Burnsville · Eagan · Savage

Regular Meeting Agenda

Diamondhead Education Center
200 W. Burnsville Parkway
Burnsville, MN 55337
June 11, 2026
6:30 PM

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

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

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

I. Call to Order
  A. Welcome
  B. Pledge of Allegiance
II. Approval of Agenda
III. Information
  A. Recognition of John Coskran Award Recipients 2
    Speaker(s): Abigail Alt, Chair

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

Burnsville · Eagan · Savage

Agenda III.A.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, Chair

Date: June 11, 2026

Re: Recognition of John Coskran Award Recipients

B. Student Performance and Achievement Report: Local Literacy Plan and Read ACT Update 4

Speaker(s): Dr. Chris Bellmont, Assistant Superintendent

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Burnsville · Eagan · Savage

Agenda III.B.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Dr. Chris Bellmont, assistant superintendent

Date: June 11, 2026

Re: Student Performance and Achievement Report: Local Literacy Plan and READ Act Update

Burnsville · Eagan · Savage

Believe, Belong, Build and Become.

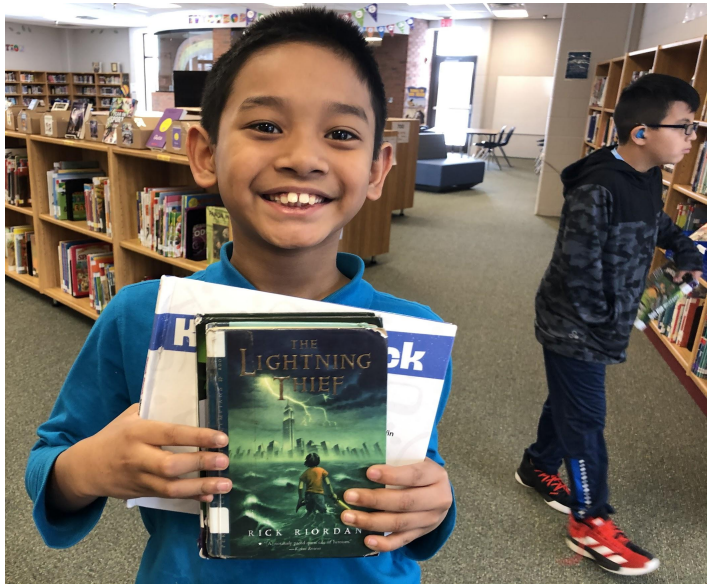
Student Performance and Achievement Report: Local Literacy Plan and Read ACT Update Report

June 11, 2026

Dr. Chris Bellmont, Assistant Superintendent

READ Act Implementation

- Local Literacy Plan
- Screening and Assessment
- Curriculum and Instruction
- Professional Development



Local Literacy Plan

- **District strategic roadmap** for enhancing literacy outcomes for all students aligned to READ Act

- **Main components**
  - goal for literacy improvement
  - framework for instruction and tiered intervention
  - guides assessment and data-driven decision making

- **Completed annually and submitted** to MDE
  - student screening data
  - student intervention data
  - instructional and intervention curriculum
  - literacy professional development

Screening

Grades K-5

- Universal screening 3-times per year - Fastbridge
- Dyslexia screening
  - Gr 2-3
  - Gr 4-5
- Data sent directly from vendor to MN Department of Education

Grades 6-12

Two-Step Screening Process

- Identify students not reading at grade level
  - Gr 6-10 aReading
  - Gr 11-12 multiple measures
- Dyslexia screening
  - Capti ReadBasix

Instructional Curriculum

Foundational Literacy

- ***PreKindergarten:*** Heggerty Phonemic Awareness
- ***K-3:*** Heggerty Bridge to Reading
- ***4-5:*** Functional Phonics and Morphology (Series 1 an 2)

Comprehensive Literacy

- ***K-2:*** final year of Collaborative Classroom Making Meaning and Being a Reader
- ***3-5:*** EL Education with Social Studies content alignment

Professional Development

Phase 1

2024-25 = 326 educators

2025-26

- **35 teachers**
- **62 education assistants**

- PK-5 Classroom teachers
- PK-12 Special Education teachers
- K-5 Multilingual teachers
- K-12 Interventionist
- K-5 Principals
- PK-12 Educational Assistants

2026-27: Phase 2 = 85 educators

- 6-12 Language Arts teachers
- 6-12 Multilingual teachers
- 6-12 Administrators

Thank You

C. Report about Proposed FY27 Budget 13

Speaker(s): Tyler Dehne, Director of Finance

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Burnsville · Eagan · Savage

Agenda III.C.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Tyler Dehne, director of finance

Date: June 11, 2026

Re: Report about the Proposed FY27 Budget

Burnsville · Eagan · Savage

Believe, Belong, Build and Become.

2026-27 Proposed Budget

June 11, 2026

Tyler Dehne, Director of Finance

Timeline

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

FY27 Revenue Assumptions

Assumptions used in the FY27 revenue budget

- 6,897 K-12 enrollment
- 2.69% increase to General Education formula - $202 per pupil
- $1.88 million decrease in Compensatory
- $1.2 million increase in English Language aid
- $1.5 million increase in Special Education aid
- General tax levy increased $1.37 million

Total effect on the revenue budget for FY27 = +$2.5 million

FY27 Expenditure Assumptions

- 2.3% increase to cells on staff salary schedules
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc

Budget Adjustments

Area	Budget Impact
District Office Changes	-$581,000
School Support Changes	+$726,000
Direct Student Contact Changes	-$2,200,100
Maximizing Restricted Funds	-$2,165,000
Total Budget Impact	**-$4,220,100**

Complete List in PDF Format

Supporting our Priorities: External Grants

Grow Your Own (GYO) Initiatives

Adult Programs:

- **Adult I:** $598,794 (FY24-FY28)
- **Adult II:** $386,116 (FY25-FY29)
- **Adult III:** $486,250 (FY26-FY30)
- **Adult IV:** $558,224 (FY27-FY31)

Student Programs:

- **Student I:** $441,708 (FY23-FY27)
- **Student II:** $472,780 (FY24-FY28)
- **Student III:** $486,250 (FY27-FY31)

Other Grants

- **MDE CERP Grant:** $44,403 (FY27)
- **MDE Direct Admissions:** $10,000 (FY26-FY30)
- **MDE EMT Grant:** $46,576 (FY27)
- **MDE IECLE Grant:** $66,211 (FY26-FY27)
- **Stronger Connections:** $410,212 (FY24-FY27 Q1)

FY27 Proposed Adopted Budget
All Funds

FUND	PROJECTED FUND BALANCE 6/30/26	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/27
GENERAL	$ 51,989,357	$ 164,450,000	$ 176,800,000	$ 39,639,357
FOOD SERVICE	4,146,652	7,100,000	7,900,000	3,346,652
COMMUNITY SERVICE	5,049,876	8,215,000	8,360,000	4,904,876
DEBT SERVICE	4,443,952	13,400,000	13,385,000	4,458,952
INTERNAL SERVICE FUND	20,643,390	35,750,000	34,550,000	21,843,390
TOTAL ALL FUNDS	$ 86,273,226	$ 228,915,000	$ 240,995,000	$ 74,193,226

What restrictions are there?

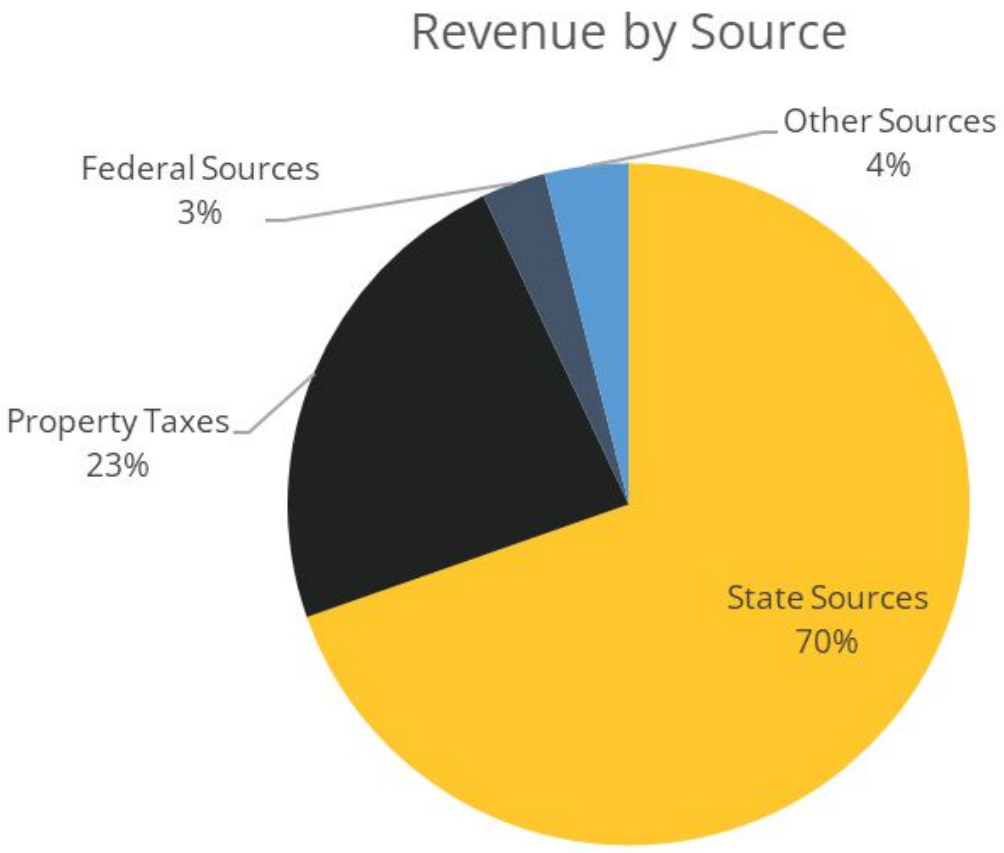
General Fund Capital: Annual allocation that can only be used for approved personnel and equipment per state statute.

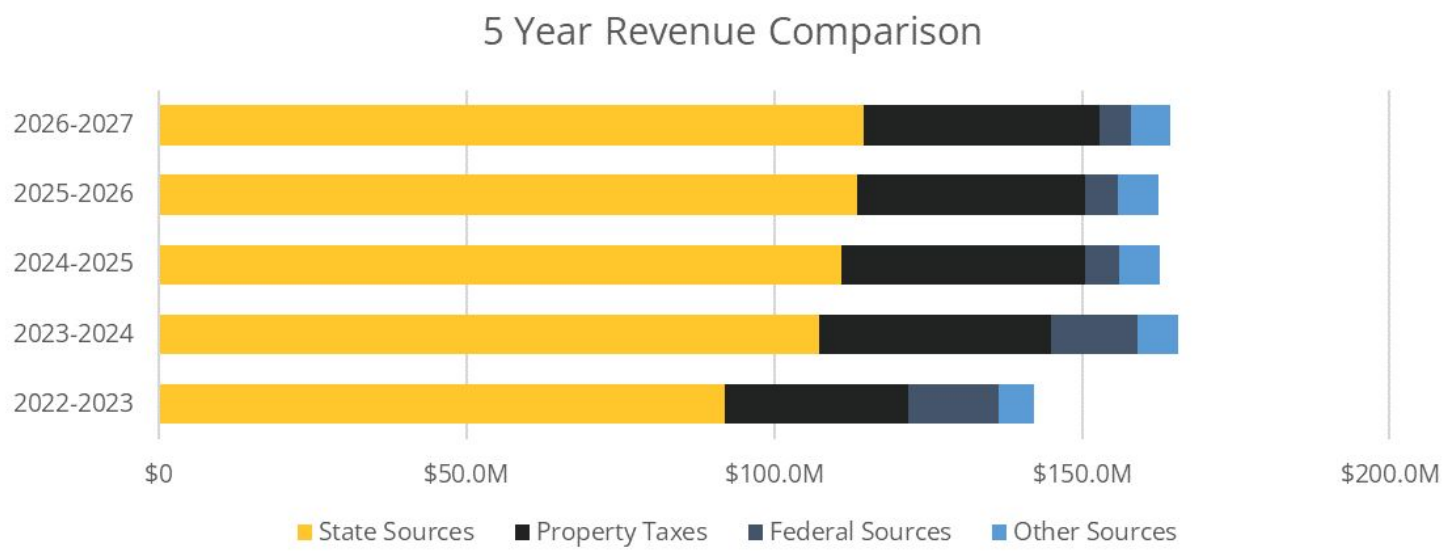
Title Funds: Federal money designated for specific purposes, such as needs associated with high poverty rates.

Technology Levy: Specifically for technology, personnel and equipment.

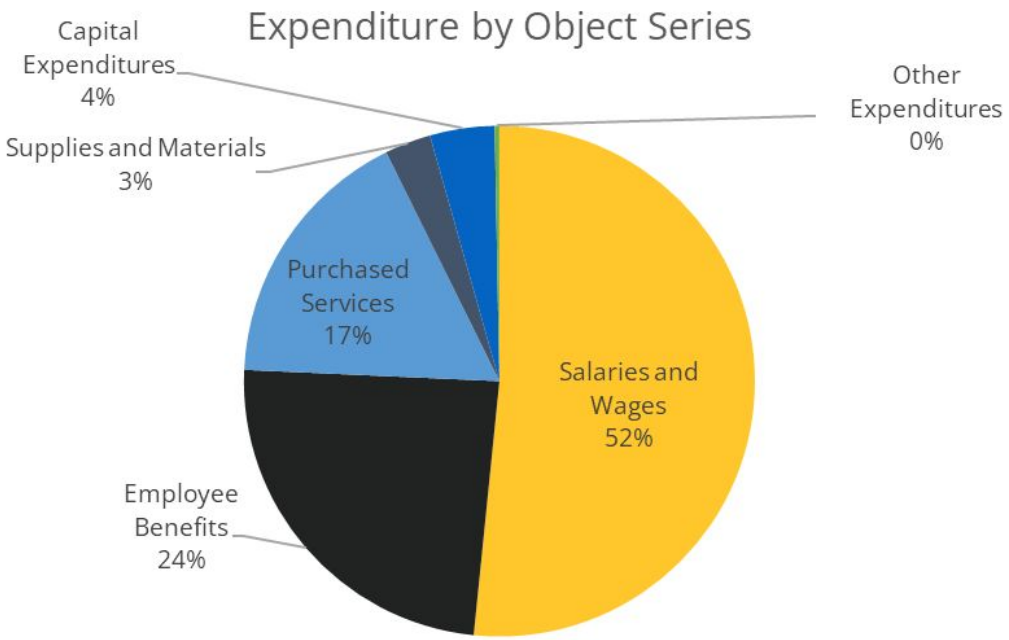
Food & Nutrition Services - Community Education - Debt Service

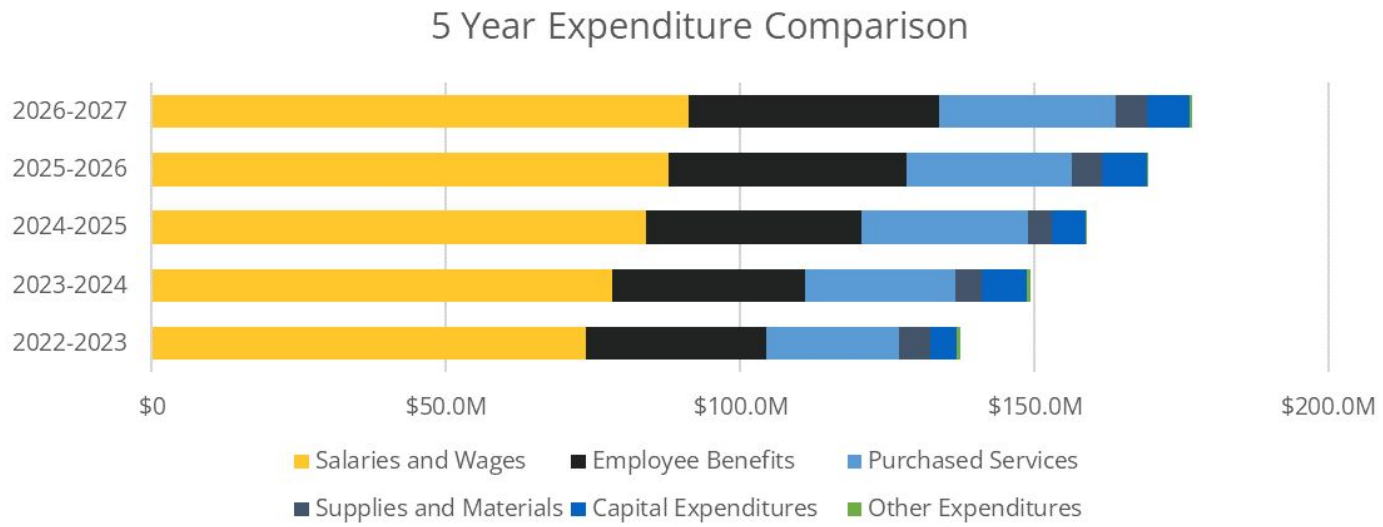
General Fund Revenues
$164,450,000





General Fund Expenditures $176,800,000





General Fund Expenditures
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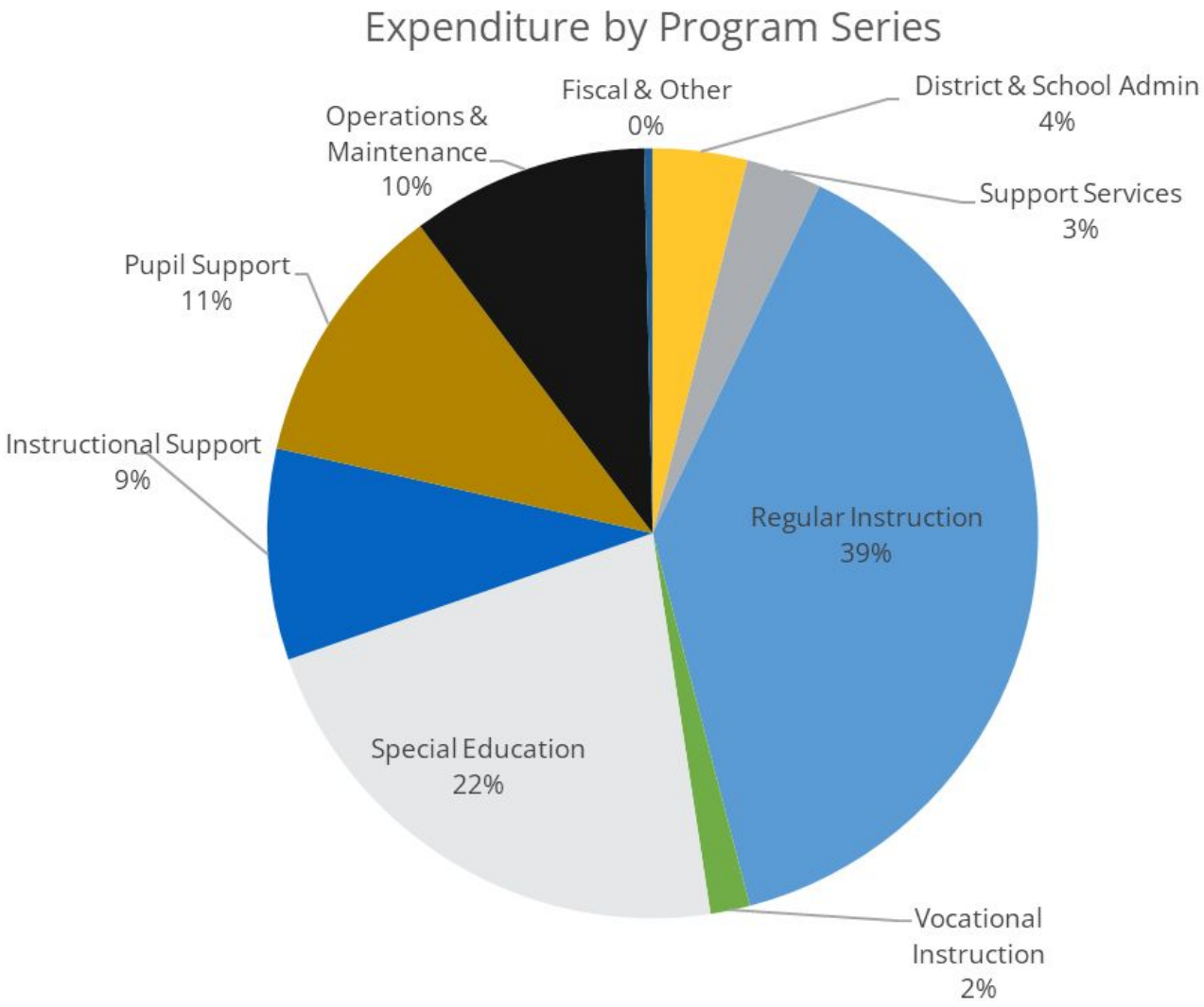


