21/2025	9000007359	ACH	Jensen, Jennifer	014596	AP Merch	100.00
04/21/2025	9000007360	ACH	Jensen, Leta	010888	AP Merch	75.00
04/21/2025	9000007361	ACH	Jordan, Joanna	014624	AP Merch	27.58
04/21/2025	9000007362	ACH	Kennedy, Jennifer K	013375	AP Merch	47.88
04/21/2025	9000007363	ACH	Kleiner, Kevin T	020910	AP Merch	224.59
04/21/2025	9000007364	ACH	Koch, Rebecca M	018297	AP Merch	50.00

AP Check Register

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AP Run: 042125 EACH — Post Date: 2025-04-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2025	9000007365	ACH	Kolstad, Michele M	007847	AP Merch	9.80
04/21/2025	9000007366	ACH	Lake, David	017436	AP Merch	164.50
04/21/2025	9000007367	ACH	Lake, Lisa L	017600	AP Merch	44.31
04/21/2025	9000007368	ACH	Lepper, Jay C	018873	AP Merch	75.00
04/21/2025	9000007369	ACH	Lopez, Leah	021360	AP Merch	108.57
04/21/2025	9000007370	ACH	Lund, Elliott J	017435	AP Merch	23.66
04/21/2025	9000007371	ACH	McCroskey, Shari	014130	AP Merch	100.00
04/21/2025	9000007372	ACH	McDowell, Morgan	018635	AP Merch	66.08
04/21/2025	9000007373	ACH	McGraw, Nick K	021415	AP Merch	74.36
04/21/2025	9000007374	ACH	Meuser, Teresa	010805	AP Merch	50.00
04/21/2025	9000007375	ACH	Middendorf, Jennifer L	019196	AP Merch	28.70
04/21/2025	9000007376	ACH	Miskiewicz, Kelly A	016340	AP Merch	100.00
04/21/2025	9000007377	ACH	Niesen, Elizabeth A	015962	AP Merch	35.00
04/21/2025	9000007378	ACH	O'Brien, Daniel N	020522	AP Merch	188.12
04/21/2025	9000007379	ACH	O'Laughlin, John M	020956	AP Merch	55.16
04/21/2025	9000007380	ACH	Olsen, Laura	014129	AP Merch	100.00
04/21/2025	9000007381	ACH	Robran, Kimberly J	020836	AP Merch	67.41
04/21/2025	9000007382	ACH	Roeske, Melissa L	014609	AP Merch	35.98
04/21/2025	9000007383	ACH	Sampers, Cynthia	008937	AP Merch	188.12
04/21/2025	9000007384	ACH	Schatzlein, Rachel	018718	AP Merch	50.00

AP Check Register

AP Run: 042125 EACH — Post Date: 2025-04-21 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/21/2025	9000007385	ACH	Schmitz, Emily A	021086	AP Merch	100.00
04/21/2025	9000007386	ACH	Sellars, Jason A	019217	AP Merch	44.45
04/21/2025	9000007387	ACH	Solomon, Desiree M	021494	AP Merch	85.00
04/21/2025	9000007388	ACH	Spaulding, Sheila J	018536	AP Merch	65.87
04/21/2025	9000007389	ACH	Tarnofsky, John J	020438	AP Merch	53.90
04/21/2025	9000007390	ACH	Thomas, John S	020221	AP Merch	24.36
04/21/2025	9000007391	ACH	Trekell, Terese	015015	AP Merch	75.00
04/21/2025	9000007392	ACH	Troldahl, Monica L	020519	AP Merch	5.88
04/21/2025	9000007393	ACH	Voigt, Pamela M	017183	AP Merch	73.15
04/21/2025	9000007394	ACH	Wesley, Janet M	018000	AP Merch	25.90
04/21/2025	9000007395	ACH	Westerlund, Danette R	018186	AP Merch	50.00
04/21/2025	9000007396	ACH	Yost, Molly M	019831	AP Merch	27.37
04/21/2025	9000007397	ACH	Zyskowski, Karly M	021041	AP Merch	83.37
Total:						\$5,667.57

042125 EACH Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	73	5,667.57
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	73	\$5,667.57

AP Check Register

AP Run: 20250425 VACH — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	9000007398	ACH	CDW Government Inc	920289-1	AP Merch	9,512.98
04/25/2025	9000007399	ACH	FaxSIPit Services Inc.	930948	AP Merch	231.00
04/25/2025	9000007400	ACH	Nelson, Jared	931190	AP Merch	1,380.00
04/25/2025	9000007401	ACH	Teachers On Call	929847	AP Merch	82,966.13
Total:						\$94,090.11

20250425 VACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	4	94,090.11
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	4	\$94,090.11

AP Check Register

AP Run: 20250430 EACH — Post Date: 2025-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2025	9000007402	ACH	Allston Trenteetun, Carolyn	021045	AP Merch	2,500.00
04/30/2025	9000007403	ACH	Alshaban, Noor S	020871	AP Merch	45.72
04/30/2025	9000007404	ACH	Battle, Theresa F	019927	AP Merch	500.00
04/30/2025	9000007405	ACH	Bellmont, Chris	014183	AP Merch	200.00
04/30/2025	9000007406	ACH	Berg, Matthew T	016691	AP Merch	39.53
04/30/2025	9000007407	ACH	Bernier, Brionna	017751	AP Merch	20.50
04/30/2025	9000007408	ACH	Borden, Paige M	019204	AP Merch	84.95
04/30/2025	9000007409	ACH	Bortel, Shawn D	020435	AP Merch	58.88
04/30/2025	9000007410	ACH	Cloutier, Dana	016633	AP Merch	56.91
04/30/2025	9000007411	ACH	Czapar, Kelly N	017322	AP Merch	28.28
04/30/2025	9000007412	ACH	Dehne, Tyler	020322	AP Merch	200.00
04/30/2025	9000007413	ACH	DeJong, Lindsay L	021394	AP Merch	8.82
04/30/2025	9000007414	ACH	Gorton, Rachel	016735	AP Merch	200.00
04/30/2025	9000007415	ACH	Happe, Nicole	013378	AP Merch	24.95
04/30/2025	9000007416	ACH	Harris, Whitney M	021124	AP Merch	112.70
04/30/2025	9000007417	ACH	Ly, Ty V	014939	AP Merch	20.00
04/30/2025	9000007418	ACH	Nelson, Katie L	015010	AP Merch	59.15
04/30/2025	9000007419	ACH	Niemiec, Alicia	013692	AP Merch	123.20
04/30/2025	9000007420	ACH	Otto, Caron	018846	AP Merch	56.28
04/30/2025	9000007421	ACH	Petersen, Holly M	018849	AP Merch	51.24

AP Check Register

AP Run: 20250430 EACH — Post Date: 2025-04-30 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/30/2025	9000007422	ACH	Phillips, Brian A	021020	AP Merch	24.00
04/30/2025	9000007423	ACH	Retzlaff, Billie Jean	020995	AP Merch	34.51
04/30/2025	9000007424	ACH	Roehl, Peter A	018624	AP Merch	57.12
04/30/2025	9000007425	ACH	Sovine, Stacey	017487	AP Merch	200.00
04/30/2025	9000007426	ACH	Sweeney, Michael J	016376	AP Merch	113.75
04/30/2025	9000007427	ACH	Tinklenberg, Aaron D	017462	AP Merch	200.00
04/30/2025	9000007428	ACH	Wakal, Kimberly B	020416	AP Merch	22.68
04/30/2025	9000007429	ACH	Wolfram, Michael	018192	AP Merch	204.82
Total:						\$5,247.99

20250430 EACH Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	28	5,247.99
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	28	\$5,247.99

AP Check Register

Fund	Total
01 - General	333,063.44
02 - Food Service	194.00
04 - Community Service	5,615.06
22 - Internal Service - Health Insurance	1,925.00
50 - Student Activity Fund	801.54
	<hr/>
	\$341,599.04

AP Check Register

AP Run: 20250408 CB — Post Date: 2025-04-08 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/08/2025	6000002101		Advanced Imaging Solutions	928551	AP Merch	6,239.97
04/08/2025	6000002102		Barnes & Noble Inc	900386	AP Merch	1,595.09
04/08/2025	6000002103		Continental Clay Company	903866	AP Merch	307.50
04/08/2025	6000002104		Cornerstone Copy Center	900502	AP Merch	517.42
04/08/2025	6000002105		Dicks Sanitation Service Inc	900641	AP Merch	10,861.31
04/08/2025	6000002106		ECM Publishers Inc	909272	AP Merch	89.10
04/08/2025	6000002107		Game One	928417	AP Merch	9,654.33
04/08/2025	6000002108		Grainger	904387-1	AP Merch	4,560.05
04/08/2025	6000002109		hand2mind, Inc	900573	AP Merch	106.21
04/08/2025	6000002110		Horizon Commercial Pool Supply	904818	AP Merch	1,440.51
04/08/2025	6000002111		Mackin Educational Resources	902196	AP Merch	9,080.21
04/08/2025	6000002112		Meca Sportswear	924921	AP Merch	287.25
04/08/2025	6000002113		Occupational Health of MN, PC	929919	AP Merch	1,015.00
04/08/2025	6000002114		Professional Wireless Communications	924681	AP Merch	3,393.25
04/08/2025	6000002115		Raptor Technologies	926662	AP Merch	660.00
04/08/2025	6000002116		Schmitt Music	903532	AP Merch	175.35
04/08/2025	6000002117		Trio Supply	903802	AP Merch	3,741.17
Total:						\$53,723.72

AP Check Register

AP Run: 20250408 CB — Post Date: 2025-04-08 — AP Run Type: R

<u>Check Date</u>	<u>Check Number</u>	<u>Payment Type</u>	<u>Name</u>	<u>Vendor Number</u>	<u>Bank Account Code</u>	<u>Check Amount</u>
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20250408 CB Summary

<u>Type</u>	<u>Count</u>	<u>Amount</u>
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	17	53,723.72
Total:	17	\$53,723.72

AP Check Register

96

AP Run: 20250425 CB — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	6000002118		American Time & Signal Co	903503	AP Merch	916.52
04/25/2025	6000002119		Aramark Refreshment Services	900428	AP Merch	220.83
04/25/2025	6000002120		Barnes & Noble Inc	900386	AP Merch	4,010.59
04/25/2025	6000002121		Cintas Corp	903681	AP Merch	681.12
04/25/2025	6000002122		Continental Clay Company	903866	AP Merch	66.50
04/25/2025	6000002123		Discovery Education Inc	905154-1	AP Merch	499.00
04/25/2025	6000002124		ECM Publishers Inc	909272	AP Merch	207.90
04/25/2025	6000002125		Game One	928417	AP Merch	485.00
04/25/2025	6000002126		Grainger	904387-1	AP Merch	6,363.08
04/25/2025	6000002127		Horizon Commercial Pool Supply	904818	AP Merch	209.77
04/25/2025	6000002128		Kelleher Helmrich and Associates Inc	908955	AP Merch	523.50
04/25/2025	6000002129		Learning A-Z	927439	AP Merch	729.00
04/25/2025	6000002130		Meca Sportswear	924921	AP Merch	1,676.02
04/25/2025	6000002131		ODP Business Solutions LLC	902489	AP Merch	16.48
04/25/2025	6000002132		Professional Wireless Communications	924681	AP Merch	12,852.60
04/25/2025	6000002133		Schmitt Music	903532	AP Merch	129.57
04/25/2025	6000002134		State Supply Co Inc	903689	AP Merch	2,605.79

AP Check Register

AP Run: 20250425 CB — Post Date: 2025-04-25 — AP Run Type: R

Check Date	Check Number	Payment Type	Name	Vendor Number	Bank Account Code	Check Amount
04/25/2025	6000002135		Trio Supply	903802	AP Merch	9,358.14
Total:						\$41,551.41

20250425 CB Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	0	0.00
Epayables:	18	41,551.41
Total:	18	\$41,551.41

AP Check Register

Fund	Total
01 - General	64,242.18
02 - Food Service	13,065.18
04 - Community Service	15,725.89
16 - Facility Rental	1,229.50
50 - Student Activity Fund	1,012.38
	<hr/>
	\$95,275.13

Monthly Void/Wire Report

AP Run: 20250415 Wires PR — Post Date: 2025-04-15 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2025	8000001236	Wire Transfer	Commissioner Of Revenue	135,230.42
04/15/2025	8000001237	Wire Transfer	Educators Benefit Consultants	192,556.00
04/15/2025	8000001238	Wire Transfer	Internal Revenue Service	796,380.06
04/15/2025	8000001239	Wire Transfer	ISD 191 Flex Account	46,078.38
04/15/2025	8000001240	Wire Transfer	ISD 191 Self Insurance Account	1,066,641.50
04/15/2025	8000001241	Wire Transfer	MN Child Support	3,140.10
04/15/2025	8000001242	Wire Transfer	MN Dept of Revenue	426.29
04/15/2025	8000001243	Wire Transfer	Mn Teachers Retirement Assoc	451,982.91
04/15/2025	8000001244	Wire Transfer	PERA	117,014.87
04/15/2025	8000001245	Wire Transfer	Teachers Federal Credit Union	37,752.01
Total:				\$2,847,202.54

20250415 Wires PR Summary		
Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,847,202.54
Epayables:	0	0.00
Total:	10	\$2,847,202.54

Monthly Void/Wire Report

100

AP Run: 20250430 Wires PR — Post Date: 2025-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	8000001252	Wire Transfer	Commissioner Of Revenue	135,599.43
04/30/2025	8000001253	Wire Transfer	Educators Benefit Consultants	193,619.37
04/30/2025	8000001254	Wire Transfer	Internal Revenue Service	799,157.89
04/30/2025	8000001255	Wire Transfer	ISD 191 Flex Account	45,944.21
04/30/2025	8000001256	Wire Transfer	ISD 191 Self Insurance Account	1,075,204.82
04/30/2025	8000001257	Wire Transfer	MN Child Support	3,204.30
04/30/2025	8000001258	Wire Transfer	MN Dept of Revenue	896.83
04/30/2025	8000001259	Wire Transfer	Mn Teachers Retirement Assoc	452,491.03
04/30/2025	8000001260	Wire Transfer	PERA	118,832.47
04/30/2025	8000001261	Wire Transfer	Teachers Federal Credit Union	37,752.01
Total:				\$2,862,702.36

20250430 Wires PR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	10	2,862,702.36
Epayables:	0	0.00
Total:	10	\$2,862,702.36

Monthly Void/Wire Report

101

AP Run: 20250430 Wires Main — Post Date: 2025-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	8000001273	Wire Transfer	Delta Dental Plan Of Minnesota	68,126.80
04/30/2025	8000001274	Wire Transfer	MN Dept of Revenue-Sales Tax	1,364.00
Total:				\$69,490.80

20250430 Wires Main Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	2	69,490.80
Epayables:	0	0.00
Total:	2	\$69,490.80

Monthly Void/Wire Report

102

AP Run: 20250430 Wires 20 S.Ins — Post Date: 2025-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	221	Wire Transfer	Further	149,304.73
04/30/2025	222	Wire Transfer	Paydhealth	6,847.34
04/30/2025	223	Wire Transfer	UMR, Inc	2,718,385.08
Total:				\$2,874,537.15

20250430 Wires 20 S.Ins Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	3	2,874,537.15
Epayables:	0	0.00
Total:	3	\$2,874,537.15

Monthly Void/Wire Report

103

AP Run: 20250430 Wires 8 Flex — Post Date: 2025-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	80	Wire Transfer	Further	46,365.24
Total:				\$46,365.24

20250430 Wires 8 Flex Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	46,365.24
Epayables:	0	0.00
Total:	1	\$46,365.24

Monthly Void/Wire Report

104

AP Run: 20250430 Void UMR — Post Date: 2025-04-30 — AP Run Type: V

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	223	Wire Transfer	UMR, Inc	-2,718,385.08
Total:				-\$2,718,385.08

20250430 Void UMR Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	-2,718,385.08
Epayables:	0	0.00
Total:	1	-\$2,718,385.08

Monthly Void/Wire Report

105

AP Run: 20250430 Wires 20 S.Ins RI — Post Date: 2025-04-30 — AP Run Type: R

Burnsville-Eagan-Savage SD 191, MN

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2025	224	Wire Transfer	UMR, Inc	2,652,660.61
Total:				\$2,652,660.61

20250430 Wires 20 S.Ins RI Summary

Type	Count	Amount
Regular	0	0.00
ACH Checks:	0	0.00
Wire Transfers:	1	2,652,660.61
Epayables:	0	0.00
Total:	1	\$2,652,660.61

Monthly Void/Wire Report

106

Burnsville-Eagan-Savage SD 191, MN

<u>Fund</u>	<u>Total</u>
01 - General	5,442,971.02
02 - Food Service	112,401.46
04 - Community Service	192,835.97
16 - Facility Rental	9,425.69
20 - Internal Service - Dental	68,126.80
22 - Internal Service - Health Insurance	2,808,812.68
	\$8,634,573.62

4. Accept the Budget Analysis

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.



**Agenda IV.A.4
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 6, 2025

Re: Budget Analysis for the Month Ending April 30, 2025

Recommendation: That the Board accepts the Budget Analysis for the month ending April 30, 2025.

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

	Year-to-Date Revenue	% of Adopted Budget	Year-to-Date Expenditures	% of Adopted Budget
All Funds	\$ 151,325,262	69.57%	\$ 162,196,959	75.14%
General Fund	\$ 109,446,939	67.57%	\$ 115,390,145	72.36%

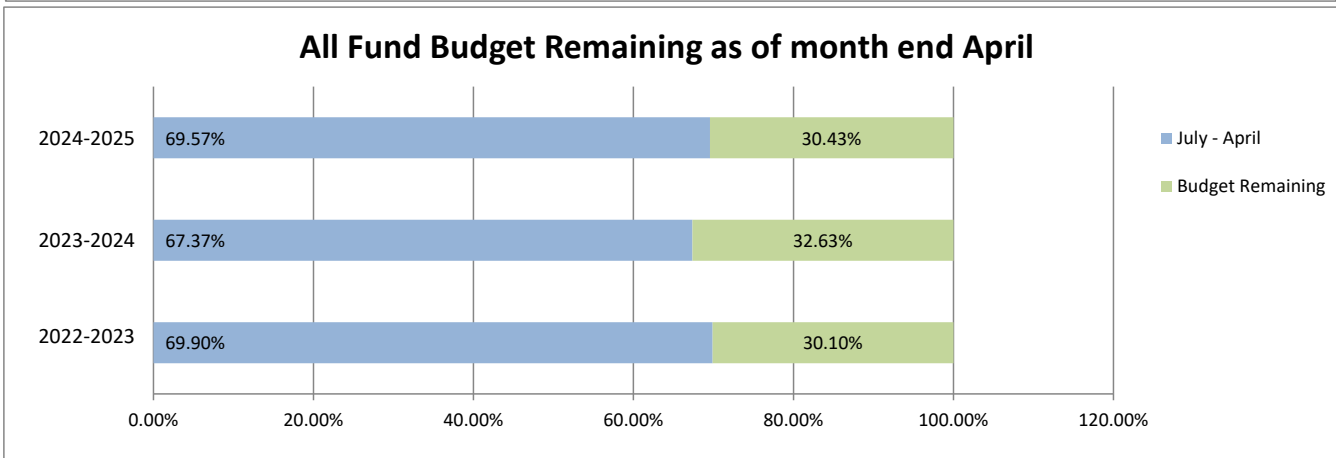
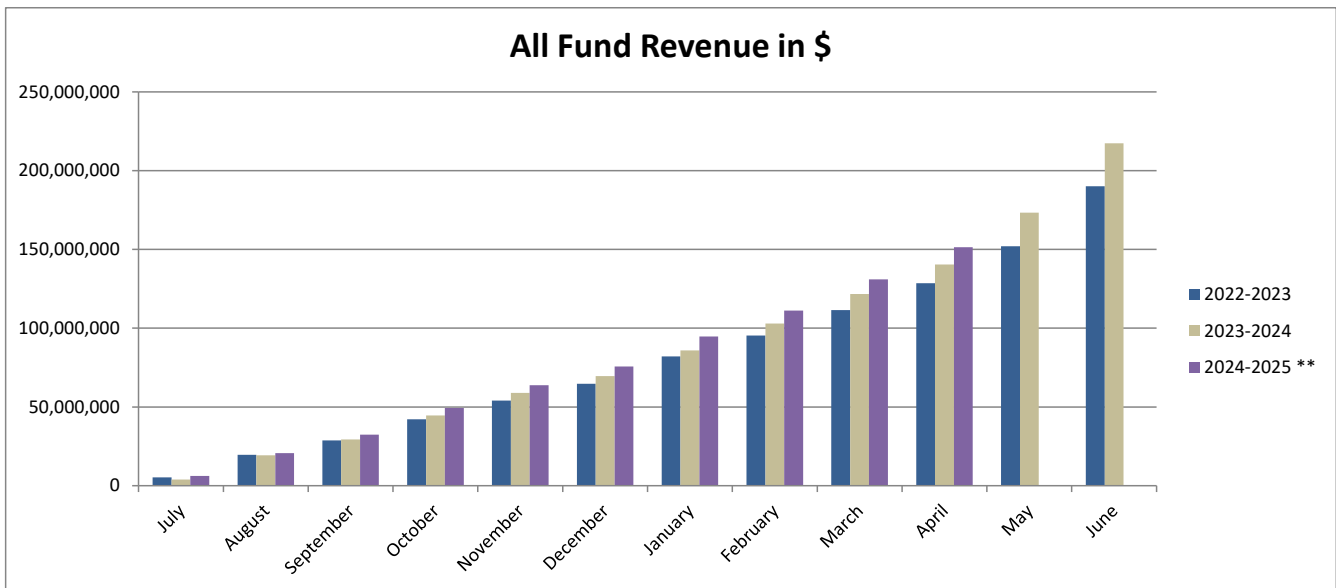
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

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

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

**REVENUE COMPARISON
ALL FUNDS**

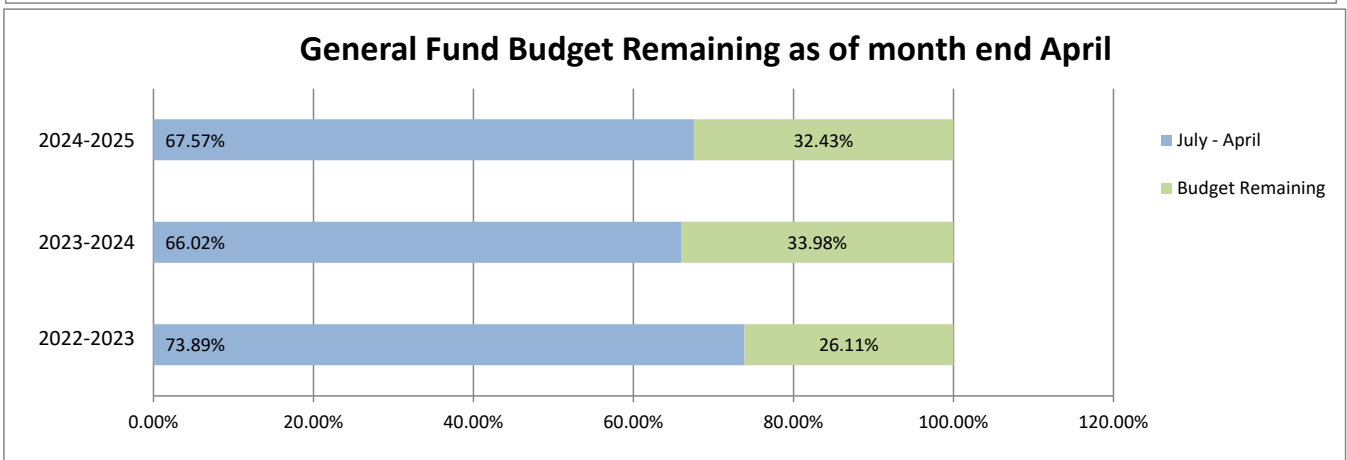
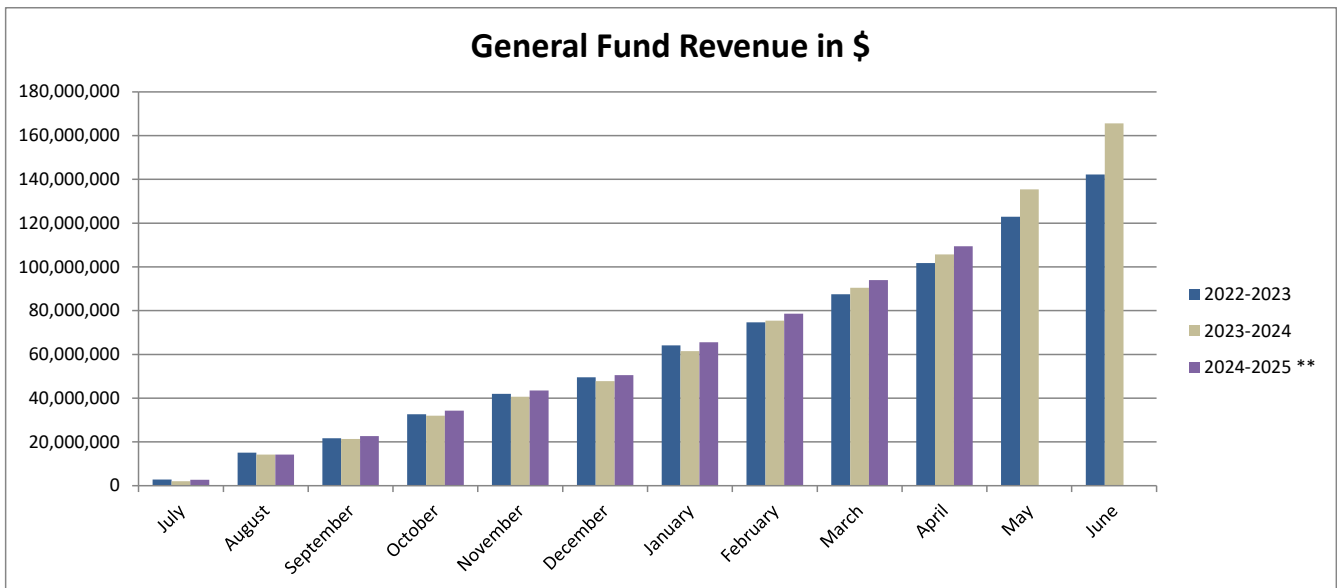
	2022-2023		2023-2024		2024-2025 **	
	\$	%	\$	%	\$	%
July	5,211,222	2.83%	3,923,767	1.88%	6,225,705	2.86%
August	19,546,851	10.63%	19,367,531	9.29%	20,740,144	9.53%
September	28,812,784	15.67%	29,426,322	14.11%	32,399,332	14.89%
October	42,091,259	22.89%	44,587,953	21.38%	49,364,366	22.69%
November	54,008,523	29.37%	58,912,738	28.25%	63,757,139	29.31%
December	64,648,180	35.15%	69,535,132	33.34%	75,701,192	34.80%
January	82,067,715	44.62%	85,949,535	41.22%	94,669,296	43.52%
February	95,325,754	51.83%	102,919,054	49.35%	111,229,079	51.14%
March	111,508,111	60.63%	121,657,811	58.34%	130,998,157	60.22%
April	128,551,918	69.90%	140,495,577	67.37%	151,325,262	69.57%
May	152,059,166	82.68%	173,364,073	83.13%	0	0.00%
June	190,043,786	103.33%	217,399,399	104.26%	0	0.00%
BUDGET	183,913,084	100.00%	208,539,165	100.00%	217,519,765	100.00%



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

**REVENUE COMPARISON
GENERAL FUND**

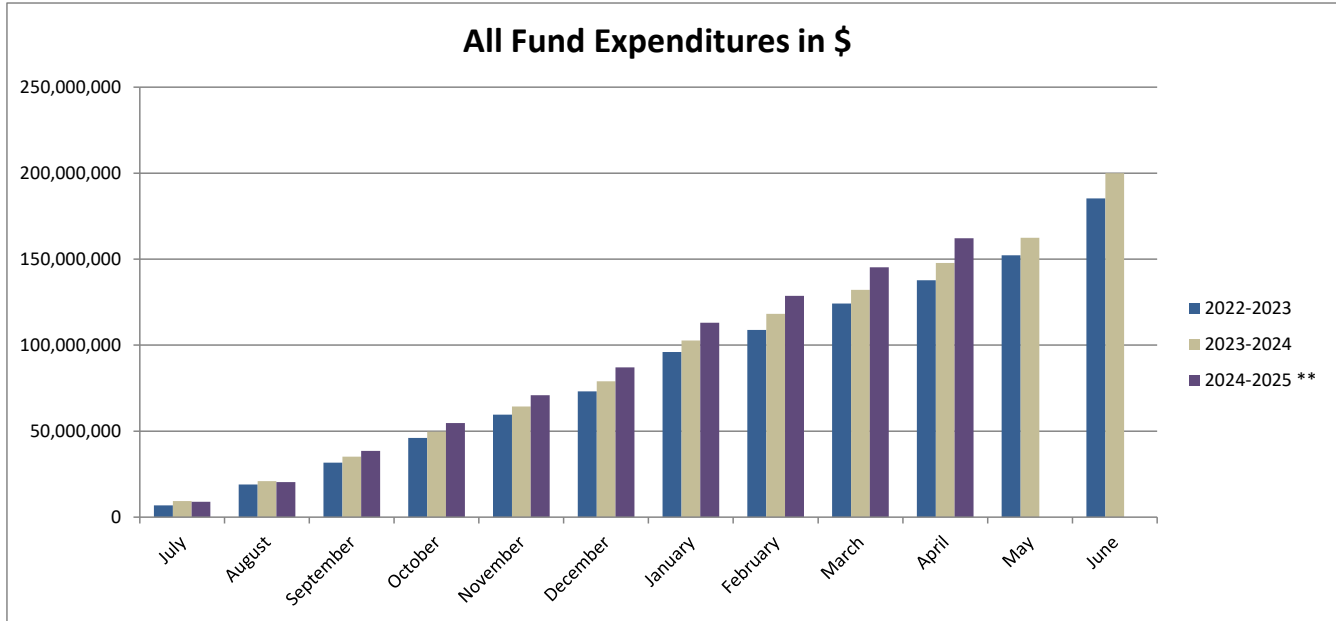
	2022-2023		2023-2024		2024-2025 **	
	\$	%	\$	%	\$	%
July	2,782,571	2.02%	2,054,035	1.28%	2,730,267	1.69%
August	15,069,992	10.94%	14,217,775	8.88%	14,246,069	8.79%
September	21,696,447	15.75%	21,337,010	13.32%	22,663,634	13.99%
October	32,616,003	23.68%	31,945,444	19.94%	34,311,930	21.18%
November	42,025,977	30.51%	40,706,009	25.41%	43,485,919	26.85%
December	49,535,706	35.96%	47,800,679	29.84%	50,561,608	31.21%
January	64,158,526	46.57%	61,461,736	38.37%	65,590,521	40.49%
February	74,679,348	54.21%	75,447,748	47.10%	78,601,059	48.52%
March	87,518,465	63.53%	90,432,887	56.45%	93,933,536	57.99%
April	101,791,548	73.89%	105,750,808	66.02%	109,446,939	67.57%
May	122,924,136	89.23%	135,431,731	84.55%	0	0.00%
June	142,274,703	103.28%	165,587,981	104.32%	0	0.00%
BUDGET	137,755,710	100.00%	160,186,251	100.00%	161,980,777	100.00%



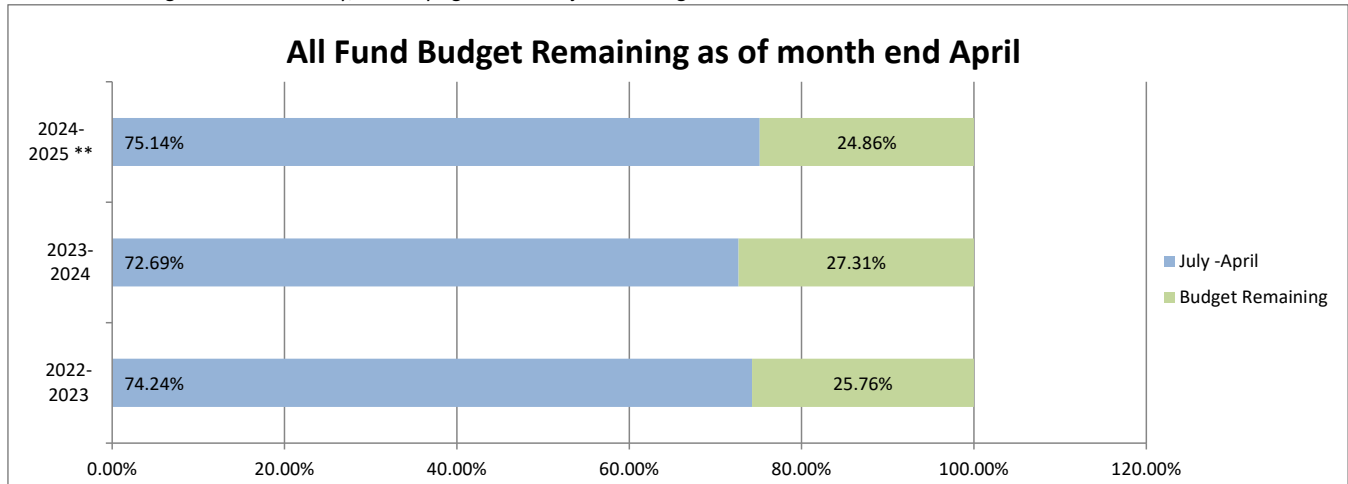
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

	2022-2023		2023-2024		2024-2025 **	
	\$	%	\$	%	\$	%
July	6,846,145	3.69%	9,311,625	4.58%	8,925,532	4.13%
August	18,979,577	10.22%	20,942,388	10.30%	20,436,074	9.47%
September	31,646,042	17.05%	35,122,008	17.27%	38,557,636	17.86%
October	46,123,533	24.85%	49,720,835	24.45%	54,696,951	25.34%
November	59,574,576	32.09%	64,276,579	31.61%	70,880,340	32.84%
December	73,187,172	39.43%	78,945,654	38.82%	87,062,371	40.33%
January	96,054,702	51.75%	102,672,354	50.49%	112,978,978	52.34%
February	108,872,180	58.65%	118,252,837	58.15%	128,683,130	59.61%
March	124,261,557	66.94%	132,146,998	64.98%	145,245,541	67.29%
April	137,800,461	74.24%	147,830,013	72.69%	162,196,959	75.14%
May	152,188,528	81.99%	162,388,218	79.85%	0	0.00%
June	185,336,975	99.85%	200,012,729	97.47%	0	0.00%
BUDGET	185,621,470	100.00%	203,361,619	100.00%	215,865,457	100.00%

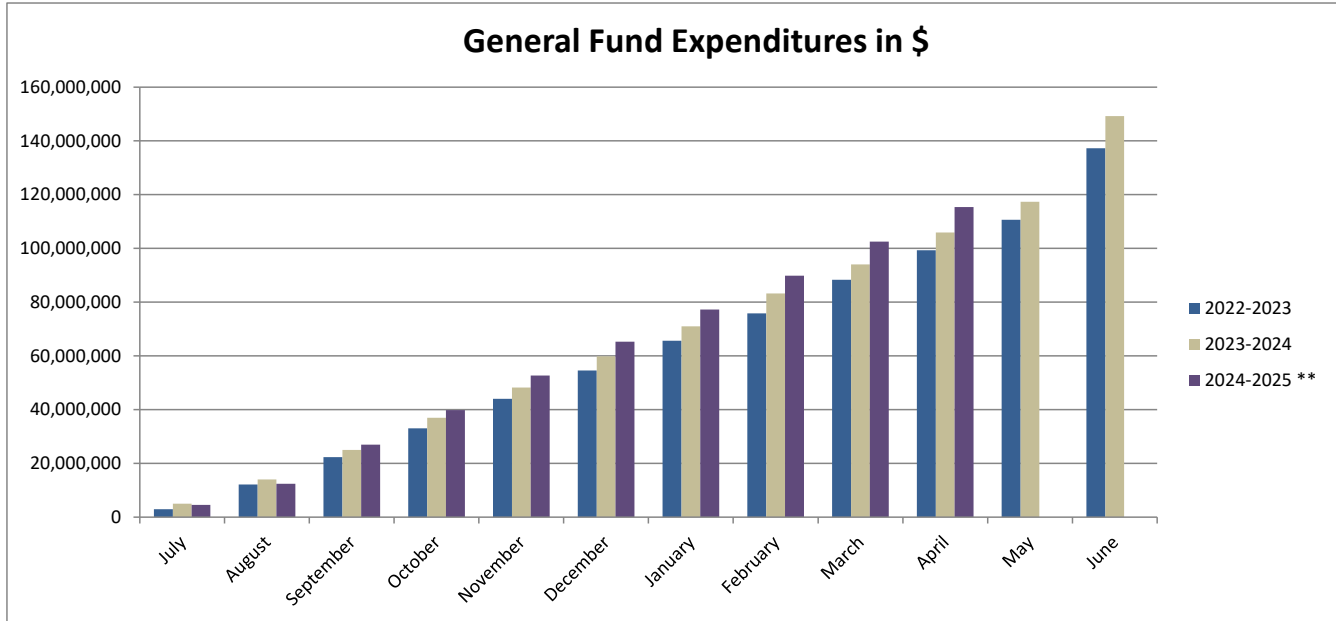


**based on timing of financial activity, monthly figures are subject to change

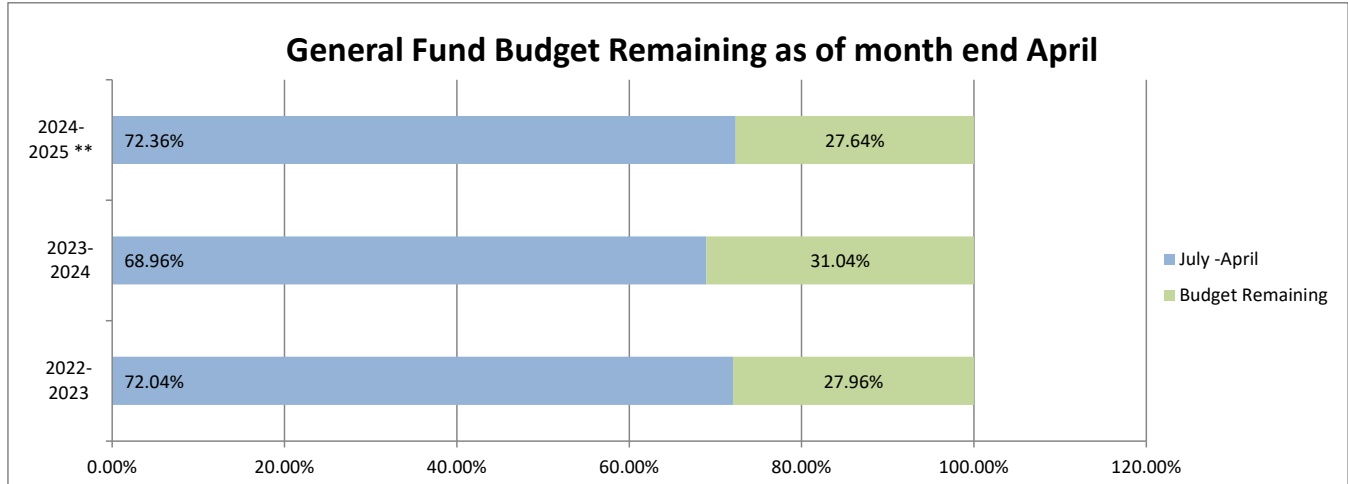


**EXPENDITURE COMPARISON
GENERAL FUND**

	2022-2023		2023-2024		2024-2025 **	
	\$	%	\$	%	\$	%
July	2,991,235	2.17%	5,034,065	3.28%	4,587,428	2.88%
August	12,150,968	8.82%	14,041,027	9.14%	12,396,981	7.77%
September	22,316,375	16.19%	24,985,208	16.27%	26,951,894	16.90%
October	33,077,014	24.00%	36,953,232	24.06%	39,837,090	24.98%
November	44,001,209	31.93%	48,220,445	31.40%	52,681,856	33.04%
December	54,594,640	39.62%	59,804,086	38.94%	65,257,054	40.92%
January	65,687,324	47.67%	70,996,511	46.23%	77,227,031	48.43%
February	75,861,166	55.05%	83,195,216	54.17%	89,828,083	56.33%
March	88,349,602	64.11%	94,048,702	61.24%	102,534,170	64.30%
April	99,274,558	72.04%	105,915,624	68.96%	115,390,145	72.36%
May	110,663,496	80.31%	117,328,149	76.39%	0	0.00%
June	137,313,387	99.64%	149,279,289	96.75%	0	0.00%
BUDGET	137,803,486	100.00%	153,581,253	100.00%	159,461,338	100.00%



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



5. Receive a Report about the Listening Session

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.