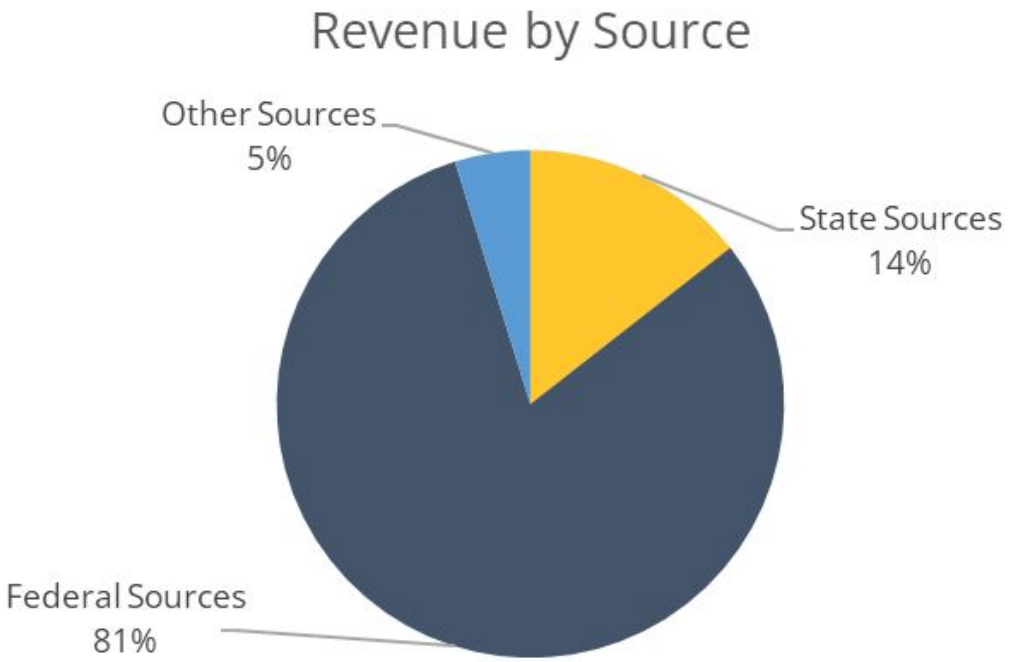
People: By Bargaining Group General Fund

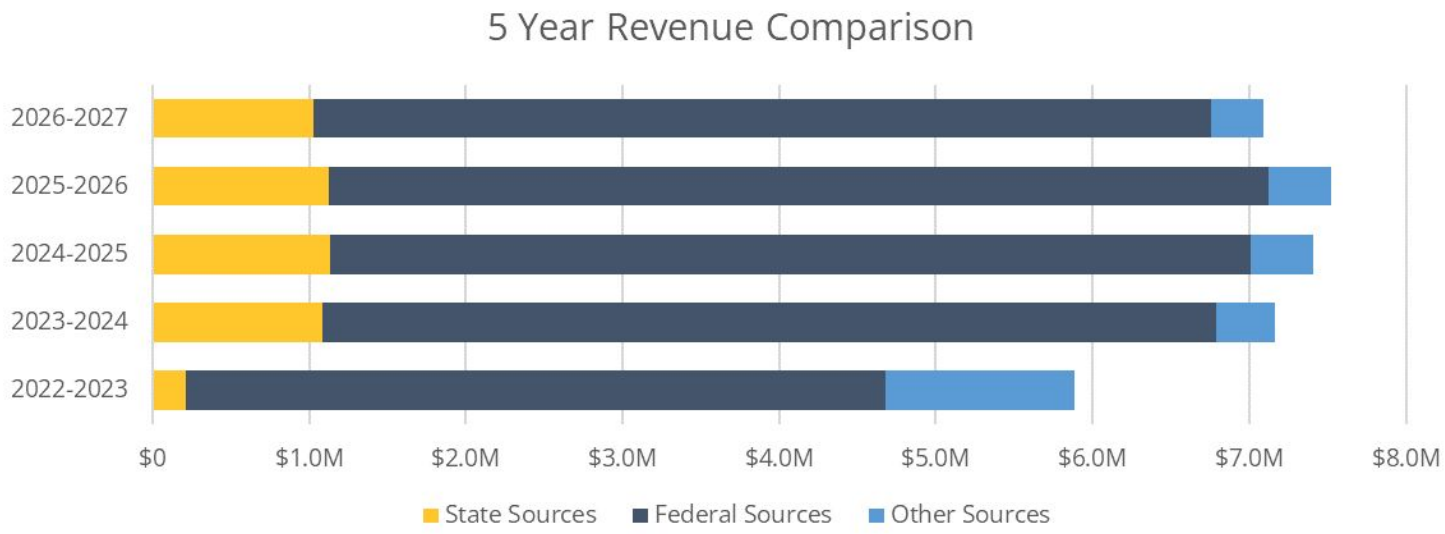
Projected salary and benefits FY27

General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	44.90	$ 2,804,395	$ 1,271,858	$ 4,076,253	3.23%
Confidential	5.00	$ 472,000	$ 223,430	$ 695,430	0.55%
Cultural Liaison	15.60	$ 823,038	$ 421,589	$ 1,244,627	0.99%
Custodial	72.50	$ 4,105,581	$ 1,880,903	$ 5,986,484	4.74%
District Wide	12.65	$ 1,955,256	$ 673,228	$ 2,628,484	2.08%
Educational Asst	160.75	$ 5,463,317	$ 3,630,706	$ 9,094,023	7.21%
Info Tech Specialists	14.00	$ 1,155,300	$ 515,779	$ 1,671,079	1.32%
Operations	4.00	$ 349,860	$ 142,730	$ 492,590	0.39%
Principals	18.00	$ 2,994,801	$ 1,158,749	$ 4,153,550	3.29%
Superintendent	1.00	$ 236,750	$ 67,978	$ 304,728	0.24%
Teachers	656.49	$ 59,073,009	$ 27,979,158	$ 87,052,167	69.00%
Unaffiliated	71.34	$ 5,180,602	$ 2,236,141	$ 7,416,743	5.88%
VPK / CE	13.00	$ 938,260	$ 409,753	$ 1,348,013	1.07%
Grand Total	**1,089.23**	**$ 85,552,169**	**$ 40,612,003**	**$ 126,164,172**	**100%**

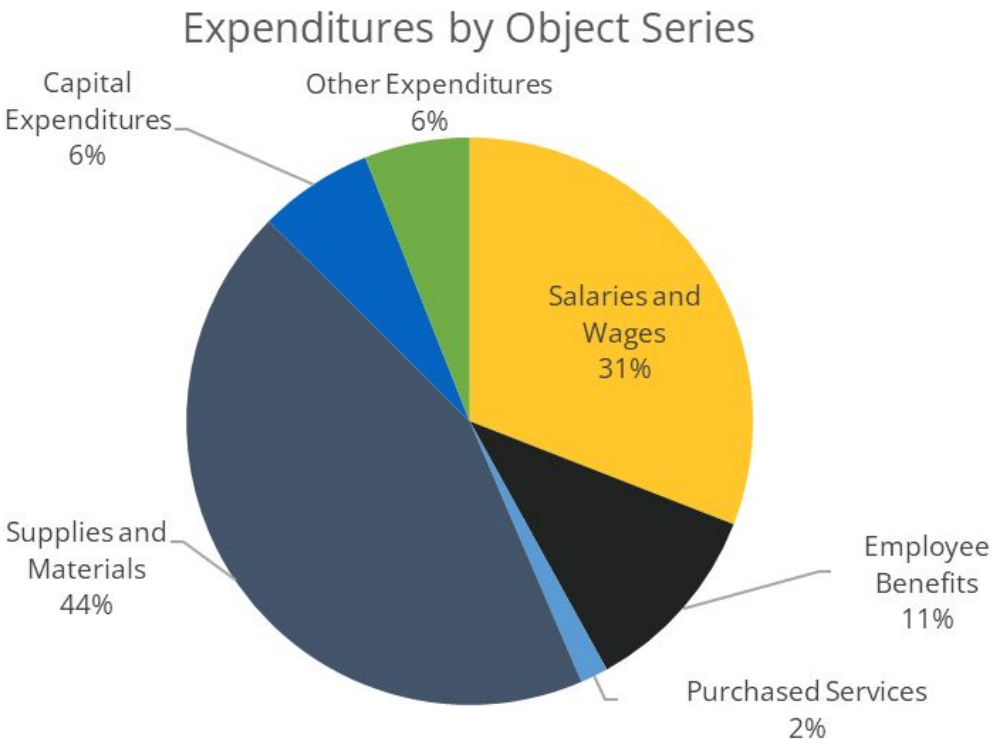
Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions

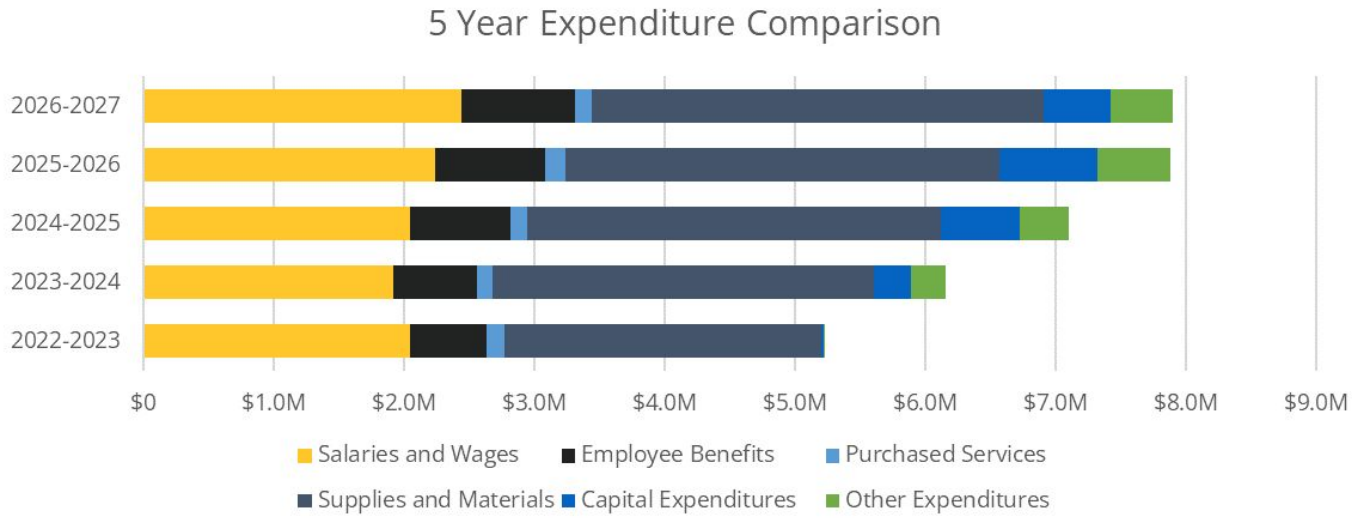
Nutrition Services Fund Revenues
$7,100,000



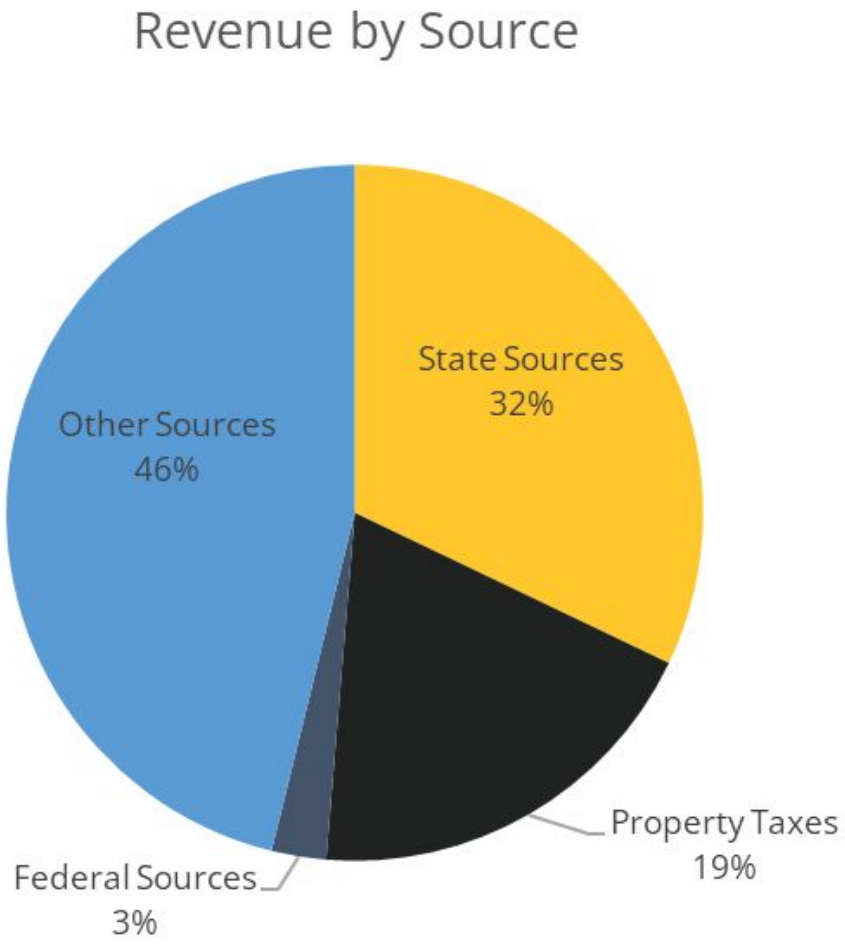


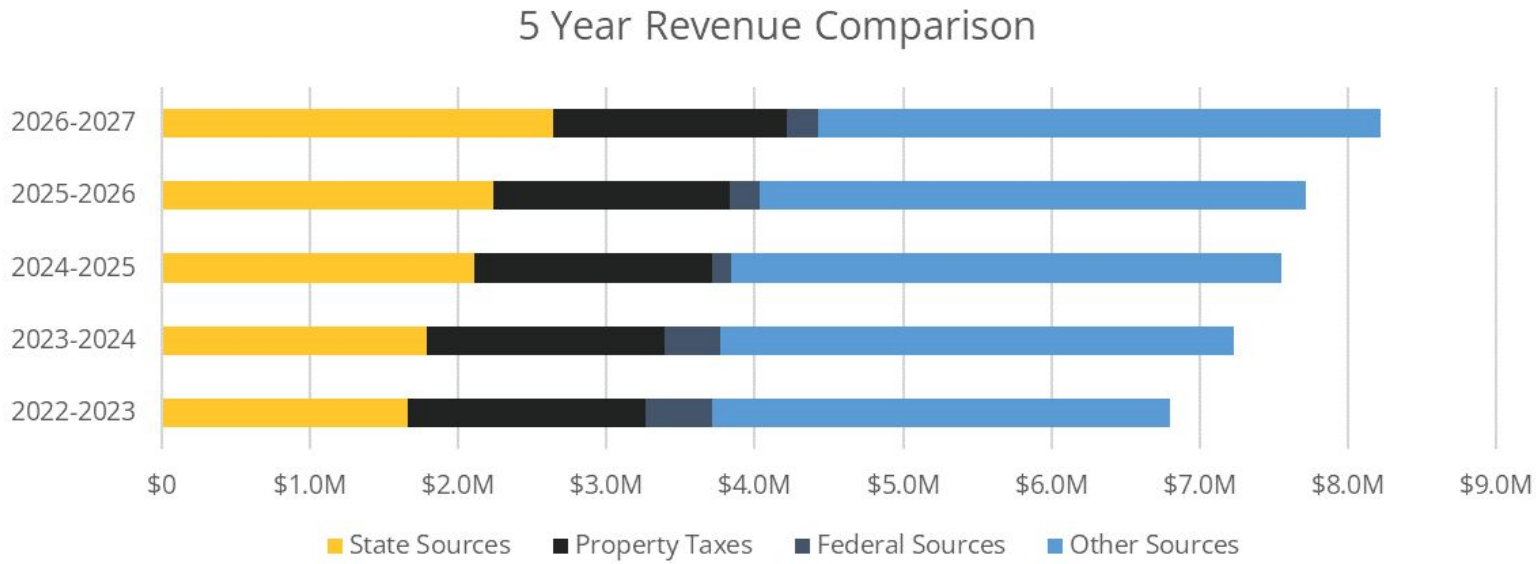
Nutrition Services Fund Expenditures $7,900,000



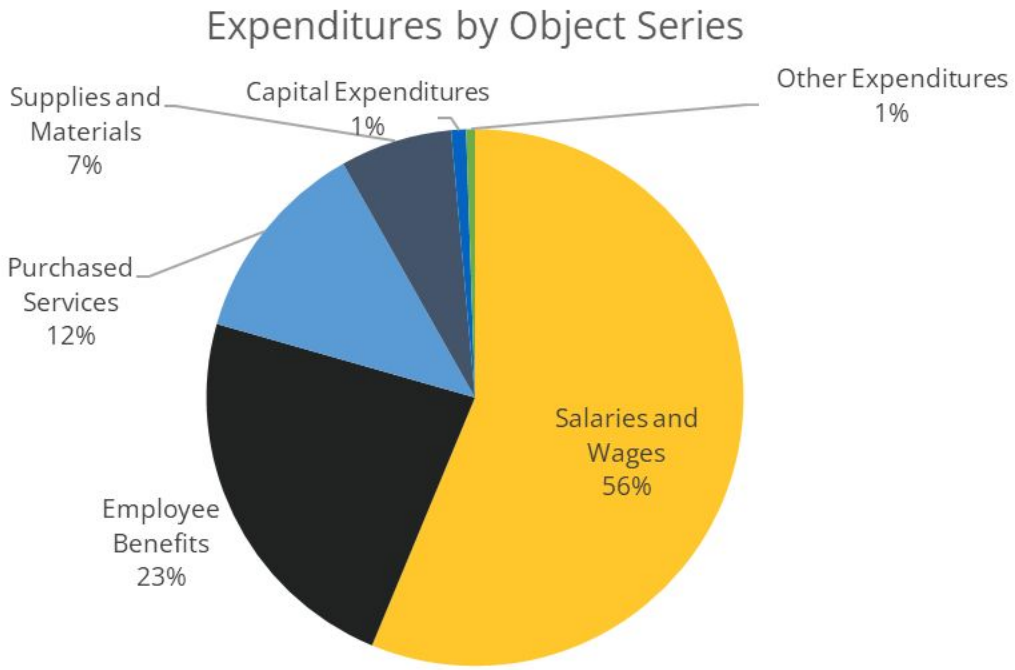


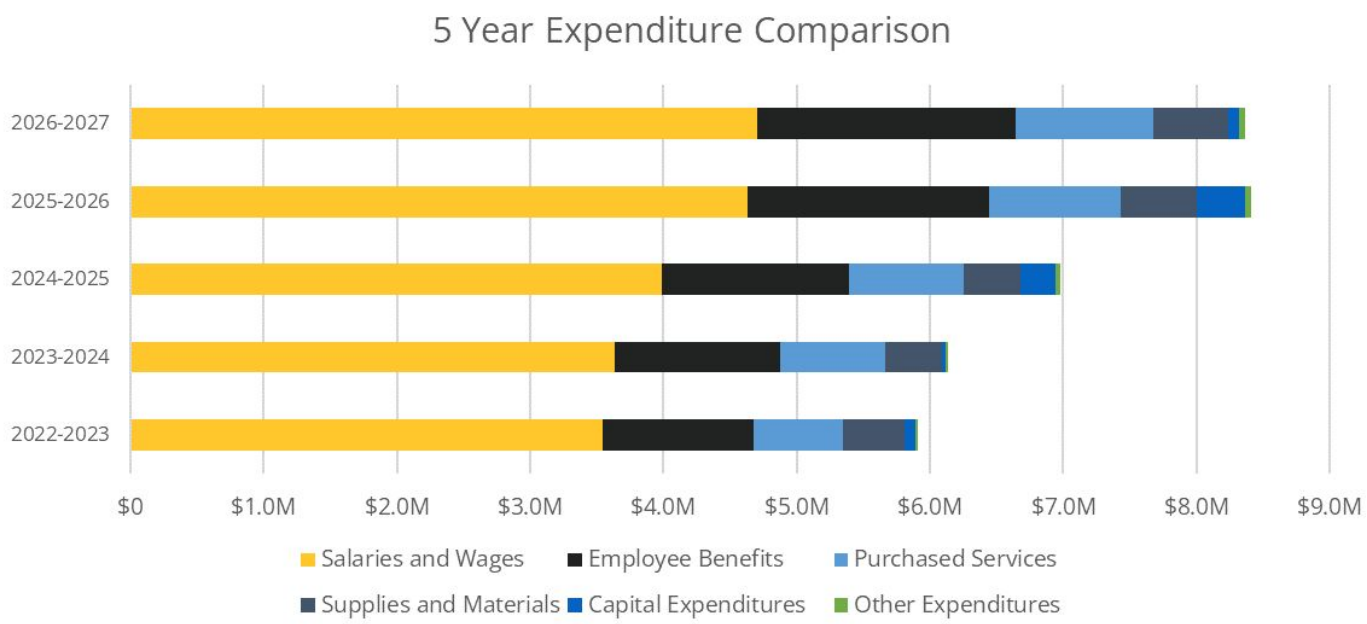
Community Services Fund Revenues $8,215,000