Agenda IV.A.5.
June 26, 2025

To: Board of Education
From: Dr. Theresa Battle, superintendent
Date: June 12, 2025
Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on June 12, 2025.

The following speakers spoke at the June 12, 2025 Listening Session.

Name	Relationship to School District	Topic
Mandi Jensen	parent, resident and staff person	Pathways Programming
Sarah Patrella	staff member	Science Implementation
Lisa Christen	staff member	Elementary Science Bridge Year
Brionna Bernier	parent and staff	Elementary Pathways

6. Designation of Identified Official with Authority for Minnesota
Department of Education (MDE) Secure Website Access

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.

Agenda IV.A.6.
June 26, 2025

To: Board of Education
Dr. Theresa Battle, superintendent

From: Anna Werb, chair

Date: June 26, 2025

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

Recommendation: That the Board of Education approve the designation of Dr. Latanya Daniels, superintendent starting July 1, 2025, to serve as the Identified Official with Authority for Education Identity and Access Management for Independent School District 191 Burnsville-Eagan-Savage.

Notes:

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

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



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

Education Identity and Access Management Board Resolution

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

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

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

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

Organization Name: Burnsville-Eagan-Savage School District #191
6-Digit or 9-Digit Organization Number (e.g. 1234-01 or 1234-01-000): 0191-01 Superintendent or Exec. Director Name: Latanya Daniels, superintendent

Will act as the IOwA? X Yes _____ No

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

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

Print Name:

Title:

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to:

useraccess.mde@state.mn.us

7. Approve, on a Second Reading Basis, new Policy 524: *Personal Electronic Communication Devices and Cell Phone*

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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.



**Agenda IV.A.7.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 26, 2025

Re: Approve, on a Second Reading Basis, new Policy 524: *Personal Electronic Communication Devices and Cell Phone*

Recommendation: That the Board of Education approve, on a second reading basis, new Policy 524: *Personal Electronic Communication Devices and Cell Phone*

Information:

This policy was reviewed by the Policy Review Committee on May 20, 2025 and was approved to move forward with a formal recommendation to the Board with a set of regulations to come forward at a later date. It passed on a first reading basis during the June 12 Board of Education Meeting.

Adopted: _____ *Burnsville-Eagan-Savage*
School District Policy 524
MSBA/MASA Model Policy 524.5
 Revised/Reviewed: 04/15/25 _____ *Orig. 2025*
 Revised: _____

524.5 PERSONAL ELECTRONIC COMMUNICATION DEVICES INCLUDING CELL PHONES

I. PURPOSE

The objective of this policy is to support the school district's focus on learning in alignment with the district's mission to ignite students' passion for learning, cultivate a strong foundation of knowledge, and foster a sense of community within our schools. Possession and use of personal electronic communication devices must be regulated to ensure that such devices do not disrupt or interfere with the education process or school operations, impair the safety, welfare, and privacy of students and staff, or are used as part of an act of academic dishonesty.

II. GENERAL STATEMENT OF POLICY

To minimize the impact of personal electronic communication devices on student behavior, mental health, and academic attainment and to support school environments in which students can engage fully with their classmates, their teachers, and instruction, the school board has determined the use of personal electronic communication devices by students during school hours should be limited.

III. DEFINITIONS

- A. "Bell-to-Bell" means from when the first bell rings at the start of the school day to begin instructional time until the dismissal bell rings at the end of the academic school day. "Bell-to bell" includes lunch and time in between class periods.
- B. "Cell Phone" means a personal device capable of making calls, transmitting pictures or video, or sending or receiving messages through electronic means. The definition of cell phone includes a non-smart phone that is limited to making phone calls or text messages and a smart phone that encompasses the above features.
- C. "Cyberbullying" means bullying using technology or other electronic communication, including but not limited to a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device.
- D. "Instructional Time" means any structured or unstructured learning experiences that occur from when the first bell rings at the start of the school day until the dismissal bell rings at the end of the academic school day.
- E. "Personal Electronic Communication Device" means any personal device capable of connecting to a cell phone, the internet, a cellular or Wi-Fi network, or directly connects to another similar device. Personal electronic communication devices may include cell phones, wearable devices such as smart watches, personal headphones, earbuds or pods, laptops, tablets, virtual reality devices, and other personal electronic communication devices with the abovementioned characteristics.
- F. "Stored" means a cell phone or personal electronic communication device not being

carried on the student's person, including not in the student's pocket. Storage options may include, but are not limited to, in the student's backpack, in the student's locker, in a locked pouch, or in a designated place in the classroom, as determined by school administration.

IV. PERSONAL ELECTRONIC COMMUNICATION DEVICE USE AND STORAGE

A. Personal Electronic Communication Device Use

~~1. Students are prohibited from using personal electronic communication devices~~

~~21. Elementary and Middle Schools (K-58)~~

- a. Students are prohibited from using personal electronic communication devices on school premises from bell-to-bell, which includes but is not limited to instructional time, lunch periods, recess, school-sponsored programs, events or activities, or any other time during the **designated** school day.
- b. All personal electronic communication devices shall be kept in designated areas and ~~turned off~~ silenced.

~~3. Middle Schools/Junior High Schools~~

~~42. High Schools (9-12)~~

- a. Students are prohibited from using personal electronic communication devices during instructional time, which includes the entire period of a scheduled class and other times when students are directed to report to and participate in any instructional activity.
- b. Students may wear smart or electronic watches but may not use any communication applications or features that are prohibited from use on other personal electronic communication devices and all notifications must be ~~turned off~~ silenced.
- c. All personal electronic communication devices shall be kept in designated areas and ~~turned off~~ silenced during instructional time. Personal electronic communication devices may be used during passing times and their scheduled lunch periods; however, such use is discouraged. ~~however, such use is discouraged.~~

B. Off-Campus School-Sponsored Activities (outside of bell-to-bell school day)

School administration may establish guidelines for personal electronic communication device possession and use during off-campus school-sponsored activities, such as extracurricular activities, outdoor and service trips, and school field trips. These guidelines will be provided at pre-activity meetings, activity-specific permission slips, and by other means as appropriate in the circumstances.

V. LIMITATIONS ON USE OF AND STORAGE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES

A. Limitations on Use of Personal Electronic Communication Devices

1. Personal electronic communication devices may not be used in any manner that causes or results in disruption of the educational environment or school-sponsored extracurricular activities or events or impairs or interferes with school district operations.
2. Devices, including but not limited to personal electronic communication devices, with audio, video, or photo-taking capabilities shall not be used at any time in locker rooms, bathrooms, or other locations where the presence of such devices poses an unreasonable risk to the safety, welfare, or privacy of others. Confiscation and search of such devices will occur if found in these areas.
3. ~~Students may not use a device to record, transmit, or post audio, videos, or photos of a person or persons on school grounds or on a school bus without the express permission of school staff in addition to the express consent of the individual or individuals that are the subjects of the recording.~~ The school district strongly discourages and disfavors using a device to record or photograph someone without their permission in general and it is specifically prohibited in bathrooms, locker rooms, school buses or during instructional time unless otherwise authorized by a school official.
4. Personal electronic communication devices may not be used to engage in bullying, cyberbullying, harassment, discrimination, or other activity prohibited under federal or state law or under school district policy.
5. Personal electronic communication devices shall not be used during a lockdown drill, a fire drill, or a similar safety drill.

B. Storage of Personal Electronic Communication Devices

Students shall keep their personal electronic communication devices in a secure place, such as the student's locker, a closed backpack, a storage device provided by the school, or an area designated by the classroom teacher at all times when personal electronic communication device use is prohibited.

VI. EXCEPTIONS

- A. Nothing in this policy prohibits a student from using a personal electronic communication device for a purpose documented in the student's individualized education program, a plan developed under section 504 of the Rehabilitation Act of 1973, or a health care plan in force regarding the student.
- B. A student may use a personal electronic communication device to monitor or address a health concern or medical condition upon permission granted by school administration.
- C. Students may use a personal electronic communication device when the use is necessary to respond to or report an emergency. For purposes of this policy, "emergency" means an actual or imminent threat to the health or safety of students and/or school personnel, which may result in death, bodily injury, or substantial property damage.
- D. A student may use a personal electronic communication device during a time at which use would otherwise be prohibited when the student has been granted permission from a staff member to use the device. If the school district implements a curriculum that

uses technology, students may be allowed to use their own personal electronic communication devices to access the curriculum. Students who are allowed to use their own devices to access the curriculum will be granted access to any application or electronic materials when they are available to students who do not use their own devices, or provided free of charge to students who do not use their own devices for curriculum.

- E. A personal electronic communication device may be stored in student vehicles parked on school district property provided that the device is not removed from the vehicle while on school district property.
- F. Students who need to make a call may request permission to use a telephone in the building office.

VII. DISCIPLINE RESPONSE TO VIOLATIONS

If a student violates this policy, a teacher or administrator shall take the following ~~serious~~ progressively disciplinary measures:

- A. ~~Level 1 - The staff member / teacher will restate the expectation and direct the student to place the phone in an appropriate location. Give the student a verbal warning and require the student to store the student's personal electronic communication device in accordance with this policy.~~
- B. ~~Level 2 - The staff member will work with administration. The device may be placed in the office for a period of time and/or require parent pickup. If the incident occurs in the afternoon, pickup and/or notification may not occur until the following morning. Securely store the student's personal electronic communication device in a teacher- or administrator-controlled locker, bin, or drawer for the duration of the class or period.~~ **Level 2 documentation is required and additional interventions may take place per the student handbook.**
- C. ~~Level 3 - Administration will coordinate the intervention. This can include, but is not limited to, a period of time (not to exceed 45 school days) where the device may not be allowed in the school. Frequent check-ins, and/or additional interventions with staff may be implemented. Place the student's personal electronic communication device in the school's central office for the remainder of the school day.~~ **Level 3 documentation is required and additional interventions may take place per the student handbook.**
- D. ~~Place the student's personal device in the school's central office to be picked up by the student's parent or guardian.~~
- E. ~~Schedule a conference with the student's parent or guardian to discuss the student's personal device use.~~
- F. ~~Apply discipline as provided under school district policies and as appropriate.~~
- G. ~~Other (insert as needed).~~

VIII. SCHOOL DISTRICT RESPONSIBILITY

- A. The school district is not responsible for, nor is it required to investigate, any lost, stolen, or damaged personal electronic communication devices brought onto school grounds or the bus or school-sponsored activities or events.

- B. The school board directs the superintendent and school district administration to establish additional rules and procedures regarding student possession and use of personal electronic communication devices in schools as the superintendent and school district administration find appropriate. These rules shall be consistent with this policy and other applicable school district policies. These rules and procedures should seek to minimize the impact of personal electronic communication devices on student behavior, mental health, and academic attainment. These rules and procedures may be designed for specific **school buildings**, grade levels, or pursuant to similar criteria.
- C. If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a personal electronic device, or that a device contains evidence of such a violation, a school administrator may search the device. The search will be reasonably related in scope to the circumstances justifying the search.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 Minn. Stat. § 13.32 (Educational Data)
 Minn. Stat. § 121A.031 (School Student Bullying Policy)
 Minn. Stat. § 121A.73 (School Cell Phone Policy)
 Minn. Stat. § 124D.166 (Limit on Screen Time for Children in Preschool and Kindergarten)
 Minn. Stat. § 125B.15 (Internet Access for Students)
 Minn. Stat. § 125B.26 (Telecommunications/Internet Access Equity Act)
 29 U.S.C. § 794 (Nondiscrimination under Federal Grants and Programs)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
 MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
 MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
 MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
 MSBA/MASA Model Policy 524 (Internet, Technology, and Cell Phone Acceptable Use and Safety Policy)
 Away for the Day (www.awayfortheday.org)
 MASSP/MESPA, *The Cell Phone Toolkit* (July 2024)

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

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.



**Agenda IV.A.8.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Abigail Alt, vice chair

Date: June 26, 2025

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

Recommendation: That the Board of Education approve, on a second reading basis, changes to Policy 206: *Public Participation in School Board Meetings, Complaints about Persons at School Board Meetings and Data Privacy Considerations*

Information:

This policy was reviewed by the Policy Review Committee on May 20, 2025 and was approved to move forward with a formal recommendation to the Board and passed on a first reading basis at the June 12, 2025 Board of Education Meeting.

Changes include adding the following reference information to the Listening Session Registration Card:

- City
- State

Adopted: 11/2003
Reviewed: 6/13/2024
Revised: 6/13/2024
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 (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, the name of group represented (if any), their city and state, 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, name of group representing, if any, relationship to the school district, city and state of residence 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

9. Approve, on a Second Reading Basis, Changes to Policy 902
Regulation: *Fee Schedule*

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.



**Agenda IV.A.9.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Jason Sellars, director of community services

Date: June 26, 2025

Re: Approve, on a Second Reading Basis, changes to Policy 902 Regulation:
Fee Schedule

Recommendation: That the Board of Education approve, on a second reading basis, changes to Policy 902 Regulation: *Fee Schedule*

Information:

This policy regulation was reviewed by the Policy Review Committee on May 20, 2025 and was approved to move forward with a formal recommendation to the Board. It passed on a first reading basis at the Board of Education meeting on June 12, 2025. Updates to the Fee Schedule have been made. The new updates have been designed to include:

- Inclusion of non-profit groups and non-residents who live outside district boundaries
- Increase equitable access to community groups
- Increase rental opportunities

Adopted: 4/2002
Reviewed: 5/20/2025
Revised: 6/12/2025
Rescinds: KG, KG-R

Burnsville-Eagan-Savage School District Policy 902

902 USE OF SCHOOL DISTRICT FACILITIES AND EQUIPMENT

I. PURPOSE

The purpose of this policy is to provide guidelines for community use of school facilities and equipment.

II. GENERAL STATEMENT OF POLICY

The school board encourages maximum use of school facilities and equipment for community purposes if, in its judgment, that use will not interfere with use for school purposes.

III. SCHEDULED COMMUNITY EDUCATION CLASSES AND ACTIVITIES

- A. The Director of Community Education shall be charged with the process of scheduling rooms and special areas for community education classes and activities planned to be offered during each session.
- B. Procedures for providing publicity, registration, and collection of fees shall be the responsibility of the Director of Community Education.
- C. Registration fees may be structured to include a pro-rata portion of costs for custodial services that may be needed.

IV. GENERAL COMMUNITY USE OF SCHOOL FACILITIES

- A. The school board may authorize the use of school facilities by community groups or individuals. It may impose reasonable regulations and conditions upon the use of school facilities as it deems appropriate.
- B. Requests for use of school facilities by community groups or individuals shall be made through the Director of Community Education office. The Director of Community Education will present recommended procedures for the processing and review of requests to the school board annually. Upon approval by the school board, such procedures shall be an addendum to this policy.
- C. The school board may require a rental fee for the use of school facilities. Such fee may include the cost of custodial and supervisory service if deemed necessary. It may also require a deposit or surety bond for the proper use and repair of damage to school facilities. A rental fee schedule, deposit or surety bond schedule, and

payment procedure shall be presented to the school board annually. Upon approval by the school board, the fee schedule shall be an addendum to this policy.

- D. When emergencies or unusual circumstances arise that necessitate rescheduling the use of school facilities, every effort will be made to find acceptable alternative meeting space.

V. USE OF SCHOOL EQUIPMENT

The Director of Community Education will maintain the Addendum to this policy. The Director of Community Education will present to the school board annually the type of equipment that is available for community use, the extent to which it may be utilized, and the manner by which it may be scheduled for use and any charges to be made relating thereto. Upon approval of the school board, such procedure shall be an addendum to this policy.

VI. RULES FOR USE OF FACILITIES AND EQUIPMENT

The school board expects members of the community who use facilities and equipment to do so with respect for school district property and an understanding of proper use. Individuals and groups shall be responsible for damage to facilities and equipment. A certificate of insurance may be required by the school district to ensure payment for these damages and any liability for injuries.

Legal References: Minn. Stat. § 123B.51 (Schoolhouses and Sites; Uses For School and Nonschool Purposes; Closings)

Cross References: Burnsville-Eagan-Savage School District Policy 801 (Equal Access to School Facilities)
 Burnsville-Eagan-Savage School District Policy 901 (Community Education)
 902 Addendum

10. Approve Scheduling a Board Retreat on July 9, 2025

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.



**Agenda IV.A.10.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Anna Werb, Chair

Date: June 26, 2025

Re: Approve Scheduling a Board Retreat on July 9, 2025

Recommendation: That the Board of Education approves scheduling a board retreat for Superintendent Onboarding and Board Planning on July 9 2025, from 6:00 p.m. to 8:00 p.m. at Diamondhead Education Center, 200 West Burnsville Parkway in Burnsville.

B. New Business**1. Approve FY26 Adopted Budget**

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Speaker(s): Tyler Dehne, Director of Finance



**Agenda IV.B.1.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2025

Re: Approve FY26 Adopted Budget

Recommendation: That the Board of Education approves the 2025-26 Adopted Budget providing all funds’ revenues of \$215,872,026 and all funds’ expenditures of \$227,825,535.

Below is a summary of the proposed 2025-2026 Adopted Budget for your review.

FUND	REVENUE BUDGET	EXPENDITURE BUDGET	INCR (DECR) TO FUND BALANCE
GENERAL	\$ 158,590,425	\$ 169,547,066	\$ (10,956,641)
FOOD & NUTRITION	6,842,403	7,457,001	(614,598)
COMMUNITY SERVICE	7,529,198	7,884,010	(354,812)
DEBT SERVICE	11,250,000	11,202,458	47,542
INTERNAL SERVICE	31,160,000	30,985,000	175,000
OPEB REVOCABLE TRUST	500,000	750,000	(250,000)
TOTAL ALL FUNDS	\$ 215,872,026	\$ 227,825,535	\$ (11,953,509)

The District follows the guiding questions in developing the budget – How will the budget for FY2026 continue to:

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

This adopted budget will be revised later in the 2025-2026 year to adjust for actual data relating to state updates, federal updates, enrollment, staffing, audited fund balances, etc.

FY2026 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,021
 - Early Childhood Special Education at 153
 - Voluntary Pre-Kindergarten at 133
- Enrollment Projections are based on:
 - Historical data trends including birth rates
 - Fall 2024 seat counts
 - Demographic Study
- 2.74% increase to the general education formula - \$200 per pupil
- \$2.06 million decrease in Compensatory funding
- General tax levy decreased \$5.5 million
- Miscellaneous one-time funding decreased revenue by \$577,000

Expenses

- 2.5% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc
- \$900,000 in expenditure adjustments:
 - Maintain class sizes (K-12) – 8.55 FTE reduction
 - Additional 2.0 FTE at Burnsville High School
 - Additional 2.0 FTE for Middle School (School within a School)
 - Community Based Mentoring Program and Catalyst Training
 - Technology Tool ELLevation Platform and Strategies

Summary

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



Spark.

Fuel.



Blaze.



2025-2026 Budget June 2025

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

ISD 191 BURNSVILLE-EAGAN-SAVAGE

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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



A handwritten signature in blue ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in blue ink, reading 'James M. Rowan'.

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

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Executive Summary





Executive Summary

Organization Section

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

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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DISTRICT OVERVIEW

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

The district has a population of over 73,006 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

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

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

For the 2025-2026 fiscal year the District is projecting total enrollment at 7,307 which includes 7,021 in grades K-12 and 286 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2024-2025 fiscal year total enrollment is at 7,488 with 7,211 in K-12 and 277 in Pre-K and ECSE.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 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.

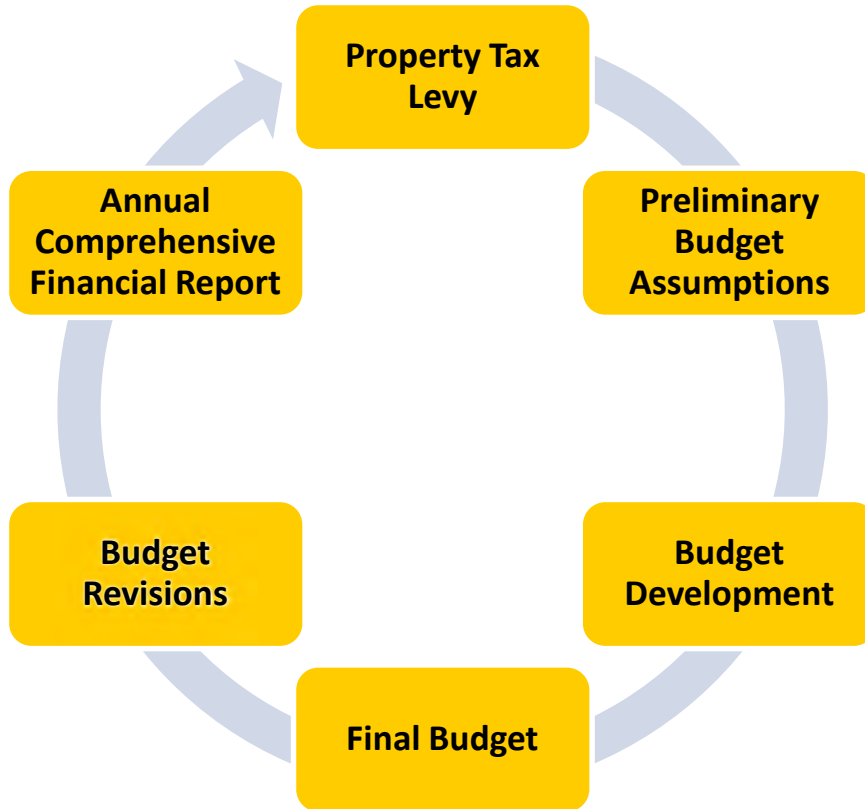
SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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 2025-2026 BUDGET

BUDGET CYCLE

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



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

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

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.



**INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET**

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BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

ADMINISTRATION (Superintendent's Leadership Team)

Dr. Latanya Daniels, Superintendent
Dr. Chris Bellmont, Assistant Superintendent
Stacey Sovine, Executive Director of Administrative Services
Isis Buchanan, 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
Jessi Moryn, Controller
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA
Chris Bluem, Accountant

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

<u>Name</u>	<u>School Site</u>
Dr. Angie Pohl	Virtual Academy Elementary (479)
Dr. Salma Hussein	Gideon Pond Elementary (482)
Lyle Bomsta	Edward Neill Elementary (483)
Dr. Angie Pohl	Vista View Elementary (486)
Dr. Jon Bonneville	William Byrne Elementary (487)
Brad Robb	Rahn Elementary (488)
Dr. Renee Brandner	Sky Oaks Elementary (489)
Kristine Black	Hidden Valley Elementary (490)
Kenneth Essay	Harriot Bishop Elementary (491)
Kelly Ronn	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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program for all K-12 students.
- Compensatory Revenue of \$13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$4,689,692 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2 million are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$301,969 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.9 million in Long-Term Facility Maintenance Funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.



Executive Summary

Financial Section

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

BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 12, 2024 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2026 budget process.

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

Budget Timeline

Administration also presented to the School Board the FY2026 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY25 revised budget
 - Board receives report on FY26 budget assumptions
- **March**
 - Superintendent presents initial budget recommendations to the Board
- **April-May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and board work session
- **June 12** - FY26 Adopted budget presented
- **June 26** - FY26 Adopted budget approved

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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FY2026 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,021
 - Early Childhood Special Education at 153
 - Voluntary Pre-Kindergarten at 133
- Enrollment Projections are based on:
- Historical data trends including birth rates
 - Fall 2024 seat counts
 - Demographic Study
- 2.74% increase to the general education formula - \$200 per pupil
 - \$2.06 million decrease in Compensatory funding due to the formula change
 - Miscellaneous one-time funding decreased revenue by \$577,000

Expenses

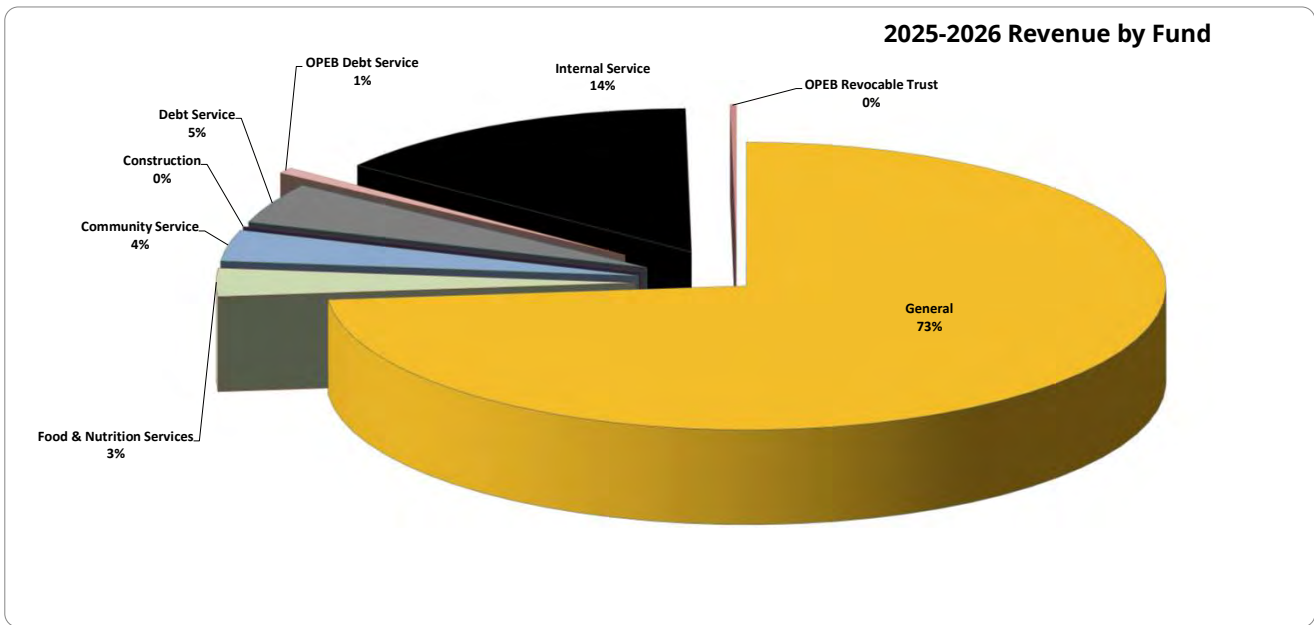
- 2.5% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- \$900,000 in expenditure adjustments:
 - Maintain class sizes (K-12) – 8.55 FTE reduction
 - Additional 2.0 FTE at Burnsville High School
 - Additional 2.0 FTE for Middle School (School within a School)
 - Community Based Mentoring Program and Catalyst Training
 - Technology Tool ELLevation Platform and Strategies

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs increased by 31 FTE mostly due to the special education services needed
- Total local property tax revenue decreased by \$2.2 million mostly due to the \$2.7 million tax revenue decrease in the general fund for adjustments related to the declining enrollment.

ALL FUNDS - REVENUE SUMMARY

Fund	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 136,320,648	\$ 142,274,703	\$ 165,587,981	\$ 161,980,777	\$ 158,590,425	\$ 162,921,981	\$ 163,741,852	\$ 164,847,822
Food & Nutrition Services	6,313,631	5,890,085	7,170,377	6,755,316	6,842,403	6,910,827	6,979,935	7,119,534
Community Service	6,396,431	6,800,783	7,226,889	7,583,672	7,529,198	7,679,782	7,833,378	7,990,046
Construction	438	-	-	-	-	-	-	-
Debt Service	23,384,248	9,724,881	9,151,353	9,250,000	9,825,000	12,000,000	11,400,000	11,600,000
OPEB Debt Service	1,466,315	1,324,225	1,455,317	1,450,000	1,425,000	1,375,000	1,375,000	1,400,000
Internal Service	22,573,576	23,270,326	25,709,278	30,000,000	31,160,000	32,095,000	33,058,000	34,050,000
OPEB Revocable Trust	(847,295)	758,783	1,098,204	500,000	500,000	500,000	500,000	500,000
Total	\$ 195,607,991	\$ 190,043,786	\$ 217,399,399	\$ 217,519,765	\$ 215,872,026	\$ 223,482,590	\$ 224,888,165	\$ 227,507,402

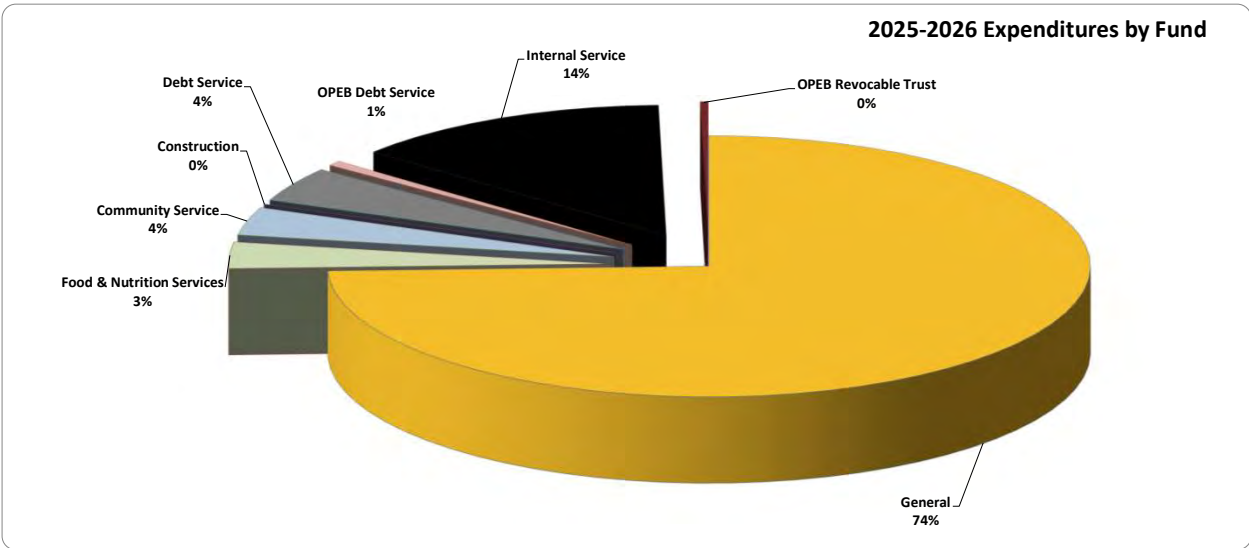


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary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

Revenues come from a variety of sources: Local revenue which would include local property taxes, donations, interest earnings, tuition from patrons, fees from patrons and rental. State revenue which includes general education formula aid, as well as a variety of other state aids including Long-Term Facility Maintenance (LTFM) aid and special education aid. Federal aid can come through the Minnesota Department of Education or directly from a federal agency. Other revenue sources 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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
General	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066	\$ 170,518,715	\$ 171,496,818	\$ 169,116,412
Food & Nutrition Services	4,921,295	5,227,052	6,162,396	7,137,014	7,457,001	7,355,281	7,575,939	7,803,217
Community Service	5,273,554	5,911,008	6,135,358	7,256,860	7,884,010	8,120,530	8,364,146	8,615,070
Construction	1,658,133	-	-	-	-	-	-	-
Debt Service	21,784,140	9,946,029	9,949,463	9,785,000	9,805,000	12,000,000	11,460,000	11,660,000
OPEB Debt Service	1,398,245	1,407,858	1,405,153	1,400,245	1,397,458	1,402,218	1,394,195	1,398,555
Internal Service	23,814,592	24,662,845	26,291,888	30,050,000	30,985,000	31,915,000	32,872,000	33,858,000
OPEB Revocable Trust	795,812	868,796	789,184	775,000	750,000	650,000	700,000	550,000
Total	\$ 192,966,400	\$ 185,336,975	\$ 200,012,729	\$ 215,865,457	\$ 227,825,535	\$ 231,961,744	\$ 233,863,098	\$ 233,001,254

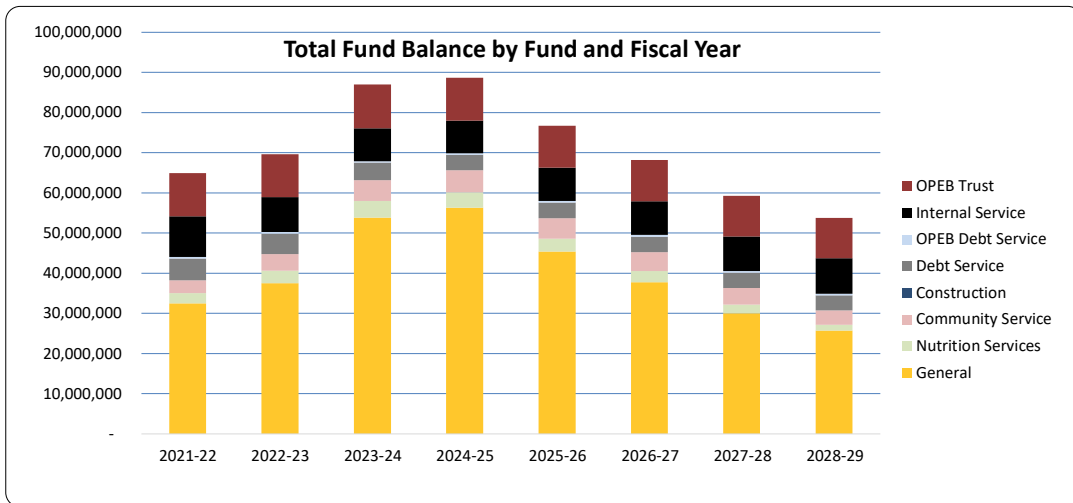


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal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

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

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2022	06/30/2023	06/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029
	Actual	Actual	Actual	Revised Budget	Proposed Budget	Forecast	Forecast	Forecast
General	\$ 32,521,898	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 45,354,704	\$ 37,757,970	\$ 30,003,004	\$ 25,734,414
Food & Nutrition Services	2,511,460	3,174,493	4,182,475	3,800,777	3,186,179	2,741,725	2,145,721	1,462,038
Community Service	3,195,511	4,085,287	5,176,817	5,503,629	5,148,817	4,708,069	4,177,301	3,552,277
Construction	-	-	-	-	-	-	-	-
Debt Service	5,386,218	5,165,070	4,366,961	3,831,961	3,851,961	3,851,961	3,791,961	3,731,961
OPEB Debt Service	405,673	322,041	372,206	421,961	449,503	422,285	403,090	404,535
Internal Service	10,126,269	8,733,749	8,151,140	8,101,140	8,276,140	8,456,140	8,642,140	8,834,140
OPEB Revocable Trust	10,774,721	10,664,708	10,973,728	10,698,728	10,448,728	10,298,728	10,098,728	10,048,728
Total	\$ 64,921,751	\$ 69,628,563	\$ 87,015,233	\$ 88,669,541	\$ 76,716,032	\$ 68,236,878	\$ 59,261,945	\$ 53,768,093



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



Executive Summary

Informational Section

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

ENROLLMENT PROJECTION - 2025-2026
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															153	153
VPK															133	133
K	58	57	43	77	66	77	73	69	2							522
1	58	57	42	76	66	76	73	69	2							519
2	64	67	64	86	50	77	73	81	5							567
3	50	56	45	85	54	83	67	74	9							523
4	53	64	50	86	58	78	65	84	4							542
5	51	56	44	104	64	75	74	80	4							552
6										190	306	9				505
7										215	261	10				486
8										222	239	20				481
9												25	429			454
10												27	488	6		521
11												36	537	55		628
12												36	479	155	51	721
Total	334	357	288	514	358	466	425	457	26	627	806	163	1,933	216	337	7,307
															K-12	7,021
															Other	286

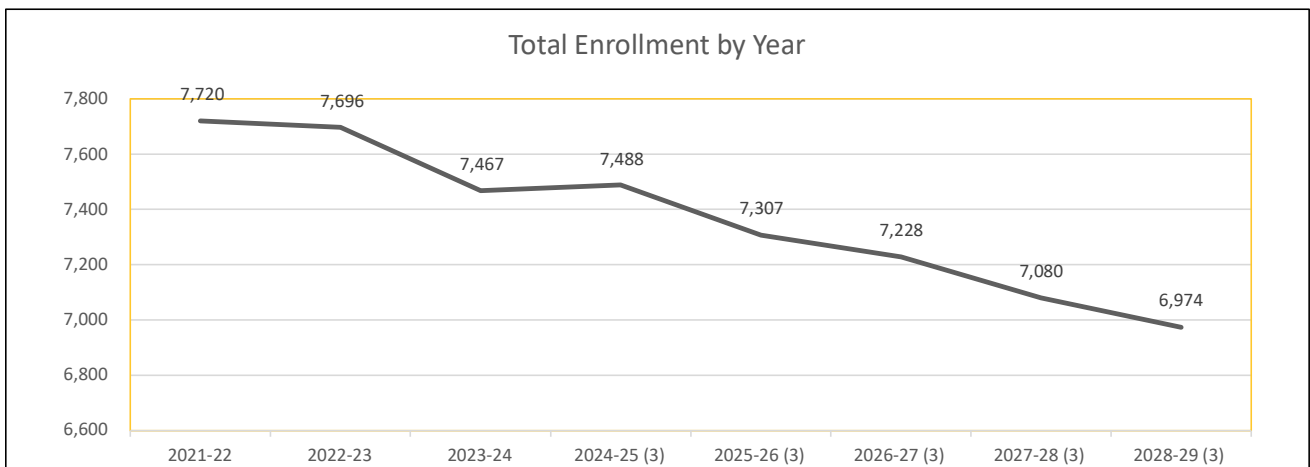
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25 (3)</u>	<u>2025-26 (3)</u>	<u>2026-27 (3)</u>	<u>2027-28 (3)</u>	<u>2028-29 (3)</u>
EC(1)	137	115	130	148	153	153	151	147
PreK	126	121	129	129	133	133	132	128
K	600	579	577	529	535	546	541	526
1	588	594	537	573	515	530	528	523
2	590	587	572	540	564	501	521	519
3	541	577	554	557	520	539	482	500
4	539	543	554	566	546	514	534	478
5	493	544	524	559	555	543	507	527
6	509	467	495	513	513	523	510	476
7	547	520	452	491	495	514	516	503
8	511	567	515	457	484	503	514	515
9	601	525	575	519	457	492	508	518
10	571	612	529	591	525	469	502	518
11	632	608	621	563	617	547	485	520
12(2)	734	738	704	753	695	721	649	576
Total	<u>7,720</u>	<u>7,696</u>	<u>7,467</u>	<u>7,488</u>	<u>7,307</u>	<u>7,228</u>	<u>7,080</u>	<u>6,974</u>



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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	0.15	0.15	0.65	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	13.00	12.00	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	28.00	28.50	28.50	28.50	27.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	5.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	3.00	2.00	1.00	0.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidentia	18.00	18.00	19.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.15	1.20	1.95	1.55	2.55
K-12 Teachers	Teacher	394.85	386.60	393.12	386.94	401.16
Teacher on Special Assignment	Teacher	1.00	2.00	1.00	1.00	2.05
Digital Learning Specialist	Teacher	7.75	8.00	8.00	7.75	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	8.00	8.00
Psychologist	Teacher	0.50	0.50	0.50	0.00	0.00
Counselors	Teacher	1.20	1.70	1.70	1.00	0.50
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.70	0.70
Educational Assistants	Educational Assistant	22.85	34.03	30.60	27.45	29.26
Other Administration	District Wide, Unaffiliated	4.35	4.46	5.46	4.86	4.35
Other Support Staff	Clerical, CE, Unaffiliated	30.83	33.36	35.51	43.14	34.00
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.77	13.18	12.81	12.50	14.00
Counselors	Teacher	0.00	0.00	0.00	1.00	0.00
Educational Assistants	Educational Assistant	5.25	6.13	6.13	7.00	7.88
Special Education						
Director/Supervisor	District Wide	4.00	4.00	4.00	4.50	4.50
Teachers	Teacher	115.30	114.16	121.36	135.10	141.20
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	6.30	6.50	7.50	7.75	7.75
Speech Teachers	Teacher	15.80	15.80	16.50	18.50	16.00
Nurses	Teacher	3.99	5.33	5.36	4.19	5.24
Social Workers	Teacher	5.48	5.48	5.55	5.70	5.90
Psychologist	Teacher	9.90	9.40	10.90	9.90	9.40
Cultural Liaison	Unaffiliated	1.88	2.00	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.26	0.15
Educational Assistants	Educational Assistant	117.91	123.36	123.51	106.27	109.08
Other Support Staff	Clerical, Unaffiliated	6.80	8.50	9.60	13.40	19.90

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

Employee by Program Series	Contract Group	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.25	1.00	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	0.00	0.00	0.00	0.00
Dean	Unaffiliated	5.83	9.00	7.00	9.00	10.00
Teacher on Special Assignment	Teacher	0.00	1.74	4.74	0.74	2.85
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	0.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.32	8.52	8.45	0.00	0.00
Cultural Liaison	Unaffiliated	10.00	12.00	11.00	0.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	13.00	13.00	14.00	15.40	15.40
Other Administration	District Wide, Unaffiliated, Principi	3.80	2.60	2.60	1.19	1.75
Other Support Staff	Clerical, Unaffiliated	1.00	1.50	1.50	4.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	8.61	7.27	11.64	11.91	14.26
Social Workers	Teachers	0.00	0.00	0.00	9.30	9.10
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	11.30	12.30
Counselors	Teacher	10.50	10.50	10.50	13.00	14.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.60	0.00
Educational Assistants	Educational Assistant	5.38	1.81	2.72	0.00	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	1.75	1.90
Other Support Staff	Unaffiliated	2.00	1.71	1.11	1.11	2.11
Operations & Maintenance						
Director/Supervisor	District Wide	3.60	4.60	4.60	4.60	4.60
Custodians	Custodian	70.50	69.50	70.50	69.50	69.50
Other Support Staff	Clerical	2.00	1.89	1.89	1.89	1.89
Total		1,024.64	1,036.63	1,060.86	1,066.05	1,097.28

Explanation of Trends

Total FTEs increased by 31 FTE in 25-26 mostly due to the special education services needed



COMPONENTS OF GENERAL LONG-TERM DEBT

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/25	Due 2025-2026*
Copier & Mailing Machine	Capital Lease	4.00%	\$ 477,668	2030	\$ 463,466	\$ 88,297
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	51,605,000	27,547,950
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	20,235,000	12,928,100
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	5,235,000	1,396,983
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	7,290,000	1,453,500
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,155,000	1,267,750
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,325,000	1,374,920
					\$ 125,308,466	\$ 46,057,500

2025A bonds were issued in June 2025 to partially refund the 2015A and 2016A bonds

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 \$1,674,405,491 as of 2024.

*Due 2025-2026 includes principal and interest



Taxable Market Value of Properties in District

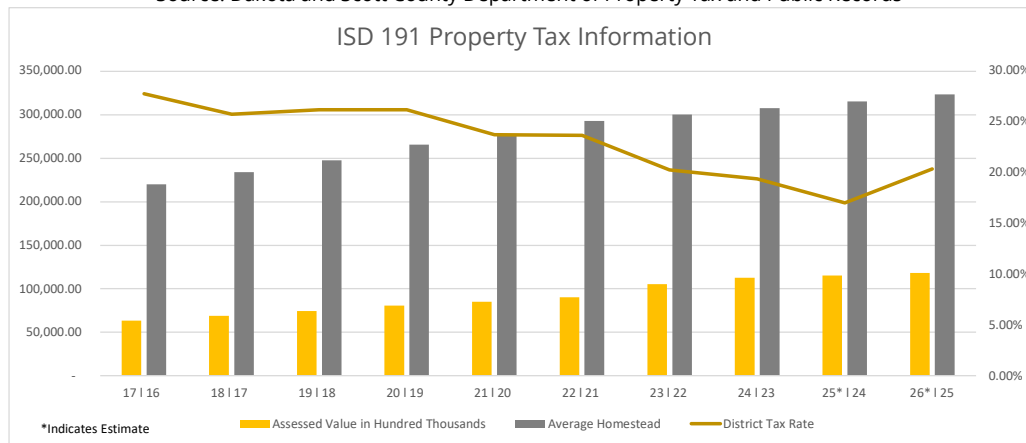
Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,510,241,379	\$277,006	23.77%
22 21	\$9,019,198,895	\$292,879	23.70%
23 22	\$10,525,363,360	\$300,201	20.27%
24 23	\$11,255,414,508	\$307,706	19.40%
25* 24	\$11,536,799,871	\$315,399	17.02%
26* 25	\$11,825,219,867	\$323,284	20.37%



* 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.



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Organizational Section

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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DISTRICT OVERVIEW

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

The district has a population of over 73,006 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

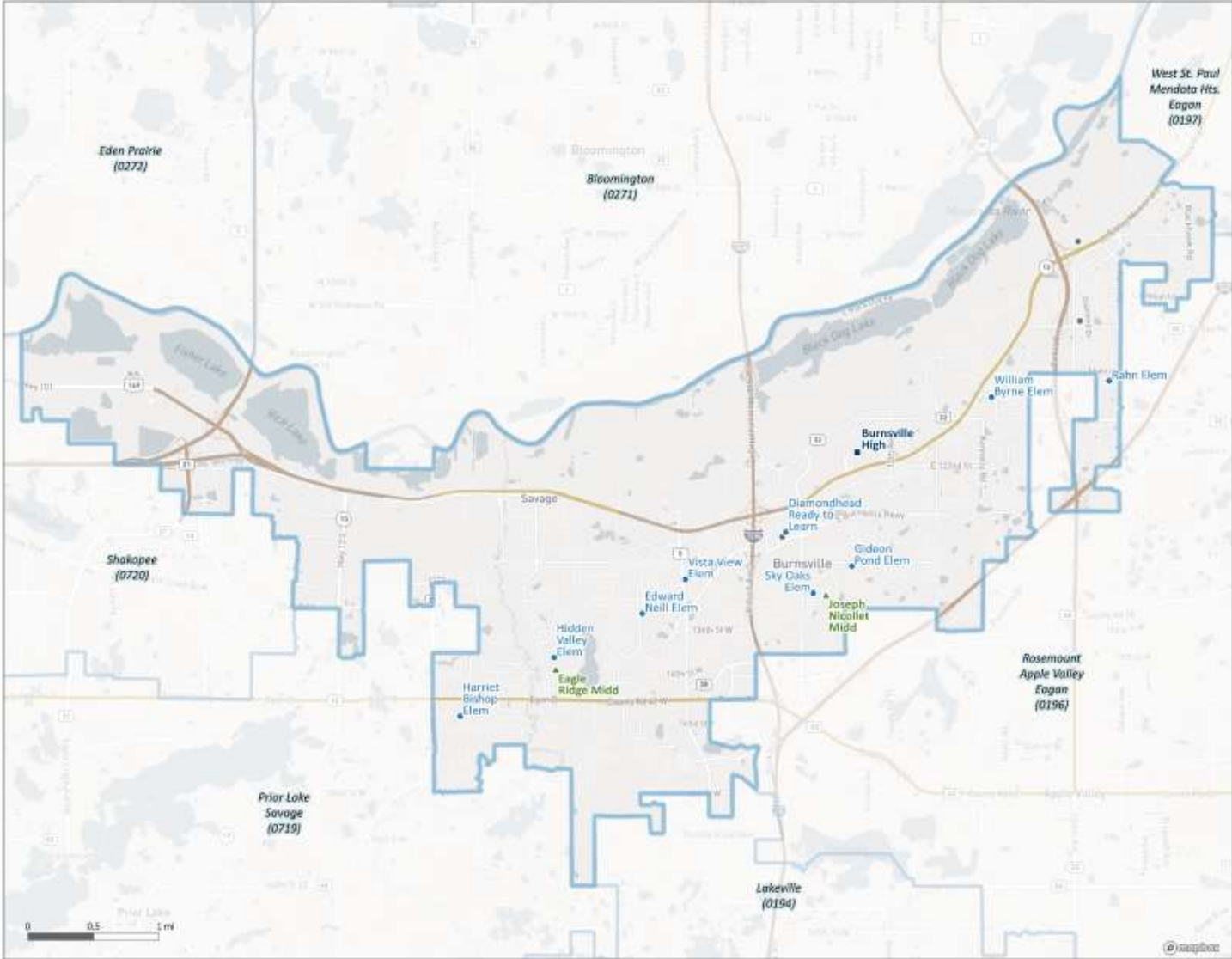
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal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

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

For the 2025-2026 fiscal year the District is projecting total enrollment at 7,307 which includes 7,021 in grades K-12 and 286 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2024-2025 fiscal year total enrollment is at 7,488 with 7,211 in K-12 and 277 in Pre-K and ECSE.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

DISTRICT MAP



2024-25 SCHOOL BOARD



From left to right:

Scott Hume, Clerk

Rachael Mikkelsen, Director

Abigail Alt, Vice-Chair

Anna Werb, Chairperson

Lesley Chester, Treasurer

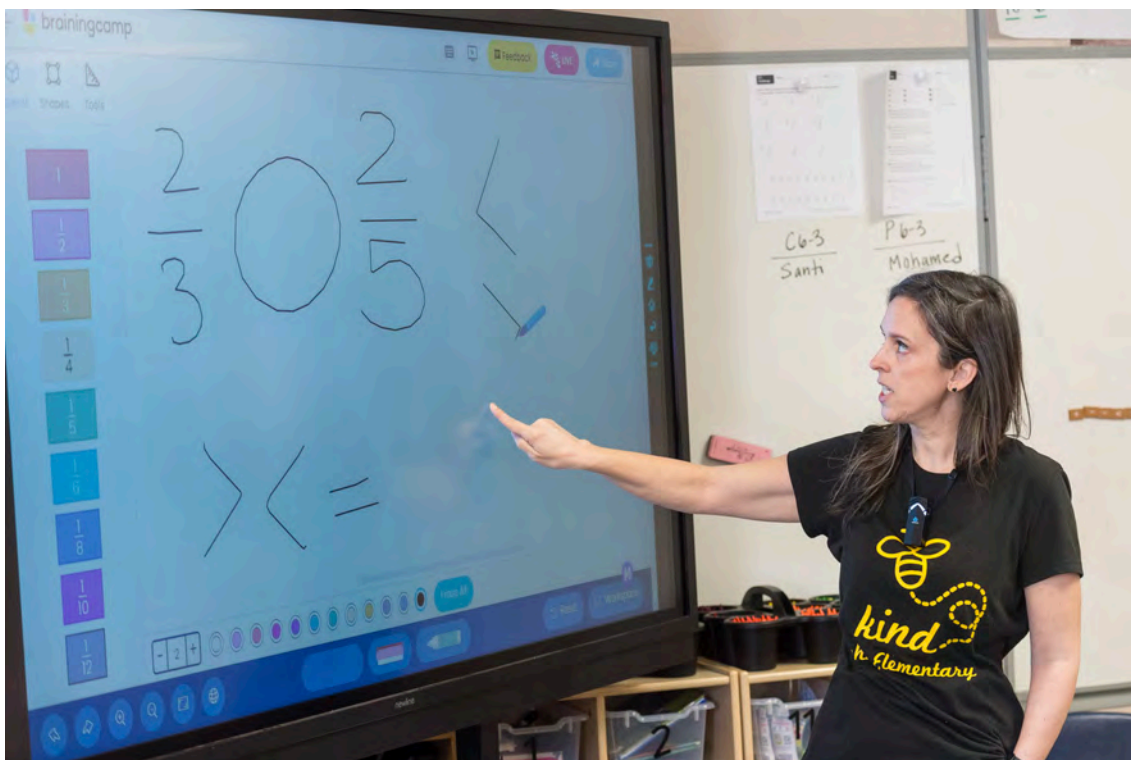
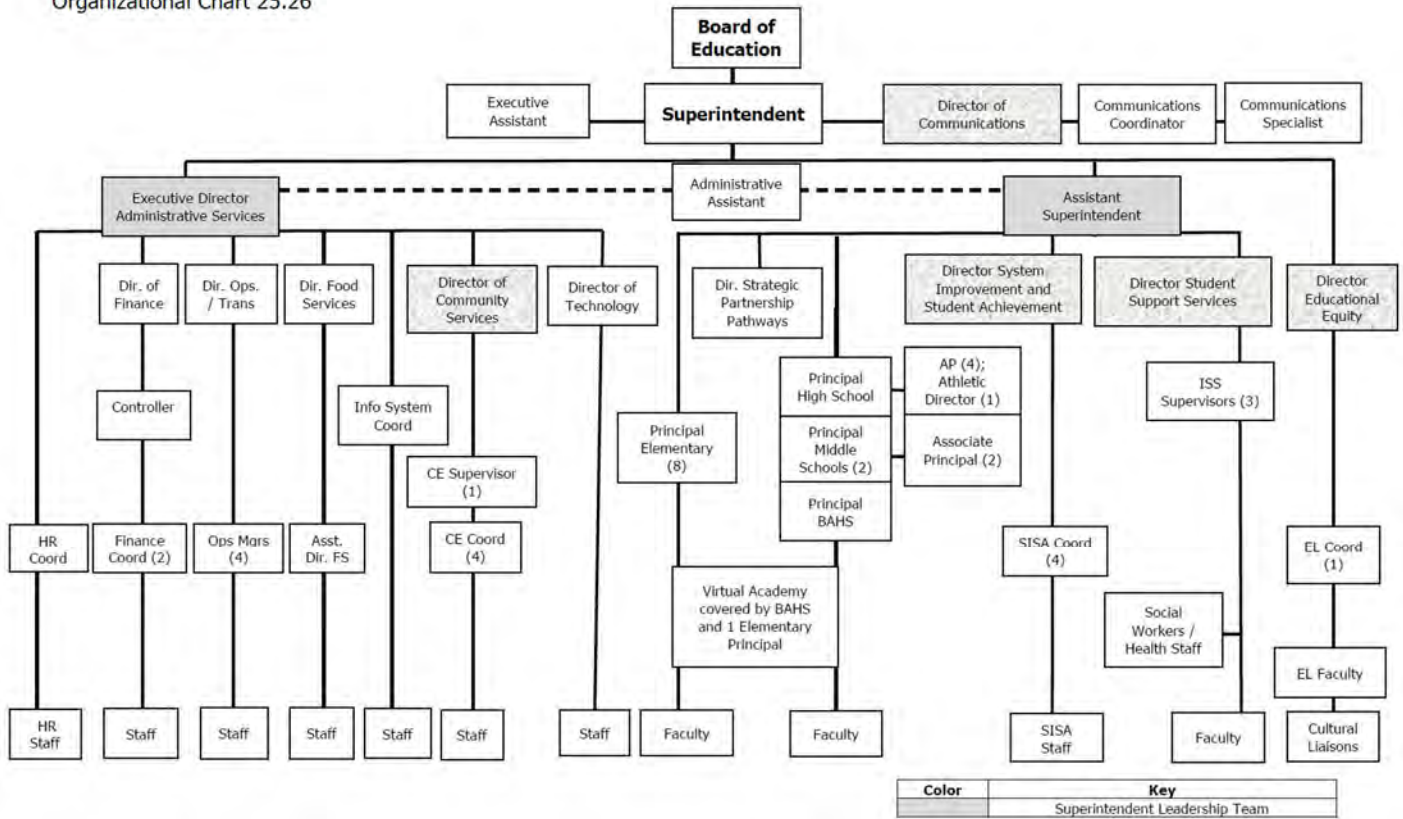
Tyler Sachse, Director

Annemarie Anderson, Director

Maryam Bradai, Student Representative

ORGANIZATIONAL CHART

Organizational Chart 25.26



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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program for all K-12 students.
- Compensatory Revenue of \$13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$4,689,692 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately \$2 million are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied \$301,969 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.9 million in Long-Term Facility Maintenance Funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

BUDGET POLICIES

The School Board has adopted several policies and procedures related to the budget process. All of the policies have been developed in alignment with specific Minnesota State Statutes. These policies guide the development, implementation and oversight of the District budget. Below is a summary of these policies. You will find the full policies on the District’s website at [isd191.org/discover/board-of-education/policies](https://www.isd191.org/discover/board-of-education/policies). (<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
2025-2026 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.

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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:

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET**

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.

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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 2025-2026 BUDGET

BUDGET CYCLE

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



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

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

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 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.



BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 12, 2024 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2026 budget process.

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

Budget Timeline

Administration also presented to the School Board the FY2026 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY25 revised budget
 - Board receives report on FY26 budget assumptions
- **March**
 - Superintendent presents initial budget recommendations to the Board
- **April-May**
 - Staff and community presentations and feedback opportunities
 - Board report on feedback and board work session
- **June 12** - FY26 Adopted budget presented
- **June 26** - FY26 Adopted budget approved

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

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FY2026 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,021
 - Early Childhood Special Education at 153
 - Voluntary Pre-Kindergarten at 133
- Enrollment Projections are based on:
- Historical data trends including birth rates
 - Fall 2024 seat counts
 - Demographic Study
- 2.74% increase to the general education formula - \$200 per pupil
 - \$2.06 million decrease in Compensatory funding due to the formula change
 - Miscellaneous one-time funding decreased revenue by \$577,000

Expenses

- 2.5% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- \$900,000 in expenditure adjustments:
 - Maintain class sizes (K-12) – 8.55 FTE reduction
 - Additional 2.0 FTE at Burnsville High School
 - Additional 2.0 FTE for Middle School (School within a School)
 - Community Based Mentoring Program and Catalyst Training
 - Technology Tool ELLevation Platform and Strategies

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs increased by 31 FTE mostly due to the special education services needed
- Total local property tax revenue decreased by \$2.2 million mostly due to the \$2.7 million tax revenue decrease in the general fund for adjustments related to the declining enrollment.



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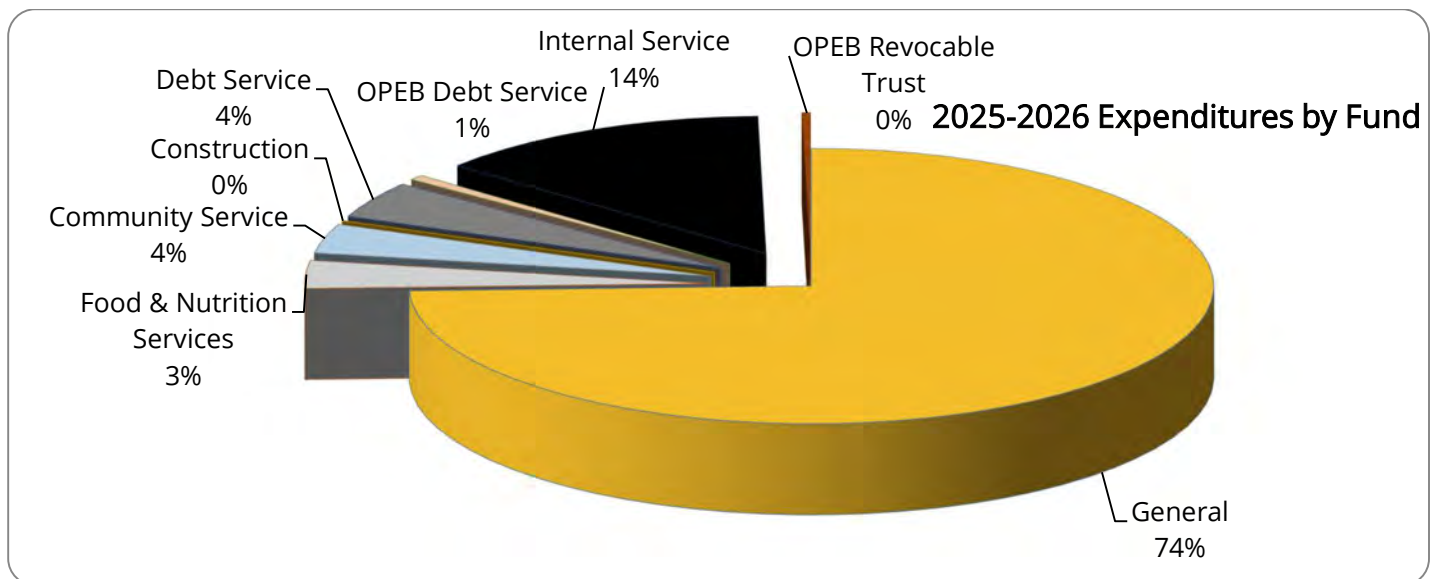
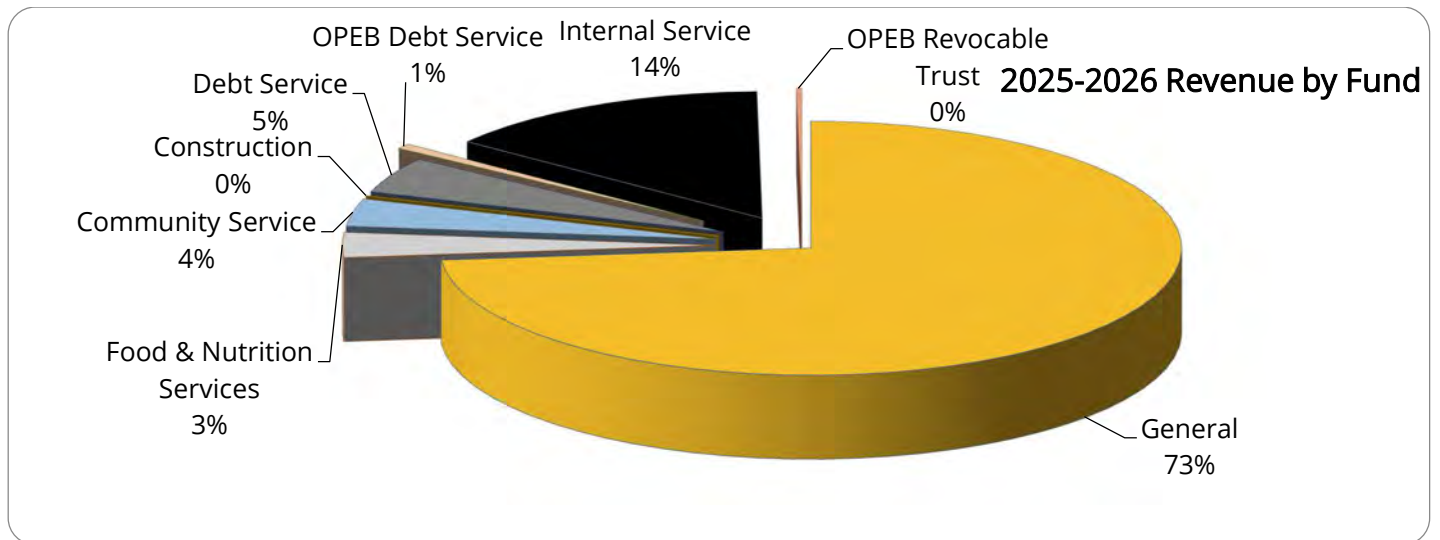
Financial Section

one91
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FINANCIAL SECTION

Level One - Summary of Total Budget

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



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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

ALL FUNDS - REVENUE BY SOURCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 44,363,002	\$ 41,799,091	\$ 49,169,154	\$ 51,425,086	\$ 49,201,769	\$ 52,464,069	\$ 52,111,032	\$ 52,664,912
State Sources	88,876,352	93,864,022	110,153,103	114,394,214	114,205,505	117,291,804	117,918,134	118,756,597
Federal Sources	21,278,339	19,743,377	20,083,358	11,130,252	11,195,398	11,403,041	11,493,408	11,650,419
Sales of Bonds	11,823,678	-	-	-	-	-	-	-
Other	29,266,620	34,637,297	37,993,784	40,570,213	41,269,354	42,323,676	43,365,591	44,435,474
Total	\$ 195,607,991	\$ 190,043,786	\$ 217,399,399	\$ 217,519,765	\$ 215,872,026	\$ 223,482,590	\$ 224,888,165	\$ 227,507,402

ALL FUNDS - EXPENDITURE BY OBJECT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 78,569,744	\$ 79,325,525	\$ 83,695,460	\$ 90,914,777	\$ 95,756,381	\$ 96,500,662	\$ 97,227,269	\$ 96,199,327
Employee Benefits	31,698,802	32,399,276	34,700,951	38,405,471	43,203,192	43,518,048	43,826,710	43,328,075
Purchased Services	45,193,877	48,876,184	53,551,866	59,325,204	60,152,344	61,180,361	62,375,649	62,869,380
Supplies & Materials	8,694,174	8,145,084	7,777,122	8,795,446	8,886,728	9,071,113	9,220,562	9,272,909
Capital Purchases	5,036,213	4,532,973	8,105,830	6,383,606	7,717,883	7,360,688	7,403,818	7,305,201
Principal & Interest	23,061,665	11,351,512	11,352,240	11,179,833	11,199,203	13,393,993	12,851,320	13,053,180
Other Expenditures	711,925	706,421	829,261	861,120	909,804	936,879	957,770	973,182
Total	\$ 192,966,400	\$ 185,336,975	\$ 200,012,729	\$ 215,865,457	\$ 227,825,535	\$ 231,961,744	\$ 233,863,098	\$ 233,001,254

ALL FUNDS - FUND BALANCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ 18,777,575	\$ 22,518,230	\$ 36,694,478	\$ 39,708,107	\$ 30,239,673	\$ 23,792,939	\$ 16,887,973	\$ 13,419,383
Non-Spendable	508,376	873,467	612,027	612,027	569,531	350,000	300,000	300,000
Restricted	41,987,802	44,731,554	48,501,612	47,313,208	43,856,827	42,593,938	40,873,971	39,148,709
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000	1,250,000	950,000	650,000
Assigned	1,810,980	-	-	250,000	500,000	250,000	250,000	250,000
Total	\$ 64,921,751	\$ 69,628,563	\$ 87,015,233	\$ 88,669,541	\$ 76,716,032	\$ 68,236,878	\$ 59,261,945	\$ 53,768,093

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 to 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 FY2026 due to the District experiencing declining enrollment and a decrease in the District's tax levy. After FY2026, revenues increase by 1.77% on average each year. Total expenditures increased by 5.42% in FY2026 partially due to an increase in staffing costs for estimated contract settlements. Additionally, the cost of health and dental claims in the internal service fund continue to rise. After 2025-26, the District expenditures are expected to increase an average of 0.80% each year. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 3% increase to all purchased services and supply codes each year. Budget cuts of \$3.50 million, \$3.75 million and \$7.25 million will be required in FY2027, FY2028 and FY2029 in order to stay within the school board fund balance parameters. The District continues to rightsize staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance

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
2025-2026 BUDGET**

GENERAL FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	\$ 30,955,773	\$ 29,798,183	\$ 37,785,289	\$ 39,715,562	\$ 36,981,737	\$ 37,991,814	\$ 38,182,999	\$ 38,440,900
State Sources	87,017,209	91,901,865	107,269,809	111,346,847	111,137,151	114,172,622	114,747,173	115,522,216
Federal Sources	14,965,234	14,827,228	13,999,932	5,352,362	5,327,406	5,472,913	5,500,454	5,537,606
Other Local Revenue	3,382,432	5,747,427	6,532,951	5,566,006	5,144,131	5,284,632	5,311,226	5,347,100
Total	\$ 136,320,648	\$ 142,274,703	\$ 165,587,981	\$ 161,980,777	\$ 158,590,425	\$ 162,921,981	\$ 163,741,852	\$ 164,847,822

GENERAL FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	\$ 73,254,297	\$ 73,739,152	\$ 78,144,957	\$ 84,574,007	\$ 88,898,312	\$ 89,407,775	\$ 89,920,622	\$ 88,672,507
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	41,099,296	41,335,043	40,761,306
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	27,391,678	27,548,798	27,166,416
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	5,113,054	5,142,383	5,071,006
Capital Purchases	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	7,199,582	7,240,879	7,140,374
Other Expenditures	678,032	677,527	533,951	427,212	305,579	307,330	309,093	304,803
Total	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066	\$ 170,518,715	\$ 171,496,818	\$ 169,116,412

GENERAL FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	\$ 18,777,575	\$ 22,518,230	\$ 36,694,478	\$ 39,708,107	\$ 30,239,673	\$ 23,792,939	\$ 16,887,973	\$ 13,419,383
Non-Spendable	254,436	603,936	342,496	342,496	300,000	200,000	150,000	150,000
Restricted	9,841,890	12,855,738	15,547,817	15,224,544	12,765,031	12,265,031	11,765,031	11,265,031
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000	1,250,000	950,000	650,000
Assigned	1,810,980	-	-	250,000	500,000	250,000	250,000	250,000
Total	\$ 32,521,898	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 45,354,704	\$ 37,757,970	\$ 30,003,004	\$ 25,734,414

Assumptions used for the three forecasted years: The District assumed an average of 2% increase in general fund revenue over the next three years, which includes assumptions for increases to the state general education formula allowance each year and declining enrollment each year. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 3% increase to all purchased services and supply codes each year. Budget cuts of \$3.50 million, \$3.75 million and \$7.25 million will be required in FY2027, FY2028 and FY2029 in order to stay within the school board fund balance parameters.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
State Sources	\$ 168,745	\$ 215,989	\$ 1,082,993	\$ 1,036,693	\$ 1,050,000	\$ 1,060,500	\$ 1,071,105	\$ 1,092,528
Federal Sources	6,053,200	4,465,199	5,707,401	5,449,019	5,522,403	5,577,627	5,633,403	5,746,071
Sales to Students & Adults	56,715	1,111,222	213,150	201,000	200,000	202,000	204,020	208,100
Other Local Revenue	34,971	97,675	166,834	68,604	70,000	70,700	71,407	72,835
Total	\$ 6,313,631	\$ 5,890,085	\$ 7,170,377	\$ 6,755,316	\$ 6,842,403	\$ 6,910,827	\$ 6,979,935	\$ 7,119,534

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ 1,994,326	\$ 2,046,070	\$ 1,917,544	\$ 2,152,564	\$ 2,258,335	\$ 2,355,161	\$ 2,426,789	\$ 2,500,567
Employee Benefits	566,599	588,360	642,965	738,946	817,185	852,222	878,141	904,837
Purchased Services	95,111	141,330	122,154	148,000	125,000	130,359	134,324	138,408
Supplies & Materials	2,250,330	2,426,298	2,927,308	3,029,849	3,197,403	3,334,491	3,435,904	3,540,360
Capital Purchases	7,497	17,187	279,935	675,000	500,000	100,000	100,000	100,000
Other Expenditures	7,432	7,807	272,489	392,655	559,078	583,048	600,781	619,045
Total	\$ 4,921,295	\$ 5,227,052	\$ 6,162,396	\$ 7,137,014	\$ 7,457,001	\$ 7,355,281	\$ 7,575,939	\$ 7,803,217

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	253,940	269,531	269,531	269,531	269,531	150,000	150,000	150,000
Restricted	2,257,520	2,904,962	3,912,943	3,531,245	2,916,647	2,591,725	1,995,721	1,312,038
Assigned	-	-	-	-	-	-	-	-
Total	\$ 2,511,460	\$ 3,174,493	\$ 4,182,475	\$ 3,800,777	\$ 3,186,179	\$ 2,741,725	\$ 2,145,721	\$ 1,462,038

Revenue for the Food & Nutrition fund is expected to increase approximately 1% each year, taking into account the declining enrollment. Expenditures including food and supply costs are expected to increase approximately 3% each year.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	\$ 1,635,122	\$ 1,598,163	\$ 1,604,461	\$ 1,617,467	\$ 1,590,370	\$ 1,622,177	\$ 1,654,621	\$ 1,687,714
State Sources	1,532,851	1,661,039	1,788,068	2,010,636	2,018,316	2,058,682	2,099,856	2,141,853
Federal Sources	259,906	450,949	376,025	328,871	345,589	352,501	359,551	366,742
Other Local Revenue	2,968,552	3,090,633	3,458,334	3,626,698	3,574,923	3,646,422	3,719,350	3,793,737
Total	\$ 6,396,431	\$ 6,800,783	\$ 7,226,889	\$ 7,583,672	\$ 7,529,198	\$ 7,679,782	\$ 7,833,378	\$ 7,990,046