Community Services Fund Expenditures $8,360,000

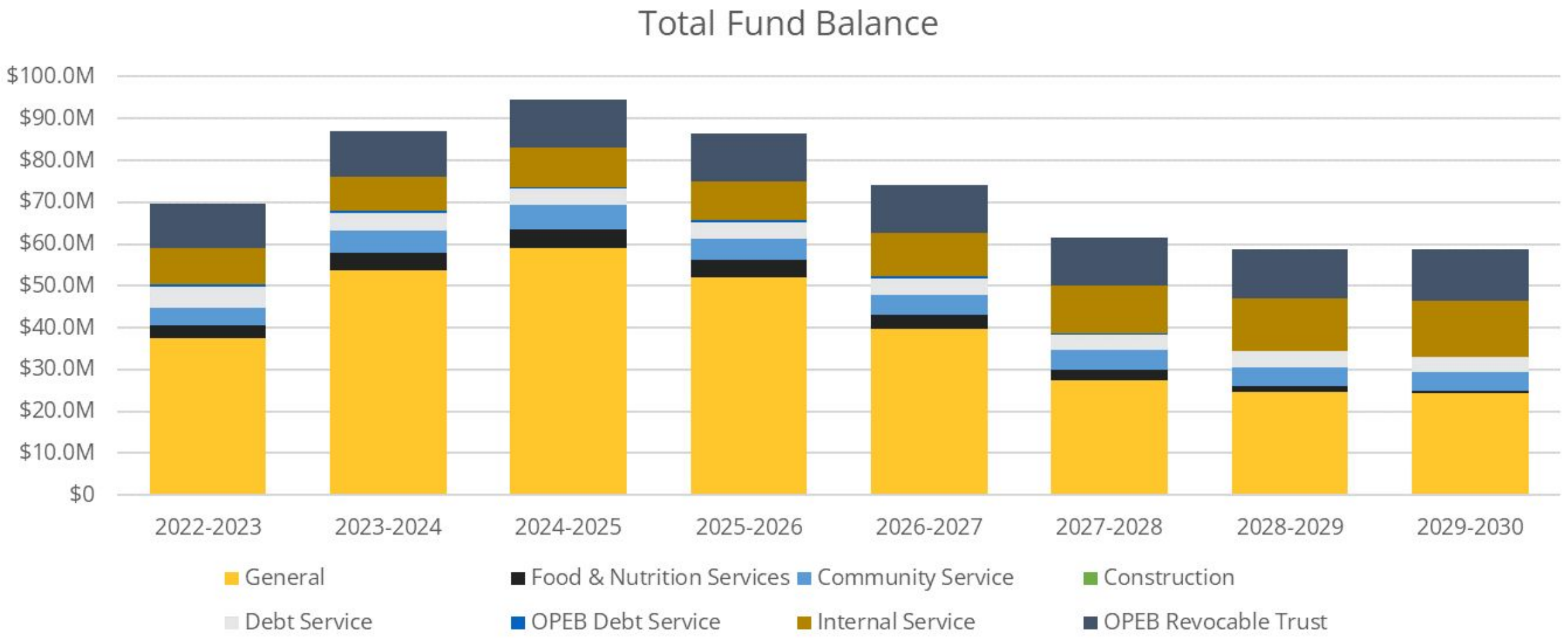




Fund Balance History

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	$ 37,483,214	$ 53,791,906	$ 59,044,289	$ 51,989,357	$ 39,639,357	$ 27,506,280	$ 24,532,172	$ 24,258,183
Food & Nutrition Services	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652	699,652
Community Service	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876	4,391,876
Construction	-	-	-	-	-	-	-	-
Debt Service	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,321,283	3,141,283
OPEB Debt Service	322,041	372,206	432,669	457,669	452,669	457,669	457,669	260,489
Internal Service	8,733,749	8,151,140	9,458,660	9,383,660	10,383,660	11,403,660	12,444,060	13,505,268
OPEB Revocable Trust	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731	12,159,731
Total	**$ 69,628,563**	**$ 87,015,233**	**$ 94,416,030**	**$ 86,273,226**	**$ 74,193,226**	**$ 61,663,149**	**$ 58,712,441**	**$ 58,416,480**

Fund Balance History



General Fund Current Reality

	Actual Results 2024-25	Adopted Budget 2025-26	Revised Budget 2025-26	Adopted Budget 2026-27
Total Beginning Fund Balance	$ 53,791,906	$ 56,311,345	$ 59,044,289	$ 51,989,357
Revenues	163,655,781	158,590,425	162,370,288	164,450,000
Expenditures	158,403,398	169,547,066	169,425,220	176,800,000
Variance (Revenues - Expenditures)	5,252,382	(10,956,641)	(7,054,932)	(12,350,000)
Total Ending Fund Balance	$ 59,044,289	$ 45,354,704	$ 51,989,357	$ 39,639,357
Breakdown of Fund Balance Categories				
Nonspendable	$ 291,247	$ 300,000	$ 250,000	$ 200,000
Restricted	15,207,377	12,765,031	12,811,713	9,035,218
Committed	1,605,982	1,550,000	1,439,638	1,379,948
Assigned	250,000	500,000	500,000	500,000
Unassigned	41,689,683	30,239,673	36,988,006	28,524,191
Total Ending Fund Balance	$ 59,044,289	$ 45,354,704	$ 51,989,357	$ 39,639,357
Unassigned Fund Balance %	26.32%	17.84%	21.83%	16.13%

Other Documents

- Adopted Budget by Budget Unit
- Staffing Detail by Site and Budget Unit

Thank you

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Spark.
Fuel.
Blaze.

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2026-2027 Budget
June 2026

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

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

ISD 191
BURNSVILLE-EAGAN-SAVAGE

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

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

DRAFT

Ryan S. Stechschulte
President

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

Table of Contents

Executive Summary 1
Organization Section 2
District Overview 3
Budget Overview 4
Board of Education and Administration 7
Mission, Vision and Values 9
Financial Section 11
Budget Process, Assumptions and Timelines 12
All Funds – Revenue Summary 14
All Funds – Expenditure Summary 15
All Funds – Fund Balance Summary 16
Informational Section 17
Enrollment Trends and Forecast 18
General Fund – Full-Time Equivalent (FTE) District Employees 19
Components of General Long-Term Debt 21
Taxable Market Value of Properties in District 22
Organizational Section 23
District Overview 24
District Map 25
School Board 26
Organizational Chart 27
Mission, Vision and Values 28
Budget Policies 30
Financial Presentation, Measurement Focus and Basis of Accounting 32
Budget Overview 37
Budget Approach, Process, Assumptions and Timelines 40
Financial Section 42
Level One – Summary of Total Budget 43
Summary Data – All Funds 44

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Level Two – Summary Data for Governmental Funds 47
Summary Data – Governmental Funds 48
Level Three – Summary Data for Individual Funds 51
General Fund 51
Special Revenue Funds – All Funds Combined 54
Special Revenue Funds – Food & Nutrition Services Fund 55
Special Revenue Funds – Community Service Fund 57
Debt Service Funds – All Funds Combined 60
Debt Service Funds – Regular Debt Service Fund 61
Debt Service Funds – Other Post-Employment Benefits (OPEB) Debt Service Fund 63
Proprietary Funds – Internal Service Funds 65
Proprietary Funds – OPEB Revocable Trust Fund 67
Level Four – Additional Information on Schools and Programs 69
Capital Projects 86
Informational Section 88
Assessed Value of Taxable Property 89
Property Tax Rates and Collections 91
Enrollment Projections by School Building 92
Enrollment Trends and Forecast 93
General Fund – Full-Time Equivalent (FTE) District Employees 94
Bond Amortization Schedules 96
Outstanding Debt by Type 98
Components of General Long-Term Debt 99
Standardized Testing 100
School Lunch Program Data 101
4-Year Graduation Rate 102
Graduation Rate Trend 103
Comparable Data: Per Pupil Cost – Administration and Support Services 104
Comparable Data: Per Pupil Cost – Direct Education and Support Expenses 105
Glossary of Terms 106

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Burnsville · Eagan · Savage

Executive Summary

2026-2027 Budget

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Executive Summary

Organization Section

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

District Overview

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

The district has a population of over 73,389 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the district has experienced a decline in the number of students enrolled in the district's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2024-25 fiscal year, the district saw an increase in enrollment of 6 students in grades K through 12.

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

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

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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.

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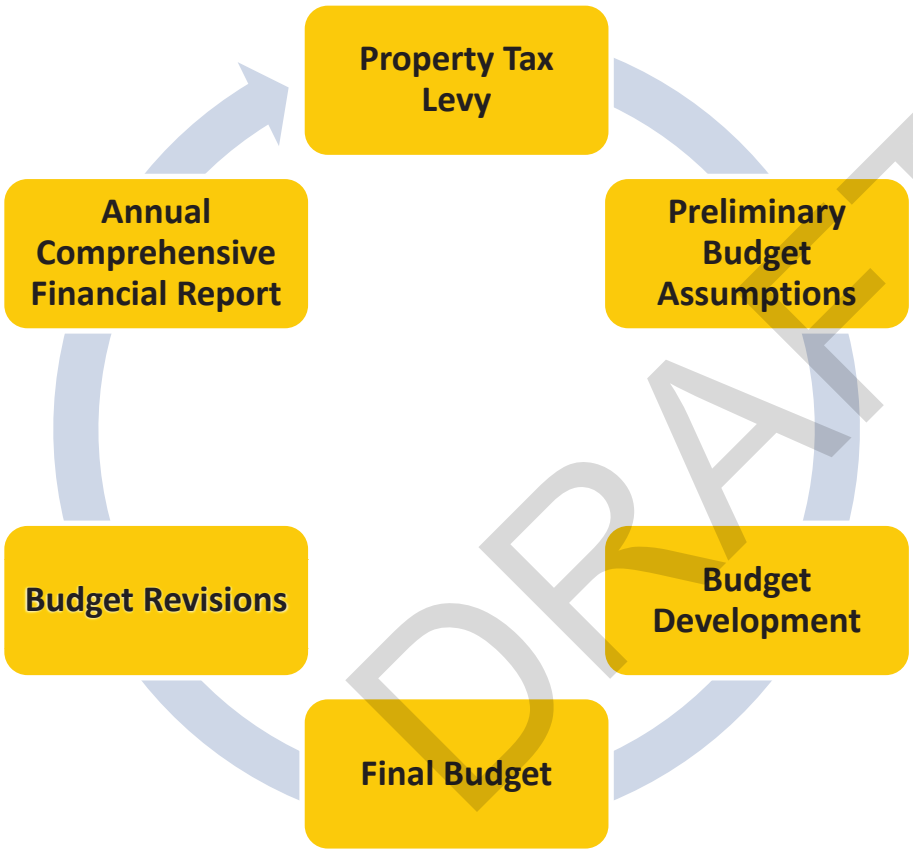
Budget Cycle

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



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

2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.

3. **Budget Development** – From January to June, the finance department meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.

4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

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

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

Board of Education and Administration

School Board

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

Administration (Superintendent's Leadership Team)

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

Business Office

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

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Building Principals

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

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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.

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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 $4,677,770 for the district's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately $2 million are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied $289,918 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

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

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Executive Summary

Financial Section

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

Budget Process, Assumptions and Timelines

Budget Process

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

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

Budget Timeline

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

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

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FY2027 Budget Assumptions

Revenue

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

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

Expenses

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

Explanation of Trends

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

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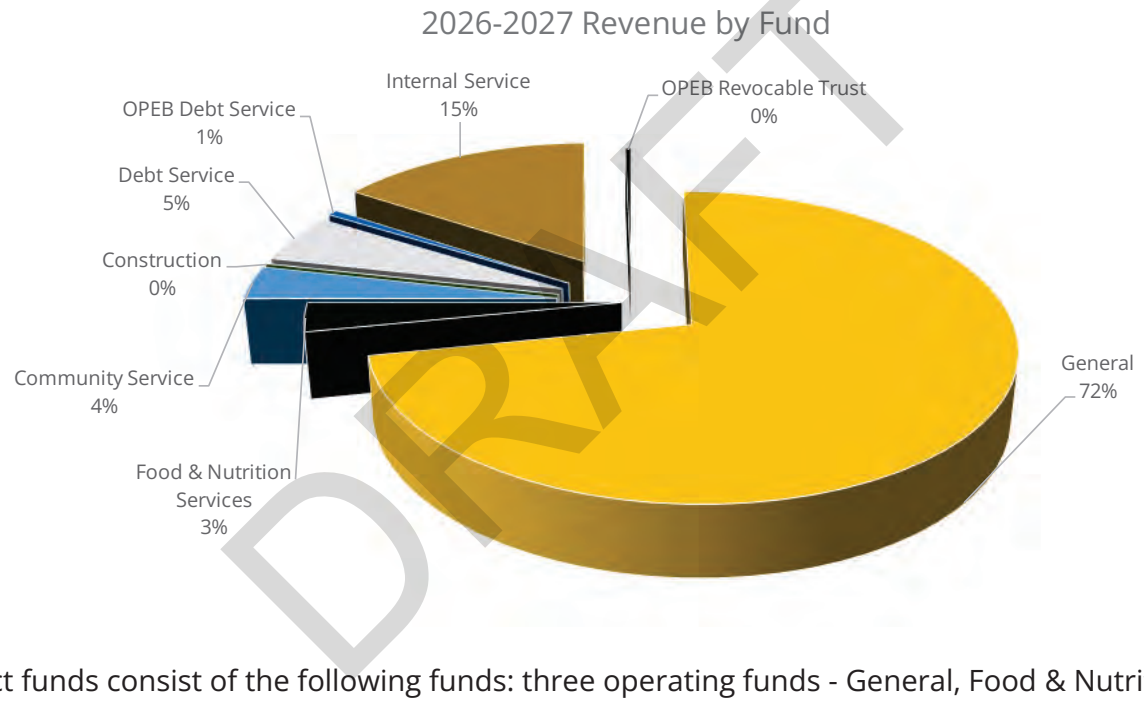
All Funds – Revenue Summary

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



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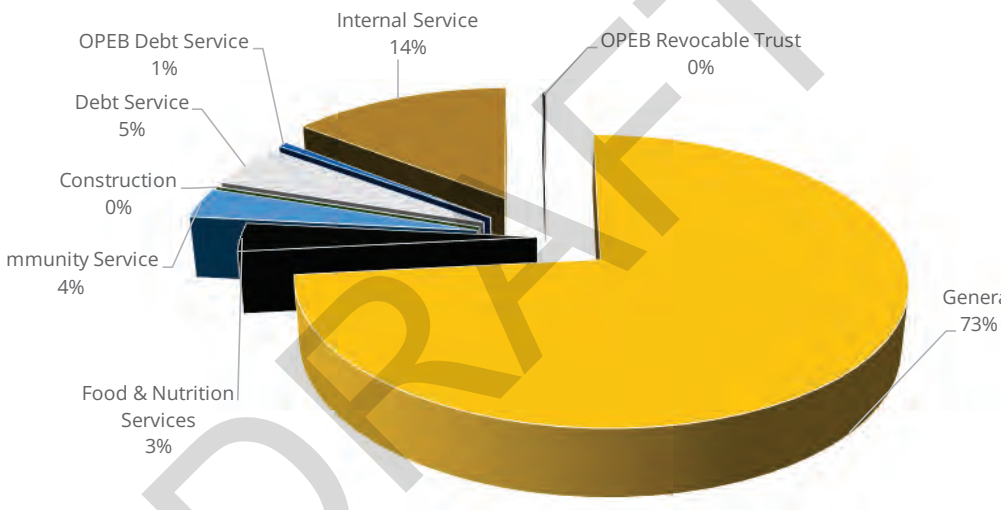
The district funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally, there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The district has two proprietary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

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

All Funds – Expenditure Summary

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



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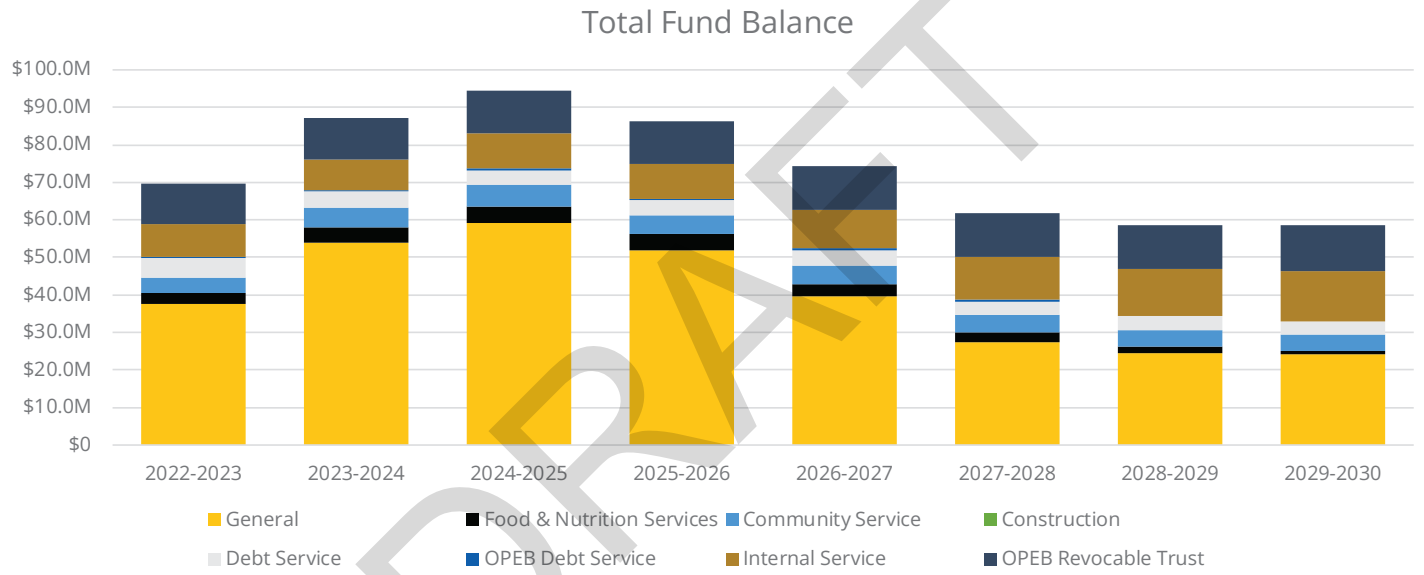
Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance,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