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	\$ 3,321,121	\$ 3,540,304	\$ 3,632,959	\$ 4,188,206	\$ 4,599,734	\$ 4,737,726	\$ 4,879,858	\$ 5,026,253
Employee Benefits	1,089,102	1,137,015	1,241,506	1,345,836	1,520,903	1,566,530	1,613,526	1,661,932
Purchased Services	509,557	673,034	792,309	1,024,920	1,053,494	1,085,099	1,117,652	1,151,181
Supplies & Materials	312,617	460,275	426,000	599,775	605,406	623,568	642,275	661,543
Capital Purchases	14,696	79,293	19,762	56,870	59,326	61,106	62,939	64,827
Other Expenditures	26,461	21,087	22,822	41,253	45,147	46,501	47,896	49,334
Total	\$ 5,273,554	\$ 5,911,008	\$ 6,135,358	\$ 7,256,860	\$ 7,884,010	\$ 8,120,530	\$ 8,364,146	\$ 8,615,070

COMMUNITY SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	3,195,511	4,085,287	5,176,817	5,503,629	5,148,817	4,708,069	4,177,301	3,552,277
Assigned	-	-	-	-	-	-	-	-
Total	\$ 3,195,511	\$ 4,085,287	\$ 5,176,817	\$ 5,503,629	\$ 5,148,817	\$ 4,708,069	\$ 4,177,301	\$ 3,552,277

Assumptions used for the three forecasted years for the Community Service fund plans for an average of 1% increases in revenue each year with expenditures 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
2025-2026 BUDGET**

CONSTRUCTION FUND - REVENUE BY SOURCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Other Local Rev	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	209,530	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	1,448,603	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Total	\$ 1,658,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND - FUND BALANCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

DEBT SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	\$ 10,304,794	\$ 9,110,129	\$ 8,390,556	\$ 8,686,947	\$ 9,255,620	\$ 11,507,029	\$ 10,928,510	\$ 11,169,591
Interest Income	(14,687)	282,276	511,281	279,675	277,350	200,979	179,498	138,417
Rental Income	256,163	247,347	237,283	283,340	291,992	291,992	291,992	291,992
State Sources	157,543	85,129	12,234	38	38	-	-	-
Sale of Real Property	856,756	-	-	-	-	-	-	-
Sale of Bonds Proceeds	11,823,678	-	-	-	-	-	-	-
Total	\$ 23,384,248	\$ 9,724,881	\$ 9,151,353	\$ 9,250,000	\$ 9,825,000	\$ 12,000,000	\$ 11,400,000	\$ 11,600,000

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Principal on Bonds	\$ 5,920,000	\$ 5,945,000	\$ 6,335,000	\$ 6,405,000	\$ 6,990,000	\$ 8,820,000	\$ 8,675,000	\$ 9,290,000
Interest on Bonds	4,038,895	3,999,129	3,612,563	3,375,063	2,812,220	3,172,250	2,782,600	2,365,100
Bond Refunding Pymts	11,705,000	-	-	-	-	-	-	-
Service Charges	120,245	1,900	1,900	4,937	2,780	7,750	2,400	4,900
Total	\$ 21,784,140	\$ 9,946,029	\$ 9,949,463	\$ 9,785,000	\$ 9,805,000	\$ 12,000,000	\$ 11,460,000	\$ 11,660,000

DEBT SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	5,386,218	5,165,070	4,366,961	3,831,961	3,851,961	3,851,961	3,791,961	3,731,961
Assigned	-	-	-	-	-	-	-	-
Total	\$ 5,386,218	\$ 5,165,070	\$ 4,366,961	\$ 3,831,961	\$ 3,851,961	\$ 3,851,961	\$ 3,791,961	\$ 3,731,961

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
2025-2026 BUDGET**

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Property Taxes	\$ 1,467,314	\$ 1,292,616	\$ 1,388,848	\$ 1,405,110	\$ 1,374,042	\$ 1,343,049	\$ 1,344,902	\$ 1,366,707
Interest	(1,002)	31,609	66,470	44,890	50,958	31,951	30,098	33,293
State	3	-	-	-	-	-	-	-
Total	\$ 1,466,315	\$ 1,324,225	\$ 1,455,317	\$ 1,450,000	\$ 1,425,000	\$ 1,375,000	\$ 1,375,000	\$ 1,400,000

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Principal Payments on Bo	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000	\$ 1,235,000	\$ 1,260,000	\$ 1,295,000	\$ 1,320,000	\$ 1,360,000
Interest Payments on Bor	232,770	212,383	189,678	164,770	136,983	106,743	73,720	38,080
Service Charges	475	475	475	475	475	475	475	475
Total	\$ 1,398,245	\$ 1,407,858	\$ 1,405,153	\$ 1,400,245	\$ 1,397,458	\$ 1,402,218	\$ 1,394,195	\$ 1,398,555

OPEB DEBT SERVICE FUND - FUND BALANCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	405,673	322,041	372,206	421,961	449,503	422,285	403,090	404,535
Assigned	-	-	-	-	-	-	-	-
Total	\$ 405,673	\$ 322,041	\$ 372,206	\$ 421,961	\$ 449,503	\$ 422,285	\$ 403,090	\$ 404,535

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
2025-2026 BUDGET**

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Local Revenue	\$ 22,573,576	\$ 23,270,326	\$ 25,709,278	\$ 30,000,000	\$ 31,160,000	\$ 32,095,000	\$ 33,058,000	\$ 34,050,000
Total	\$ 22,573,576	\$ 23,270,326	\$ 25,709,278	\$ 30,000,000	\$ 31,160,000	\$ 32,095,000	\$ 33,058,000	\$ 34,050,000

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Claims & Admin Services	\$ 23,814,592	\$ 24,662,845	\$ 26,291,888	\$ 30,050,000	\$ 30,985,000	\$ 31,915,000	\$ 32,872,000	\$ 33,858,000
Total	\$ 23,814,592	\$ 24,662,845	\$ 26,291,888	\$ 30,050,000	\$ 30,985,000	\$ 31,915,000	\$ 32,872,000	\$ 33,858,000

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
	Actual	Actual	Actual	Revised Budget	Budget	Forecast	Forecast	Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	10,126,269	8,733,749	8,151,140	8,101,140	8,276,140	8,456,140	8,642,140	8,834,140
Assigned	-	-	-	-	-	-	-	-
Total	\$ 10,126,269	\$ 8,733,749	\$ 8,151,140	\$ 8,101,140	\$ 8,276,140	\$ 8,456,140	\$ 8,642,140	\$ 8,834,140

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 3% increase in premiums and an increase of 3% in claims and service fee expenditures. The fund balance has decreased over the last four years but is projected to increase in fiscal year 2025-26. 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
2025-2026 BUDGET

PROPRIETARY FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Other Local Revenue	\$ (847,295)	\$ 758,783	\$ 1,098,204	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total	\$ (847,295)	\$ 758,783	\$ 1,098,204	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

PROPRIETARY FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Claims & Admin Services	\$ 795,812	\$ 868,796	\$ 789,184	\$ 775,000	\$ 750,000	\$ 650,000	\$ 700,000	\$ 550,000
Scholarships	-	-	-	-	-	-	-	-
Total	\$ 795,812	\$ 868,796	\$ 789,184	\$ 775,000	\$ 750,000	\$ 650,000	\$ 700,000	\$ 550,000

PROPRIETARY FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025				
				Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	10,774,721	10,664,708	10,973,728	10,698,728	10,448,728	10,298,728	10,098,728	10,048,728
Assigned	-	-	-	-	-	-	-	-
Total	\$ 10,774,721	\$ 10,664,708	\$ 10,973,728	\$ 10,698,728	\$ 10,448,728	\$ 10,298,728	\$ 10,098,728	\$ 10,048,728

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.

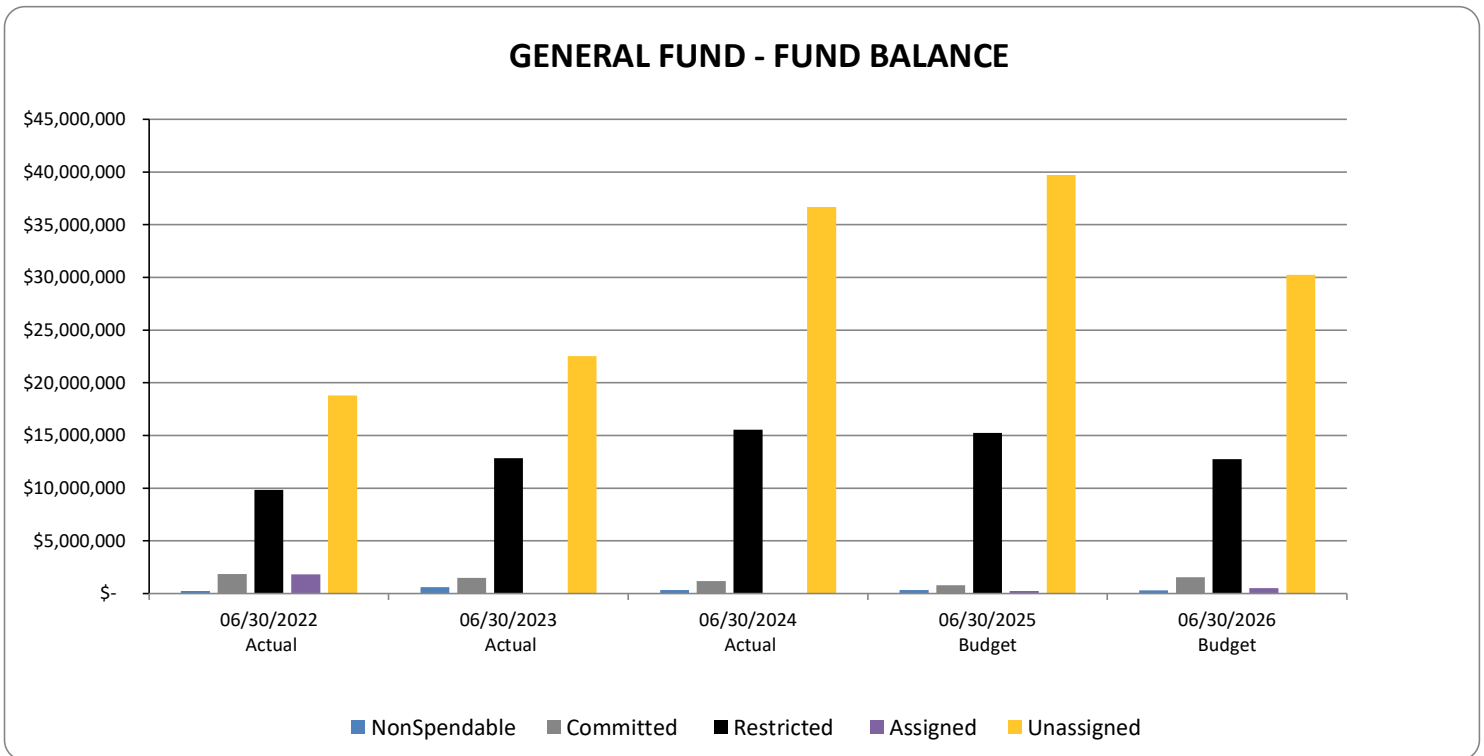
The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Actual	06/30/2025 Budget	06/30/2026 Budget
Fund Balance					
NonSpendable	\$ 254,436	\$ 603,936	\$ 342,496	\$ 342,496	\$ 300,000
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000
Restricted	9,841,890	12,855,738	15,547,817	15,224,544	12,765,031
Assigned	1,810,980	-	-	250,000	500,000
Unassigned	18,777,575	22,518,230	36,694,478	39,708,107	30,239,673
Total Fund Balance	\$ 32,521,898	\$ 37,483,214	\$ 53,791,906	\$ 56,311,345	\$ 45,354,704
Total General Fund	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066

Unassigned Fund Balance as a % of Total Expenditures	14.08%	16.40%	24.58%	24.90%	17.84%
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**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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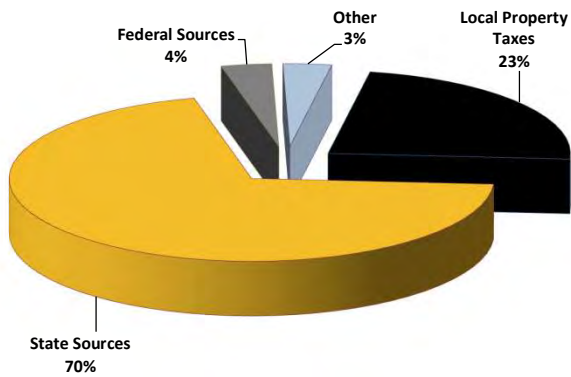
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

General Fund Balance Description	6/30/2024 Audited Fund Balance	6/30/2025 Budgeted Fund Balance	2025-2026 Revenue Budget	Transfers In/Out Funds	2025-2026 Expense Budget	6/30/2026 Budgeted Fund Balance
Unassigned Fund Balance	\$ 36,694,478	\$ 39,708,107	\$ 116,370,925	\$ (2,718,591)	\$ 123,120,768	\$ 30,239,673
As a Percentage of Expenditures:	24.58%	24.90%				17.84%
NonSpendable	\$ 342,496	\$ 342,496	\$ -	\$ -	\$ 42,496	\$ 300,000
Committed for						
Prg Carryover - Noncapital	\$ 445,145	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Prg Carryover - Facilities Rental	380,587	300,000	200,000	-	250,000	\$ 250,000
Proceeds from Sale of Facilities	-	-	-	900,000	-	\$ 900,000
ProPay Program	381,384	86,199	-	(86,199)	-	\$ -
Total Committed	\$ 1,207,116	\$ 786,199	\$ 200,000	\$ 813,801	\$ 250,000	\$ 1,550,000
Restricted for						
Student Activities	\$ 259,689	\$ 259,689	\$ 160,000	\$ -	\$ 160,000	\$ 259,689
Staff Development	-	-	1,190,825	1,220,341	2,411,166	\$ -
Technology Levy	832,955	204,054	4,689,692	-	4,714,217	\$ 179,529
Literacy Incentive Aid	313,959	395,919	324,653	-	271,356	\$ 449,216
American Indian Education	17,957	11,198	118,500	-	118,500	\$ 11,198
Operating Capital	2,049,497	1,684,070	2,185,392	-	2,823,920	\$ 1,045,542
Learning and Development	-	-	1,634,732	-	1,634,732	\$ -
Area Learning Center	8,801,478	9,089,270	4,500,000	-	5,179,724	\$ 8,409,546
Q-Comp/ProPay	-	-	1,931,408	86,199	2,015,000	\$ 2,607
Gifted and Talented	-	-	103,498	-	103,498	\$ -
English Learner	-	-	2,541,841	-	2,541,841	\$ -
Basic Skills	-	-	12,991,730	-	12,991,730	\$ -
School Library Aid	-	-	128,213	348,250	476,463	\$ -
Achievement and Integration	-	-	2,048,809	-	2,048,809	\$ -
Safe Schools	196,200	0	301,969	-	301,969	\$ 0
Literacy Aid	-	295,804	-	-	60,000	\$ 235,804
Teacher Compensation for READ Act	-	80,325	-	-	66,350	\$ 13,975
Long-Term Facility Maintenance	(264,189)	(226,165)	4,930,415	-	4,882,392	\$ (178,142)
Student Support Personnel	-	-	387,823	-	387,823	\$ -
Medical Assistance	3,340,272	3,430,381	1,850,000	-	2,944,312	\$ 2,336,069
Total Restricted	\$ 15,547,817	\$ 15,224,544	\$ 42,019,500	\$ 1,654,790	\$ 46,133,802	\$ 12,765,031
Assigned for						
Playgrounds & FF&E	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 500,000
Total Assigned	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 500,000
Total General Fund Balance	\$ 53,791,906	\$ 56,311,345	\$ 158,590,425	\$ -	\$ 169,547,066	\$ 45,354,704

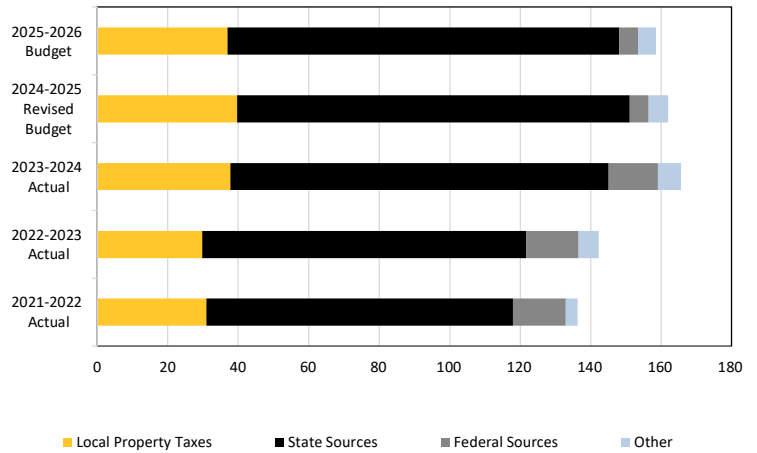
GENERAL FUND - REVENUE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Local Property Taxes	\$ 30,955,773	\$ 29,798,183	\$ 37,785,289	\$ 39,715,562	\$ 36,981,737	\$ (2,733,825)	-6.88%
State Sources	87,017,209	91,901,865	107,269,809	111,346,847	111,137,151	(209,696)	-0.19%
Federal Sources	14,965,234	14,827,228	13,999,932	5,352,362	5,327,406	(24,956)	-0.47%
Other	3,382,432	5,747,427	6,532,951	5,566,006	5,144,131	(421,875)	-7.58%
Total	\$ 136,320,648	\$ 142,274,703	\$ 165,587,981	\$ 161,980,777	\$ 158,590,425	\$ (3,390,352)	-2.09%

2025-2026 General Fund Revenue By Source



General Fund Revenue - 5 Year Comparison In Millions



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Revenue Source		Actual	Actual	Actual	Revised Budget	Budget
001	Property Tax Levy	\$ 27,072,551	\$ 25,576,600	\$ 34,040,184	\$ 35,596,930	\$ 32,861,592
004	Excess TIF	-	11	-	-	-
009	Fiscal Disparities	3,468,251	3,498,792	3,299,927	3,733,632	3,733,632
010	County Apportionment	403,838	422,805	443,488	385,000	386,513
019	Miscellaneous Tax Revenues	11,133	299,975	1,690	-	-
021	Tuition from MN Districts	79,688	5,448	119,310	120,000	125,000
050	Fees from Patrons	245,347	413,281	326,636	350,000	415,000
060	Admission & Student Activity Revenue	129,068	122,722	138,738	140,000	165,000
071	Medical Assistance	739,878	2,074,990	2,205,474	1,750,000	1,850,000
092	Interest Earnings	(33,326)	1,472,256	2,768,555	1,321,875	1,250,000
093	Rent	351,062	259,467	243,638	248,131	248,131
096	Gifts & Donations	176,021	167,008	168,552	175,000	185,000
099	Miscellaneous Revenue	1,338,063	1,164,762	510,428	500,000	850,000
201	Endowment Fund Apportionment	325,341	370,750	461,313	502,996	509,057
211	General Education Aid	67,261,649	69,242,040	77,626,524	79,249,690	78,192,593
212	Literacy Incentive Aid	351,485	328,354	-	-	-
213	Shared Time Aid	12,149	28,258	15,991	10,350	10,350
227	Abatement Aid	12,571	2,434	2,308	7,038	7,038
300	State Aids from MN Dept of Education	3,069,056	3,380,438	3,887,386	4,489,221	4,234,883
360	State Aid for Special Education	15,496,801	18,049,155	24,415,582	26,000,000	27,000,000
369	Revenue from Other State Agencies	37,113	57,181	191,849	271,839	375,000
370	Other Revenue MN Dept of Education	86,994	49,538	287,550	432,713	425,230
397	State Aid Pension Funding	364,049	393,719	381,306	383,000	383,000
400	Federal Aids Received through MDE	14,567,265	14,720,555	13,907,454	5,258,101	5,232,406
405	Federal Aids through Other Agencies	112,060	91,928	72,675	75,000	75,000
500	Federal Direct Aid	285,908	14,746	19,803	19,261	20,000
616	Retiree Contribution Post Employment	1,609	1,114	318	1,000	1,000
619	Cost of Materials-Fundraising	-	-	(2,987)	(5,000)	(5,000)
620	Sales of Materials-Fundraising	-	-	2,976	5,000	5,000
621	Resale Materials	55,022	51,285	48,905	50,000	50,000
622	Sale of Materials	-	15,093	1,407	10,000	5,000
623	Sale of Real Property	300,000	-	-	900,000	-
624	Sales of Equipment	-	-	1,000	-	-
Total General Fund Revenue		\$ 136,320,648	\$ 142,274,703	\$ 165,587,981	\$ 161,980,777	\$ 158,590,425

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	\$ 17,610,686	\$ 16,618,603	\$ 22,588,721	\$ 25,125,376	\$ 19,622,804
001	Property Taxes - Operating Capital	1,302,708	1,302,805	1,093,028	1,478,660	1,462,476
001	Property Taxes - Q-Comp	798,139	639,186	739,810	708,642	636,361
001	Property Taxes - Lease Levy	-	-	-	-	213,075
001	Property Taxes - Career Technical	392,742	388,673	365,853	365,853	364,195
001	Property Taxes - Safe Schools	294,643	269,393	270,557	297,455	301,969
001	Property Taxes - Capital Projects	3,411,906	3,620,365	3,793,590	4,351,374	4,689,692
001	Property Taxes - Achievement & Integration	609,268	531,545	595,329	596,712	640,605
001	Property Taxes - LTFM-Health & Safety	-	-	-	-	-
001	Property Taxes - LTFM-Deferred Maintenance	2,652,459	2,206,029	4,593,298	2,672,858	4,930,415
004	Taxes-Excess TIF	-	11	-	-	-
009	Fiscal Disparities	3,468,251	3,498,792	3,299,927	3,733,632	3,733,632
010	County Apportionment	403,838	422,805	443,488	385,000	386,513
019	Miscellaneous Local Taxes	11,133	299,975	1,690	-	-
Total Property Tax & County Revenue		\$ 30,955,773	\$ 29,798,183	\$ 37,785,289	\$ 39,715,562	\$ 36,981,737
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - Special Education	\$ 44,197	\$ -	\$ 71,706	\$ 70,000	\$ 90,000
021	Tuition & Reimbursement - MN Sch Districts	35,492	5,448	47,604	50,000	35,000
050	Fees from Patrons	245,347	413,281	326,636	350,000	415,000
060	Admission & Student Activity Revenue	129,068	122,722	138,738	140,000	165,000
Total Tuition, Fees & Admissions Revenue		\$ 454,103	\$ 541,451	\$ 584,684	\$ 610,000	\$ 705,000

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	\$ 739,878	\$ 2,074,990	\$ 2,205,474	\$ 1,750,000	\$ 1,850,000
092	Interest Earnings	(33,326)	1,472,256	2,768,555	1,321,875	1,250,000
093	Revenue from Leases or Rentals	351,062	259,467	243,638	248,131	248,131
096	Gifts & Bequests	176,021	167,008	168,552	175,000	185,000
099	Miscellaneous Revenue	1,338,063	1,164,762	510,428	500,000	850,000
616	Retiree Contributions to Post Employment Benefits	1,609	1,114	318	1,000	1,000
600	Revenue Producing Activity: Sales & Costs	55,022	51,285	48,894	50,000	50,000
622	Sale of Materials	-	15,093	1,407	10,000	5,000
623	Sale of Real Property	300,000	-	-	900,000	-
Total Local and Other Revenue		\$ 2,928,329	\$ 5,205,975	\$ 5,948,267	\$ 4,956,006	\$ 4,439,131



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
State Aid						
211	General Education Aid - Regular	\$ 51,675,032	\$ 52,353,877	\$ 53,301,478	\$ 53,608,797	\$ 54,802,892
211	General Education Aid - Alternative Learning	4,075,949	4,471,610	4,363,751	4,500,000	4,500,000
211	Operating Capital	954,280	899,843	814,274	623,086	472,916
211	Learning & Development	1,650,634	1,666,945	1,657,618	1,676,543	1,634,732
211	Gifted and Talented	109,652	109,291	105,880	106,116	103,498
211	Staff Development	1,134,537	1,153,613	1,162,386	1,188,317	1,190,825
211	Compensatory Extended Day	-	-	-	-	-
211	Compensatory Aid & ELL	7,661,565	8,586,862	13,712,923	15,050,831	12,991,730
211	EL General Education Aid	-	-	2,508,214	2,496,000	2,496,000
201	Endowment Fund Apportionment	325,341	370,750	461,313	502,996	509,057
212	Literacy Aid	351,485	328,354	-	-	-
213	Shared Time Aid	12,149	28,258	15,991	10,350	10,350
227	Abatement Aid	12,571	2,434	2,308	7,038	7,038
234	Agricultural Market Value Credit	-	-	-	-	-
258	Other State Credit	-	-	-	-	-
300	New Literacy Incentive Aid	-	-	313,959	324,653	324,653
300	Achievement & Integration Aid	1,340,419	1,458,150	1,427,000	1,348,961	1,408,204
300	School Library Aid	-	-	135,092	131,503	128,213
300	Student Support Personnel Aid	-	-	100,124	139,421	387,823
300	Student Support Personnel Aid - Coop/Intermediate	-	-	40,000	40,000	40,000
300	Q-Comp Aid	1,346,895	1,308,804	1,321,918	1,283,386	1,295,047
300	Enrollment Options Transportation	306,376	453,232	414,054	452,782	452,782
300	Nonpublic Pupil Transportation	9,091	59,506	(11,400)	33,820	33,820
300	EL Cross Subsidy	44,147	44,945	48,639	46,051	45,841
300	Indian Education	22,129	55,800	98,000	111,500	118,500
300	READ Act Literacy Aid	-	-	-	303,304	-
300	Teacher Compensation for READ Act Training	-	-	-	273,840	-
360	Special Education Aid	15,496,801	18,049,155	24,415,582	26,000,000	27,000,000
369	Revenue from Other State Agency	37,113	57,181	191,849	271,839	375,000
370	Other Revenue from MN Dept of Education	86,994	49,538	287,550	432,713	425,230
397	TRA-PERA Special Funding Pension Revenue	364,049	393,719	381,306	383,000	383,000
Total State Aid Revenue		\$ 87,017,209	\$ 91,901,865	\$ 107,269,809	\$ 111,346,847	\$ 111,137,151

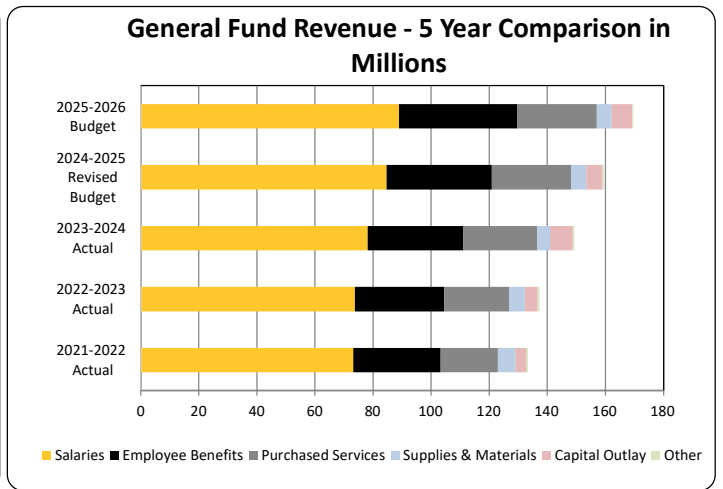
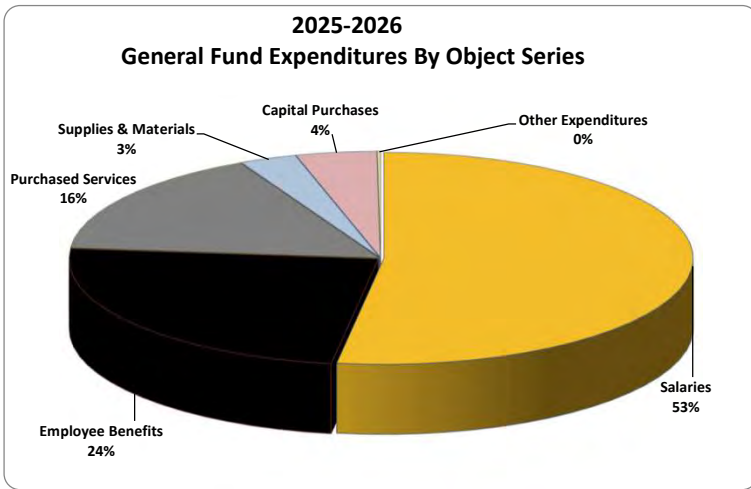
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		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	320,026	59,434	-	-	-
151	ESSER-90% Formula Allocation	-	-	-	-	-
152	ESSER-9.5% State Directed Grants	-	-	-	-	-
153	GEER-Governor's Emergency Education Relief	524	-	-	-	-
154	CRF-Coronavirus Relief Fund	-	-	-	-	-
155	ESSER II-90% Formula Allocation	7,112,823	-	-	-	-
158	ARP-Homeless I	75,347	-	1,832	40,608	-
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	1,946,037	-	-
162	GEER-Expanded Summer Learning	-	-	-	-	-
163	ESSER II-Expanded Summer Learning	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	6,365	-	653	-	-
317	Federal Compensatory	305,462	-	-	-	-
401	Title I, Part A	2,073,807	1,856,954	1,917,319	2,015,000	2,015,000
414	Title II, Part A - Teacher & Principal Training	475,180	417,662	240,593	311,447	286,731
417	Title III, Part A - English Language Acquisition	236,928	156,240	297,796	288,516	225,000
419	Special Education - IDEA Part B, 611	1,905,720	1,995,894	2,086,701	1,860,117	2,020,000
420	Special Education - Preschool	68,246	121,522	106,892	125,581	136,961
422	Special Education - Infants & Toddlers	54,035	55,185	65,868	74,810	75,000
428	Carl Perkins Vocational	105,695	91,928	72,022	75,000	75,000
433	Title IV, Part A - Student Support	90,396	122,066	196,145	152,851	153,894
442	Title III, Part A - Immigrant Grant	15,772	41,587	18,465	-	-
499	Miscellaneous Federal Revenue from MDE	63,832	391,111	332,319	346,171	276,222
510	Indian Education	11,428	14,746	19,803	19,261	20,000
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	27,842	37,500	41,881	43,000	43,598
Total Federal Aid Revenue		14,965,234	14,827,228	13,999,932	\$ 5,352,362	\$ 5,327,406
Total General Fund Revenue		\$ 136,320,648	\$ 142,274,703	\$ 165,587,981	\$ 161,980,777	\$ 158,590,425

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
Salaries	\$ 73,254,297	\$ 73,739,152	\$ 78,144,957	\$ 84,574,007	\$ 88,898,312	\$ 4,324,305	5.11%
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	4,544,415	12.51%
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	(86,277)	-0.32%
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	(81,903)	-1.59%
Capital Purchases	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	1,506,821	26.66%
Other Expenditures	678,032	677,527	533,951	427,212	305,579	(121,633)	-28.47%
Total	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066	\$ 10,085,728	6.32%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
110	Administration/Supervision	\$ 5,866,070	\$ 5,609,997	\$ 5,915,249	\$ 6,364,080	\$ 6,512,749
120	Early Childhood/School Readiness/ABE Admin	35,321	41,327	76,891	51,025	52,151
140	Licensed Classroom Teacher	38,260,034	38,132,879	39,829,945	41,685,512	43,413,274
141	Non-Licensed Classroom Personnel	1,748,852	1,713,528	1,914,217	1,816,616	1,915,328
143	Licensed Instructional Support	5,566,793	6,203,547	7,106,318	9,322,003	9,828,486
144	Non-Licensed Instructional Support	517,594	506,295	872,381	1,495,548	1,706,103
145	Substitute Teacher Salaries	440,893	424,446	369,574	440,222	490,250
150	Physical Therapist	78,831	83,469	92,659	59,540	64,332
151	Occupational Therapist	511,573	499,813	494,149	594,965	650,875
152	Speech/Language Pathologist	1,369,840	1,269,270	1,356,123	1,351,980	1,501,464
154	School Nurse	626,365	613,651	441,706	743,716	1,118,795
155	Licensed Nursing Services	146,255	248,796	208,780	287,611	304,497
156	School Social Worker	1,097,124	1,073,202	1,198,615	1,306,501	1,359,202
157	School Psychologist	748,051	777,980	641,266	781,821	833,584
159	Mental Health Behavioral Aid	-	-	22,636	-	-
161	Certified Paraprofessional	3,829,969	3,627,680	3,438,407	3,653,510	4,430,431
162	Certified One-to-One Paraprofessional	58,003	163,977	118,723	65,078	67,844
165	School Counselor	855,099	925,677	1,082,065	988,899	1,177,862
169	Alcohol and Chemical Dependency Counselor	-	-	17,393	149,020	161,588
170	Non-Instructional Support	7,122,681	7,265,776	7,844,725	8,253,709	8,272,494
174	Adapted Physical Education	259,680	183,860	191,150	198,890	204,359
175	Cultural Liaison	637,557	675,858	709,509	715,293	716,587
185	Other Licensed Salary Payments	2,872,895	2,957,035	3,076,371	3,181,695	3,056,985
186	Other Non-Licensed Salary Payments	966,008	1,098,082	1,126,106	1,066,773	1,059,072
191	Severance	-	-	-	-	-
195	Salary Chargeback	(361,192)	(356,994)	-	-	-
210	FICA (Social Security & Medicare)	5,317,542	5,361,372	5,643,532	6,380,129	6,898,268
214	Public Employees Retirement (PERA)	1,221,184	1,222,265	1,258,434	1,244,642	1,401,232
218	Teacher Retirement (TRA)	4,724,573	4,863,870	5,295,342	5,796,083	6,501,694
220	Health Insurance	15,169,852	15,486,847	17,263,834	19,452,258	22,451,454
230	Life Insurance	39,320	35,162	34,379	38,667	37,599
235	Dental Insurance	655,514	637,094	658,764	687,805	764,261
240	Long-Term Disability	276,560	280,359	282,943	320,598	295,910
250	403(B) or 457 Match	1,500,299	1,410,226	1,386,488	1,342,145	1,328,186
251	Tax-Advantage Employer Health Arrangements	72,916	41,595	398,080	122,303	150,500
270	Workers' Compensation	235,620	494,583	299,524	500,000	500,000
280	Unemployment Compensation	-	21,455	56,869	100,000	100,000
281	Summer Unemployment Compensation	-	-	186,663	275,000	375,000
295	Benefits Chargeback	-	-	-	-	-
299	Other Employee Benefits	829,721	819,075	51,627	61,059	61,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
303	Federal Contracts up to \$25,000	307,431	234,708	185,868	152,885	146,755
304	Federal Contracts >\$25,000	853,109	222,088	28,102	795	1,348
305	Consulting Fees/Fees for Services	2,471,881	3,543,129	4,546,663	5,372,621	5,221,683
307	Contracted Substitutes for Special Education	248,512	365,398	521,563	551,500	261,500
308	Federal Tuition Bill Payments <\$25,000	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	1,725,000
310	School Resource Office (SRO)	95,430	98,293	-	104,000	115,000
311	Other Contracted Security Services	6,000	-	-	-	-
315	Technology Repairs & Maintenance	-	-	3,050	2,995	1,995
316	Services Purchased - Other MN Joint Powers	157,978	160,630	164,465	135,000	135,000
319	Computer & Technology Services	-	-	17,479	-	-
320	Communications Services	224,119	195,073	209,239	197,601	147,573
329	Postage & Parcel Services	30,975	23,274	24,527	54,858	53,914
330	Utilities	2,392,963	2,606,921	2,255,832	2,500,000	2,625,000
335	Short-Term Leases or Rentals	168,739	64,617	80,219	72,500	426,175
340	Insurance	426,427	472,595	525,199	550,000	580,000
350	Repairs & Maintenance	795,640	1,280,479	1,406,021	1,522,669	1,079,185
358	Foreign Language Interpreter Services	82,311	110,276	147,121	155,000	255,000
360	Transportation Contracts-Private/Public Carriers	8,078,124	9,529,674	11,516,733	11,953,234	12,568,451
366	Travel, Conventions and Conferences	161,992	252,677	316,223	299,231	328,938
368	Out-of-State Travel, Federal Reimbursed	3,231	2,145	3,050	500	500
369	Entry Fees/Student Travel	114,361	367,719	173,961	77,811	67,276
390	Payment for Educ-Other MN School Districts	973,656	869,320	729,815	853,672	562,802
391	Payments to MN Schools-(Cost-Sharing)	(266)	12,408	7,622	10,000	7,500
392	Payments for Educ Purposes-Out-of-State	-	6,960	-	-	-
393	Special Education & Transition Programs	-	-	-	-	-
394	Payments for Educ to Other Agencies	772,717	818,562	1,247,906	1,305,000	750,000
396	Salary Purchased from Another District	297,162	232,487	443,299	450,000	150,000
397	Benefits Purchased from Another District	6,672	80,522	-	-	-
398	Interdepartmental Services Chargeback	(20,609)	(22,151)	-	-	-
401	General Supplies	1,710,463	2,110,619	1,846,491	2,208,246	1,888,953
405	Software Non Instructional	213,327	305,147	1,079,238	1,244,671	1,504,818
406	Software Instructional	621,542	539,416	600,412	678,243	726,974
430	Instructional Supplies	300,009	200,647	173,017	173,237	173,707
433	Individualized Instructional Supplies	95,880	121,127	106,850	136,484	134,230
440	Fuels	125,578	165,140	33,986	59,343	56,000
455	Technology Supplies Non-Instructional	850	1,239	7,454	11,696	13,696
456	Technology Supplies Instructional	29,739	92,065	26,905	12,500	11,000
460	Textbooks and Workbooks	1,038,554	604,493	337,733	342,705	273,000
461	Standardized Tests	78,267	96,491	94,033	109,000	101,190
465	Technology Devices Non-Instructional	282	371,122	31,246	1,302	5,611
466	Technology Devices Instructional	1,852,603	532,410	-	15,250	15,570
470	Media Resources	3,607	5,610	1,745	90,000	90,000
490	Food	60,525	112,984	84,704	83,145	89,170