All Funds – Fund Balance Summary

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



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

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Executive Summary

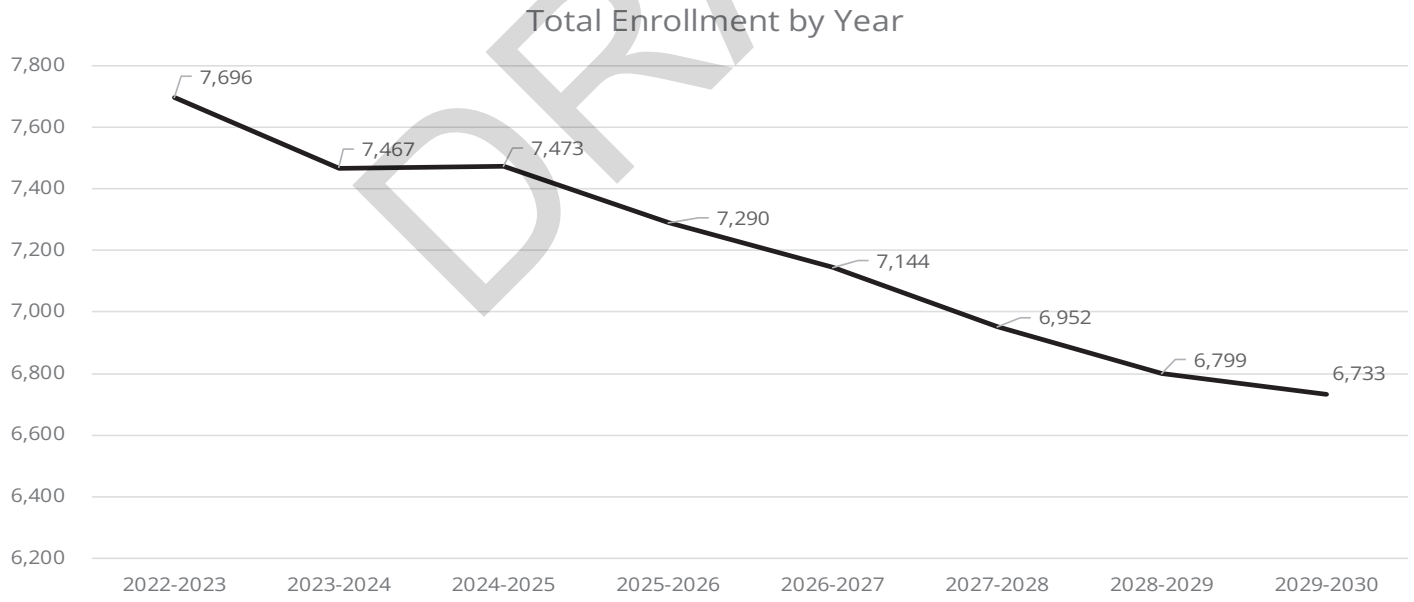
Informational Section

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

Enrollment Trends and Forecast

Enrollment by Grade by Year

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



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

(1) Early Childhood (EC)
(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

Source: MDE - Historical Adjusted Average Daily Membership Reports

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

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

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

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

Components of General Long-Term Debt

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

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

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

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

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

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

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The district is well below its limit, which currently stands at $1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest

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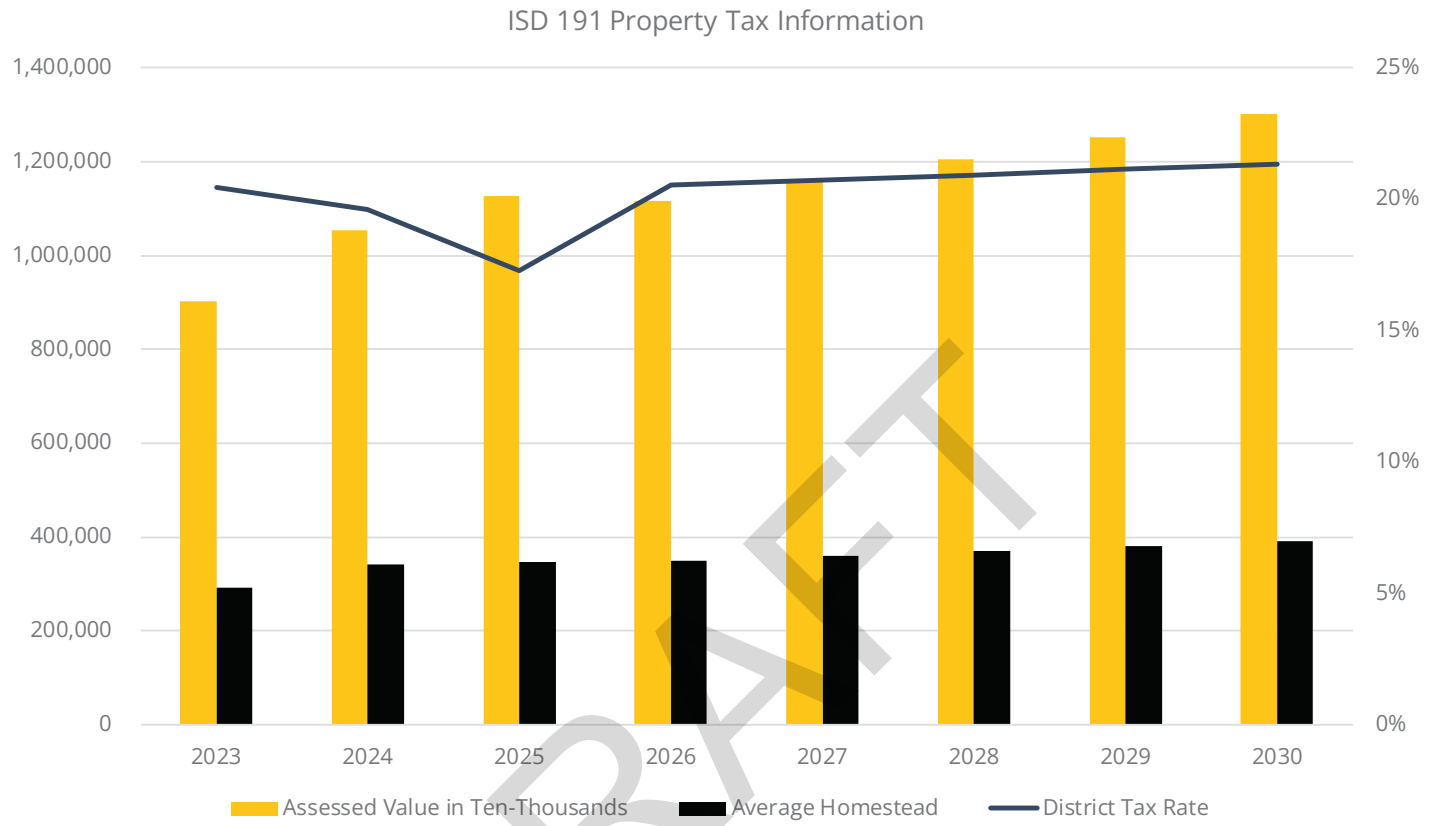
Taxable Market Value of Properties in District



2027-2030 are forecasts based on historical trends

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

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

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Burnsville · Eagan · Savage

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Organizational Section

2026-2027 Budget

District Overview

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

The district has a population of over 73,389 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the district has experienced a decline in the number of students enrolled in the district's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2024-25 fiscal year, the district saw an increase in enrollment of 6 students in grades K through 12.

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

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

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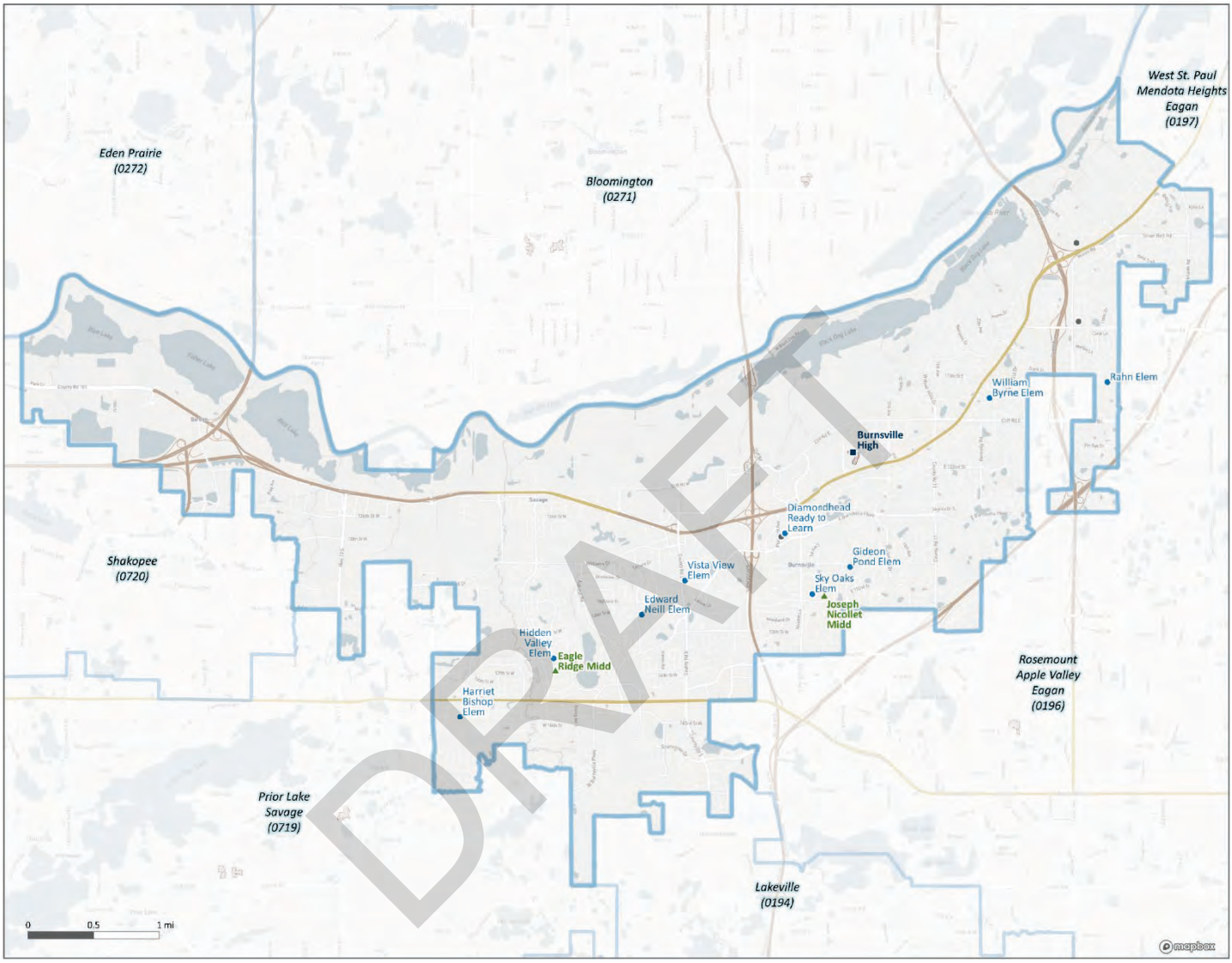
District Map



School Board

From left to right:

Rachael Mikkelsen, Clerk

Annemarie Anderson, Treasurer

Scott Hume, Vice-Chair

Abigail Alt, Chairperson

Anna Werb, Director

Tyler Sachse, Director

Lesley Chester, Director

Feven Tesfaye, Student Representative

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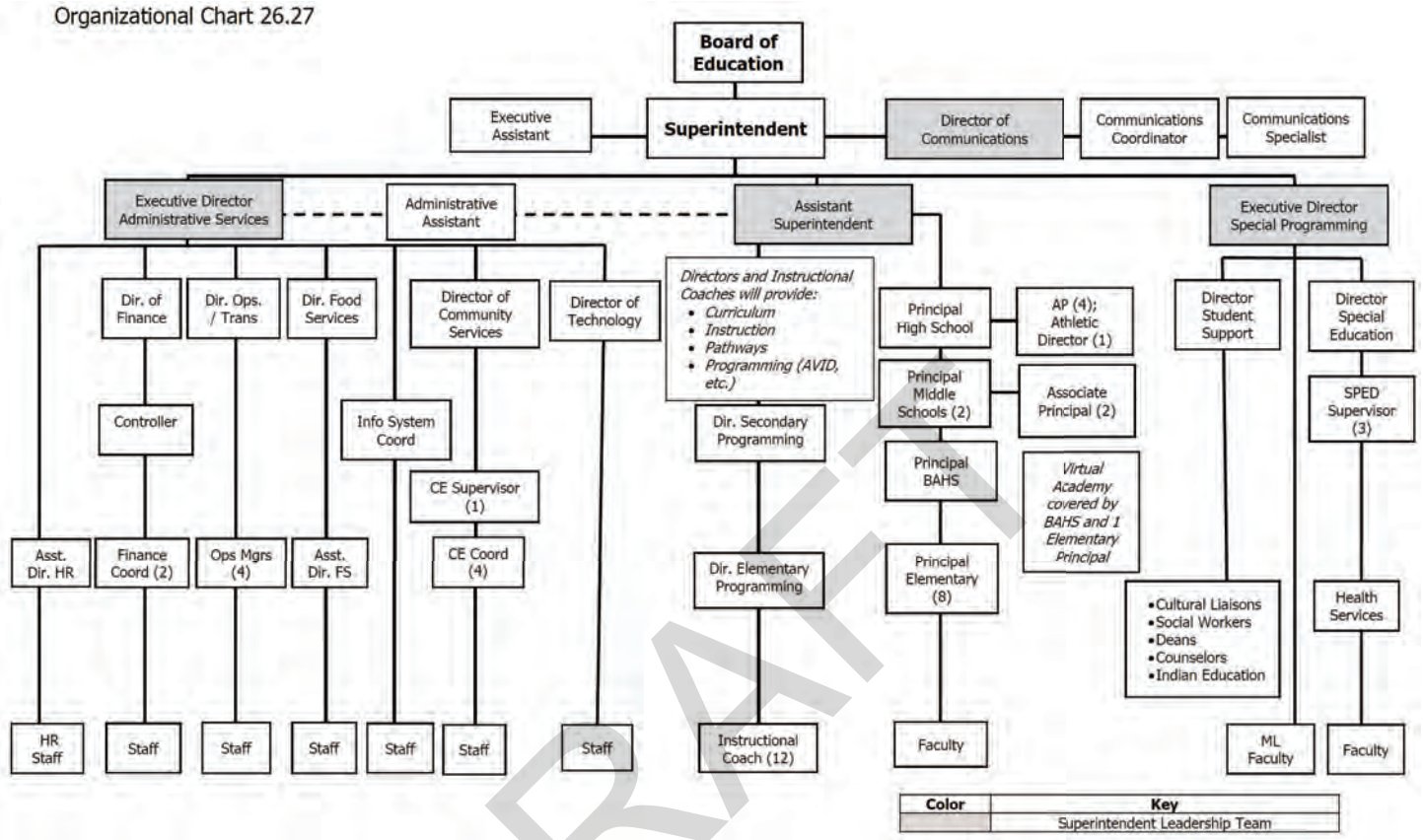
Organizational Chart



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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.

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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 $4,677,770 for the district's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
- Operating capital funds of approximately $2 million are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
- The district levied $289,918 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

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

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Budget Policies

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

Policy 701 – Budget

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

Policy 701.1 – Budget Revision

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

Policy 702 – Accounting

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

Policy 703 – Annual Audit

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

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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.

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Financial Presentation, Measurement Focus and Basis of Accounting

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

Revenue Recognition

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

Recording of Expenditures

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

Classification of Revenues and Expenditures

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

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

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

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

Description of Dimensions

Fund Dimension (FUND)

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

Major Governmental Funds

General Fund

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

Nutrition Services Special Revenue Fund

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

Community Service Special Revenue Fund

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

Capital Projects Fund – Building Construction Fund

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

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Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

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

Post-Employment Benefits Revocable Trust Fund

This trust fund is used for reporting resources set aside and held in a revocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

Organization / Site Dimension (ORG/SITE)

The Organization/Site Dimension is the portion of the total account that allows for the identification of expenditures and revenues by a site or building.

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Program Dimension (PRG)

This dimension is used to separate sets of activities within a fund. The Program Dimension describes all instructional and support service activities associated with public schools. The codes in this dimension are divided into ten categories:

District and School Administration (000-099),
District Support Services (100-199),
Elementary and Secondary Regular Instruction (200-299),
Vocational Instruction (300-399),
Special Education Instruction (400-499),
Community Education and Services (500-599),
Instructional Support Services (600-699),
Pupil Support Services (700-799),
Operations and Maintenance (800-899),
Fiscal and Other Fixed Costs programs (900-999).

Finance Dimension (FIN)

This dimension establishes the revenue and expenditure relationship for financial accounting and reporting to a specific purpose, grant, or other source. Detailed or summary reports of revenues and expenditures for reporting financial information for aids or grants may be obtained through use of the finance dimension. The series in this dimension are:

District-wide (000),
State Supported Programs (300),
Federal Programs (400, 500, 600, 800 and 900),
Child Nutrition (701-710),
Transportation (711-739),
Special Education (740-760),
State Placement (761-770),
Levy Supported Programs (771-799) and
Secondary Vocational (830 and 835).

Source Dimension (SRC)

The source dimension identifies the origin of revenues. The codes in this dimension are divided into the following series:

Local sources (001-099),
State sources (200-399),
Federal sources (400-599),
Sales and other conversions (600-699).

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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.