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

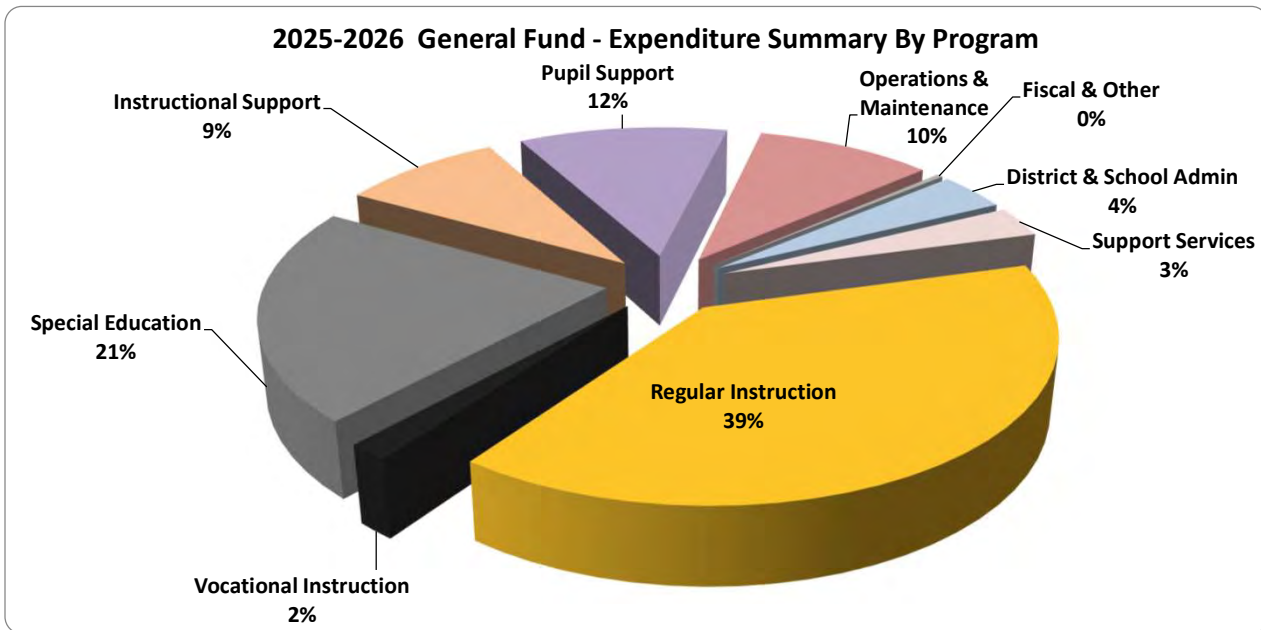
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GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
505	Capitalized Software Non-Instructional	23,260	-	-	35,000	-
506	Capitalized Software Instructional	-	-	-	15,000	-
510	Site or Grounds Acquisition	94,555	93,368	719,191	735,000	350,000
520	Building Acquisition or Improvement	2,339,880	2,167,138	4,153,982	1,574,843	3,885,000
530	Equipment	151,841	412,805	416,950	775,177	467,305
533	Equipment Purchased for Special Ed Instruction	29,788	20,366	14,847	35,121	19,000
535	Long-Term Leases	187,949	35,235	-	-	-
548	Pupil Transportation Vehicles	-	37,325	-	-	-
550	Other Vehicles Purchased	-	-	-	45,000	-
555	Capitalized Tech Equipment Non-Instructional	484,737	471,403	589,755	467,720	668,270
556	Capitalized Tech Equipment Instructional	344,480	1,084,300	1,749,838	1,886,300	1,657,000
560	Principal-Long-Term Computer or Tech Lease	4,923	51,110	63,190	69,250	96,530
561	Interest-Long-Term Computer or Tech Leases	626	6,639	5,240	5,500	7,452
580	Principal on Capital Lease	79,714	83,450	89,807	7,825	8,000
581	Interest on Capital Lease	11,613	8,590	3,332	-	-
589	Long-Term Lease Transactions (Contra Expense)	(187,949)	(35,235)	-	-	-
820	Dues, Memberships, Licenses	166,321	161,597	130,329	173,595	186,130
891	TRA and PERA Special Pension Expense	364,049	393,719	381,306	383,000	383,000
895	Indirect Cost Chargebacks	-	-	(266,832)	(386,383)	(552,806)
896	Taxes, Special Assessments	10,253	47,855	151,913	100,000	100,000
898	Scholarships	60,480	69,606	87,986	147,000	179,255
899	Miscellaneous Expenses	76,929	4,751	49,249	10,000	10,000
Total General Fund Expenditures		\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount	% Change
	Actual	Actual	Actual	Revised Budget	Budget	Change	
District & School Admin	\$ 5,443,235	\$ 5,354,356	\$ 5,641,865	\$ 6,169,423	\$ 6,438,893	\$ 269,470	4.37%
Support Services	4,593,309	4,653,663	5,024,261	5,340,165	5,183,957	(156,208)	-2.93%
Regular Instruction	56,065,883	56,856,655	60,558,275	64,281,263	66,673,677	2,392,414	3.72%
Vocational Instruction	2,247,892	2,198,882	2,249,304	2,927,270	2,894,423	(32,847)	-1.12%
Special Education	26,368,361	26,782,469	28,892,933	31,966,126	36,169,124	4,202,998	13.15%
Instructional Support	13,699,167	13,924,228	12,875,073	14,721,152	15,155,778	434,626	2.95%
Pupil Support	11,711,501	12,689,281	16,690,347	18,600,605	19,770,210	1,169,605	6.29%
Operations & Maintenance	12,764,854	14,381,259	16,822,032	14,905,334	16,681,004	1,775,670	11.91%
Fiscal & Other	426,427	472,595	525,199	550,000	580,000	30,000	5.45%
Total	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066	\$ 10,085,728	6.32%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 3,756,286	\$ 3,721,485	\$ 3,997,121	\$ 4,211,444	\$ 4,352,238	\$ 140,794
Employee Benefits	1,382,199	1,324,111	1,456,323	1,484,284	1,675,269	190,985
Purchased Services	109,436	76,041	107,545	154,857	144,273	(10,584)
Supplies & Materials	119,774	107,885	90,354	113,538	93,290	(20,248)
Equipment	14,085	62,695	10,927	131,303	100,974	(30,329)
All Others	61,455	62,137	(20,405)	73,997	72,849	(1,148)
Total Expenditures	\$ 5,443,235	\$ 5,354,356	\$ 5,641,865	\$ 6,169,423	\$ 6,438,893	\$ 269,470
Support Services (100's)						
Salaries	\$ 2,051,683	\$ 1,964,103	\$ 2,114,776	\$ 2,342,982	\$ 2,332,829	\$ (10,153)
Employee Benefits	1,554,978	1,558,250	1,068,381	1,060,387	1,082,401	22,014
Purchased Services	643,400	652,956	867,271	1,073,386	996,582	(76,804)
Supplies & Materials	205,320	386,894	872,891	827,811	737,730	(90,081)
Equipment	101,556	59,642	404,919	82,150	110,952	28,802
All Others	36,372	31,818	(303,977)	(46,551)	(76,537)	(29,986)
Total Expenditures	\$ 4,593,309	\$ 4,653,663	\$ 5,024,261	\$ 5,340,165	\$ 5,183,957	\$ (156,208)
Regular Instruction (200's)						
Salaries	\$ 35,811,562	\$ 35,939,684	\$ 38,079,517	\$ 40,279,910	\$ 40,974,760	\$ 694,850
Employee Benefits	14,742,064	15,110,882	16,582,073	18,402,560	20,009,573	1,607,013
Purchased Services	3,185,995	3,509,154	3,779,477	3,729,810	3,899,018	169,208
Supplies & Materials	2,005,707	1,949,475	1,358,350	1,467,858	1,447,055	(20,803)
Equipment	30,630	94,917	100,913	143,060	91,041	(52,019)
All Others	289,925	252,543	657,946	258,065	252,230	(5,835)
Total Expenditures	\$ 56,065,883	\$ 56,856,655	\$ 60,558,275	\$ 64,281,263	\$ 66,673,677	\$ 2,392,414

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Vocational Instruction (300's)						
Salaries	\$ 1,423,344	\$ 1,374,829	\$ 1,400,319	\$ 1,807,197	\$ 1,768,224	\$ (38,973)
Employee Benefits	594,093	599,774	639,530	840,596	828,150	(12,446)
Purchased Services	91,514	69,463	33,242	33,445	45,370	11,925
Supplies & Materials	99,657	115,419	65,072	75,632	50,024	(25,608)
Equipment	31,494	30,384	14,784	15,400	15,400	-
All Others	7,790	9,012	96,357	155,000	187,255	32,255
Total Expenditures	\$ 2,247,892	\$ 2,198,882	\$ 2,249,304	\$ 2,927,270	\$ 2,894,423	\$ (32,847)
Special Education (400's)						
Salaries	\$ 16,400,542	\$ 16,648,177	\$ 17,182,936	\$ 19,003,945	\$ 21,831,149	\$ 2,827,204
Employee Benefits	7,226,724	7,280,353	7,769,960	8,393,950	10,556,552	2,162,602
Purchased Services	2,018,544	2,428,942	3,515,066	3,651,432	3,288,900	(362,532)
Supplies & Materials	256,587	205,604	315,246	642,378	361,023	(281,355)
Equipment	321,646	64,562	18,469	183,421	33,000	(150,421)
All Others	144,317	154,830	91,255	91,000	98,500	7,500
Total Expenditures	\$ 26,368,361	\$ 26,782,469	\$ 28,892,933	\$ 31,966,126	\$ 36,169,124	\$ 4,202,998
Instructional Support (600's)						
Salaries	\$ 8,197,179	\$ 8,453,777	\$ 7,834,561	\$ 8,840,975	\$ 8,729,971	\$ (111,004)
Employee Benefits	2,235,149	2,383,918	2,135,016	2,545,754	2,665,044	119,290
Purchased Services	141,994	225,859	226,347	247,845	354,874	107,029
Supplies & Materials	2,302,814	1,306,665	634,625	631,736	1,009,799	378,063
Equipment	745,348	1,478,105	1,986,561	2,380,367	2,312,000	(68,367)
All Others	76,684	75,905	57,962	74,475	84,090	9,615
Total Expenditures	\$ 13,699,167	\$ 13,924,228	\$ 12,875,073	\$ 14,721,152	\$ 15,155,778	\$ 434,626
Pupil Support (700's)						
Salaries	\$ 1,812,793	\$ 1,712,380	\$ 3,115,959	\$ 3,655,545	\$ 4,295,243	\$ 639,698
Employee Benefits	739,458	737,906	1,387,750	1,612,149	2,017,922	405,773
Purchased Services	8,889,982	9,807,562	11,889,498	12,631,813	12,962,035	330,222
Supplies & Materials	212,090	387,243	192,788	332,902	329,070	(3,832)
Equipment	14,790	763	39,931	342,446	140,190	(202,256)
All Others	42,388	43,427	64,420	25,750	25,750	-
Total Expenditures	\$ 11,711,501	\$ 12,689,281	\$ 16,690,347	\$ 18,600,605	\$ 19,770,210	\$ 1,169,605

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Operations & Maintenance (800's)						
Salaries	\$ 3,800,908	\$ 3,924,716	\$ 4,419,766	\$ 4,432,009	\$ 4,613,898	\$ 181,889
Employee Benefits	1,568,436	1,678,708	1,777,446	1,981,009	2,030,193	49,184
Purchased Services	4,141,262	5,285,232	4,610,312	5,249,284	4,964,543	(284,741)
Supplies & Materials	929,278	799,325	894,487	1,073,967	1,055,928	(18,039)
Equipment	2,305,868	2,645,424	5,229,629	2,373,589	4,355,000	1,981,411
All Others	19,101	47,855	(109,608)	(204,524)	(338,558)	(134,034)
Total Expenditures	\$ 12,764,854	\$ 14,381,259	\$ 16,822,032	\$ 14,905,334	\$ 16,681,004	\$ 1,775,670

Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	426,427	472,595	525,199	550,000	580,000	30,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 426,427	\$ 472,595	\$ 525,199	\$ 550,000	\$ 580,000	\$ 30,000

Total Expenditures						
Salaries	\$ 73,254,297	\$ 73,739,152	\$ 78,144,957	\$ 84,574,007	\$ 88,898,312	\$ 4,324,305
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	4,544,415
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	(86,277)
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	(81,903)
Equipment	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	1,506,821
All Others	678,032	677,527	533,951	427,212	305,579	(121,633)
Total Expenditures	\$ 133,320,629	\$ 137,313,387	\$ 149,279,289	\$ 159,461,338	\$ 169,547,066	\$ 10,085,728

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
District & School Administration (000's)						
Salaries	\$ 589,980	\$ 610,810	\$ 711,174	\$ 698,465	\$ 735,096	\$ 36,631
Employee Benefits	188,847	190,615	262,262	245,891	259,781	13,890
Purchased Services	104,373	65,889	93,282	132,221	118,556	(13,665)
Supplies & Materials	1,463	4,398	5,694	8,812	11,178	2,366
Equipment	-	-	-	315	-	(315)
All Others	46,014	48,052	(39,098)	52,075	53,929	1,854
Total Expenditures	\$ 930,677	\$ 919,764	\$ 1,033,313	\$ 1,137,779	\$ 1,178,540	\$ 40,761

Support Services (100's)						
Salaries	\$ 2,051,683	\$ 1,964,103	\$ 2,114,776	\$ 2,342,982	\$ 2,332,829	\$ (10,153)
Employee Benefits	1,554,978	1,558,250	1,068,381	1,060,387	1,082,401	22,014
Purchased Services	643,400	652,956	867,271	1,073,386	996,582	(76,804)
Supplies & Materials	205,320	386,894	872,891	827,811	737,730	(90,081)
Equipment	101,556	59,642	404,919	82,150	110,952	28,802
All Others	36,372	31,818	(303,977)	(46,551)	(76,537)	(29,986)
Total Expenditures	\$ 4,593,309	\$ 4,653,663	\$ 5,024,261	\$ 5,340,165	\$ 5,183,957	\$ (156,208)

Regular Instruction (200's)						
Salaries	\$ 3,836,100	\$ 4,118,750	\$ 4,673,508	\$ (4,712)	\$ (355,379)	\$ (350,667)
Employee Benefits	2,283,637	2,444,549	2,877,252	1,093,939	1,382,397	288,458
Purchased Services	1,550,123	1,484,258	1,267,983	1,210,839	1,241,537	30,698
Supplies & Materials	1,458,320	1,119,509	630,842	850,586	817,777	(32,809)
Equipment	26,642	32,438	10,808	60,700	50,000	(10,700)
All Others	228,427	243,353	637,920	231,110	231,000	(110)
Total Expenditures	\$ 9,383,248	\$ 9,442,857	\$ 10,098,313	\$ 3,442,462	\$ 3,367,332	\$ (75,130)

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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DISTRICT WIDE SERVICES

Expenditures	2024-2025					
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	Revised Budget	2025-2026 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	\$ 141,386	\$ 190,911	\$ 206,044	\$ 230,944	\$ 220,062	\$ (10,882)
Employee Benefits	49,280	61,131	70,864	81,984	77,078	(4,906)
Purchased Services	77,708	58,666	11,021	14,925	16,850	1,925
Supplies & Materials	17,998	19,748	3,521	35,992	17,884	(18,108)
Equipment	18,614	26,622	-	-	-	-
All Others	7,790	8,816	96,357	155,000	187,255	32,255
Total Expenditures	\$ 312,776	\$ 365,894	\$ 387,807	\$ 518,845	\$ 519,129	\$ 284

Special Education (400's)						
Salaries	\$ 1,579,825	\$ 1,776,404	\$ 2,152,895	\$ 2,587,435	\$ 2,982,624	\$ 395,189
Employee Benefits	536,038	613,002	890,957	1,224,166	1,270,253	46,087
Purchased Services	1,851,090	2,172,662	3,062,344	3,167,900	3,209,400	41,500
Supplies & Materials	201,848	153,716	281,905	616,475	314,117	(302,358)
Equipment	321,646	60,213	14,847	178,421	28,000	(150,421)
All Others	144,317	154,830	91,255	91,000	98,500	7,500
Total Expenditures	\$ 4,634,764	\$ 4,930,828	\$ 6,494,205	\$ 7,865,397	\$ 7,902,894	\$ 37,497

Instructional Support (600's)						
Salaries	\$ 5,515,133	\$ 5,833,728	\$ 5,347,992	\$ 6,104,998	\$ 5,956,884	\$ (148,114)
Employee Benefits	1,198,784	1,379,832	1,088,193	1,395,168	1,374,808	(20,360)
Purchased Services	134,251	205,814	222,774	239,435	346,252	106,817
Supplies & Materials	2,285,829	1,281,146	622,765	621,290	999,161	377,871
Equipment	745,348	1,478,105	1,986,561	2,372,500	2,312,000	(60,500)
All Others	76,634	75,855	57,962	74,475	84,090	9,615
Total Expenditures	\$ 9,955,979	\$ 10,254,481	\$ 9,326,248	\$ 10,807,866	\$ 11,073,195	\$ 265,329

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Pupil Support (700's)						
Salaries	\$ 423,216	\$ 284,724	\$ 909,515	\$ 1,094,976	\$ 1,335,364	\$ 240,388
Employee Benefits	115,063	74,312	466,560	495,503	629,250	133,747
Purchased Services	8,889,073	9,806,732	11,888,738	12,631,563	12,961,785	330,222
Supplies & Materials	165,865	341,314	156,804	279,139	287,080	7,941
Equipment	14,790	763	39,931	342,446	140,190	(202,256)
All Others	42,388	43,427	64,420	25,750	25,750	-
Total Expenditures	\$ 9,650,395	\$ 10,551,272	\$ 13,525,968	\$ 14,869,377	\$ 15,379,419	\$ 510,042

Operations & Maintenance (800's)						
Salaries	\$ 944,144	\$ 1,188,471	\$ 1,553,063	\$ 1,613,225	\$ 1,637,946	\$ 24,721
Employee Benefits	454,122	600,181	615,892	698,777	695,444	(3,333)
Purchased Services	1,452,369	1,943,446	1,565,649	1,985,025	2,168,543	183,518
Supplies & Materials	864,892	678,576	802,250	960,570	946,928	(13,642)
Equipment	2,193,080	2,480,390	5,136,810	2,300,706	4,280,000	1,979,294
All Others	19,101	47,855	(109,608)	(204,524)	(338,558)	(134,034)
Total Expenditures	\$ 5,927,708	\$ 6,938,919	\$ 9,564,056	\$ 7,353,779	\$ 9,390,303	\$ 2,036,524

Fiscal & Other (900's)						
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	426,427	472,595	525,199	550,000	580,000	30,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 426,427	\$ 472,595	\$ 525,199	\$ 550,000	\$ 580,000	\$ 30,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

DISTRICT WIDE SERVICES

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Total Expenditures						
Salaries	\$ 15,081,468	\$ 15,967,902	\$ 17,668,967	\$ 14,668,313	\$ 14,845,426	\$ 177,113
Employee Benefits	6,380,749	6,921,872	7,340,362	6,295,815	6,771,412	475,597
Purchased Services	15,128,814	16,863,018	19,504,260	21,005,294	21,639,505	634,211
Supplies & Materials	5,201,535	3,985,300	3,376,673	4,200,675	4,131,855	(68,820)
Equipment	3,421,676	4,138,174	7,593,876	5,337,238	6,921,142	1,583,904
All Others	601,043	654,006	495,231	378,335	265,429	(112,906)
Total Expenditures	\$ 45,815,285	\$ 48,530,272	\$ 55,979,370	\$ 51,885,670	\$ 54,574,769	\$ 2,689,099

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.

Revenue is anticipated to increase by approximately \$87,000 over the previous year. Factors contributing to the increase include an increase in meal reimbursement rates and meal participation with declining enrollment playing a role.

Overall, expenditures are expected to increase by approximately \$320,000. The District is anticipating an increase in salaries and benefits, food, milk and supply costs.

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.

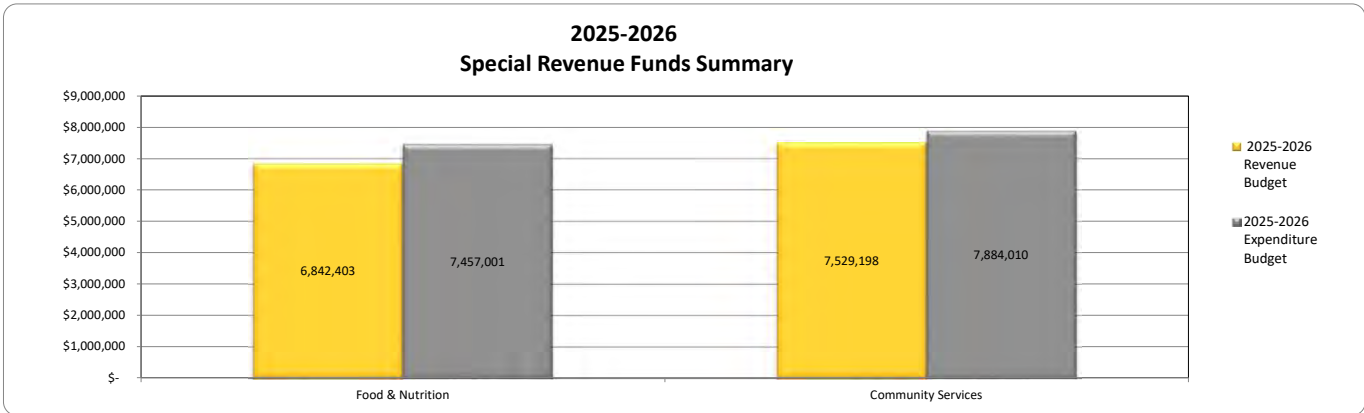
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; 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 2025-26, revenue is projected to have a slight decrease over 2024-25 by approximately \$54,000 due to a decline in local property tax revenue.

Expenditures in 2025-26 are expected to increase by 8.64% to \$7,884,010 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net loss to the overall Community Service fund balance by approximately \$354,000.

SPECIAL REVENUE FUNDS - SUMMARY

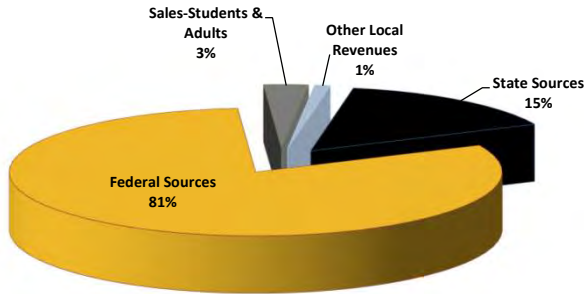
	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/25	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/26
Food & Nutrition	\$ 2,511,460	\$ 3,174,493	4,182,475	\$ 6,755,316	\$ 7,137,014	\$ 3,800,777	\$ 6,842,403	\$ 7,457,001	\$ 3,186,179
Community Services	3,195,511	4,085,287	5,176,817	7,583,672	7,256,860	5,503,629	7,529,198	7,884,010	5,148,817
Total	\$ 5,706,971	\$ 7,259,780	\$ 9,359,292	\$ 14,338,988	\$ 14,393,874	\$ 9,304,406	\$ 14,371,601	\$ 15,341,011	\$ 8,334,996



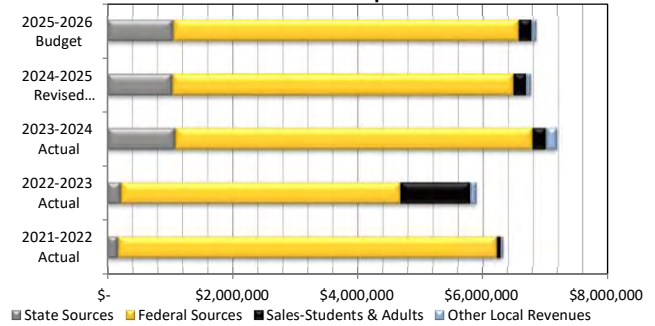
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
State Sources	\$ 168,745	\$ 215,989	\$ 1,082,993	\$ 1,036,693	\$ 1,050,000	\$ 13,307	1.28%
Federal Sources	6,053,200	4,465,199	5,707,401	5,449,019	5,522,403	73,384	1.35%
Sales-Students & Adults	56,715	1,111,222	213,150	201,000	200,000	(1,000)	-0.50%
Other Local Revenues	34,971	97,675	166,834	68,604	70,000	1,396	2.03%
Total	\$ 6,313,631	\$ 5,890,085	\$ 7,170,377	\$ 6,755,316	\$ 6,842,403	\$ 87,087	1.29%

2025-2026 Food & Nutrition Services Fund Revenue by Source

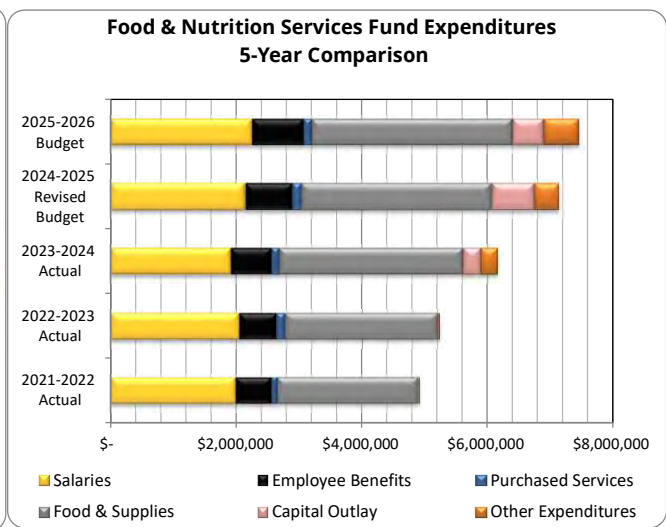
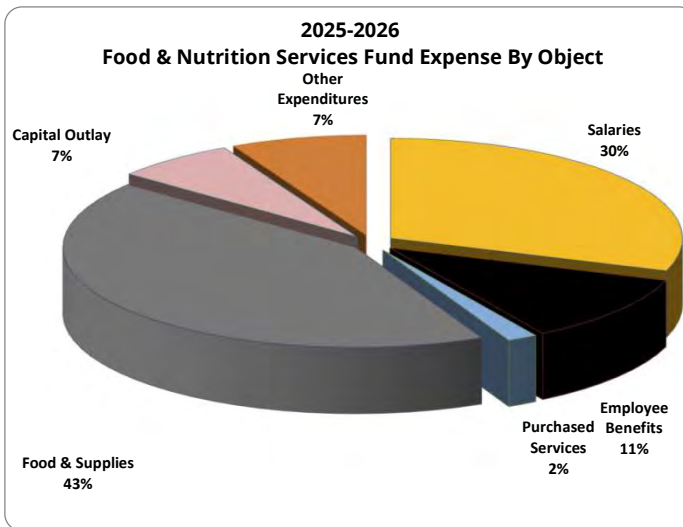


Food & Nutrition Services Fund Revenue 5-Year Comparison



FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount Change	% Change
	Actual	Actual	Actual	Revised Budget	Budget		
Salaries	\$ 1,994,326	\$ 2,046,070	\$ 1,917,544	\$ 2,152,564	\$ 2,258,335	\$ 105,771	4.91%
Employee Benefits	566,599	588,360	642,965	738,946	817,185	78,239	10.59%
Purchased Services	95,111	141,330	122,154	148,000	125,000	(23,000)	-15.54%
Food & Supplies	2,250,330	2,426,298	2,927,308	3,029,849	3,197,403	167,554	5.53%
Capital Outlay	7,497	17,187	279,935	675,000	500,000	(175,000)	-25.93%
Other Expenditures	7,432	7,807	272,489	392,655	559,078	166,423	42.38%
Total	\$ 4,921,295	\$ 5,227,052	\$ 6,162,396	\$ 7,137,014	\$ 7,457,001	\$ 319,987	4.48%



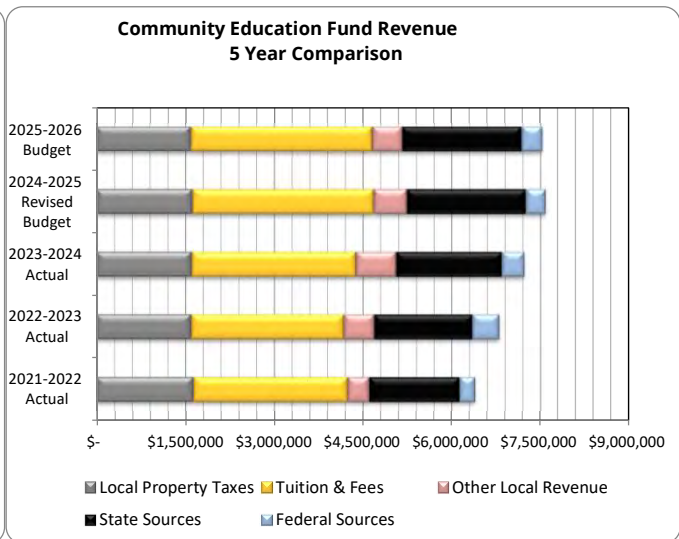
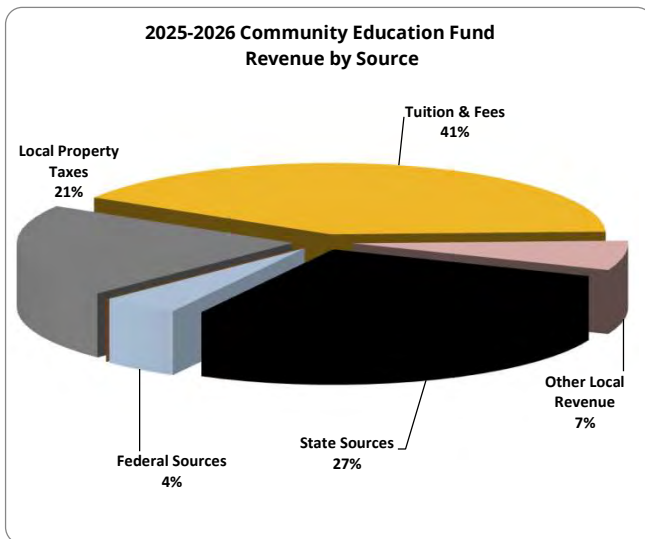
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Object Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
110 Administration/Supervision	\$ 264,708	\$ 312,503	\$ 301,469	\$ 340,287	\$ 344,859
170 Non-Instructional Support	1,416,026	1,423,473	1,616,075	1,812,277	1,913,476
186 Stipend - Licensed	400	1,100	-	-	-
195 Salary Chargeback	313,192	308,994	-	-	-
210 FICA (Social Security & Medicare)	125,310	130,543	144,020	155,032	166,635
214 Public Employees Retirement (PERA)	124,505	127,572	143,332	151,992	158,800
220 Health Insurance	260,165	266,080	281,885	363,201	409,028
230 Life Insurance	1,508	1,375	1,568	1,544	1,490
235 Dental Insurance	11,463	11,258	10,553	11,673	11,869
240 Long-Term Disability	5,247	5,384	5,803	7,186	6,625
250 403B Match	20,843	19,623	19,371	16,303	22,738
251 Tax-Advantage Employer Health	6,433	3,131	18,361	8,450	9,000
270 Workers' Compensation	1,604	2,959	5,536	10,815	11,000
299 Other Employee Benefits	9,520	20,435	12,536	12,750	20,000
305 Consulting Fees/Fees for Services	25,770	56,101	46,409	58,674	60,674
320 Communications Services	493	451	533	541	541
329 Postage & Parcel Services	2,269	3,166	203	3,785	3,785
350 Repairs & Maintenance Services	42,918	53,319	71,195	75,000	50,000
366 Travel, Conventions/Conferences	3,052	6,143	3,815	10,000	10,000
398 Interdepartmental Chargeback	20,609	22,151	-	-	-
401 General Supplies	238,670	222,893	212,153	230,000	250,000
490 Food	1,423,036	1,633,169	2,046,882	2,260,750	2,370,000
491 Commodities	433,403	433,486	525,815	389,099	417,403
495 Milk	155,221	136,750	142,458	150,000	160,000
530 Equipment	4,941	17,187	180,913	675,000	500,000
555 Technology Equipment Non-Instruct	2,556	-	99,022	-	-
820 Dues, Memberships, Licenses	7,432	7,807	10,968	12,000	12,000
895 Indirect Chargeback	-	-	261,521	380,655	547,078
Total Food & Nutrition Expenditures	\$ 4,921,295	\$ 5,227,052	\$ 6,162,396	\$ 7,137,014	\$ 7,457,001

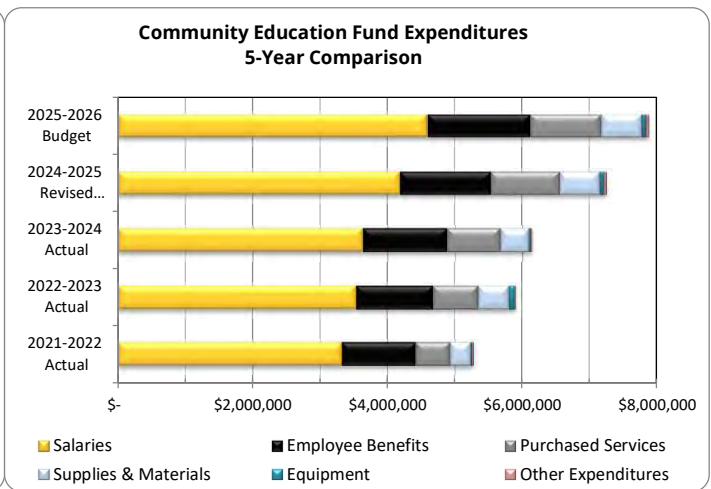
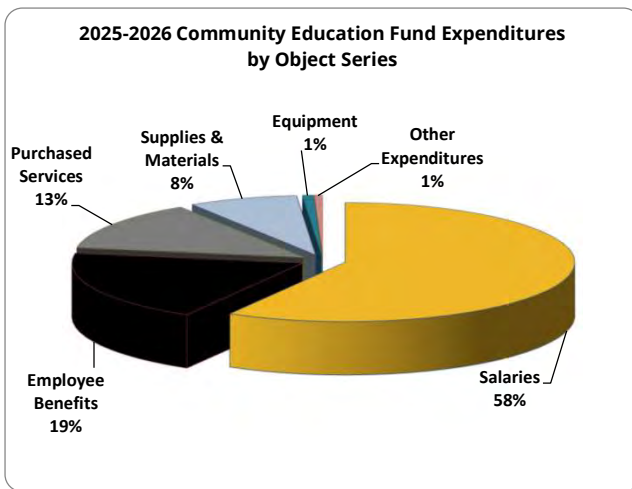
COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Local Property Taxes	\$ 1,635,122	\$ 1,598,163	\$ 1,604,461	\$ 1,617,467	\$ 1,590,370	\$ (27,097)	-1.7%
Tuition & Fees	2,607,859	2,579,172	2,777,396	3,065,000	3,070,000	5,000	0.2%
Other Local Revenue	360,693	511,460	680,938	561,698	504,923	(56,775)	-10.1%
State Sources	1,532,851	1,661,039	1,788,068	2,010,636	2,018,316	7,680	0.4%
Federal Sources	259,906	450,949	376,025	328,871	345,589	16,718	5.1%
Total	\$ 6,396,431	\$ 6,800,783	\$ 7,226,889	\$ 7,583,672	\$ 7,529,198	\$ (54,474)	-0.7%



COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Amount	%
	Actual	Actual	Actual	Revised Budget	Budget	Change	Change
Salaries	\$ 3,321,121	\$ 3,540,304	\$ 3,632,959	\$ 4,188,206	\$ 4,599,734	\$ 411,528	9.83%
Employee Benefits	1,089,102	1,137,015	1,241,506	1,345,836	1,520,903	175,067	13.01%
Purchased Services	509,557	673,034	792,309	1,024,920	1,053,494	28,574	2.79%
Supplies & Materials	312,617	460,275	426,000	599,775	605,406	5,631	0.94%
Equipment	14,696	79,293	19,762	56,870	59,326	2,456	4.32%
Other Expenditures	26,461	21,087	22,822	41,253	45,147	3,894	9.44%
Total	\$ 5,273,554	\$ 5,911,008	\$ 6,135,358	\$ 7,256,860	\$ 7,884,010	\$ 627,150	8.64%



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Object Description		Actual	Actual	Actual	Revised Budget	Budget
110	Administration/Supervision	\$ 284,240	\$ 263,628	\$ 315,610	\$ 306,059	\$ 311,123
120	Early Childhood Admin/Supervision	147,856	185,398	159,503	155,575	161,144
140	Licensed Classroom Teacher	362,269	402,504	490,728	530,170	832,173
141	Non-Licensed Classroom Personnel	1,085,859	1,185,503	1,204,500	1,215,617	1,347,128
144	Non-Licensed Instructional Support	67,933	75,717	24,764	52,121	57,175
145	Substitute Teacher Salaries	4,556	32,649	27,514	38,145	28,989
154	School Nurse	25,869	37,854	72,923	83,942	83,334
155	Licensed Nursing Services	13,910	7,676	-	-	-
165	School Counselor	27,310	-	-	-	-
170	Non-Instructional Support	209,355	205,372	207,416	259,011	235,756
175	Cultural Liason	-	-	-	-	-
185	Other Licensed Salary Payments	129,387	135,436	205,958	230,407	208,500
186	Other Non-Licensed Salary Payments	914,576	960,567	924,041	1,317,159	1,334,412
195	Salary Chargeback	48,000	48,000	-	-	-
210	FICA (Social Security & Medicare)	241,404	257,386	267,465	247,316	277,815
214	Public Employees Retirement (PERA)	162,147	168,529	158,385	132,617	151,864
218	Teacher Retirement (TRA)	69,695	73,474	89,482	119,492	130,000
220	Health Insurance	522,648	547,177	621,490	743,514	846,949
230	Life Insurance	1,087	1,019	1,011	1,546	1,675
235	Dental Insurance	21,556	20,383	22,709	26,191	30,435
240	Long-Term Disability	8,291	9,244	8,734	10,432	10,097
250	403B Match	31,911	31,432	25,320	30,078	38,568
251	Employer Health Arrangements	11,838	7,398	32,302	11,650	12,500
270	Workers' Compensation	16,187	19,973	11,608	20,000	20,000
295	Benefits Chargeback	-	-	-	-	-
299	Other Employee Benefits	2,339	1,000	3,000	3,000	1,000
305	Consulting Fees/Fees for Services	389,388	522,464	580,167	704,709	716,437
320	Communications Services	3,271	1,423	1,198	4,327	4,245
329	Postage & Parcel Services	15,562	19,961	26,227	27,517	31,112
330	Utilities	11,957	11,886	9,755	10,000	10,000
335	Operating Leases or Rentals	2,189	-	280	5,300	5,500
350	Repairs & Maintenance Services	-	-	-	150	150
360	Transportation Contracts	24,069	43,951	52,635	88,418	93,418
366	Travel, Conventions and Conferences	2,651	9,402	18,369	23,960	24,093
368	Travel - Out of State	-	-	14,362	-	-
369	Entry Fees/Student Travel	60,321	62,898	88,304	160,539	168,539
394	Payments for Educ to Other Agencies	150	1,050	-	-	-
401	General Supplies	109,557	153,163	175,912	267,223	266,891
430	Instructional Supplies	37,209	29,470	28,693	76,944	79,044
433	Individualized Instructional Supplies	2,374	5,776	4,968	11,431	12,566
456	Technology Supplies Instructional	-	3,162	-	-	-
460	Textbooks and Workbooks	28,094	40,398	33,051	42,496	46,231
465	Technology Devices Non-Instructional	-	-	-	-	-
466	Technology Devices Instructional	51,065	-	1,485	1,560	1,560
490	Food	83,272	224,845	176,060	194,457	193,286
495	Milk	1,047	3,460	1,911	2,164	2,164
530	Equipment	904	24,364	-	37,163	37,163
555	Technology Equipment Non-Instructional	2,077	45,968	18,278	14,166	15,163

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object Description	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
556 Technology Equipment Instructional	11,715	550	-	-	-
560 Principal on Long-Term Technology Lease	-	1,442	1,485	541	2,000
820 Dues, Memberships, Licenses	16,816	15,076	11,068	28,525	32,419
891 TRA and PERA Special Pension Expense	9,645	6,011	6,443	7,000	7,000
Total Community Education Expenditures	\$ 5,273,554	\$ 5,911,008	\$ 6,135,358	\$ 7,256,860	\$ 7,884,010



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

		2025-26			2025-26		
		Revenue		Expense		Variance	
Summary by Program		Budget		Budget			
505	General Community Education	\$ 628,908	\$	\$ 618,674	\$	\$ 10,234	
507	Community Engagement	7,650		50,000		(42,350)	
510	Adult Education	193,045		172,105		20,940	
511	Adult Recreation	42,000		10,000		32,000	
520	Adult Basic Education	915,053		915,053		-	
551	Elementary Enrichment	263,000		236,565		26,435	
552	Secondary Enrichment	189,000		235,428		(46,428)	
553	Gifted and Talented Enrichment	20,000		30,000		(10,000)	
560	Aquatics	19,000		-		19,000	
570	Project Kids (School-Age Child Care)	2,203,000		1,889,799		313,201	
571	Ready to Grow/Ready to Learn	842,000		1,353,081		(511,081)	
572	Kindergarten Ready	34,000		35,000		(1,000)	
573	Edge Program	225,000		200,000		25,000	
580	Early Childhood Family Education	570,517		613,010		(42,493)	
582	School Readiness	796,432		817,801		(21,369)	
583	Early Childhood Screening	50,000		50,000		-	
585	Youth Development (Including Backpack)	154,381		265,641		(111,260)	
586	Youth Development (Afterschool)	45,609		-		45,609	
590	Senior Citizens	213,416		274,666		(61,250)	
590	Non Public-Health, Guidance & Textbooks	117,187		117,187		-	
Total Community Education		\$ 7,529,198	\$	7,884,010	\$	(354,812)	

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 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue	2024-2025 Revised Expenditure	Projected Fund Balance 6/30/25	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/26
Construction									
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service									
Debt Service	\$ 5,386,218	\$ 5,165,070	\$ 4,366,961	\$ 9,250,000	\$ 9,785,000	\$ 3,831,961	\$ 9,825,000	\$ 9,805,000	\$ 3,851,961
OPEB Debt Service	405,673	322,041	372,206	1,450,000	1,400,245	421,961	1,425,000	1,397,458	449,503
Total Debt Service	\$ 5,791,892	\$ 5,487,111	\$ 4,739,167	\$ 10,700,000	\$ 11,185,245	\$ 4,253,922	\$ 11,250,000	\$ 11,202,458	\$ 4,301,464
Proprietary/Internal Service									
Self Insured Dental Insurance	\$ 497,195	\$ 525,883	\$ 514,893	\$ 900,000	\$ 950,000	\$ 464,893	\$ 910,000	\$ 985,000	\$ 389,893
Self Insured Severance Fund*	2,278,613	2,771,815	-	-	-	-	-	-	-
Self Insured Health Insurance	7,350,461	5,436,052	7,636,247	29,100,000	29,100,000	7,636,247	30,250,000	30,000,000	7,886,247
Total Proprietary/Internal	\$ 10,126,269	\$ 8,733,749	\$ 8,151,140	\$ 30,000,000	\$ 30,050,000	\$ 8,101,140	\$ 31,160,000	\$ 30,985,000	\$ 8,276,140
Fiduciary									
OPEB Revocable Trust	\$ 10,774,721	\$ 10,664,708	\$ 10,973,728	\$ 500,000	\$ 775,000	\$ 10,698,728	\$ 500,000	\$ 750,000	\$ 10,448,728
Total Fiduciary	\$ 10,774,721	\$ 10,664,708	\$ 10,973,728	\$ 500,000	\$ 775,000	\$ 10,698,728	\$ 500,000	\$ 750,000	\$ 10,448,728
Total Other Funds	\$ 26,692,882	\$ 24,885,568	\$ 23,864,034	\$ 41,200,000	\$ 42,010,245	\$ 23,053,789	\$ 42,910,000	\$ 42,937,458	\$ 23,026,331

*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
2025-2026 BUDGET**

CONSTRUCTION - FUND 26

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
Referendum 2015 Revenue						
092	Interest	\$ 438	\$ -	\$ -	\$ -	\$ -
Total Construction Revenue		\$ 438	\$ -	\$ -	\$ -	\$ -
Referendum 2015 Expense						
100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	209,530	-	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	1,448,603	-	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	-	-	-	-
Total Construction Expenditure		\$ 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
2025-2026 BUDGET**

DEBT SERVICE - FUND 07

	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
	Actual		Actual		Actual		Revised		Budget
							Budget		Budget
Debt Service Revenue									
001 Property Taxes	\$ 10,304,794	\$	9,110,129	\$	8,390,556	\$	8,686,947	\$	9,255,620
092 Interest Income	(14,687)		282,276		511,281		279,675		277,350
093 Rental Income	256,163		247,347		237,283		283,340		291,992
200 State Aid	234		207		1,408		38		38
317 Long-Term Facility Aid	157,309		84,923		10,825		-		-
623 Sale of Real Property	856,756		-		-		-		-
631 Sale of Bonds Proceeds	11,823,678		-		-		-		-
Total Debt Service Revenue	\$ 23,384,248	\$	9,724,881	\$	9,151,353	\$	9,250,000	\$	9,825,000
Debt Service Expenditures									
710 Principal on Bonds	\$ 5,920,000	\$	5,945,000	\$	6,335,000	\$	6,405,000	\$	6,990,000
720 Interest on Bonds	4,038,895		3,999,129		3,612,563		3,375,063		2,812,220
790 Service Charges	120,245		1,900		1,900		4,937		2,780
920 Bond Refunding Payments	11,705,000		-		-		-		-
Total Debt Service Expenses	\$ 21,784,140	\$	9,946,029	\$	9,949,463	\$	9,785,000	\$	9,805,000

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 FY2026, is \$9,825,000 with the largest part, \$9,255,620 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 anticipated interest earnings of approximately \$277,350.

Expenditures in the Debt Service Fund include \$6,990,000 in principal and \$2,812,220 in interest on five outstanding bond issues. An additional \$2,780 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 Refunding Bonds - February 1, 2033
- 2020A GO Alternative Facility Refunding Bonds - February 1, 2030
- 2021A GO Alternative Facility Refunding Bonds - February 1, 2030.
- 2025A GO Refunding Bonds - February 1, 2034.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

OPEB DEBT SERVICE - FUND 47

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Debt Service Revenue						
001	Property Taxes	\$ 1,467,314	\$ 1,292,616	\$ 1,388,848	\$ 1,405,110	\$ 1,374,042
092	Interest Income	(1,002)	31,609	66,470	44,890	50,958
Total OPEB Debt Revenue		\$ 1,466,315	\$ 1,324,225	1,455,317.24	\$ 1,450,000	\$ 1,425,000
OPEB Debt Service Expenditures						
710	Principal on Bonds	\$ 1,165,000	\$ 1,195,000	\$ 1,215,000	\$ 1,235,000	\$ 1,260,000
720	Interest on Bonds	232,770	212,383	189,678	164,770	136,983
790	Service Charges	475	475	475	475	475
Total OPEB Debt Expenses		\$ 1,398,245	\$ 1,407,858	\$ 1,405,153	\$ 1,400,245	\$ 1,397,458

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 \$50,958 in interest income.

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	\$ (466)	\$ 18,274	\$ 27,782	\$ 18,324	\$ 19,652
099 Miscellaneous Revenue	844,904	820,785	843,376	850,000	860,000
615 Contributions Post-Employment	5,875	12,343	12,014	11,676	10,348
616 Retiree Contribution-Post Employment	21,595	22,918	8,523	20,000	20,000
Total Self Funded Dental Revenue	\$ 871,908	\$ 874,319	\$ 891,695	\$ 900,000	\$ 910,000
Self Funded Dental Insurance Expenditures					
220 Claims	\$ 784,801	\$ 791,853	\$ 848,347	\$ 895,000	\$ 925,000
305 Administrative Services	50,481	53,778	54,338	55,000	60,000
Total Self Funded Dental Expenses	\$ 835,282	\$ 845,631	\$ 902,685	\$ 950,000	\$ 985,000

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 FY2026, the District is budgeting \$910,000 in revenue and \$985,000 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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Severance Revenue					
092 Interest Income	\$ (3,516)	\$ 99,484	\$ -	\$ -	\$ -
099 Miscellaneous Revenue	291,394	444,727	-	-	-
615 Contributions for Postemployment	-	-	-	-	-
616 Retiree Contribution-Post Employment	-	-	-	-	-
Total Self Funded Severance Revenue	\$ 287,878	\$ 544,211	\$ -	\$ -	\$ -
Self Funded Severance Expenditures					
191 Severance Payments	\$ -	\$ -	\$ -	\$ -	\$ -
2XX Benefit Payments	460,363	51,010	127,730	-	-
Total Self Funded Severance Expenses	\$ 460,363	\$ 51,010	\$ 127,730	\$ -	\$ -

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-insuranced 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 five remaining employees that qualify for a severance payments for unused sick days with a total liability of approximately \$310,500.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

SELF FUNDED HEALTH INSURANCE - FUND 22

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
Self Funded Health Insurance Revenue					
092 Interest	\$ 11,868	\$ 193,798	\$ 172,169	\$ 165,488	\$ 97,859
099 Miscellaneous Revenue	20,817,564	21,054,640	24,266,130	28,350,000	29,750,000
615 Contributions for Postemployment	308,383	300,747	316,026	284,512	252,141
616 Retiree Contribution-Post Employment	275,975	302,610	63,259	300,000	150,000
Total Self Funded Health Revenue	\$ 21,413,790	\$ 21,851,796	\$ 24,817,584	\$ 29,100,000	\$ 30,250,000
Self Funded Health Insurance Expenditures					
299 Other Benefits	\$ 22,444,104	\$ 23,309,069	\$ 22,180,691	\$ 25,790,000	\$ 26,625,000
305 Administrative Fees	-	408,023	3,028,241	3,250,000	3,315,000
401 General Supplies	74,842	42,397	45,647	50,000	50,000
896 ACA Fees & Taxes	-	6,717	6,894	10,000	10,000
Total Self Funded Health Expenses	\$ 22,518,947	\$ 23,766,205	\$ 25,261,473	\$ 29,100,000	\$ 30,000,000

Fund 22 is used for the District's Self-Insured Health plan with United Medical Resources (UMR), a United Healthcare company. The District is switching to Blue Cross Blue Shield for the 2025-2026 fiscal year. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums. Revenue of \$30,250,000 for FY2026 is primarily made of the premiums payments for active employees which are paid by benefit and/or deductions via payroll processing. Premiums increased by 5% from FY2025. Other revenue includes premiums for retirees and interest revenue.

FY2026 expenses include claims, administrative fees to UMR and are anticipated to be \$30,000,000.

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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
Total Self Funded Revenue					
092 Interest	\$ 7,886	\$ 311,556	\$ 199,950	\$ 183,812	\$ 117,511
099 Miscellaneous Revenue	21,953,862	22,320,152	25,109,506	29,200,000	30,610,000
615 Contributions for Postemployment	314,258	313,090	328,040	296,188	262,489
616 Retiree Contribution-Post Employment	297,570	325,527	71,782	320,000	170,000
Total Self Funded Revenue	\$ 22,573,576	\$ 23,270,326	\$ 25,709,278	\$ 30,000,000	\$ 31,160,000
Self Funded Expenditures					
2XX Other Benefits	\$ 23,689,269	\$ 24,151,932	\$ 23,156,768	\$ 26,685,000	\$ 27,550,000
305 Administrative Fees	50,481	461,801	3,082,579	3,305,000	3,375,000
401 General Supplies	74,842	42,397	45,647	50,000	50,000
896 ACA Fees & Taxes	-	6,717	6,894	10,000	10,000
Total Self Funded Expenses	\$ 23,814,592	\$ 24,662,845	\$ 26,291,888	\$ 30,050,000	\$ 30,985,000

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

CUSTODIAL FUND - FUND 18

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		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	-	-	-	-	-
Total Custodial Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -

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.

OPEB REVOCABLE TRUST - FUND 25

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
		Actual	Actual	Actual	Revised Budget	Budget
OPEB Trust Revenue						
092	Interest Income	\$ (847,295)	\$ 758,783	\$ 1,098,204	\$ 500,000	\$ 500,000
Total OPEB Trust Revenue		\$ (847,295)	\$ 758,783	\$ 1,098,204	\$ 500,000	\$ 500,000
OPEB Trust Expenditures						
220	Health Insurance	\$ 775,812	\$ 842,173	\$ 757,943	\$ 729,611	\$ 703,390
305	Contracted Services	20,000	26,623	31,241	45,389	46,610
Total OPEB Trust Expenditures		\$ 795,812	\$ 868,796	\$ 789,184	\$ 775,000	\$ 750,000

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, 2024, the District had a Total OPEB Liability of \$5,915,668. Plan assets in the Revocable OPEB Trust at July 1, 2024 is \$10,973,728. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

FINANCIAL SECTION

Level Four – Additional Information on Schools and Programs

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

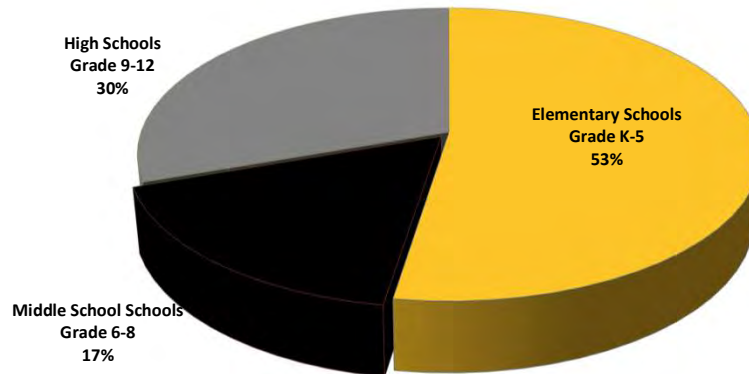
GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Gideon Pond Elementary	\$ 4,635,218	\$ 4,706,806	\$ 4,422,948	\$ 5,368,927	\$ 6,088,753	\$ 719,826
Edward Neill Elementary	4,470,875	4,374,857	4,365,661	5,572,091	6,120,305	548,214
Marion W Savage Elementary*	118,133	82,378	63,786	67,337	94,221	26,884
Sioux Trail Elementary*	73,630	108,460	63,477	67,631	63,221	(4,410)
Vista View Elementary	4,219,720	3,998,784	4,149,483	5,209,946	5,307,048	97,102
William Byrne Elementary	5,274,539	5,517,416	6,492,818	7,404,794	7,840,061	435,267
Rahn Elementary	4,112,483	4,016,645	4,380,288	5,281,595	5,713,467	431,872
Sky Oaks Elementary	5,571,351	5,817,615	6,078,180	6,995,295	7,574,222	578,927
Hidden Valley Elementary	5,860,160	6,304,031	6,551,884	6,781,217	7,272,004	490,787
Harriot Bishop Elementary	6,364,330	5,767,697	6,443,354	6,822,903	7,225,085	402,182
Virtual Academy Elementary	822,903.94	908,860.74	947,226	1,112,326	875,514	(236,812)
Nicollet Middle School	8,255,311	8,194,443	8,842,077	8,625,740	9,794,930	1,169,190
Eagle Ridge Middle School	6,484,961	6,789,826	7,205,113	7,480,920	7,859,780	378,860
Metcalf Middle School*	209,568	215,182	188,975	207,458	42,348	(165,110)
Virtual Academy Secondary	423,737.64	1,108,381.06	1,458,777	2,305,613	2,491,143	185,530
Burnsville High School	20,570,618	20,911,985	20,164,185	24,745,732	25,385,448	639,716
Burnsville Area Learning Center	2,479,786	2,507,316	2,782,500	3,411,908	3,491,426	79,518
Total	\$ 79,947,323	\$ 81,330,682	\$ 84,600,732	\$ 97,461,433	\$ 103,238,976	\$ 5,777,543

* Open Facilities

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Actual	Actual	Revised Budget	Budget
Elementary Schools Grade K-5	\$ 41,523,342	\$ 41,603,550	\$ 43,959,106	\$ 50,684,062	\$ 54,173,901
Middle School Schools Grade 6-8	14,949,839	15,199,451	16,236,165	16,314,118	17,697,058
High Schools Grade 9-12	23,474,142	24,527,682	24,405,461	30,463,253	31,368,017
Total	\$ 79,947,323	\$ 81,330,682	\$ 84,600,732	\$ 97,461,433	\$ 103,238,976

2025-2026 Expenses By School Category

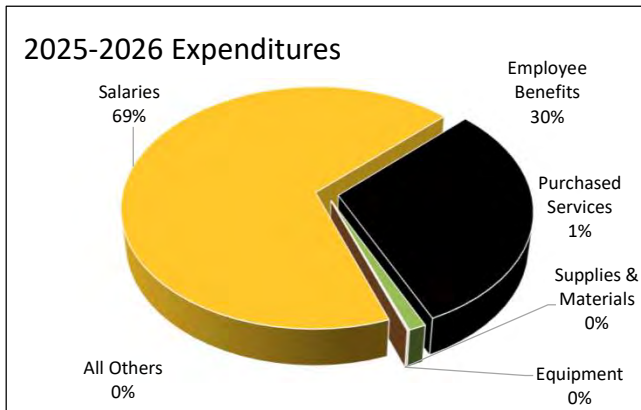


**VIRTUAL ACADEMY - ELEMENTARY (479)
Principal - Dr. Angie Pohl**

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 583,769	\$ 629,650	\$ 676,581	\$ 762,029	\$ 598,408	\$ (163,621)
Employee Benefits	231,878	263,589	264,766	335,597	264,879	(70,718)
Purchased Services	1,730	3,914	2,785	11,520	11,181	(339)
Supplies & Materials	5,526	11,032	3,094	2,704	947	(1,757)
Equipment	-	675	-	476	99	(377)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 822,904	\$ 908,861	\$ 947,226	\$ 1,112,326	\$ 875,514	\$ (236,812)

Total Students (ADM)	198	88	54	52	26
Per Student	\$ 4,149	\$ 10,336	\$ 17,652	\$ 21,391	\$ 33,674

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
K	33	12	7	7	2
1st	25	15	9	9	2
2nd	38	10	11	9	5
3rd	36	19	5	4	9
4th	35	17	14	14	4
5th	32	15	8	9	4
Total	198	88	54	52	26
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	56.5%	68.2%	76.4%	44.2%	NA

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



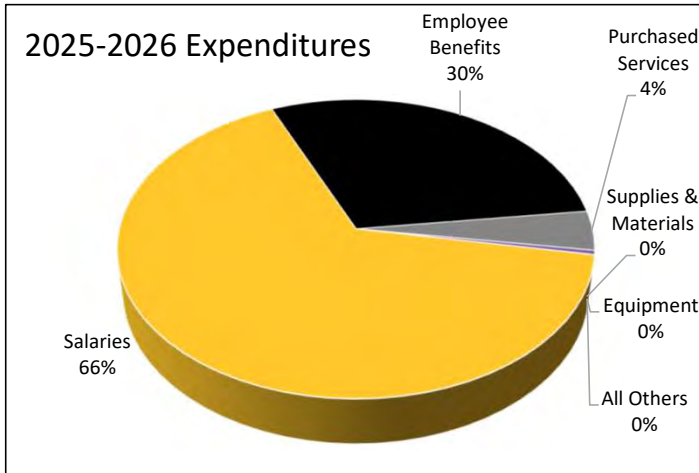
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2025-2026 Budget	
Salaries	\$ 3,049,513	\$ 3,100,846	\$ 2,887,429	\$ 3,545,456	\$ 3,999,082	\$ 453,626
Employee Benefits	1,308,287	1,289,074	1,226,289	1,490,351	1,801,745	311,394
Purchased Services	237,710	279,733	283,558	303,463	258,357	(45,106)
Supplies & Materials	36,215	34,765	23,055	27,738	27,635	(103)
Equipment	1,512	1,433	672	1,254	1,269	15
All Others	1,980	955	1,944	665	665	-
Total Expenditures	\$ 4,635,218	\$ 4,706,806	\$ 4,422,948	\$ 5,368,927	\$ 6,088,753	\$ 719,826

Total Students (ADM)	396	378	341	351	348
Per Student	\$ 11,704	\$ 12,436	\$ 12,979	\$ 15,296	\$ 17,496

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	14	14	12	15	14
K	67	53	62	58	58
1st	69	62	47	50	58
2nd	64	63	53	51	64
3rd	63	63	60	62	50
4th	71	55	55	58	53
5th	48	69	52	57	51
Total	396	378	341	351	348
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	51.5%	61.8%	59.4%	52.0%	NA

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

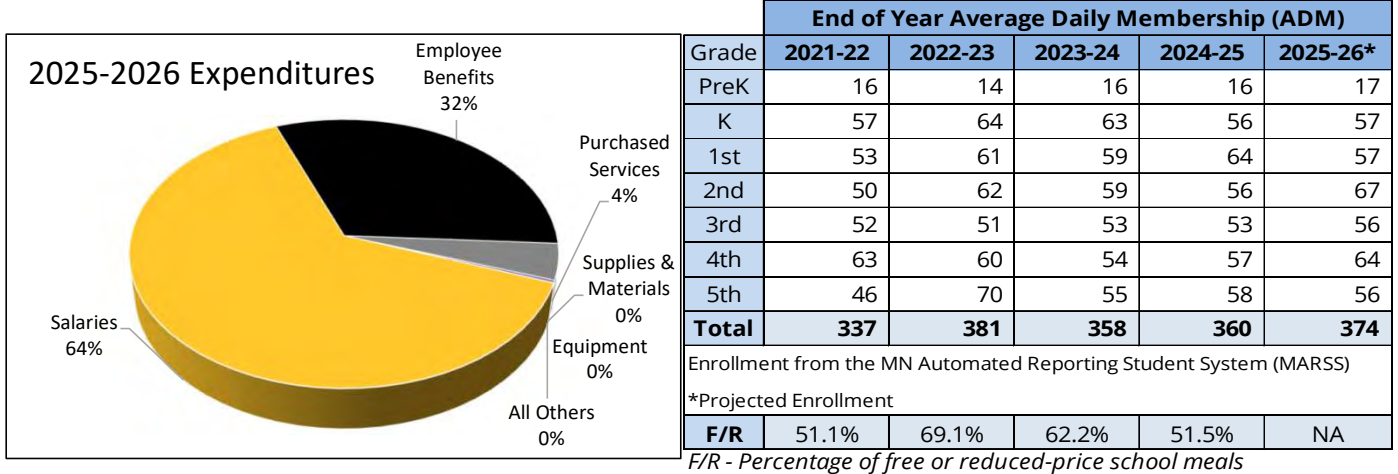
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,945,310	\$ 2,857,228	\$ 2,761,394	\$ 3,569,237	\$ 3,892,154	\$ 322,917
Employee Benefits	1,294,580	1,256,670	1,288,855	1,676,069	1,943,898	267,829
Purchased Services	185,196	232,065	285,601	307,587	264,771	(42,816)
Supplies & Materials	45,357	27,663	28,814	16,943	17,841	898
Equipment	433	525	-	1,677	1,046	(631)
All Others	-	706	997	578	595	17
Total Expenditures	\$ 4,470,875	\$ 4,374,857	\$ 4,365,661	\$ 5,572,091	\$ 6,120,305	\$ 548,214

Total Students (ADM)	337	381	358	360	374
Per Student	\$ 13,282	\$ 11,488	\$ 12,198	\$ 15,478	\$ 16,364

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
2025-2026 BUDGET**

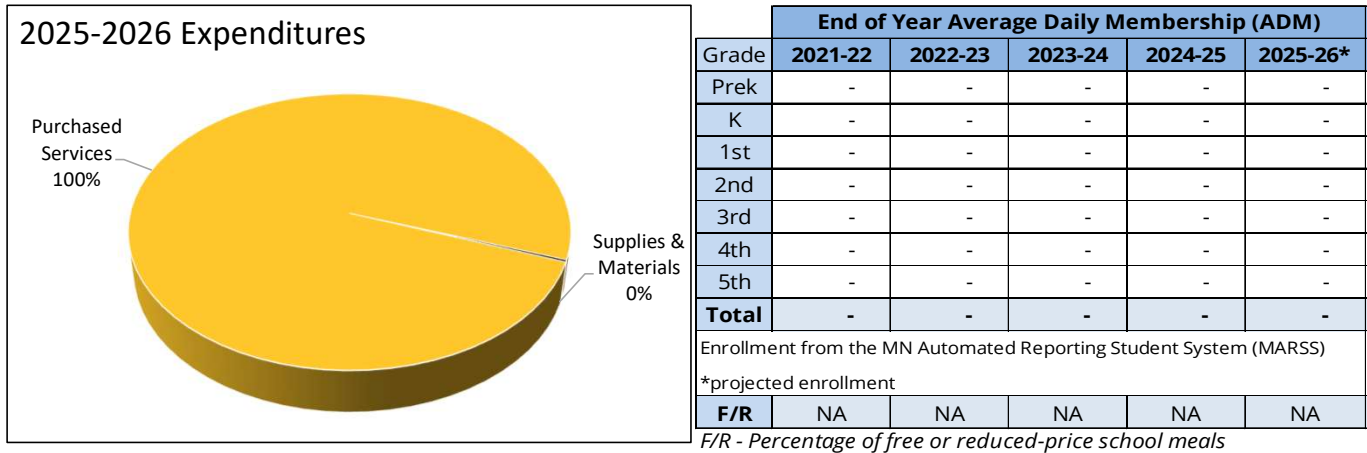
**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 30,254	\$ -	\$ 1,601	\$ -	\$ -	\$ -
Employee Benefits	12,492	-	243	-	-	-
Purchased Services	75,387	82,378	62,027	67,034	94,000	26,966
Supplies & Materials	-	-	(85)	303	221	(82)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 118,133	\$ 82,378	\$ 63,786	\$ 67,337	\$ 94,221	\$ 26,884

Total Students (ADM) -

Per Student NA NA NA NA NA

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



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

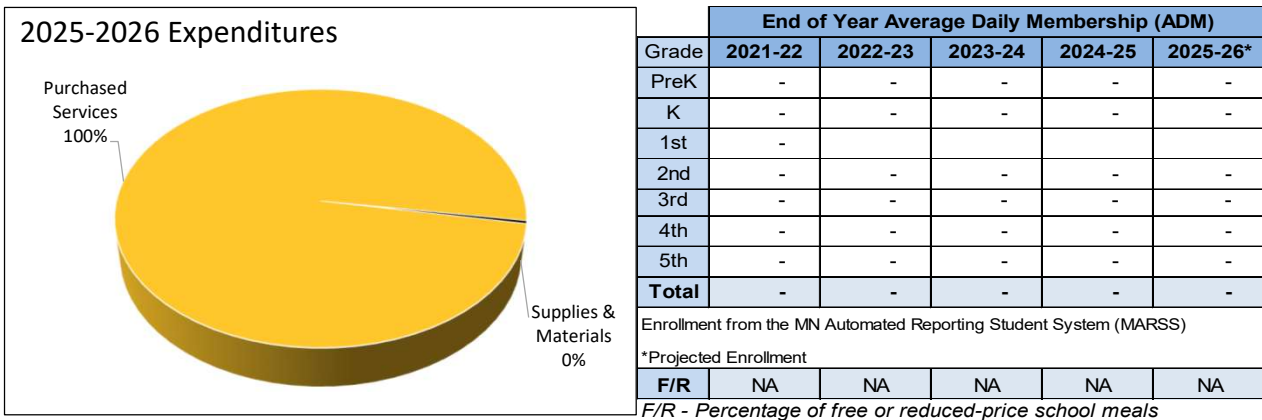
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ -	\$ -	\$ 1,079	\$ -	\$ -	\$ -
Employee Benefits	-	-	163	-	-	-
Purchased Services	73,539	107,999	62,457	67,328	63,000	(4,328)
Supplies & Materials	90	460	(222)	303	221	(82)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 73,630	\$ 108,460	\$ 63,477	\$ 67,631	\$ 63,221	\$ (4,410)

Total Students (ADM)	-	-	-	-	-
Per Student	NA	NA	NA	NA	NA

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



At the end of the 2019-20 school year, the Sioux Trail Elementary School closed.