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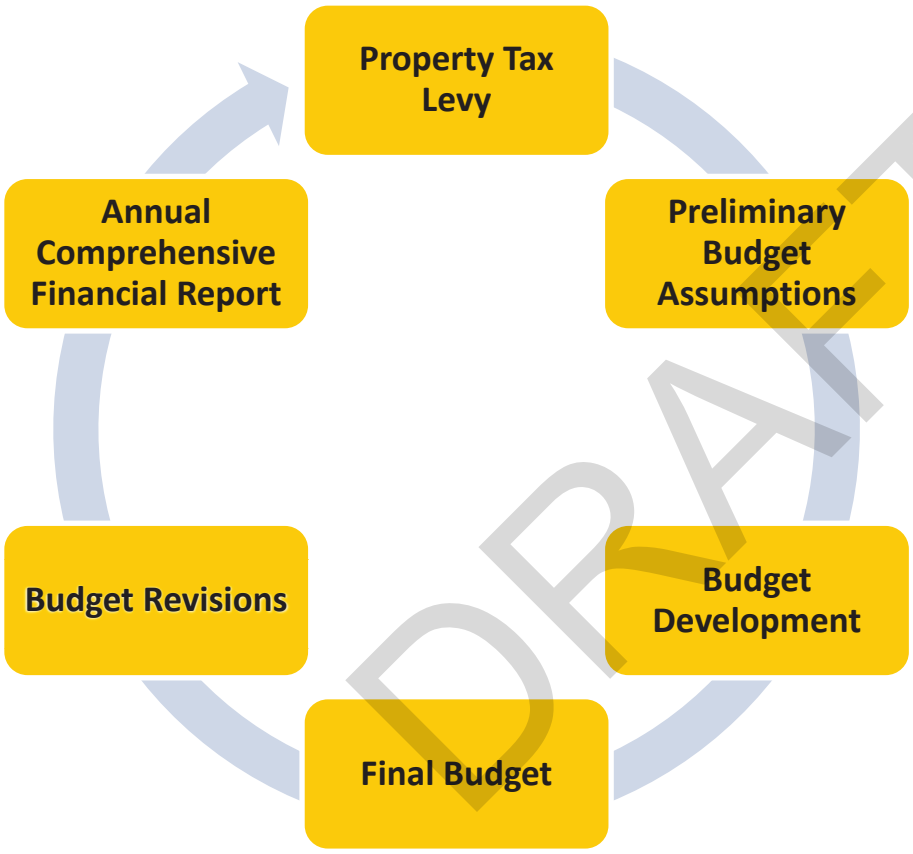
Budget Cycle

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, the finance department meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

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

Budget Approach, Process, Assumptions and Timelines

Budget Process

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

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

Budget Timeline

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

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

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FY2027 Budget Assumptions

Revenue

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

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

Expenses

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

Explanation of Trends

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

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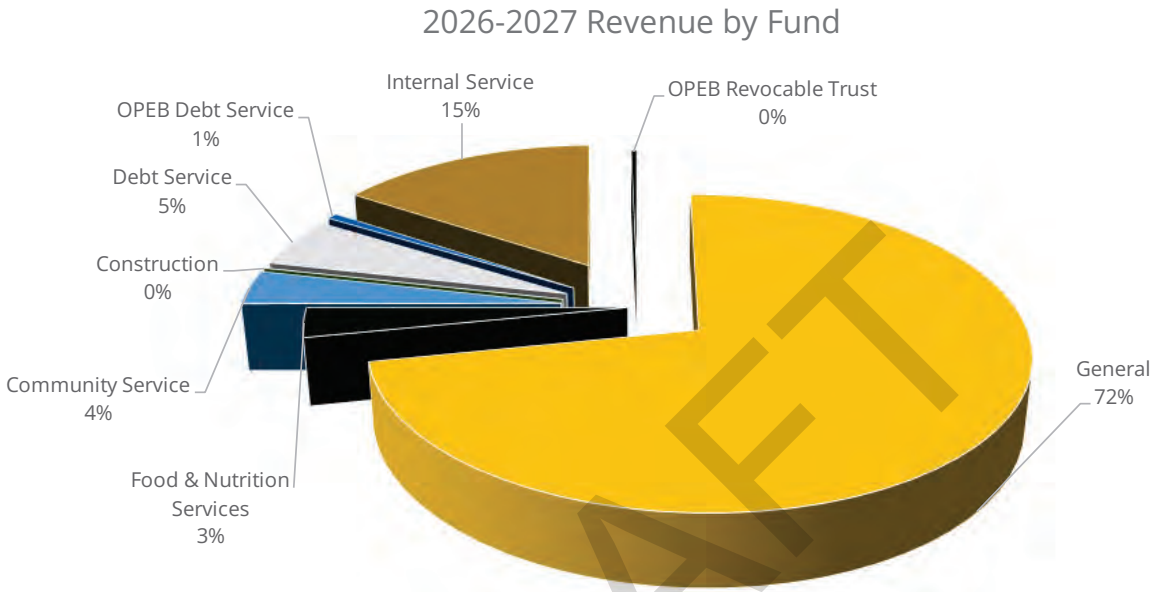
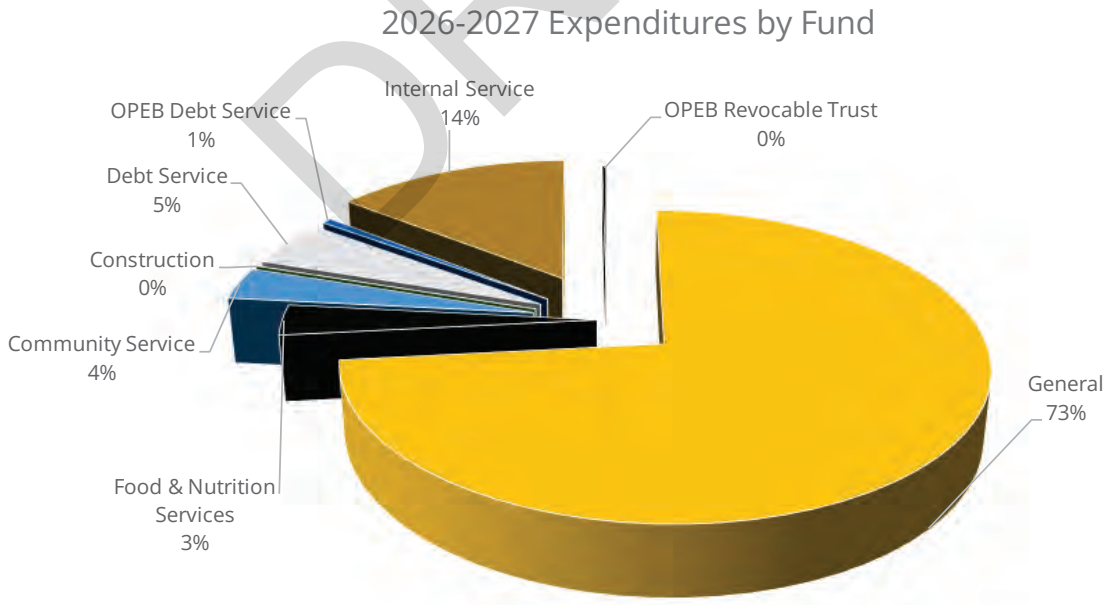
Financial Section

2026-2027 Budget

Level One – Summary of Total Budget

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





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

Summary Data – All Funds

Funds Overview

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

Revenue Sources

State sources: The District's largest sources of revenue and include the general education formula, special education funding, basic skills including English learner funding, food and nutrition funding, and community education program funding.

Local Property Taxes: The District's next largest source of revenue, which includes funding for general education, long-term facilities maintenance, community education, and debt service.

Federal Sources: Grants or entitlements that the district receives reimbursement for qualified expenses.

Other Sources: Employee and employer contributions to insurance premiums to fund the self-insured funds, sales to students or adults for meals, rental income, interest income, and other miscellaneous revenue.

Expenditure Categories

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

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

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

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

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

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

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

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

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

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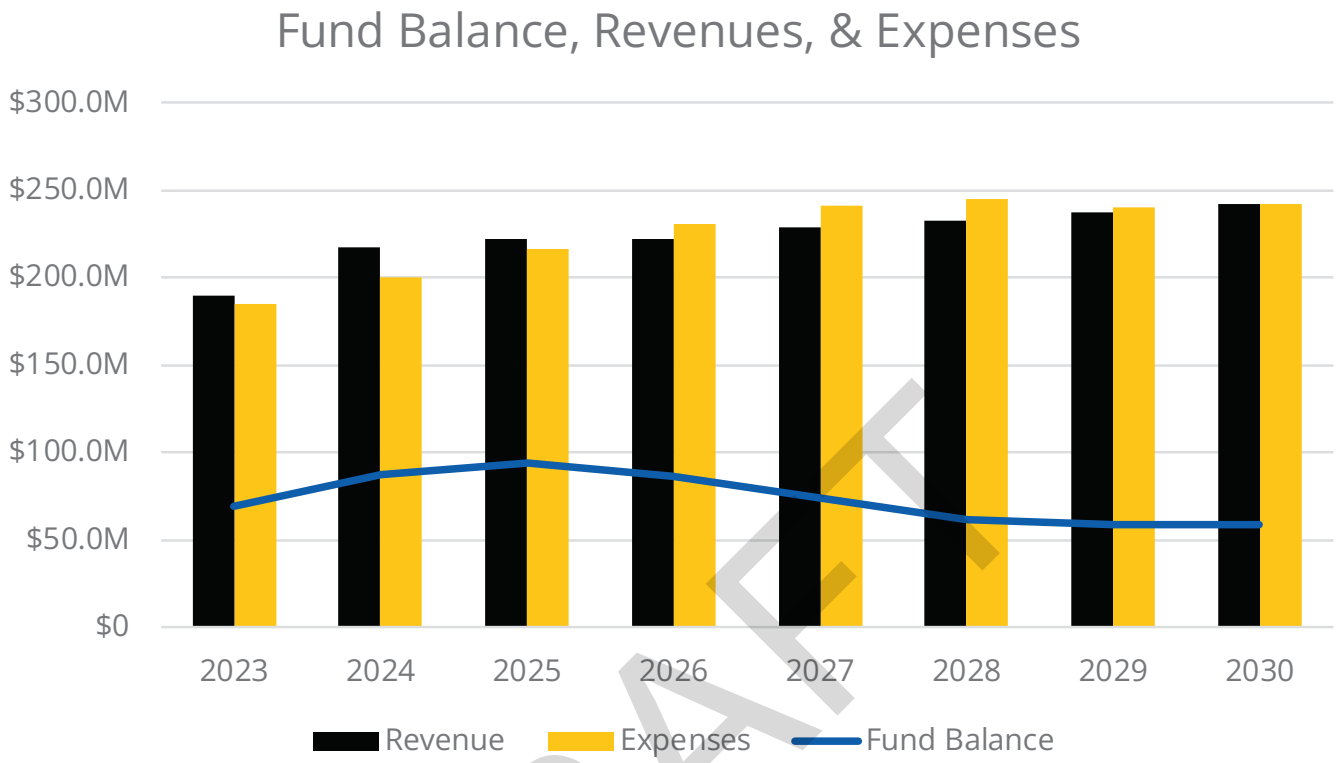

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All funds forecast assumptions include total revenue increasing going into FY2027 due to increase in the district's tax levy. After FY2027, revenues increase by 1.82% on average each year. Total expenditures increased by 4.5% in FY2027 partially due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

Level Two – Summary Data for Governmental Funds

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

Operating Funds

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

Non-Operating Funds

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

Fiduciary Funds

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

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

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Summary Data – Governmental Funds

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

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

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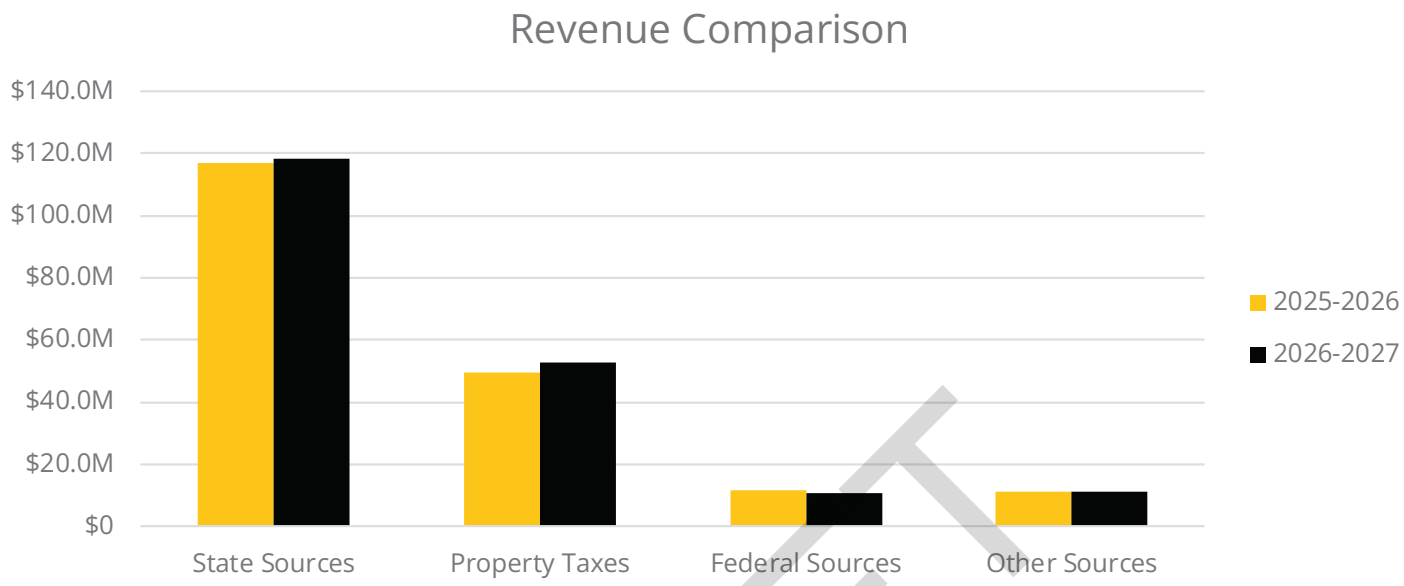
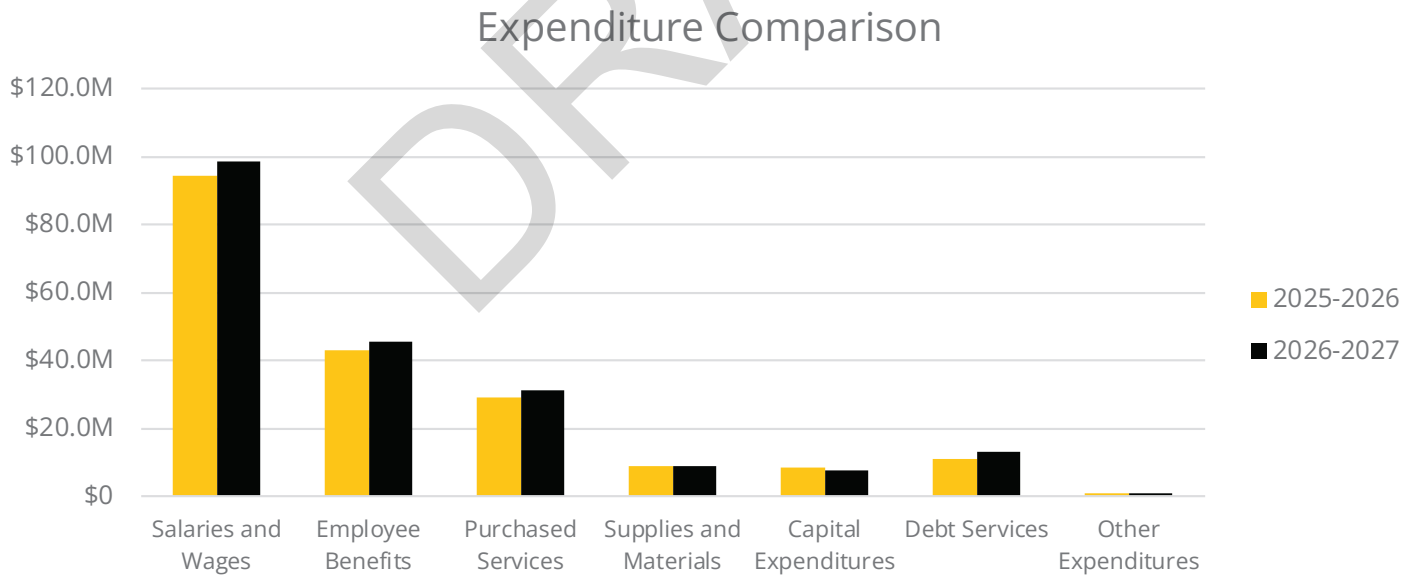
The forecast assumptions for the governmental funds include revenues increasing by 1.79% on average each year after fiscal year 2027. The district expenditures are expected to decrease an average of 0.15% each year due to the need for budget reductions in the general fund. General fund salaries include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



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



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

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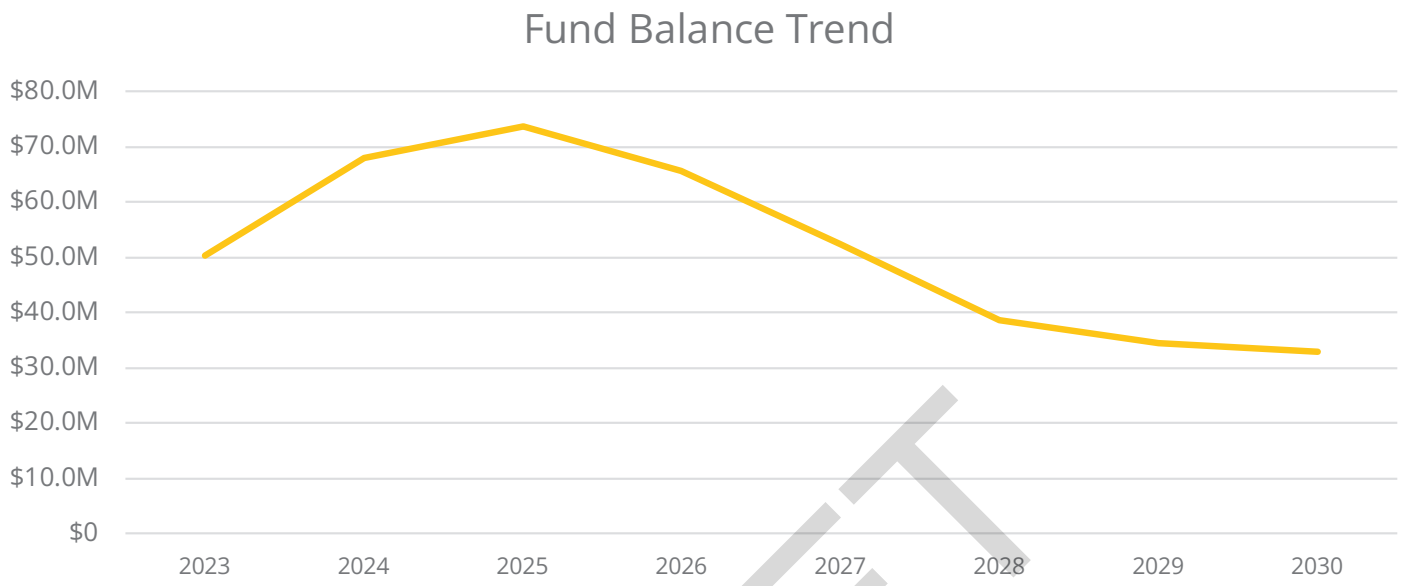

The fund balance in the general fund is decreasing as the district strategically spends down the fund balance to minimize drastic budget reductions. All other operating funds have more stable fund balances. Budget cuts in the general fund of $4.0 million, $11.2 million and $4.5 million will be required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

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Level Three – Summary Data for Individual Funds