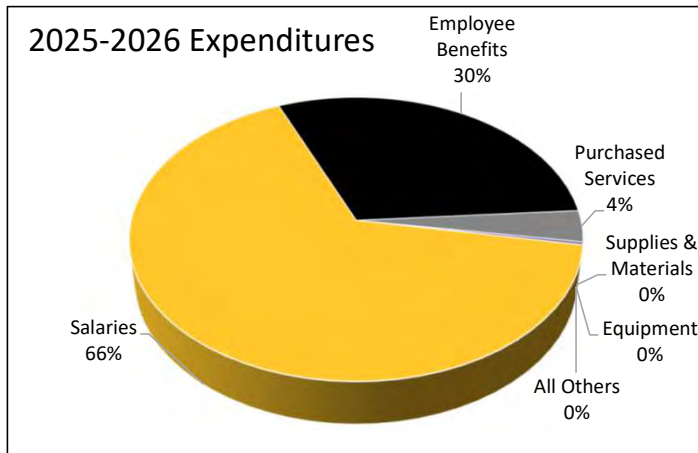
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 2,751,608	\$ 2,600,357	\$ 2,672,241	\$ 3,448,058	\$ 3,450,525	\$ 2,467
Employee Benefits	1,214,712	1,158,649	1,186,470	1,457,434	1,629,117	171,683
Purchased Services	214,587	203,461	269,550	286,542	211,030	(75,512)
Supplies & Materials	36,813	35,983	19,909	16,711	15,282	(1,429)
Equipment	2,000	334	1,314	1,201	1,094	(107)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,219,720	\$ 3,998,784	\$ 4,149,483	\$ 5,209,946	\$ 5,307,048	\$ 97,102

Total Students (ADM)	300	311	325	327	301
Per Student	\$ 14,085	\$ 12,875	\$ 12,776	\$ 15,933	\$ 17,631

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	17	13	12	13	13
K	62	55	70	63	43
1st	46	61	51	55	42
2nd	44	45	56	54	64
3rd	45	41	47	48	45
4th	43	47	39	40	50
5th	44	49	50	54	44
Total	300	311	325	327	301
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	54.6%	71.5%	71.1%	55.0%	NA

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

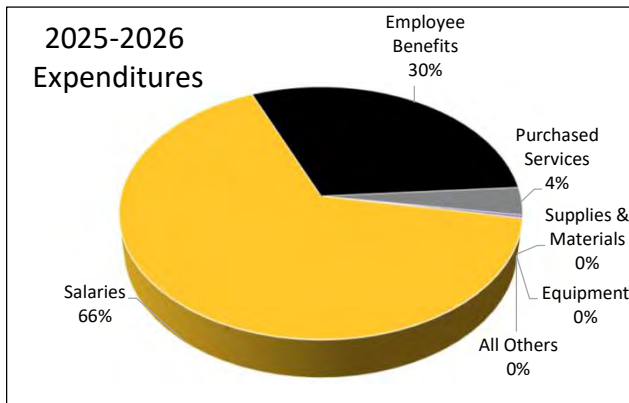
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 3,535,501	\$ 3,614,081	\$ 4,321,129	\$ 4,901,244	\$ 5,166,756	\$ 265,512
Employee Benefits	1,442,813	1,558,980	1,822,453	2,113,705	2,367,395	253,690
Purchased Services	266,340	292,289	322,920	336,375	278,780	(57,595)
Supplies & Materials	29,785	52,067	26,315	29,019	25,177	(3,842)
Equipment	100	-	-	24,451	1,953	(22,498)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 5,274,539	\$ 5,517,416	\$ 6,492,818	\$ 7,404,794	\$ 7,840,061	\$ 435,267

Total Students (ADM)	525	552	564	561	531
Per Student	\$ 10,047	\$ 10,000	\$ 11,522	\$ 13,199	\$ 14,765

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	19	14	15	16	17
K	83	91	93	85	77
1st	102	94	85	91	76
2nd	83	102	90	83	86
3rd	81	85	102	103	85
4th	83	85	86	87	86
5th	73	82	91	96	104
Total	525	552	564	561	531
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	38.3%	51.5%	53.0%	43.9%	NA

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

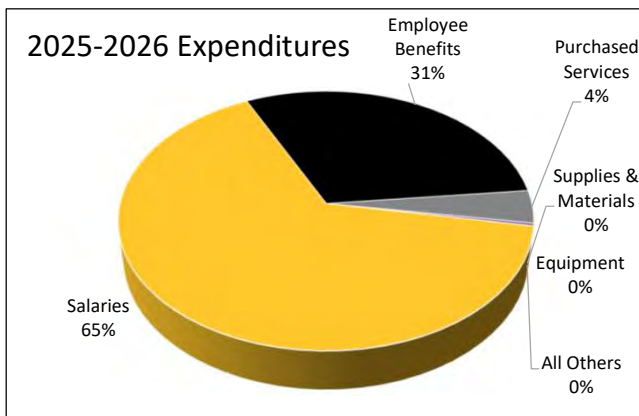
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 2,757,497	\$ 2,646,690	\$ 2,827,236	\$ 3,408,554	\$ 3,719,766	\$ 311,212
Employee Benefits	1,138,538	1,063,940	1,204,552	1,538,259	1,740,592	202,333
Purchased Services	182,801	213,890	290,706	300,850	231,991	(68,859)
Supplies & Materials	33,647	90,319	56,089	27,856	19,423	(8,433)
Equipment	-	1,110	253	5,751	1,360	(4,391)
All Others	-	696	1,453	325	335	10
Total Expenditures	\$ 4,112,483	\$ 4,016,645	\$ 4,380,288	\$ 5,281,595	\$ 5,713,467	\$ 431,872

Total Students (ADM)	306	362	347	352	376
Per Student	\$ 13,421	\$ 11,094	\$ 12,629	\$ 15,005	\$ 15,195

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	20	14	16	17	18
K	49	68	54	51	66
1st	54	58	60	65	66
2nd	57	65	55	52	50
3rd	44	62	58	59	54
4th	39	52	57	58	58
5th	43	43	47	50	64
Total	306	362	347	352	376

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

F/R	2021-22	2022-23	2023-24	2024-25	2025-26*
F/R	40.1%	62.7%	61.8%	58.8%	NA

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

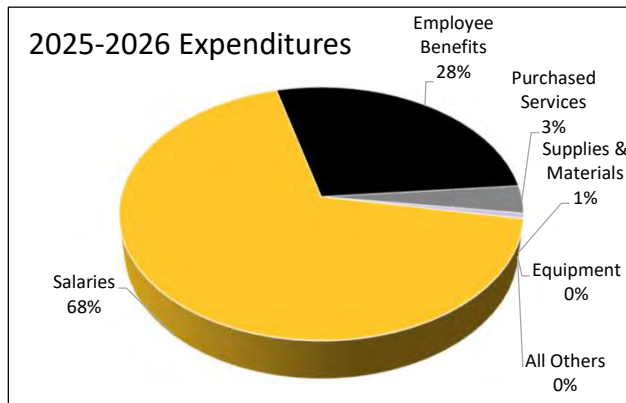
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,797,317	\$ 3,937,362	\$ 4,033,586	\$ 4,610,216	\$ 4,884,142	\$ 273,926
Employee Benefits	1,540,666	1,621,087	1,742,042	2,079,960	2,416,483	336,523
Purchased Services	194,984	232,773	264,597	276,514	248,055	(28,459)
Supplies & Materials	36,520	23,632	37,955	22,110	23,440	1,330
Equipment	920	2,760	-	6,495	2,102	(4,393)
All Others	944	-	-	-	-	-
Total Expenditures	\$ 5,571,351	\$ 5,817,615	\$ 6,078,180	\$ 6,995,295	\$ 7,574,222	\$ 578,927

Total Students (ADM)	435	436	454	456	492
Per Student	\$ 12,799	\$ 13,343	\$ 13,388	\$ 15,341	\$ 15,395

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	27	15	24	25	26
K	84	81	72	64	77
1st	74	77	73	80	76
2nd	73	70	81	77	77
3rd	69	73	64	65	83
4th	52	67	69	70	78
5th	56	54	71	75	75
Total	435	436	454	456	492
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	60.0%	81.3%	75.1%	65.8%	NA

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

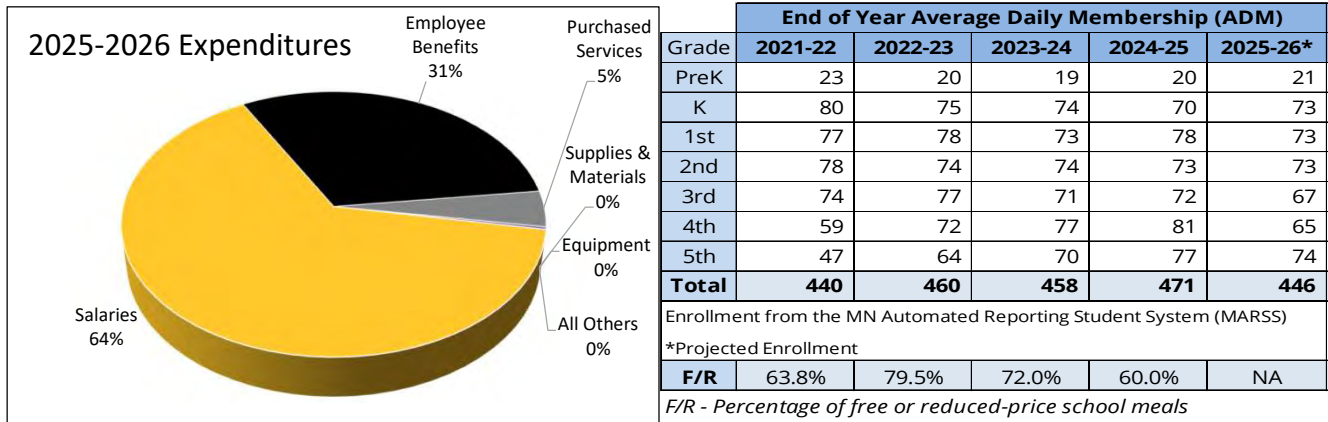
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 3,927,159	\$ 4,170,446	\$ 4,308,214	\$ 4,446,413	\$ 4,670,193	\$ 223,780
Employee Benefits	1,681,166	1,802,060	1,928,066	1,982,746	2,260,385	277,639
Purchased Services	209,582	291,425	298,758	318,527	317,504	(1,023)
Supplies & Materials	40,389	39,334	16,061	21,871	21,540	(331)
Equipment	1,773	-	32	10,915	1,615	(9,300)
All Others	90	766	753	745	767	22
Total Expenditures	\$ 5,860,160	\$ 6,304,031	\$ 6,551,884	\$ 6,781,217	\$ 7,272,004	\$ 490,787

Total Students (ADM)	440	460	458	471	446
Per Student	\$ 13,329	\$ 13,710	\$ 14,300	\$ 14,397	\$ 16,305

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.



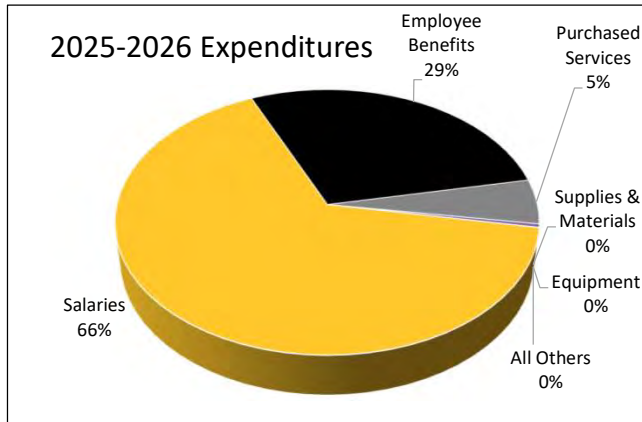
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,330,873	\$ 3,878,064	\$ 4,368,651	\$ 4,632,147	\$ 4,738,671	\$ 106,524
Employee Benefits	1,739,633	1,544,609	1,701,357	1,804,425	2,062,411	257,986
Purchased Services	244,232	302,426	331,739	352,441	391,700	39,259
Supplies & Materials	45,829	39,228	38,912	30,701	29,266	(1,435)
Equipment	2,948	2,370	1,991	1,889	1,737	(152)
All Others	814	1,000	703	1,300	1,300	-
Total Expenditures	\$ 6,364,330	\$ 5,767,697	\$ 6,443,354	\$ 6,822,903	\$ 7,225,085	\$ 402,182

Total Students (ADM)	557	566	536	534	476
Per Student	\$ 11,418	\$ 10,183	\$ 12,019	\$ 12,777	\$ 15,179

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
Prek	20	19	17	18	19
K	83	79	82	75	69
1st	86	89	76	81	69
2nd	100	94	90	85	81
3rd	75	104	92	91	74
4th	91	85	100	101	84
5th	101	98	79	83	80
Total	557	566	536	534	476
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	38.2%	60.1%	60.3%	41.6%	NA

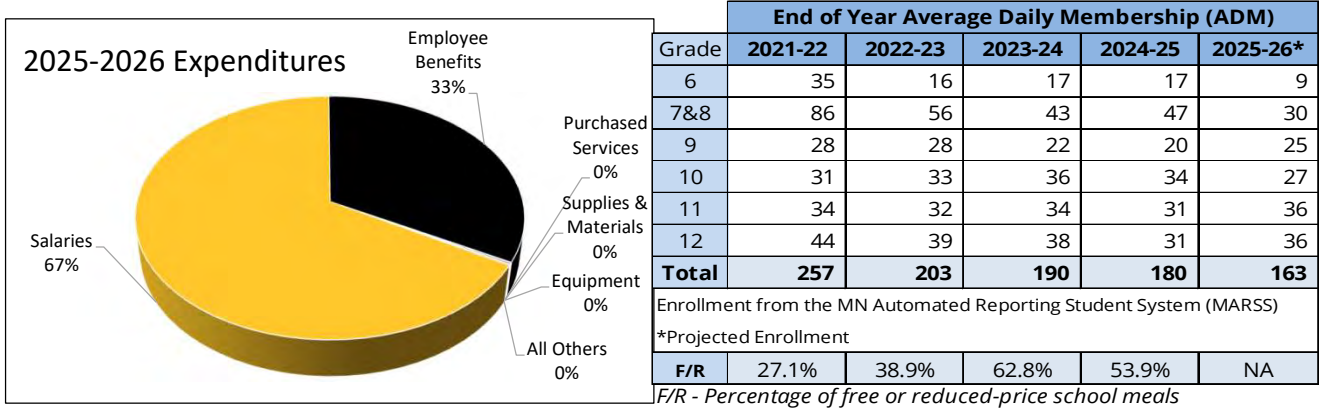
F/R - Percentage of free or reduced-price school meals

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 313,122	\$ 790,776	\$ 1,023,962	\$ 1,555,621	\$ 1,657,964	\$ 102,343
Employee Benefits	99,182	313,520	431,587	738,016	822,510	84,494
Purchased Services	2,860	536	661	1,753	1,806	53
Supplies & Materials	6,791	1,275	2,028	4,168	4,293	125
Equipment	918	1,141	-	2,346	750	(1,596)
All Others	865	1,134	538	3,709	3,820	111
Total Expenditures	423,737.64	\$ 1,108,381	\$ 1,458,777	\$ 2,305,613	\$ 2,491,143	\$ 185,530

Total Students (ADM)	257	203	190	180	163
Per Student	\$ 1,652	\$ 5,460	\$ 7,666	\$ 12,809	\$ 15,283

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.

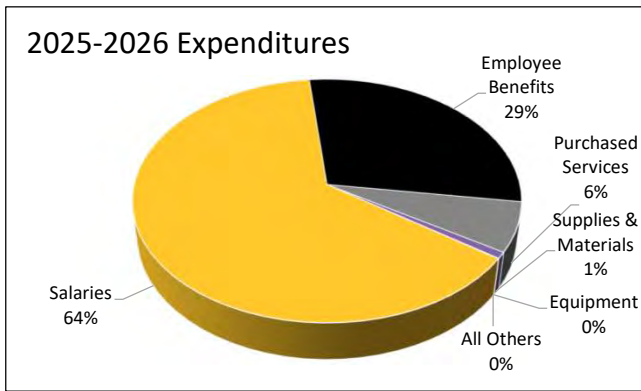


**NICOLLET MIDDLE SCHOOL (085)
Principal - Dr. Carolyn Allston Trenteetun**

Expenditures	2021-2022		2022-2023		2023-2024		2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Actual	Revised Budget	2025-2026 Budget			
Salaries	\$ 5,459,444	\$ 5,289,639	\$ 5,642,604	\$ 5,496,487	\$ 6,231,856	\$ 735,369			
Employee Benefits	2,276,544	2,236,742	2,398,923	2,323,855	2,832,591	508,736			
Purchased Services	432,156	573,183	676,205	741,584	643,446	(98,138)			
Supplies & Materials	80,292	91,775	120,811	58,695	81,510	22,815			
Equipment	4,426	775	-	3,540	3,901	361			
All Others	2,450	2,328	3,535	1,579	1,626	47			
Total Expenditures	\$ 8,255,311	\$ 8,194,443	\$ 8,842,077	\$ 8,625,740	\$ 9,794,930	\$ 1,169,190			

Total Students (ADM)	656	688	621	748	806
Per Student	\$ 12,581	\$ 11,916	\$ 14,241	\$ 11,532	\$ 12,153

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	222	214	212	260	306
7th	233	227	194	253	261
8th	201	247	216	235	239
Total	656	688	621	748	806

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

F/R	2021-22	2022-23	2023-24	2024-25	2025-26*
F/R	60.3%	74.3%	75.6%	42.0%	NA

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



Nicollet RISE

RESPONSIBILITY

INTEGRITY

SAFETY

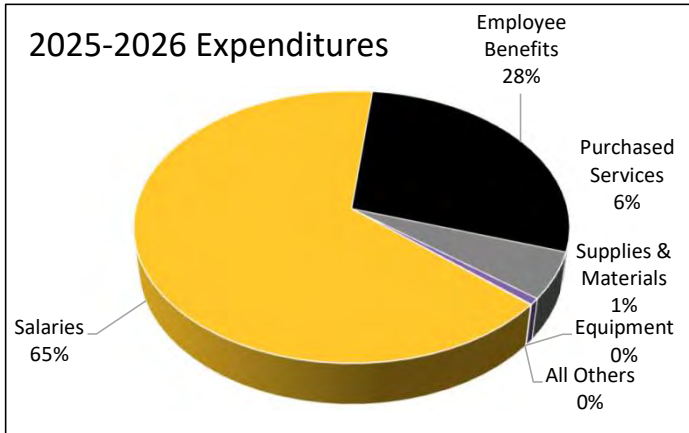
EXCELLENCE

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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
Expenditures	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
Salaries	\$ 4,371,716	\$ 4,478,448	\$ 4,709,844	\$ 4,869,635	\$ 5,137,593	\$ 267,958
Employee Benefits	1,802,709	1,820,651	1,975,291	2,084,988	2,223,721	138,733
Purchased Services	265,707	359,703	440,748	463,198	435,274	(27,924)
Supplies & Materials	42,414	92,206	75,943	54,171	57,399	3,228
Equipment	178	36,703	-	2,792	2,884	92
All Others	2,238	2,115	3,286	6,136	2,909	(3,227)
Total Expenditures	\$ 6,484,961	\$ 6,789,826	\$ 7,205,113	\$ 7,480,920	\$ 7,859,780	\$ 378,860

Total Students (ADM)	553	552	534	649	627
Per Student	\$ 11,730	\$ 12,293	\$ 13,500	\$ 11,527	\$ 12,536

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	185	171	189	236	190
7th	186	186	162	213	215
8th	182	196	183	200	222
Total	553	552	534	649	627

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

F/R	2021-22	2022-23	2023-24	2024-25	2025-26*
F/R	57.5%	72.8%	78.9%	59.2%	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

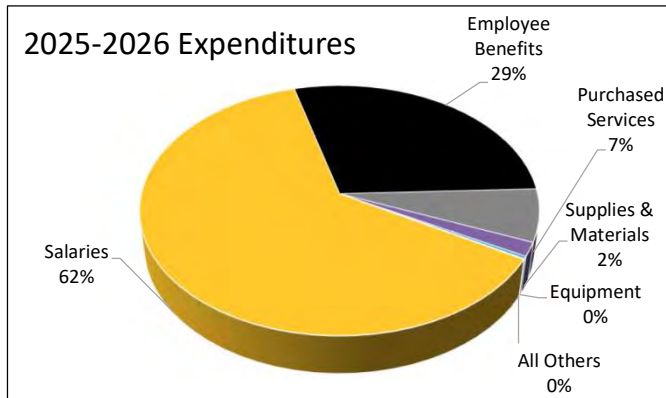
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2025-2026 Budget	
Salaries	\$ 13,461,779	\$ 13,029,900	\$ 12,457,133	\$ 15,599,589	\$ 15,868,251	\$ 268,662
Employee Benefits	5,159,089	5,029,333	5,065,624	6,568,697	7,241,025	672,328
Purchased Services	1,458,686	2,055,520	1,977,436	1,941,790	1,719,412	(222,378)
Supplies & Materials	350,909	615,920	457,321	498,924	449,734	(49,190)
Equipment	123,739	168,356	182,061	103,777	79,971	(23,806)
All Others	16,417	12,956	24,610	32,955	27,055	(5,900)
Total Expenditures	\$ 20,570,618	\$ 20,911,985	\$ 20,164,185	\$ 24,745,732	\$ 25,385,448	\$ 639,716

Total Students (ADM)	2,090	2,048	2,031	2,078	1,933
Per Student	\$ 9,842	\$ 10,210	\$ 9,928	\$ 11,908	\$ 13,133

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
9th	566	487	550	499	429
10th	518	558	468	543	488
11th	527	507	523	493	537
12th	479	495	490	543	479
Total	2,090	2,048	2,031	2,078	1,933
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	35.9%	54.3%	58.8%	42.3%	NA

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



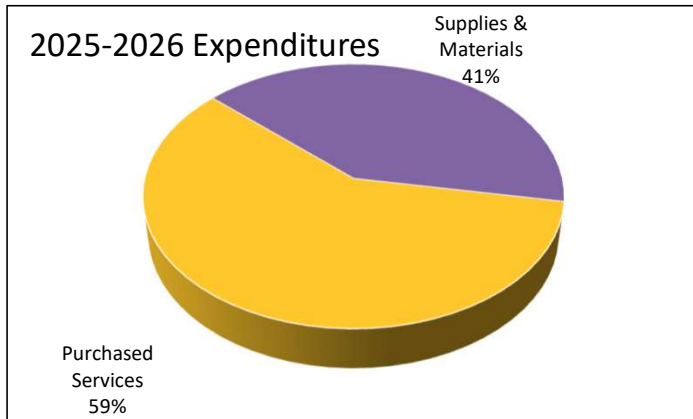
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 25,600	\$ 57,525	\$ 55,050	\$ 60,552	\$ -	\$ (60,552)
Employee Benefits	9,724	22,141	22,759	26,057	-	(26,057)
Purchased Services	172,333	133,191	89,614	97,455	25,000	(72,455)
Supplies & Materials	1,911	2,325	21,552	23,394	17,348	(6,046)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 209,568	\$ 215,182	\$ 188,975	\$ 207,458	\$ 42,348	\$ (165,110)

Total Students (ADM) - - - - -
 Per Student NA NA NA NA NA

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



Grade	End of Year Average Daily Membership (ADM)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	-	-	-	-	-

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

F/R	NA	NA	NA	NA	NA

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

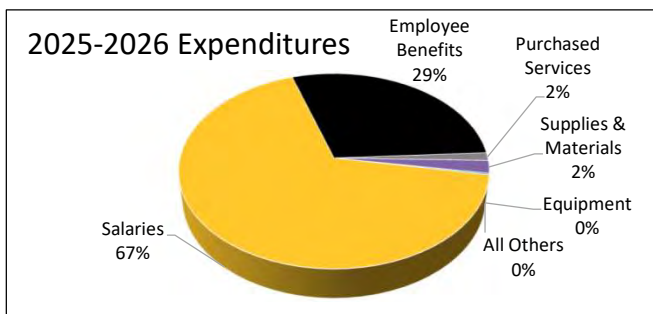
At the end of the 2019-20 school year, Metcalf Middle School was closed.

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	Budget	
Salaries	\$ 1,653,032	\$ 1,764,463	\$ 1,883,155	\$ 2,323,090	\$ 2,348,691	\$ 25,601
Employee Benefits	659,714	704,191	784,053	977,465	1,015,076	37,611
Purchased Services	67,665	28,105	46,635	35,350	44,873	9,523
Supplies & Materials	48,185	8,371	51,960	57,536	73,249	15,713
Equipment	-	1,320	15,832	17,582	8,634	(8,948)
All Others	51,191	865	865	885	903	18
Total Expenditures	\$ 2,479,786	\$ 2,507,316	\$ 2,782,500	\$ 3,411,908	\$ 3,491,426	\$ 79,518

Total Students (ADM)	188	214	214	174	180
Per Student	\$ 13,190	\$ 11,693	\$ 12,979	\$ 19,657	\$ 19,397

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)				
	2021-22	2022-23	2023-24	2024-25	2025-26*
10th	14	10	15	14	6
11th	45	59	60	47	39
12th	129	145	139	113	135
Total	188	214	214	174	180
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	60.1%	67.9%	66.7%	74.9%	NA

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

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
2025-2026 BUDGET**

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2025-2026 Budget	
Salaries	\$ 680,182	\$ 297,416	\$ 457,752	\$ 966,696	\$ 1,036,279	\$ 69,583
Employee Benefits	144,300	105,590	152,426	274,550	289,461	14,911
Purchased Services	9,715	5,210	38,568	64,000	76,000	12,000
Supplies & Materials	19,617	37,950	27,727	38,285	39,285	1,000
Equipment	-	-	-	10,000	10,000	-
All Others	-	-	35	-	-	-
Total Expenditures	\$ 853,815	\$ 446,165	\$ 676,508	\$ 1,353,531	\$ 1,451,025	\$ 97,494

CREDIT RECOVERY (500)

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2025-2026 Budget	
Salaries	\$ 17,010	\$ 20,060	\$ 21,313	\$ 22,152	\$ 23,093	\$ 941
Employee Benefits	6,120	7,048	7,541	8,301	9,584	1,283
Purchased Services	-	21	-	-	-	-
Supplies & Materials	-	1,177	470	1,850	350	(1,500)
Equipment	-	-	-	12,000	10,000	(2,000)
All Others	-	-	-	-	-	-
Total Expenditures	\$ 23,130	\$ 28,306	\$ 29,325	\$ 44,303	\$ 43,027	\$ (1,276)

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025		Increase (Decrease)
	Actual	Actual	Actual	Revised Budget	2025-2026 Budget	
Salaries	\$ 1,174,295	\$ 1,219,708	\$ 1,798,881	\$ 1,979,713	\$ 2,336,560	\$ 356,847
Employee Benefits	403,915	428,247	637,042	781,611	1,025,066	243,455
Purchased Services	14,957	8,729	14,190	20,531	44,000	23,469
Supplies & Materials	13,935	24,315	6,912	7,287	10,325	3,038
Equipment	-	19,152	-	54,667	55,000	333
All Others	-	-	-	-	175	175
Total Expenditures	\$ 1,607,102	\$ 1,700,151	\$ 2,457,026	\$ 2,843,809	\$ 3,471,126	\$ 627,317

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

	2024-2025					
	2021-2022	2022-2023	2023-2024	Revised	2025-2026	Increase
Expenditures	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 2,601,089	\$ 2,658,870	\$ 2,775,641	\$ 2,875,754	\$ 3,384,610	\$ 508,856
Employee Benefits	1,206,026	1,201,823	1,272,994	1,379,264	1,709,415	330,151
Professional Services	168,236	239,571	264,480	284,326	213,500	(70,826)
Supplies & Materials	35,835	37,361	30,168	19,953	32,453	12,500
Equipment	4,794	60,927	9,269	52,185	52,500	315
All Others	-	-	-	-	-	-
Total Expenditures	\$ 4,015,980	\$ 4,198,552	\$ 4,352,551	\$ 4,611,482	\$ 5,392,478	\$ 780,996

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

	2024-2025					
	2021-2022	2022-2023	2023-2024	Revised	2025-2026	Increase
	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 89,926	\$ 32,229	\$ 8,844	\$ 15,000	\$ 15,000	\$ -
Employee Benefits	13,603	5,082	1,451	2,500	2,500	-
Professional Services	3,708	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 107,237	\$ 37,310	\$ 10,295	\$ 17,500	\$ 17,500	\$ -

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

	2024-2025					
	2021-2022	2022-2023	2023-2024	Revised	2025-2026	Increase
	Actual	Actual	Actual	Budget	Budget	(Decrease)
Salaries	\$ 558,561	\$ 652,893	\$ 730,731	\$ 753,288	\$ 826,748	\$ 73,460
Employee Benefits	270,263	311,765	352,533	370,206	424,103	53,897
Professional Services	1,750	7,173	16,726	16,000	-	(16,000)
Supplies & Materials	4,918	1,719	1,191	541	1,041	500
Equipment	-	740	832	1,500	1,500	-
All Others	-	-	-	-	-	-
Total Expenditures	\$ 835,493	\$ 974,289	\$ 1,102,013	\$ 1,141,535	\$ 1,253,392	\$ 111,857

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

Expenditures	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Increase
	Actual	Actual	Actual	Revised Budget	Budget	(Decrease)
St. John the Baptist Catholic	\$ 112,075	\$ 60,497	\$ 70,518	\$ 90,205	\$ 92,903	\$ 2,698
Cyprus Classical Academy	-	-	-	-	-	-
One School Global	189	5,162	-	-	-	-
Unity High School	3,000	2,000	952	11,870	11,870	-
Total Expenditures	\$ 115,263	\$ 67,659	\$ 71,469	\$ 102,075	\$ 104,773	\$ 2,698

* Please note - at the time of the budget preparation, actual FY26 entitlements are not known and therefore allocations are preliminary at this time.



Informational Section

ENROLLMENT PROJECTION - 2025-2026
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															153	153
VPK															133	133
K	58	57	43	77	66	77	73	69	2							522
1	58	57	42	76	66	76	73	69	2							519
2	64	67	64	86	50	77	73	81	5							567
3	50	56	45	85	54	83	67	74	9							523
4	53	64	50	86	58	78	65	84	4							542
5	51	56	44	104	64	75	74	80	4							552
6										190	306	9				505
7										215	261	10				486
8										222	239	20				481
9												25	429			454
10												27	488	6		521
11												36	537	55		628
12												36	479	155	51	721
Total	334	357	288	514	358	466	425	457	26	627	806	163	1,933	216	337	7,307
															K-12	7,021
															Other	286

* 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
2025-2026 BUDGET**

ENROLLMENT BY GRADE BY YEAR

Grade	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u> ⁽³⁾	<u>2025-26</u> ⁽³⁾	<u>2026-27</u> ⁽³⁾	<u>2027-28</u> ⁽³⁾	<u>2028-29</u> ⁽³⁾
EC(1)	137	115	130	148	153	153	151	147
PreK	126	121	129	129	133	133	132	128
K	600	579	577	529	535	546	541	526
1	588	594	537	573	515	530	528	523
2	590	587	572	540	564	501	521	519
3	541	577	554	557	520	539	482	500
4	539	543	554	566	546	514	534	478
5	493	544	524	559	555	543	507	527
6	509	467	495	513	513	523	510	476
7	547	520	452	491	495	514	516	503
8	511	567	515	457	484	503	514	515
9	601	525	575	519	457	492	508	518
10	571	612	529	591	525	469	502	518
11	632	608	621	563	617	547	485	520
12(2)	734	738	704	753	695	721	649	576
Total	<u>7,720</u>	<u>7,696</u>	<u>7,467</u>	<u>7,488</u>	<u>7,307</u>	<u>7,228</u>	<u>7,080</u>	<u>6,974</u>

Enrollment Projection/Forecasting Methodology:

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

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

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

(1) Early Childhood (EC)

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

(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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	0.15	0.15	0.65	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	13.00	12.00	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	28.00	28.50	28.50	28.50	27.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	5.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	3.00	2.00	1.00	0.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidentia	18.00	18.00	19.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.15	1.20	1.95	1.55	2.55
K-12 Teachers	Teacher	394.85	386.60	393.12	386.94	401.16
Teacher on Special Assignment	Teacher	1.00	2.00	1.00	1.00	2.05
Digital Learning Specialist	Teacher	7.75	8.00	8.00	7.75	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	8.00	8.00
Psychologist	Teacher	0.50	0.50	0.50	0.00	0.00
Counselors	Teacher	1.20	1.70	1.70	1.00	0.50
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.70	0.70
Educational Assistants	Educational Assistant	22.85	34.03	30.60	27.45	29.26
Other Administration	District Wide, Unaffiliated	4.35	4.46	5.46	4.86	4.35
Other Support Staff	Clerical, CE, Unaffiliated	30.83	33.36	35.51	43.14	34.00
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.77	13.18	12.81	12.50	14.00
Counselors	Teacher	0.00	0.00	0.00	1.00	0.00
Educational Assistants	Educational Assistant	5.25	6.13	6.13	7.00	7.88
Special Education						
Director/Supervisor	District Wide	4.00	4.00	4.00	4.50	4.50
Teachers	Teacher	115.30	114.16	121.36	135.10	141.20
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	6.30	6.50	7.50	7.75	7.75
Speech Teachers	Teacher	15.80	15.80	16.50	18.50	16.00
Nurses	Teacher	3.99	5.33	5.36	4.19	5.24
Social Workers	Teacher	5.48	5.48	5.55	5.70	5.90
Psychologist	Teacher	9.90	9.40	10.90	9.90	9.40
Cultural Liaison	Unaffiliated	1.88	2.00	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.26	0.15
Educational Assistants	Educational Assistant	117.91	123.36	123.51	106.27	109.08
Other Support Staff	Clerical, Unaffiliated	6.80	8.50	9.60	13.40	19.90

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

Employee by Program Series	Contract Group	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.25	1.00	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	0.00	0.00	0.00	0.00
Dean	Unaffiliated	5.83	9.00	7.00	9.00	10.00
Teacher on Special Assignment	Teacher	0.00	1.74	4.74	0.74	2.85
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	0.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.32	8.52	8.45	0.00	0.00
Cultural Liaison	Unaffiliated	10.00	12.00	11.00	0.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	13.00	13.00	14.00	15.40	15.40
Other Administration	District Wide, Unaffiliated, Principi	3.80	2.60	2.60	1.19	1.75
Other Support Staff	Clerical, Unaffiliated	1.00	1.50	1.50	4.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	8.61	7.27	11.64	11.91	14.26
Social Workers	Teachers	0.00	0.00	0.00	9.30	9.10
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	11.30	12.30
Counselors	Teacher	10.50	10.50	10.50	13.00	14.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.60	0.00
Educational Assistants	Educational Assistant	5.38	1.81	2.72	0.00	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	1.75	1.90
Other Support Staff	Unaffiliated	2.00	1.71	1.11	1.11	2.11
Operations & Maintenance						
Director/Supervisor	District Wide	3.60	4.60	4.60	4.60	4.60
Custodians	Custodian	70.50	69.50	70.50	69.50	69.50
Other Support Staff	Clerical	2.00	1.89	1.89	1.89	1.89
Total		1,024.64	1,036.63	1,060.86	1,066.05	1,097.28

Explanation of Trends

Total FTEs increased by 31 FTE in 25-26 mostly due to the special education services needed

Taxable Market Value of Properties in District

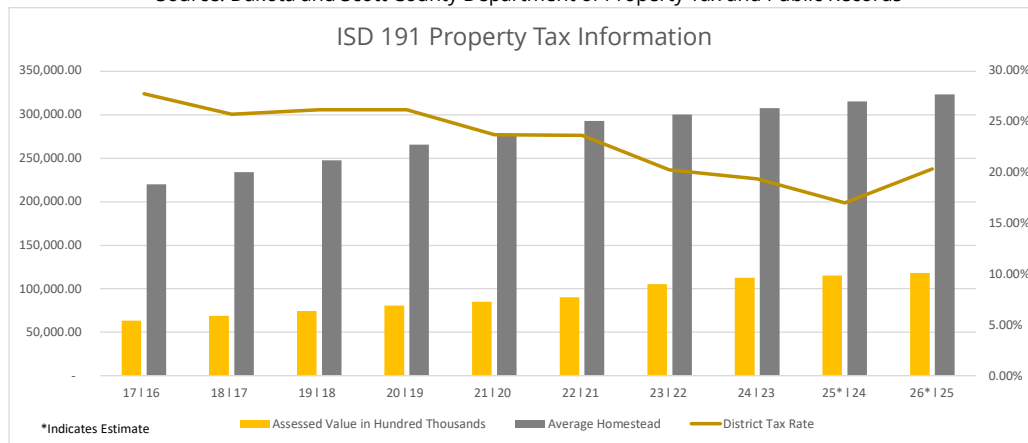
Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
17 16	\$6,342,662,320	\$220,148	27.78%
18 17	\$6,884,771,670	\$233,948	25.75%
19 18	\$7,437,341,349	\$247,844	26.20%
20 19	\$8,046,683,354	\$265,896	26.20%
21 20	\$8,510,241,379	\$277,006	23.77%
22 21	\$9,019,198,895	\$292,879	23.70%
23 22	\$10,525,363,360	\$300,201	20.27%
24 23	\$11,255,414,508	\$307,706	19.40%
25* 24	\$11,536,799,871	\$315,399	17.02%
26* 25	\$11,825,219,867	\$323,284	20.37%



* 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
2025-2026 BUDGET**

Outstanding Debt By Type

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases			
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	2.96	1,805
2022	113,850,000	160,460	114,010,460	2.60	1,670
2023	106,710,000	238,735	106,948,735	2.37	1,373
2024	99,160,000	91,389	99,251,389	2.20	1,359

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/25	Due 2025-2026*
Copier & Mailing Machine	Capital Lease	4.00%	\$ 477,668	2030	\$ 463,466	\$ 88,297
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	51,605,000	27,547,950
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	20,235,000	12,928,100
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	5,235,000	1,396,983
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	7,290,000	1,453,500
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,155,000	1,267,750
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,325,000	1,374,920
					\$ 125,308,466	\$ 46,057,500

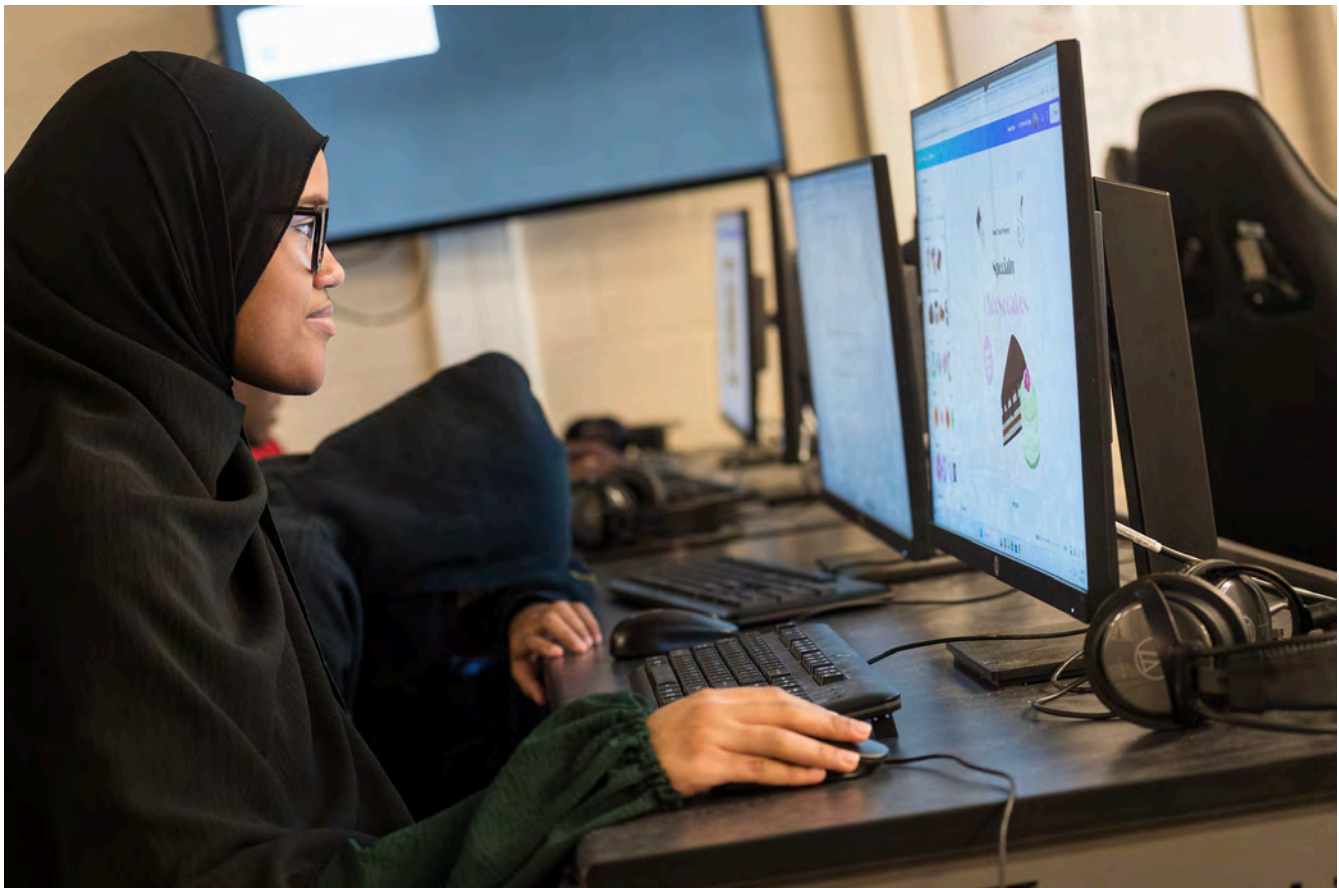
2025A bonds were issued in June 2025 to partially refund the 2015A and 2016A bonds

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 \$1,674,405,491 as of 2024.