General Fund

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

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

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

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

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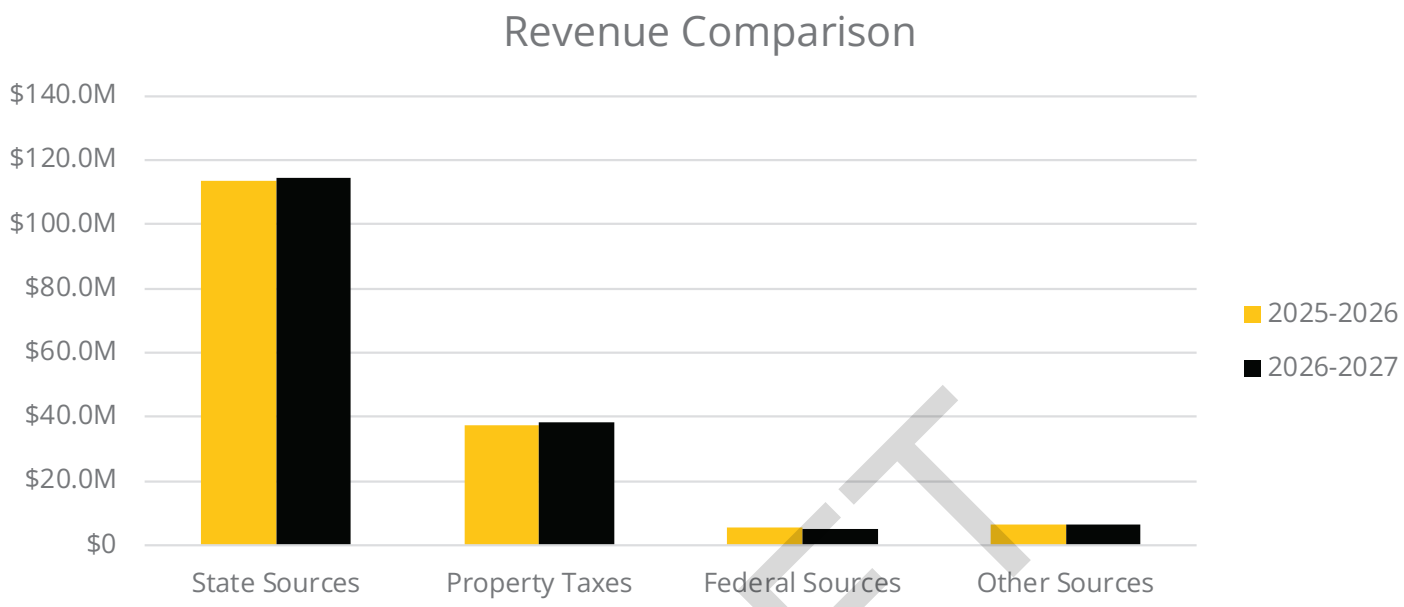
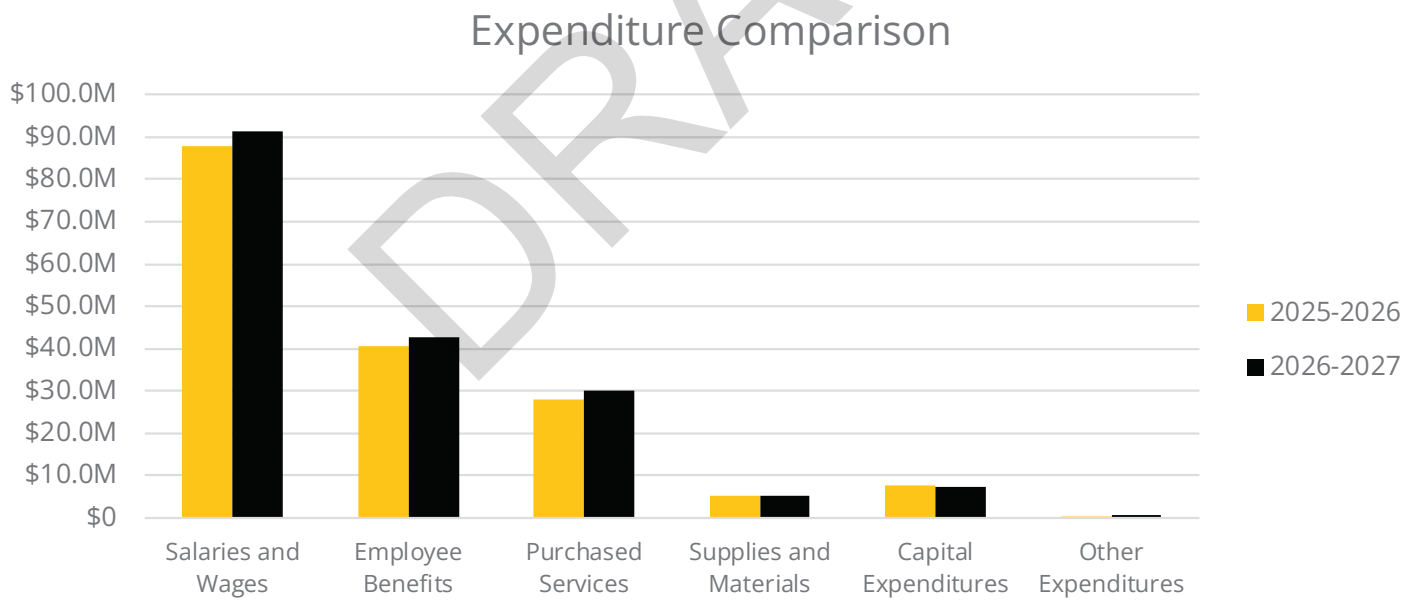


The state aid formula increased 2.69% for 26-27 but the district is also anticipating declining enrollment.



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

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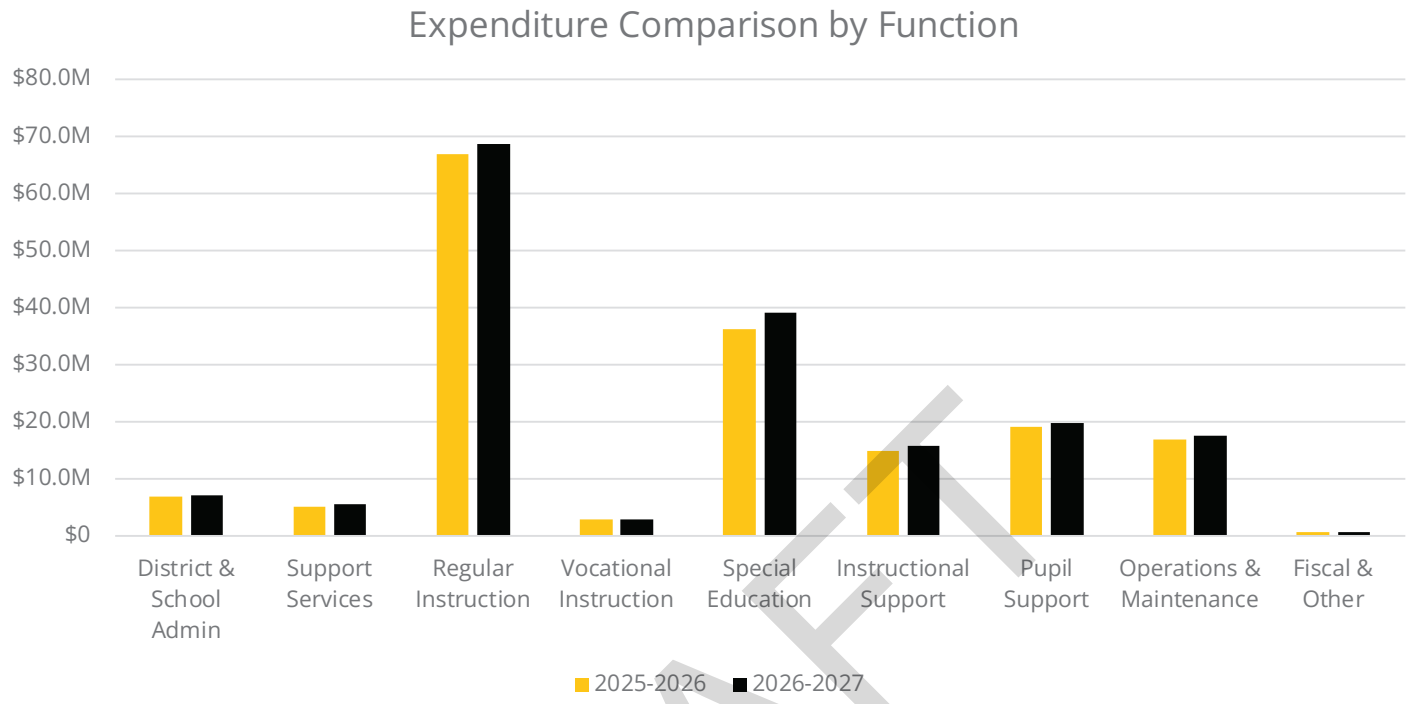

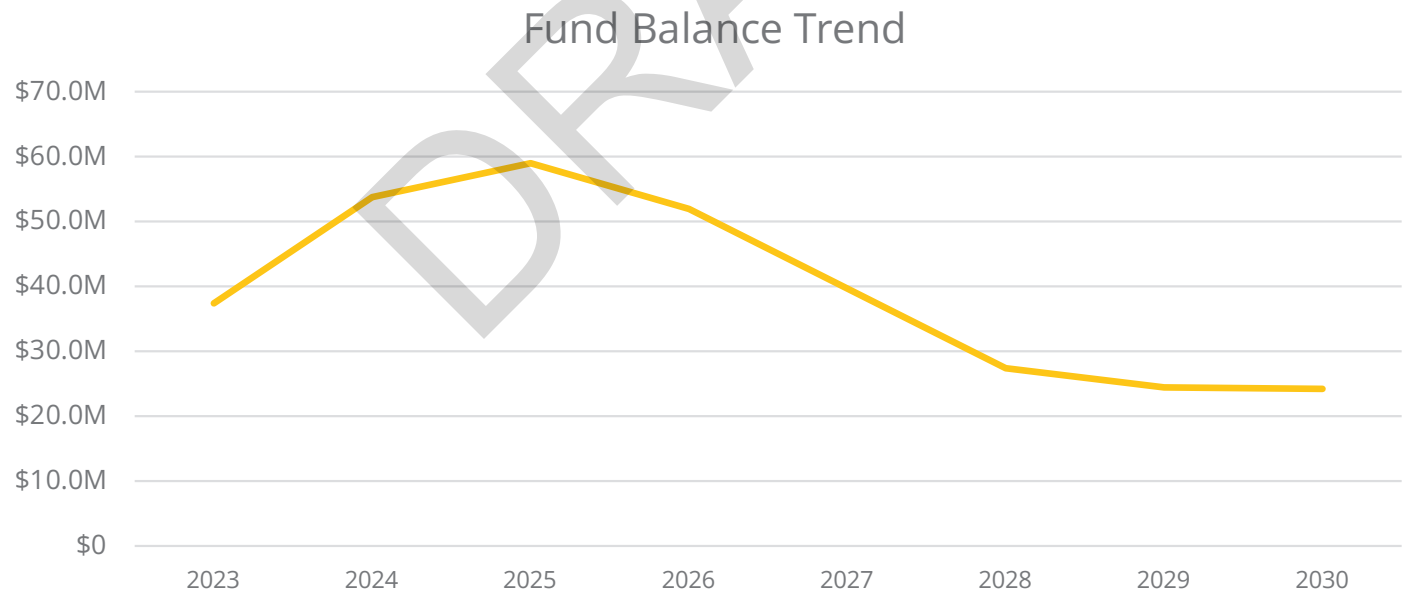

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Budget cuts of $4.0 million, $11.2 million and $4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as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

Special Revenue Funds – All Funds Combined

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

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

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Special Revenue Funds – Food & Nutrition Services Fund

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

All expenditures related to meal preparation must be recorded in the food & nutrition services fund. Eligible expenditures include labor, food, supplies, capital and other expenditures.

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

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

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

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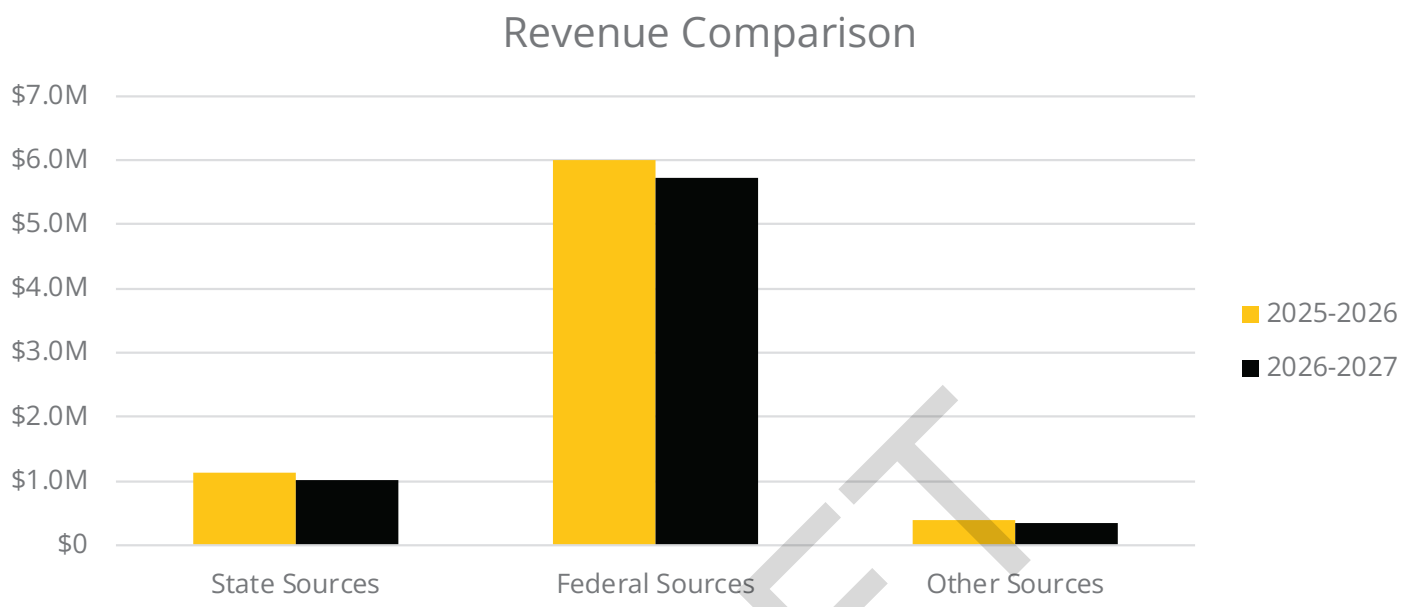
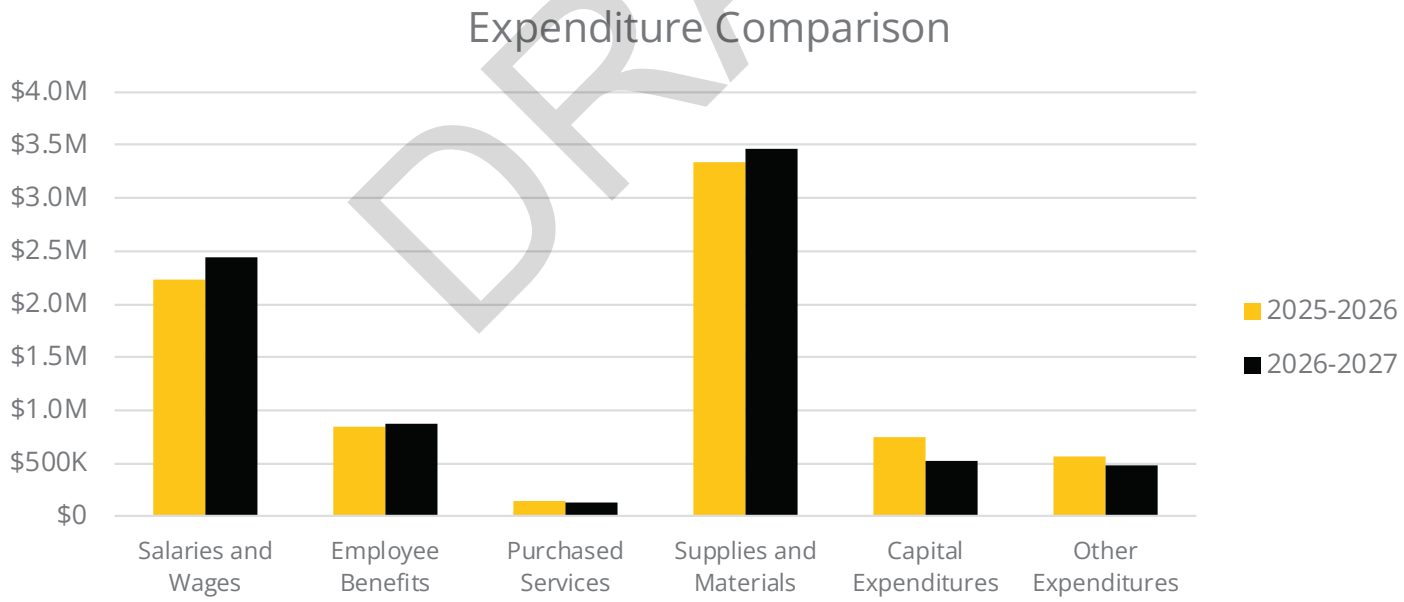


Although meal reimbursement rates continue to increase, revenue is declining as a result of declining meal participation because of declining enrollment.



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

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Special Revenue Funds – Community Service Fund

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

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

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

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

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

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

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

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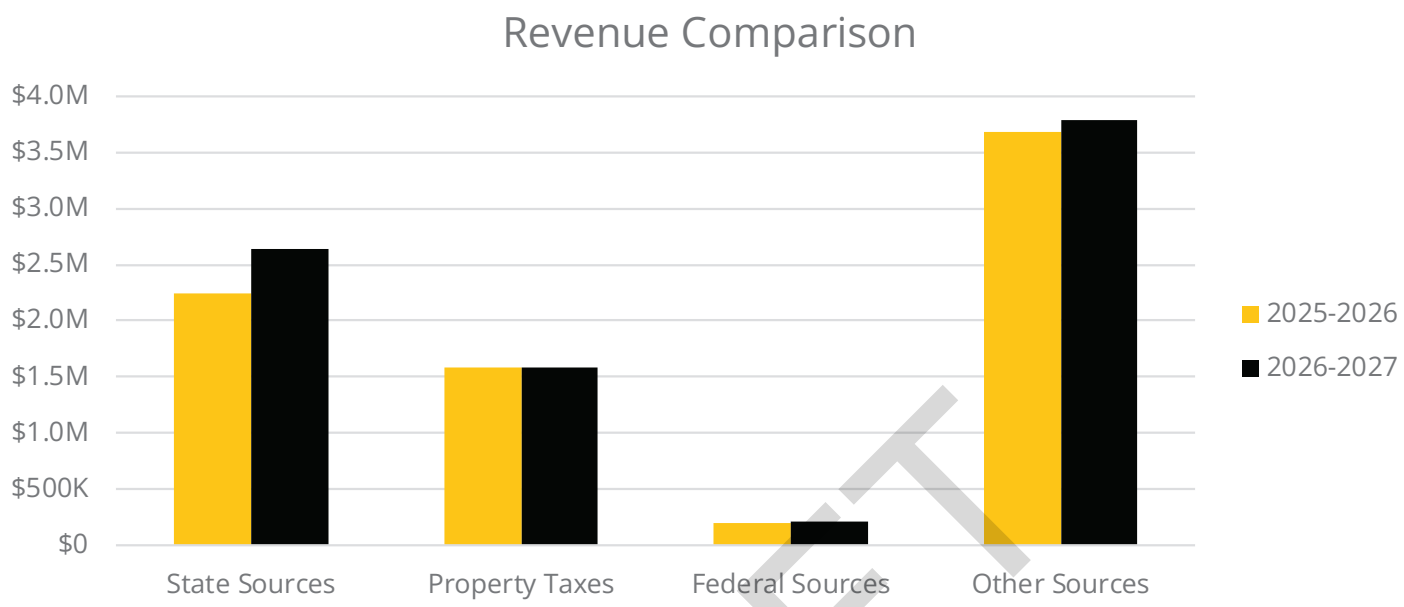
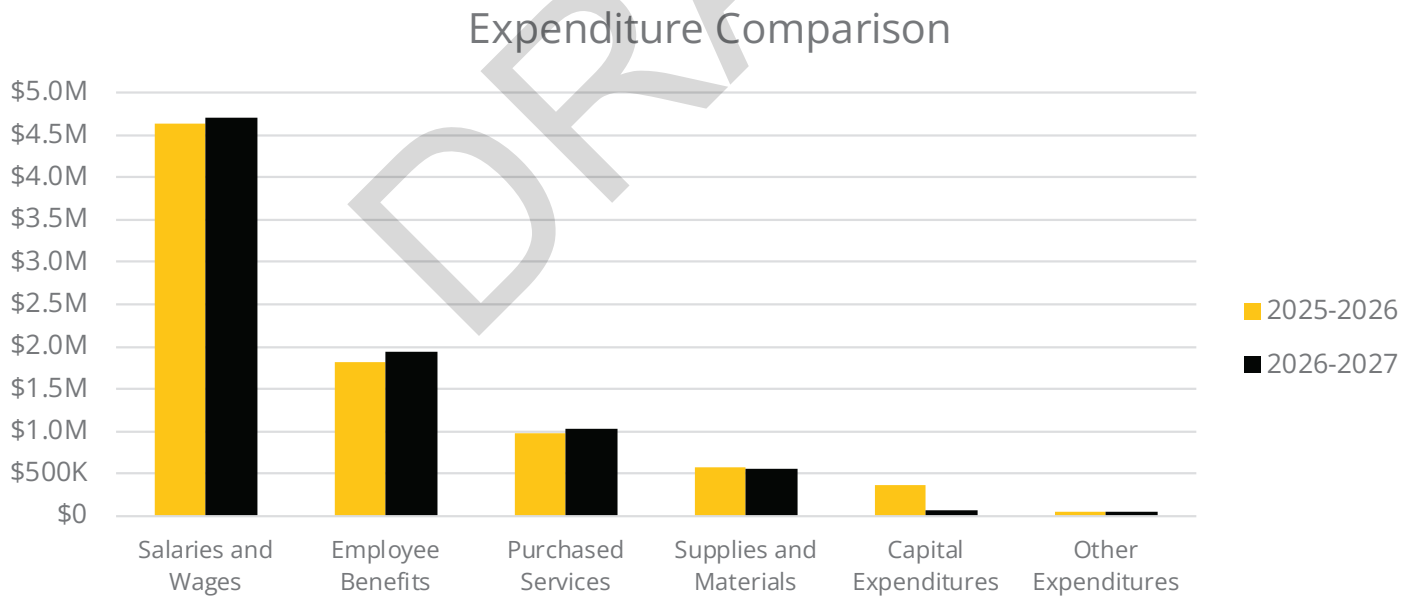
The forecast assumptions for the community service fund include a 2% increase to revenue and a 3% increase to expenditures. The district is purposefully spending down the fund balance by investing in programs supporting early learners and community engagement.