*Due 2025-2026 includes principal and interest



**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET**

Standardized Testing

	Fiscal Years									
	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023	2024
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%	30.9%
Grade 5	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7%	45.4%
Grade 7	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4%	36.2%
Grade 10	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2%	42.3%
MCA Math (See Note 1)										
Grade 3	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8%	38.1%
Grade 5	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2%	33.7%
Grade 7	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0%	24.1%
Grade 11	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2%	16.3%
ACT										
Independent School District No. 191										
Average Composite Score	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3	18.8
State Average Composite Score (1)	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6	20.8	

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

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

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

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

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

(4) The State Average Composite Score for the ACT Test was not yet available for FY24

Source: MDE Report Card

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET**

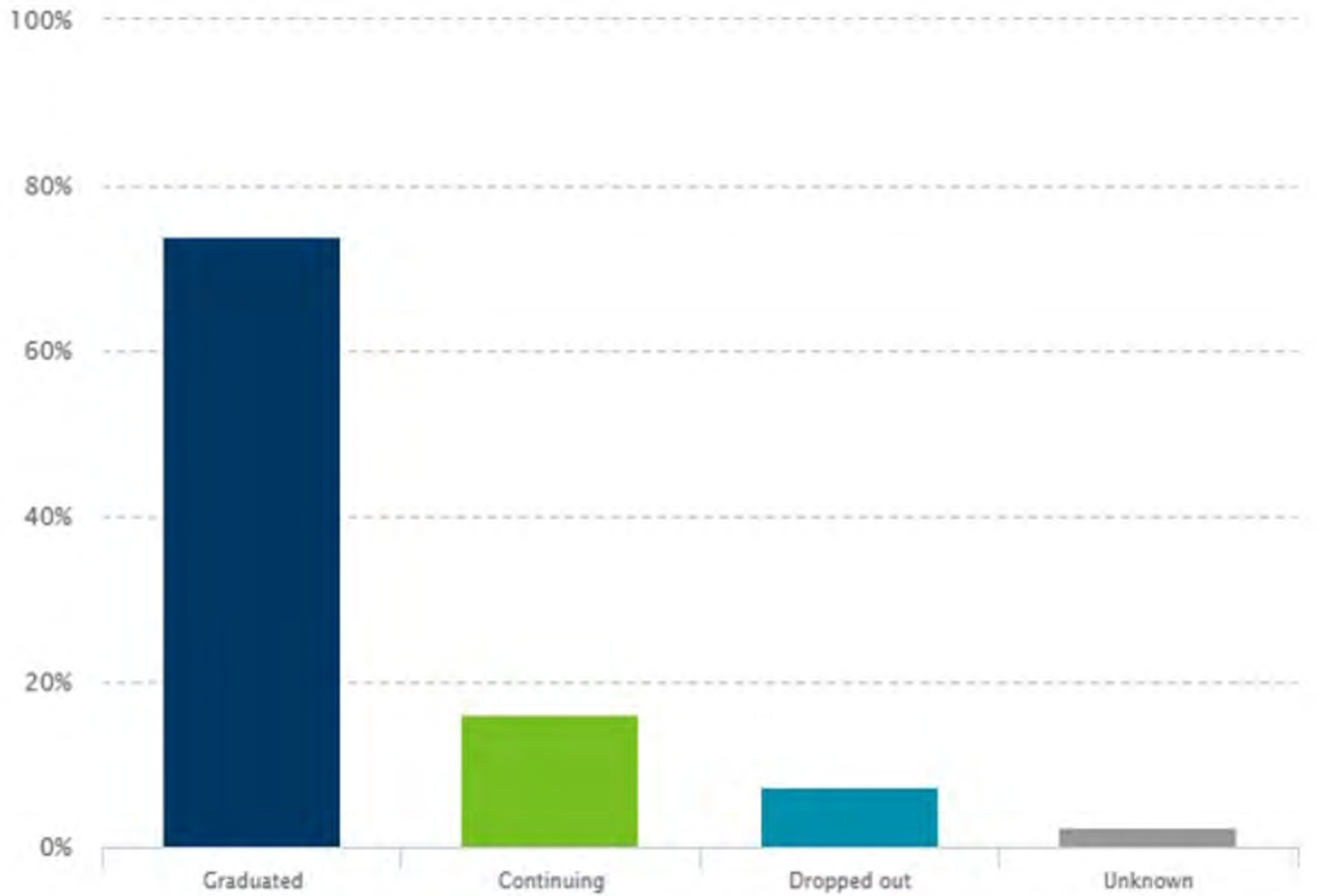
School Lunch Program Data

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch		Reduced Lunch	
						# Served	% of Total	# Served	% of Total
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
2024	6,837	898,967	169	5,319	77.81	712,780	79.28	259	0.03

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

4-Year Graduation Rate

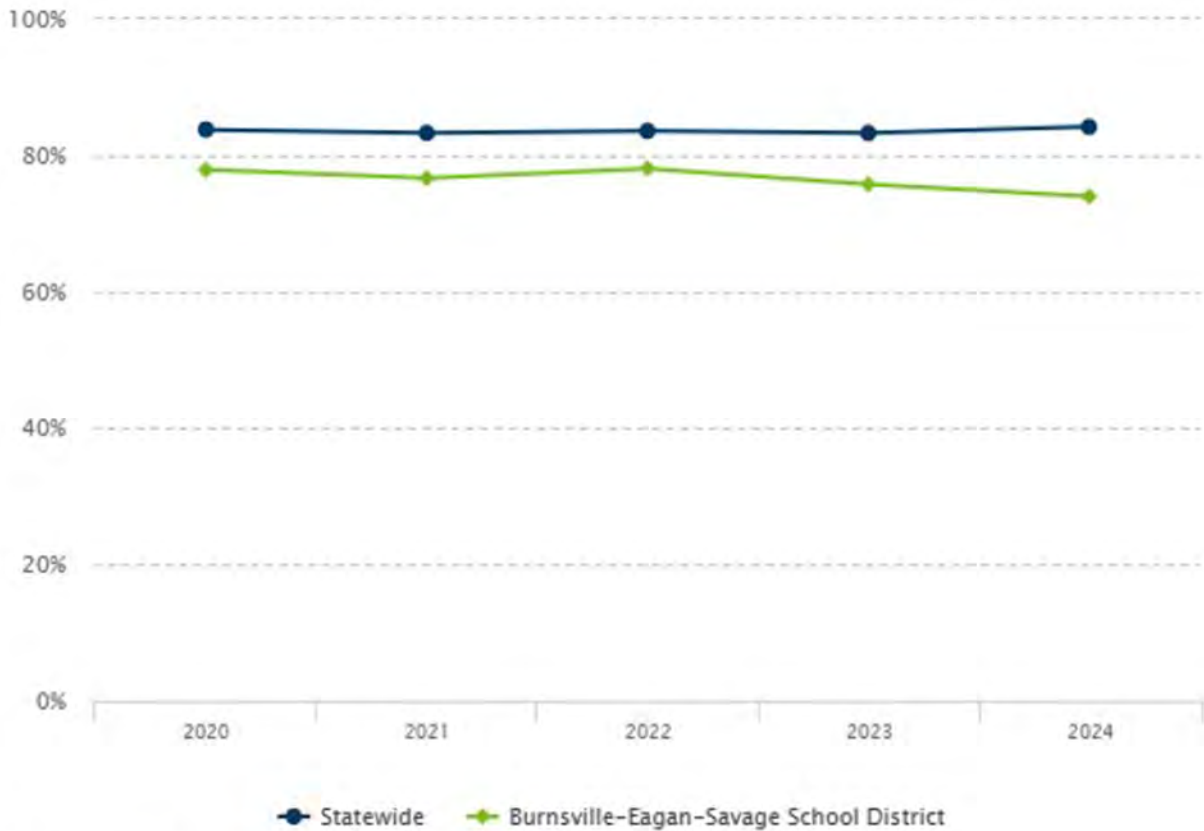
Students in the class of 2024 graduating in 2024 or earlier.



Organization	Graduated	Continuing	Dropped out	Unknown
Burnsville-Eagan-Savage School District	74.0%	16.1%	7.4%	2.6%
	492	107	49	17

Source: Minnesota Report Card

Graduation Rate Trend

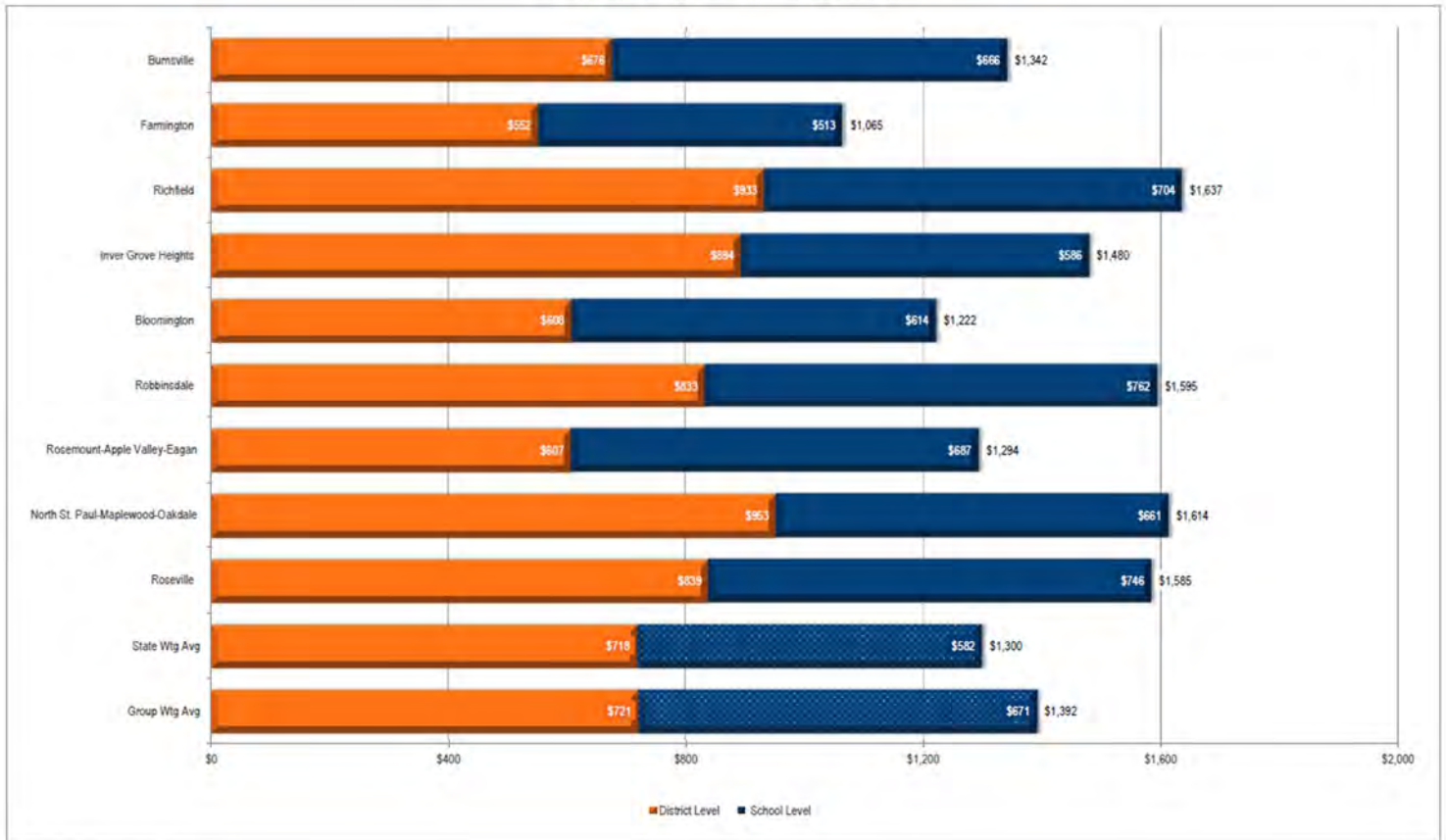


Organization	Year	Graduated count	Graduated %
Statewide	2020	56,684	83.8%
Statewide	2021	57,137	83.3%
Statewide	2022	58,586	83.6%
Statewide	2023	58,293	83.3%
Statewide	2024	59,720	84.2%
Burnsville-Eagan-Savage School District	2020	524	77.9%
Burnsville-Eagan-Savage School District	2021	504	76.7%
Burnsville-Eagan-Savage School District	2022	506	78.1%
Burnsville-Eagan-Savage School District	2023	520	75.8%
Burnsville-Eagan-Savage School District	2024	492	74.0%

Source: Minnesota Report Card

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

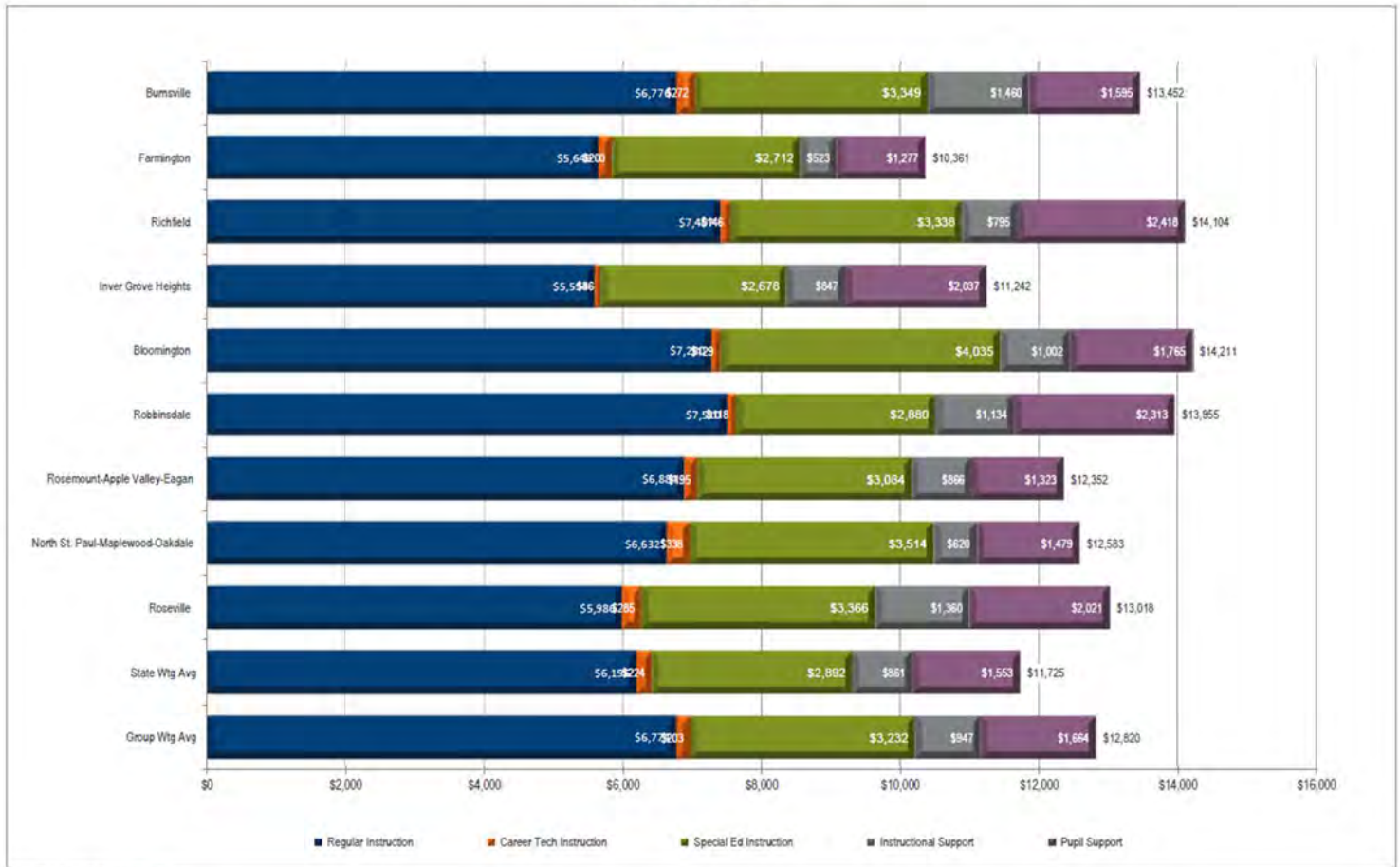
Burnsville School District
FY 2022-23 Per Pupil Administrative Expenditures



Source: FY 23 MDE School Profiles

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE 2025-2026 BUDGET

Burnsville School District
FY 2022-23 Per Pupil Direct Educational and Support
Expenditure by Program



Source: FY 23 MDE School Profiles

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

A

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

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

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

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

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

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

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

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

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

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

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

Alternative Delivery of Specialized Instructional Services (ADSIS): This is an annual application process for districts and charter schools to apply for state special education aid. The

purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed in the general education environment. The goal is to reduce the number of referrals to special education by providing support early to struggling students.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

E

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

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

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

Governor's Emergency Education Relief (GEER) Fund: Federal government awarded grant to State educational agencies for the purpose of providing local educational agencies (LEAs) with emergency relief funds. Governors receiving GEER funds may award subgrants to LEAs with the

State that have been most significantly impacted by the Novel Coronavirus Disease 2019 (COVID-19). 287

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

H

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

I

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

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

Special Education (SPED): Students in special education both have a disability and are in need of specialized instruction. A comprehensive evaluation, conducted by a team from the school

district, evaluates and identifies these students. For every student who needs special education services, the team develops a special document called an Individualized Education Program (IEP). 291

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

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

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

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

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

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

Transfer: The movement of money between funds; transfer must be consistent with legislative intent. 292

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

2. Propay Resolution

294

Speaker(s): Tyler Dehne, Director of Finance

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.



**Agenda IV.B.2.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2025

Re: Resolution to Uncommit Q-Comp (ProPay) Funds

Recommendation: that the Board of Education adopt the resolution to uncommit Q-Comp (ProPay) funds and move the \$381,383.57 balance at June 30, 2024 to the restricted fund balance.

The state statutes governing the sources and uses of Q-Comp (ProPay) funds changed in 2024. A restricted/reserved fund balance was established for every district to restrict the funds starting in FY2025. The balance at June 30, 2025 will consist of the June 30, 2024 balance of \$381,383.57 and revenues and expenses occurring in FY25.

Attached
ProPay Resolution

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT #191
(BURNSVILLE-EAGAN-SAVAGE)
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 26, 2025 at 6:30 p. m., for the purpose, in part, of uncommitting Independent School District No. 191's committed balance for ProPay.

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION UNCOMMITTING INDEPENDENT SCHOOL DISTRICT NO.
191's COMMITTED BALANCE FOR PROPAY**

WHEREAS, the Governmental Standards Accounting Board ("GASB") has issued Statement No. 54 ("GASB 54"), establishing a hierarchy of clarifying constraints that govern how a government entity can use amounts reported as the fund balance; and

WHEREAS, the School Board has adopted Policy 714 - Fund Balances ("Policy 714") which recognizes the authority of the School Board to commit, assign, or evaluate existing fund-balance classifications as described and defined in GASB-54 and to identify the intended uses of the committed or assigned funds; and

WHEREAS, Policy 714 defines "committed" fund balance amounts as unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action;

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

1. The committed balance for the ProPay program was \$381,383.57 on June 30, 2024.
2. The \$381,383.57 balance will be transferred to the Restricted/Reserved for Quality Compensation – Alternative Teacher Professional Pay System according to the Uniform Financial Accounting and Reporting Standards.
3. The revenues and expenditures used to calculate the reserve balance beginning in fiscal year 2025 will follow Minn. Stat. 122A.414-415 [2024] and is not allowed to go into deficit.

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 26th day of June, 2025.

Clerk
Independent School District #191

3. Approve FY25 Committed Fund Balance

298

Speaker(s): Tyler Dehne, Director of Finance



**Agenda IV.B.3.
June 26, 2025**

To: Board of Education
Dr. Theresa Battle, superintendent

From: Tyler Dehne, director of finance

Date: June 18, 2025

Re: Establish Fiscal Year 2025 Committed Fund Balance

Recommendation: that the Board of Education approves the commitment of fund balance for Fiscal Year 2025 to include fund balance resulting from carryover funds, facility rental funds and sale proceeds.

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

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

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

Proceeds from Sale of Buildings/Real Property: Calculated with revenues generated from the sale of the parking lot at the School District's Diamondhead Education Center, in the amount of \$900,000, less programming expenditures related to K-12 Pathways, not including staffing.

4. Resolution Certifying the Population Estimate for the 2025 Payable
2026 Levy

300

Speaker(s): Tyler Dehne, Director of Finance



**Agenda IV.B.4.
June 26, 2025**

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

From: Tyler Dehne, director of finance

Date: June 18, 2025

Re: Resolution Certifying the Population Estimate for the 25 Pay 26 Levy

Recommendation: that the Board of Education adopt the resolution certifying the population estimate for the 2025 payable 2026 levy.

The District has experienced a 1,508 increase in population from the 2020 census figure of 71,881 to the current census figure of 73,389 as determined by the State Demographer. The District certified a population estimate last year for 73,006. By certifying this population estimate the District will receive an additional \$2,432 in general community education revenue compared to the prior year.

Attached:
Population Estimate Resolution

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

Pursuant to due call and notice thereof, a School Board meeting of Independent School District #191, State of Minnesota, was held on June 26, 2025 at 6:30 p. m., for the purpose, in part, of certifying Independent School District No. 191's population estimate for the 2025 payable 2026 levy.

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION CERTIFYING THE POPULATION ESTIMATE FOR THE 2025 PAYABLE 2026 LEVY OF INDEPENDENT SCHOOL DISTRICT NO. 191

WHEREAS, the Independent School District #191 has experienced an increase in population from the 2020 census figure of 71,881 to the current census figure of 73,389 as determined by the State Demographer.

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

1. The census figure of 73,389 be certified to the State Demographer for approval for use in the 2025 payable 2026 revenue calculations.

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

And the following voted against the same: _____

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

COUNTY OF DAKOTA

WITNESS MY HAND officially as such Clerk this 26th day of June, 2025.

Clerk
Independent School District #191

5. Approve the Coverage for Property, Casualty and Liability Insurance
for 2025-2026

303

Speaker(s): Stacey Sovine, Executive Director of Administrative Services



**Agenda IV.B.5.
June 26, 2025**

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

From: Stacey Sovine, executive director of administrative services

Date: June 26, 2025

Re: Approve the coverage for Property, Casualty and Liability Insurance for 2025-2026

Recommendation: That the Board of Education approves the coverage for property, casualty and liability insurance for the 2025-2026 year with Affiliated FM Insurance Company; Mt. Hawley Insurance Company; National Union Fire Insurance Company Pittsburgh PA; Auto-Owners Insurance Company; and Travelers Excess and Surplus Ins. Co.

	<u>Amount</u>	<u>Insurer</u>
Package Policy	\$336,516	Affiliated FM Ins. Co.
Real, Personal Property & Extra Expense, Inland Marine Property Deductible \$25,000		
General Liability - \$1,000,000	95,196	National Union Fire Ins. Co.
Automobile - \$1,000,000	26,863	National Union Fire Ins. Co.
Umbrella - \$4,000,000	32,937	National Union Fire Ins. Co.
Crime	7,091	National Union Fire Ins. Co.
School Leaders Legal Liability	64,058	National Union Fire Ins. Co.
Environmental Impairment	7,522	Mt. Hawley Ins. Co.
Flood	N/A*	Auto Owners Ins. Co.
Cyber Risk	18,835	Travelers Excess and Surplus Ins. Co.
<hr/> Total	\$589,018	

* Flood policy through the National Flood Insurance Program (NFIP) for M.W. Savage Elementary School will be discontinued as this policy is no longer necessary. The flood coverage for the M.W. Savage building has been amended to the policy level \$50,000 flood deductible, aligned with the remainder of the property portfolio.

The agent of record remains Kraus-Anderson Insurance. The premiums listed above are approximately \$50,017 higher than the 2024-2025 school year. This increase equates to 9.6% increase in premiums as compared to 2024-2025.

I recommend approval of the contracts for property, casualty and liability insurance for the 2025-2026 year.

6. Approve Washburn Center for Children Contract

306

Speaker(s): Amy Piotrowski, Director of Student Support Services



**Agenda IV.B.6.
June 6, 2025**

To: Board of Education
Dr. Battle, superintendent

From: Amy Piotrowski, director of student support services

Date: June 26, 2025

Re: Approve agreement for co-located mental health services with Washburn Center for Children for 2025-2026

Recommendation: It is recommended that the Board of Education approve the agreement for mental health services with the Washburn Center for Children for the 2025-2026 school year, totaling \$628,000, and the Board authorize the Executive Director of Administrative Services to execute this agreement.

This agreement provides for 13 therapists to be co-located within the district's schools, directly addressing the significant mental health needs of our student population. These therapists will be assigned as follows:

- Two therapists at Burnsville High School
- One therapist at Burnsville Alternative High School/Virtual Academy
- One therapist at each of the two middle schools
- Eight therapists across the elementary schools, including two split positions. The specific placements for these split positions will be finalized before the start of the school year, considering factors such as enrollment numbers, current caseload sizes, and referral history.

This partnership is crucial in allowing the district to continue providing essential support to our students, and I am pleased to recommend its approval.



**WASHBURN CENTER FOR CHILDREN
SERVICE AGREEMENT**

EFFECTIVE DATE: 7/1/2025

(“**Effective Date**”)

PARTIES:

Washburn Center for Children

(“**WCC**”)

Independent School District 191

(“**District**”)

RECITALS:

A. WCC is a Minnesota nonprofit corporation that provides mental health and related services to minor clients and families residing within WCC’s service area.

B. District is a public school district educating and supporting Minnesota students, including students who require clinical mental health and related services to support their educational activities and development.

NOW THEREFORE, in consideration of the mutual covenants and promises contained in this Washburn Center for Children Service Agreement (this “**Agreement**”) and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, WCC and District (each a “**Party**” and collectively, the “**Parties**”) agree as follows:

AGREEMENTS:

1. **Term.** Subject to the termination provisions set forth in this Agreement, the term of this Agreement shall begin on the Effective Date and shall continue until 6/30/2026 (the “**Term**”).

2. **Services.** WCC shall perform the services set forth in Exhibit A, attached hereto and incorporated herein (the “**Services**”). The primary purpose of the Services is to help address the mental health concerns and needs of eligible students referred to WCC for Services (each a “**Client**”). The Services shall serve as a compliment to – and not a replacement for – the services provided by the District’s licensed staff, psychologists, social workers, and/or counselors, which shall be determined and provided in the District’s sole discretion, and are designed to help facilitate and support the delivery of educational services to both special education students and general education students in the least restrictive environment. WCC shall perform the Services in a professional manner; in compliance with this Agreement; and in compliance with any District

policy that is directly applicable to WCC, provided to WCC in writing, and does not interfere the WCC's clinicians' exercise of their professional judgment.

3. **Fees for Services.** WCC shall be compensated for the Services as set forth in Exhibit B, attached hereto and incorporated herein.

4. **Independent Contractor Status.** Nothing contained herein shall be construed to create the relationship of employer and employee, principal and agent, franchisor and franchisee, joint venturer, or partner between the Parties, or between WCC and any District personnel. Except as specifically set forth herein, neither Party shall have or exercise any control or direction over the methods by which the other Party performs work or obligations under this Agreement.

5. **Confidential Information; Client Information; Agency Communications.**

a. **Confidential Information.** District acknowledges and agrees that during the performance under this Agreement, District may have access to certain confidential information belonging to and owned by WCC, including, without limitation, policies, procedures, materials, contractual arrangements, pricing, and other business and financial information (collectively, "**Confidential Information**"). District shall maintain the confidentiality of all Confidential Information, and shall not divulge such information to any third party, except as expressly required by applicable law. District shall take reasonable precautions against the unauthorized disclosure of any of the Confidential Information. Upon the expiration or termination of this Agreement, District shall cease all use of any Confidential Information and shall return to WCC any copies thereof. This section shall not apply to Confidential Information which is public knowledge or that becomes a matter of public knowledge after the Effective Date, other than as a result of an unauthorized disclosure by District.

b. **Confidentiality of Client Information.**

i. **Compliance with Applicable Privacy Laws.** All information that identifies, or could be used to identify, a Client ("**Client Information**") shall be treated by each Party as confidential, and shall only be accessed, used, and disclosed by a Party as expressly permitted or required by applicable state and federal law.

ii. **WCC Client Records.** WCC shall maintain and own separate records for each Client in accordance with applicable law and WCC's policies and procedures. These records may include, without limitation, Client assessments, testing records, and related materials. District personnel shall not have the right to access, use, or obtain such records without first providing WCC with a valid written consent signed by the Client's parent, the Client's legal guardian, or other person with the legal authority to consent to such disclosures on the Client's behalf, authorizing the requested disclosure to District or its personnel.

c. **Communication with Agencies.** Except as otherwise required by law, District shall not communicate with any federal, state, or local government agency on behalf of WCC without the prior written consent of WCC.

d. Survival. The terms of this Section 5 shall survive the termination, expiration, non-renewal, or rescission of this Agreement.

6. HIPAA Compliance. In the event WCC determines that WCC's provision of the Services creates a business associate relationship between WCC and District, the Parties shall enter into the Business Associate Agreement attached hereto as Exhibit C.

7. Office Space and Furnishings; Internet Access. During the Term of this Agreement, District will provide in each school a confidential office space in an area and setting that is appropriate for therapy, and that is accessible to WCC and its Clients during normal school hours. District shall equip this office space with standard office furniture, a locked filing cabinet available for WCC's sole use during the Term of this Agreement, and Internet access that is accessible from the electronic equipment provided and used by WCC and its personnel, including, without limitation, laptops and cellular phones. Such Internet access shall have sufficient bandwidth and Quality of Service (QoS) to provide WCC personnel with ready and reliable access to cloud-based services required to perform the Services, including but not limited to Microsoft 365, Google Workspaces, and Voice over IP telephony services, and may be provided via wired Local Area Network or a Wireless Local Area Network. WCC shall use the provided office space and Internet access solely to provide the Services; provided, however, that WCC personnel may use the provided office space and Internet access on an incidental basis for activities that are unrelated to the Services (e.g., short personal communications between sessions with Clients).

Washburn guarantees that technology used on the District premises is fully managed and will meet modern endpoint security standards including regular operating system patching and security updates, antivirus and antimalware software, and endpoint detection and response software. Washburn will provide, upon District request, information about the technology in use on the premises including make, model, OS version, MAC address, and any other information necessary to assist in the provisioning of Internet access while maintaining District network security standards.

8. Insurance. WCC shall maintain professional liability and general liability insurance during the Term of this Agreement with limits no less than One Million Dollars (\$1,000,000.00) per occurrence and Three Million Dollars (\$3,000,000.00) aggregate.

9. Indemnification. Each Party (the "Indemnifying Party") shall indemnify, hold harmless, and, at the other Party's written request, defend the other Party and its members, subsidiaries, affiliates, directors, trustees, officers, employees, agents, and independent contractors from and against any and all loss, cost, liability, or expense (including costs and reasonable fees of attorneys and other professionals), to the extent arising from the Indemnifying Party's negligence or intentional misconduct, including, without limitation, any act or omission that contributes to any (i) personal injury, sickness, disease or death; or (ii) violation of any applicable statute, ordinance or regulation. The terms of this section shall survive the expiration or termination of this Agreement.

10. Termination. The Parties may terminate this Agreement at any time by mutual written agreement. Further, either Party may terminate this Agreement at any time during the Term of this Agreement upon the following conditions:

- a. Upon providing 60 (sixty) days' written notice of termination to the other Party;
- b. Upon a breach of this Agreement by either Party, the non-breaching Party may terminate this Agreement immediately if the breaching Party does not cure the breach within 20 (twenty) days of receiving written notice of the breach from the non-breaching Party; or
- c. Upon the insolvency, bankruptcy, or closure of either Party.

Upon the expiration or termination of this Agreement, neither Party shall have any further obligation under this Agreement except for the covenants that expressly or by operation of law extend beyond the expiration or termination of this Agreement.

11. Entire Agreement; Amendment; Assignment; Headings. This Agreement, including its Exhibits, constitutes the entire agreement between the Parties with respect to its subject matter, and supersedes all past and contemporaneous agreements, whether oral or written, between the Parties. This Agreement may not be amended or modified except by a writing signed by authorized representatives of each Party. This Agreement shall be assignable without District's consent by WCC to any entity that controls, is controlled by, or is under common control with WCC. The rights of District hereunder may not be assigned or transferred without WCC's prior written consent, which shall not be unreasonably withheld. All headings are for convenience only and shall not be construed to alter or impact the terms and conditions set forth in this Agreement.

12. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.

13. Non-Exclusive Arrangement; Client Transfers. The Parties acknowledge and agree that either Party may contract with other individuals and entities to provide the types of services described herein as the Services, as well as other services. No WCC clinician shall transfer any Client to their private practice or another service provider unless they determine, in their professional judgment, that the Client requires services that cannot be provided pursuant to this Agreement or that such a transfer is clearly in the Client's best interests.

14. Waiver. The failure of either Party to complain of any default by the other Party or to enforce any of such Party's rights, no matter how long such failure may continue, will not constitute a waiver of the Party's rights under this Agreement. The waiver by either Party of any breach of any provision of this Agreement shall not be construed as a waiver of any subsequent breach of the same or any other provision. No part of this Agreement may be waived except by the further written agreement of the Parties.

15. Force Majeure. Neither Party shall be liable or be deemed in default of this Agreement for any delay or failure to perform caused by acts of God, war, disasters, strikes, or any similar cause beyond the control of either Party.

16. Notices. Any notices contemplated under this Agreement must be given in writing and shall be deemed effectively given when personally delivered or when mailed by certified mail, return receipt requested, or sent by reputable overnight delivery service, to the following address:

If to WCC:
ATTN: Chief Operating Officer
1100 Glenwood Avenue
Minneapolis, MN 55405

With a copy to: Compliance@washburn.org

If to District:

17. Severability. In the event any part of this Agreement is found to be unenforceable, the Parties agree that that part shall be modified to make it enforceable to the maximum extent possible. If that part cannot be modified, it may be severed and the other parts of the Agreement shall remain enforceable.

18. Counterparts. This Agreement may be executed in any number of counterparts which, when taken together, will constitute one original, and photocopy, facsimile, electronic or other copies shall have the same effect for all purposes as an ink-signed original.

19. Governing Law. This Agreement shall be governed by the laws of the State of Minnesota.

[Remainder of page left intentionally blank; signature page follows.]

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates set forth below.

DISTRICT

WASHBURN CENTER FOR CHILDREN

Name: _____

By: Beth Dahline
Its: Chief Operating Officer

Date: _____

Date: _____

#85619959 (rev. March 2025)

**EXHIBIT A
SERVICES**

1. WCC shall provide clinical mental health assessment and therapy, care coordination, early identification, and other ancillary services to referred Clients on the District's premises (but outside the classroom setting), at an offsite location, or in the Client's home, as agreed upon by WCC, District, and the Client and their family.
2. The Parties shall work collaboratively to identify and refer Clients who, due to their mental health needs or concerns, may benefit from WCC's services. WCC's clinicians shall develop a plan of care for each referred Client that specifies the nature and scope of the services appropriate to and necessary for each referred Client. WCC's clinicians may involve or consult with the referred Client's family member(s) or other support person(s), and/or the District personnel working with the referred Client when developing or implementing a plan of care, as they deem appropriate in their professional judgment.
3. Upon District's reasonable request, WCC's clinicians shall participate in parent/teacher conferences and IEP meetings relating to a Client. The Parties shall work collaboratively to schedule such conferences and meetings at times and locations that are convenient to all participating individuals.
4. WCC shall provide 13 mental health practitioner/professional services at the following schools in District:

Full time sites:

- a. Harriet Bishop Elementary School
- b. Gideon Pond Elementary School
- c. Hidden Valley Elementary School
- d. William Byrne Elementary School
- e. Sky Oaks Elementary School
- f. Rahn Elementary School -
- g. Vista View Elementary School
- h. Burnsville High School
- i. Eagle Ridge
- j. Nicollet
- k. Burnsville Alternative/Virtual Academy

Part time site:

- l. Edward Neill Elementary School
5. The actual hours and days when WCC shall provide the Services, and the caseload per clinician, will be determined by WCC and the District's designated personnel in order to meet the needs of individual children, families and the District. For clarity, the assigned clinicians may provide services to other individuals or entities that are not associated with District or this Agreement, and are not expected to dedicate all their professional working hours to the provision of the Services.

6. After the conclusion of each school year and upon District's reasonable request, WCC shall provide District with a summary of the Services provided during that school year and related outcomes.

**EXHIBIT B
COMPENSATION**

1. District shall pay WCC a total of six hundred twenty eight thousand dollars (\$628,000.00) during the Term of this Agreement for those Services that are provided by WCC pursuant to this Agreement and are not, in whole or in part, billed by WCC to any Client or third-party payor, including, without limitation, non-billable ancillary and supportive services including care coordination, consultation and training services, and staff time dedicated to referrals, coordination, planning, and program development and implementation. On a monthly basis, WCC shall invoice District for 1/12th of this total amount (\$52,333.33). District shall pay each invoice, in full, within 30 (thirty) days of the invoice's date.
2. In the event this Agreement is terminated prior to the end of the Term, District shall be responsible for paying WCC the amounts owed pursuant to Section 1 of this Exhibit B through the month in which the termination becomes effective. For example, if the Agreement is terminated effective March 15, District shall pay WCC for the full March payment, but will not owe the monthly payments for April and beyond.
3. WCC shall have the sole right to submit claims to a Client's commercial health insurance provider, Medical Assistance, or other third-party payor for billable services provided by WCC's clinicians to the Client, and to retain all related payments. For clarity, any such amounts shall be in addition to, and shall not offset, the amounts owed by District to WCC under Section 1 of this Exhibit B.

V. Adjourn

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.