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



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

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Debt Service Funds – All Funds Combined

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

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

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Debt Service Funds – Regular Debt Service Fund

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

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

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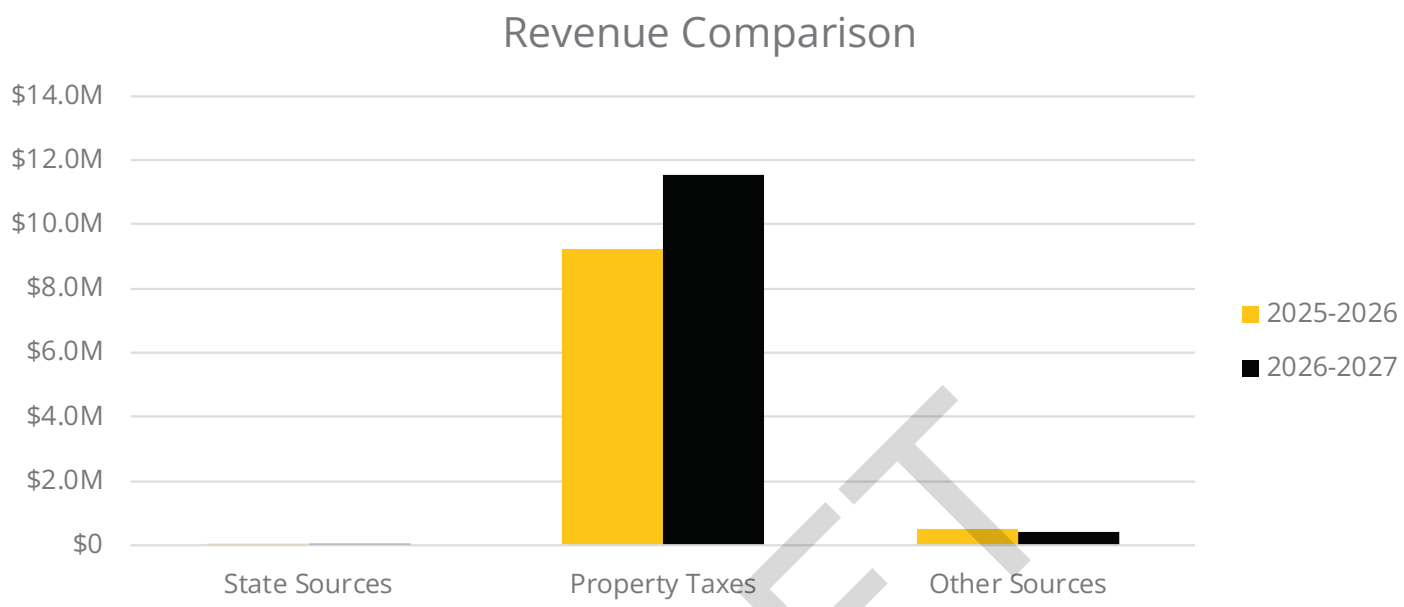
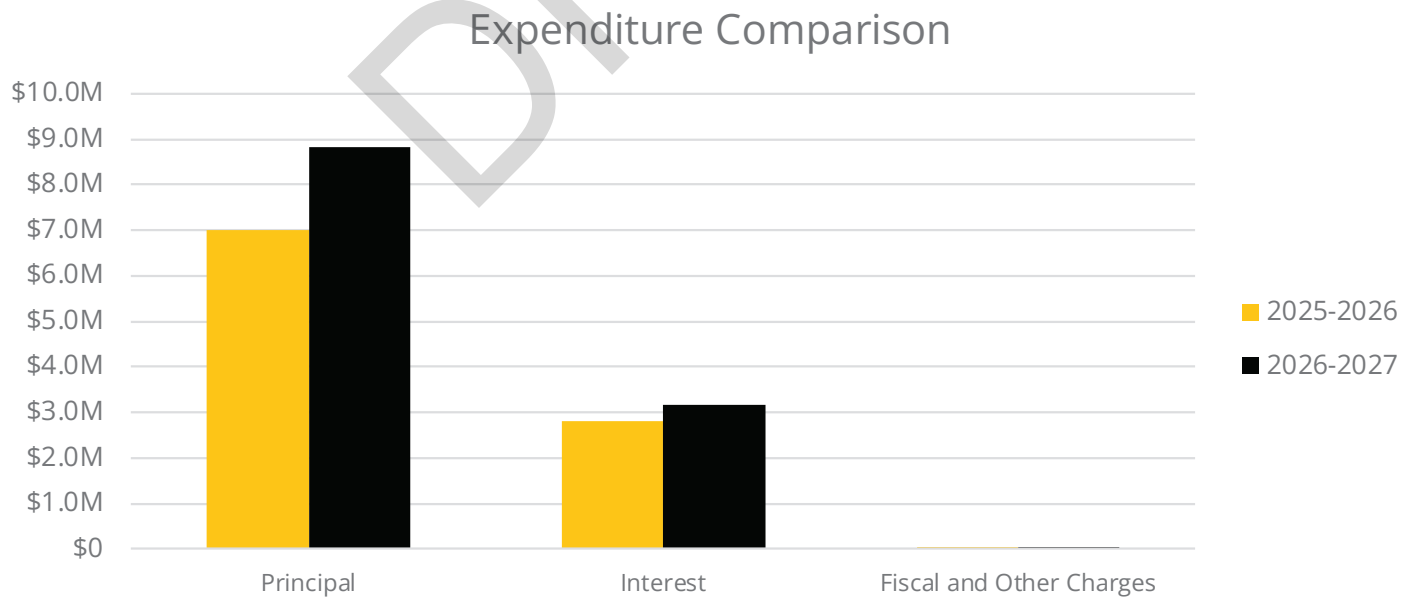
The forecast assumptions for the regular debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments.



The district is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers.



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

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

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

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

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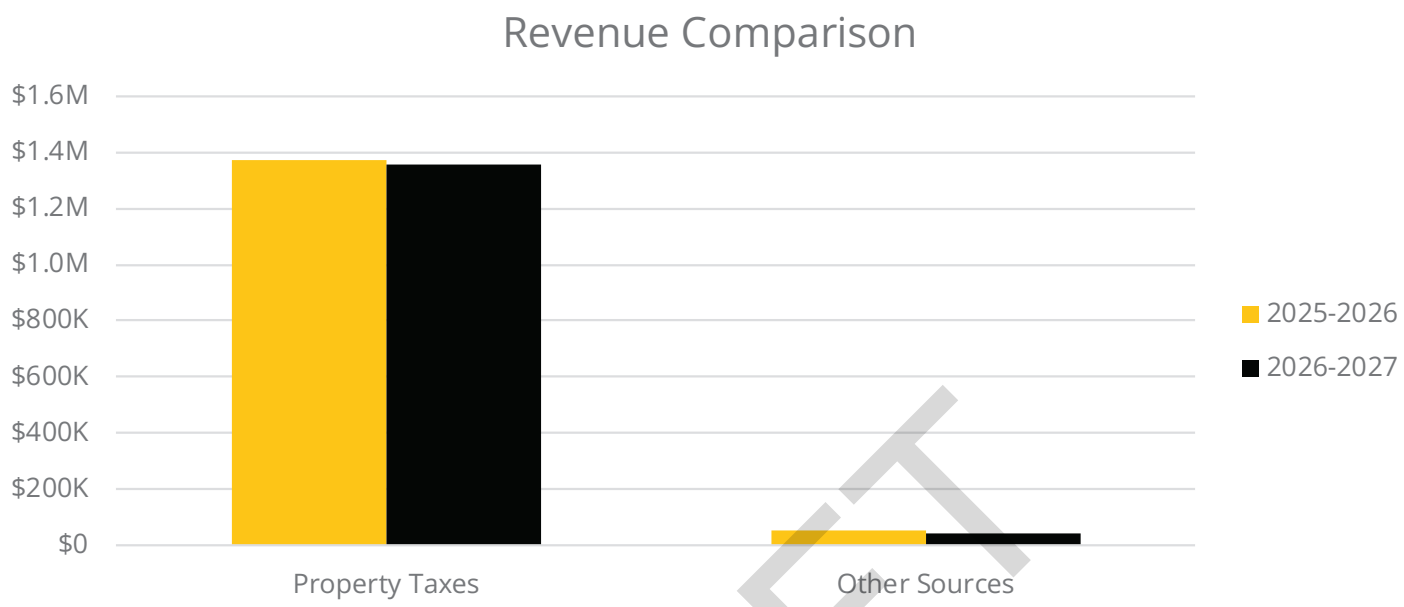
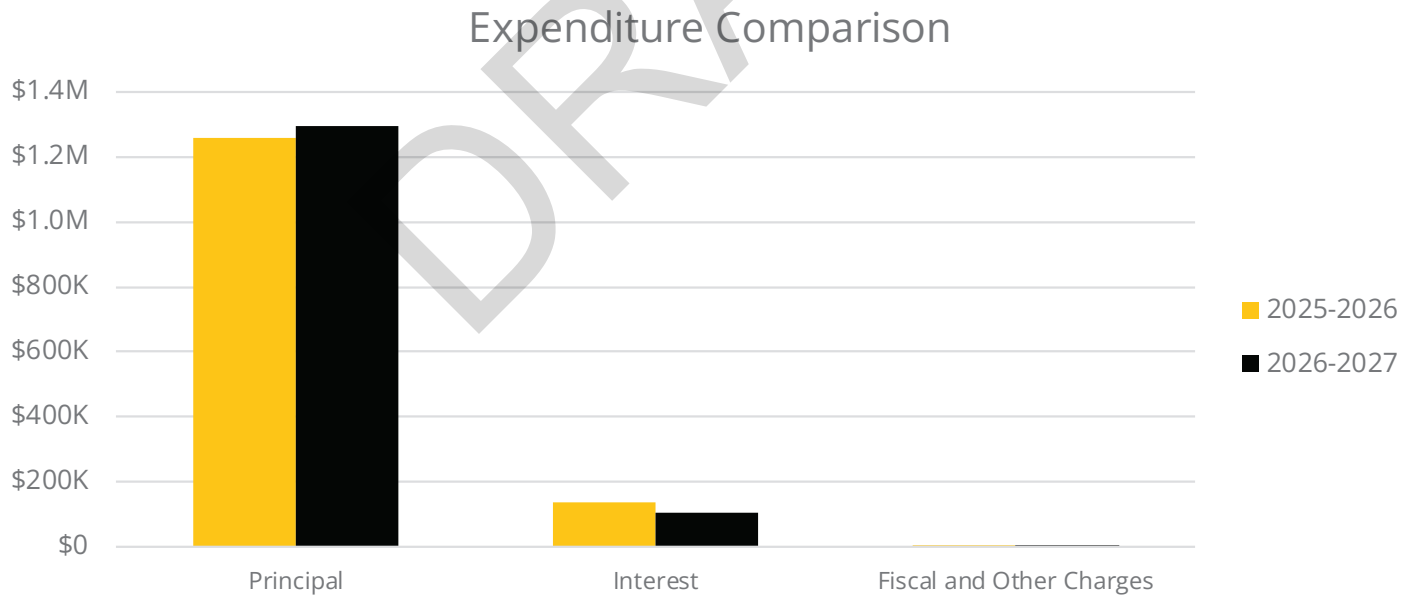
The forecast assumptions for the OPEB debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments. The debt will be fully paid off in 2028-2029 and the remaining balance will be transferred to the regular debt service fund.



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



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

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Proprietary Funds – Internal Service Funds

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

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

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

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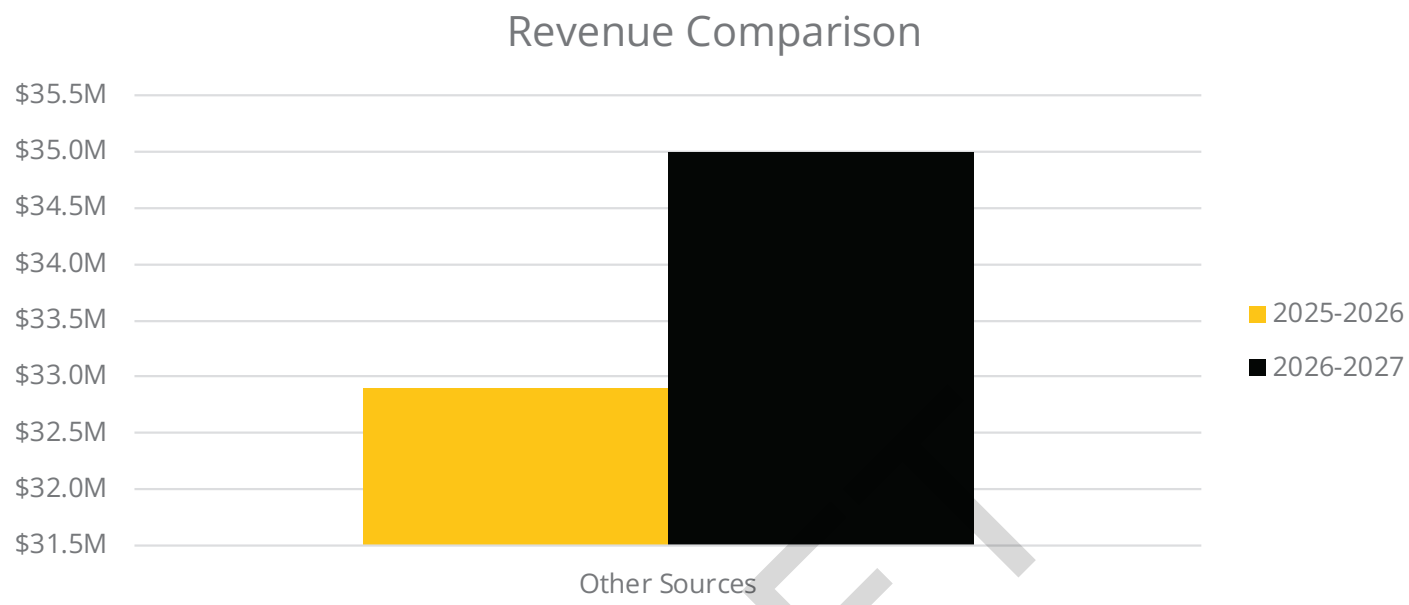
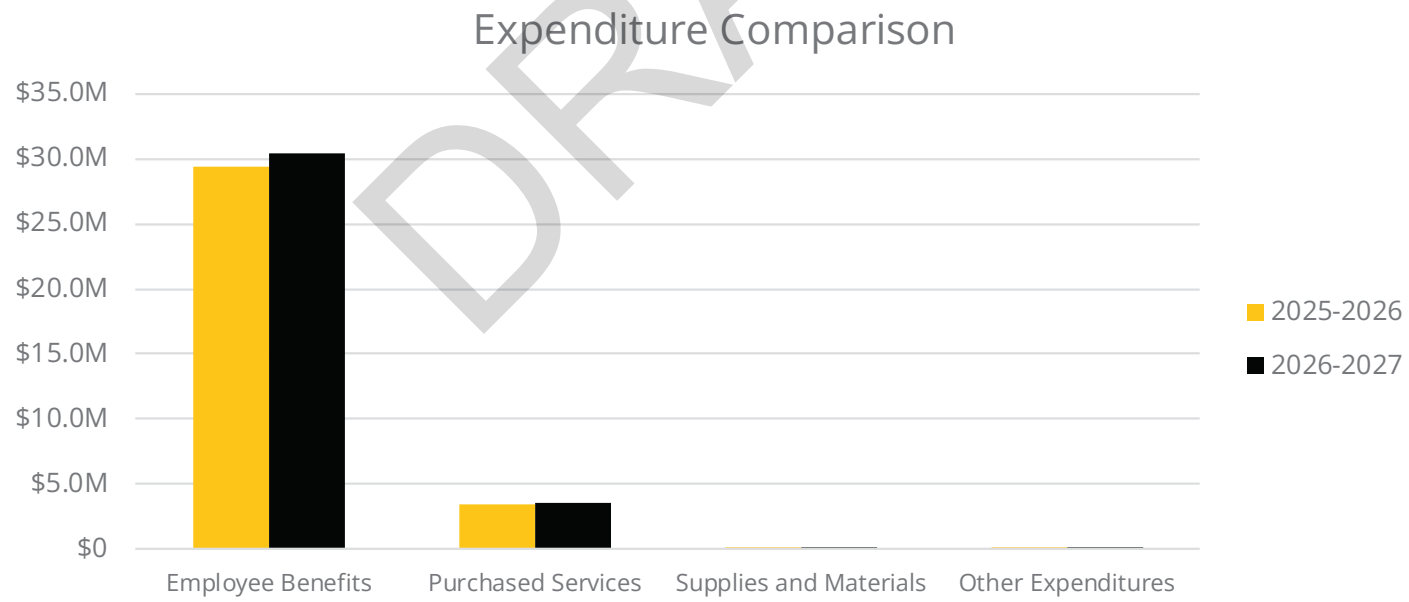
Forecast assumptions for the internal service funds include a 2% increase to revenue collected from employee deductions and benefits and a 2% increase to claims and administrative costs.



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



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

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Proprietary Funds – OPEB Revocable Trust Fund

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

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

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

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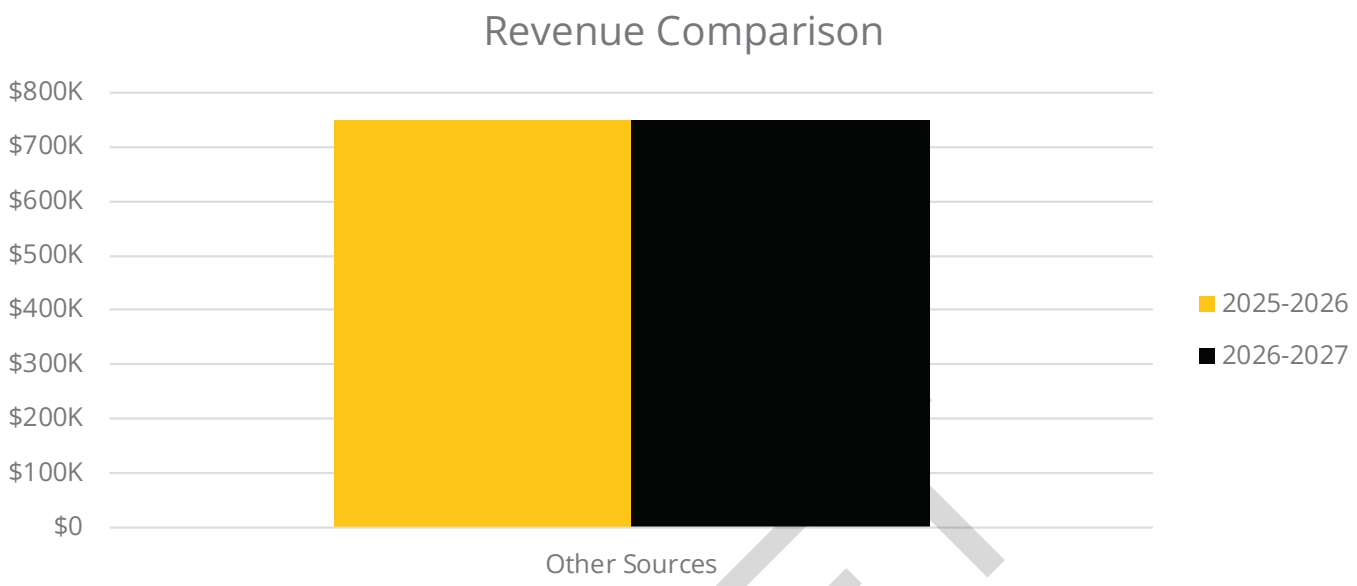
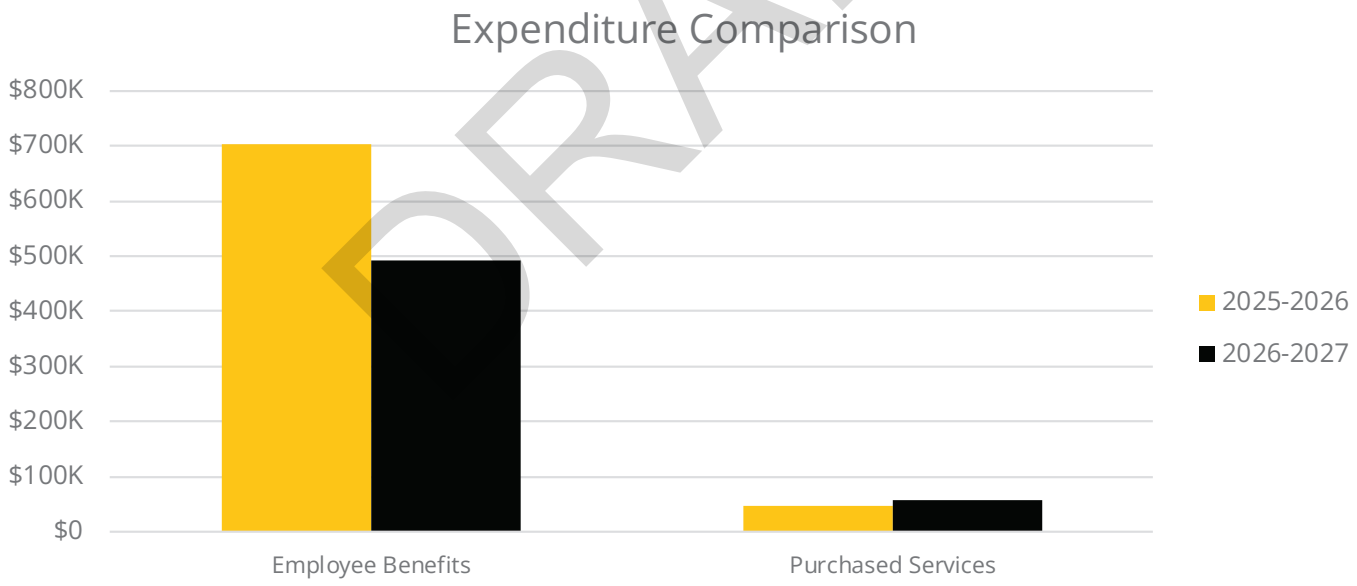
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Other Sources	$ 758,783	$ 1,098,204	$ 1,068,541	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Total Revenue	758,783	1,098,204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

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



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



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

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

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Level Four – Additional Information on Schools and Programs

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

General Fund Expenditure Summary by School

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

* Open Facilities

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

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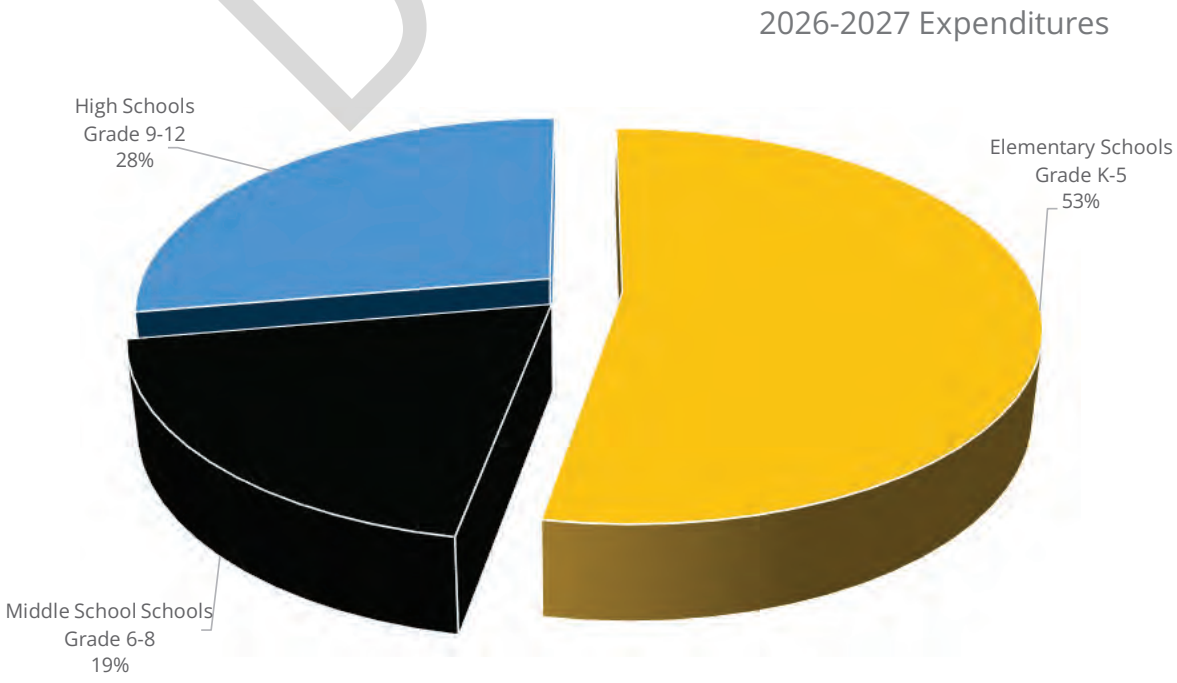

Burnsville High School (014)
Principal - Jesús Sandoval

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.

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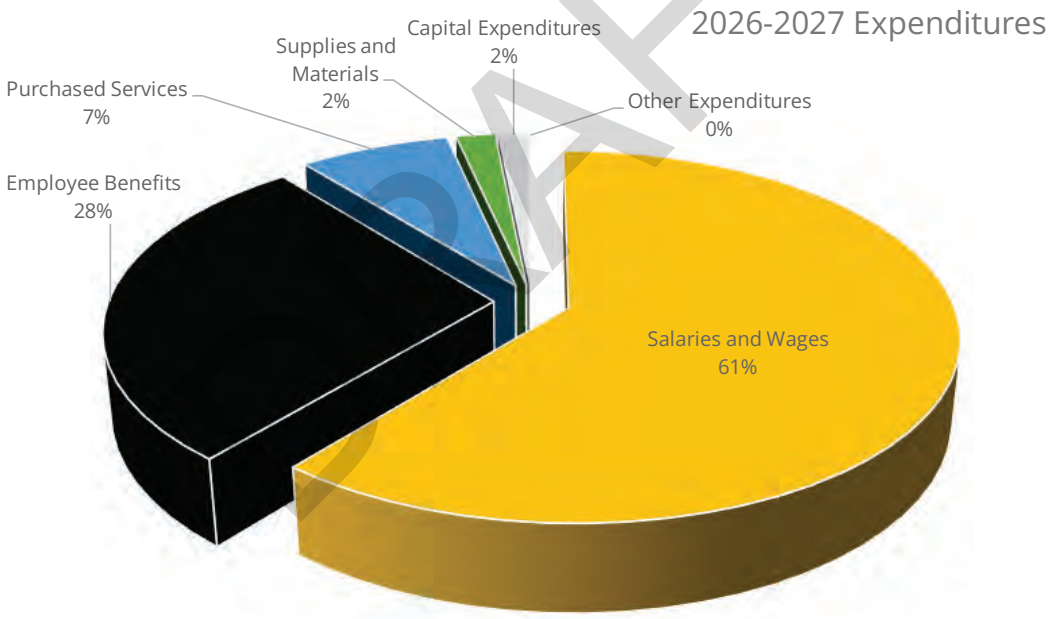

	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	487	550	483	429	446	451	461	460
10th	558	468	525	488	417	462	477	488
11th	507	523	460	537	457	404	429	443
12th	495	490	497	479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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Eagle Ridge Middle School (066)
Principal - Dave Helke

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.

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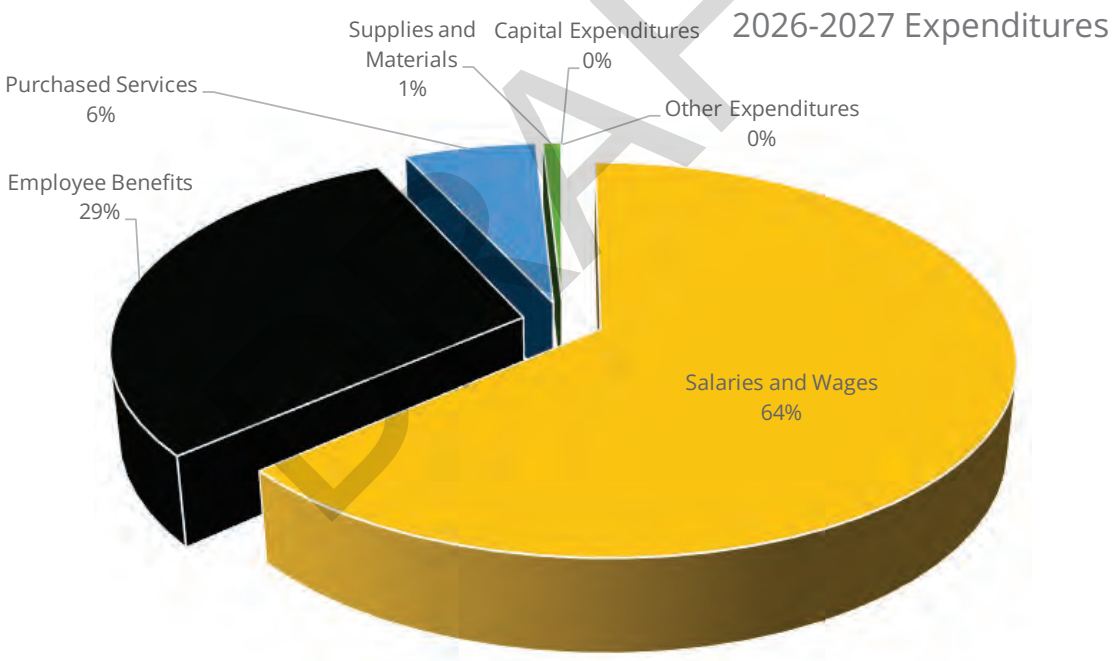


	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	171	189	169	190	202	191	178	186
7th	186	162	186	215	210	197	193	180
8th	196	183	167	222	214	217	217	213
Total	**552**	**534**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

Enrollment from the MN Automated Reporting Student System (MARSS)

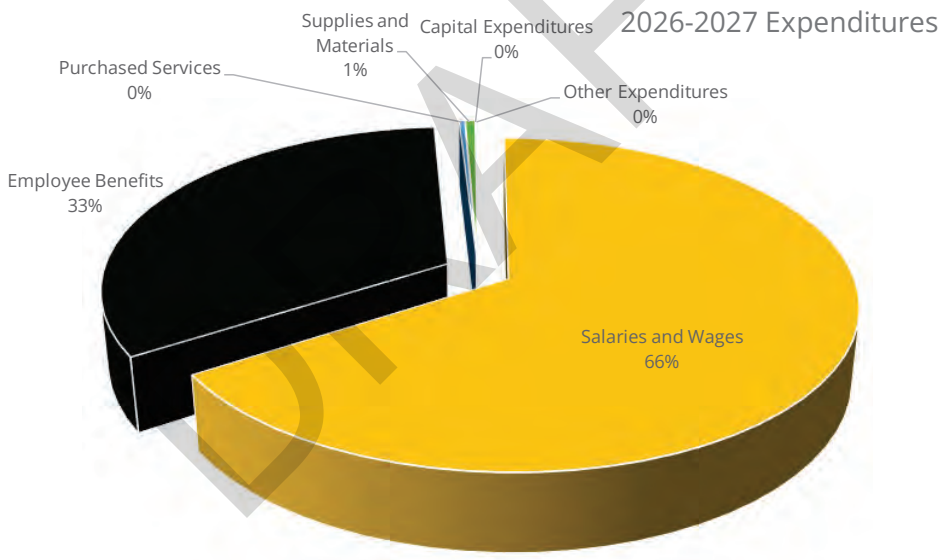
F/R - Percentage of free or reduced-price school meals

Virtual Academy Secondary (079)
Principal - Kelly Ronn

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.

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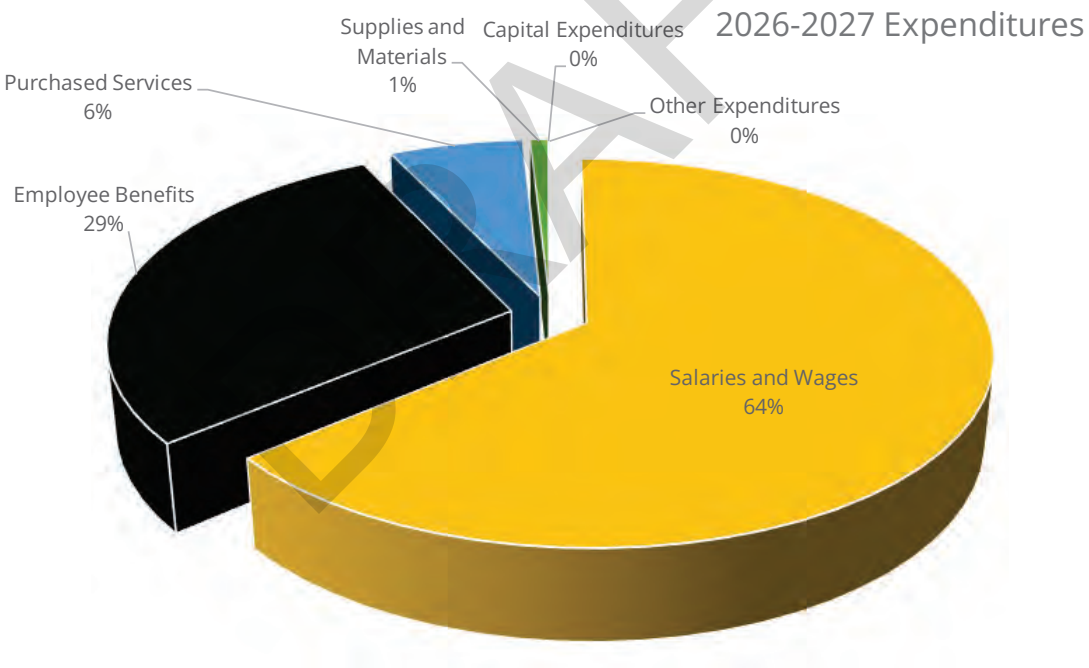


	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	214	212	208	306	320	303	283	294
7th	227	194	205	261	296	278	272	253
8th	247	216	193	239	267	271	271	265
Total	**688**	**621**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

Enrollment from the MN Automated Reporting Student System (MARSS)

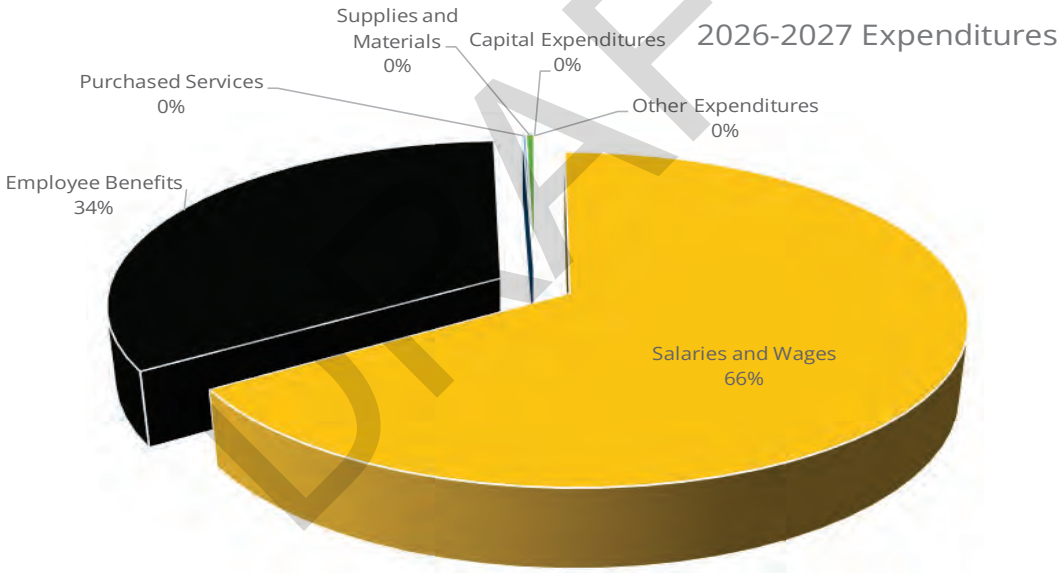
F/R - Percentage of free or reduced-price school meals

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

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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

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

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

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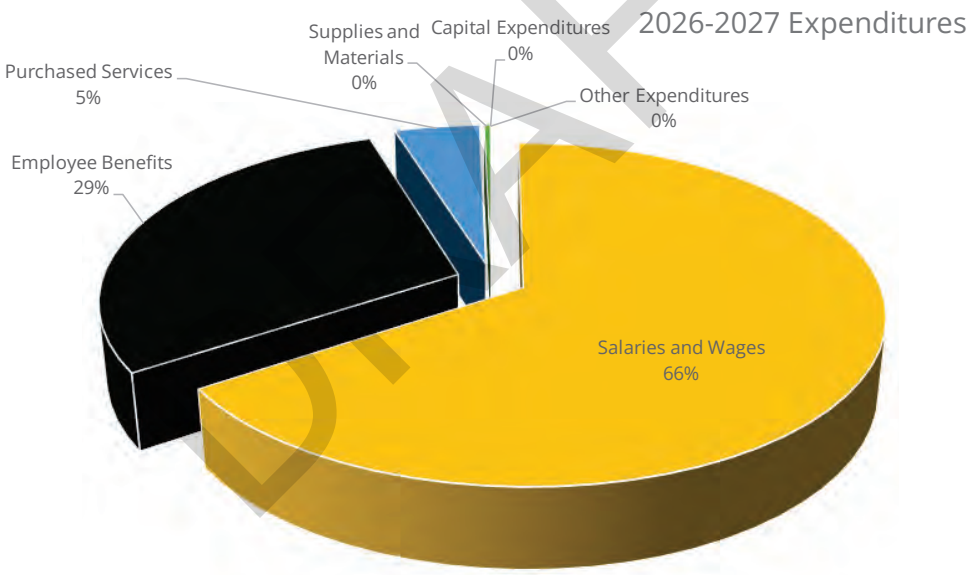

	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	12	13	13	12	12	12	11
K	53	62	58	58	61	64	62	62
1st	62	47	64	58	61	63	62	61
2nd	63	53	49	64	56	58	53	53
3rd	63	60	53	50	56	50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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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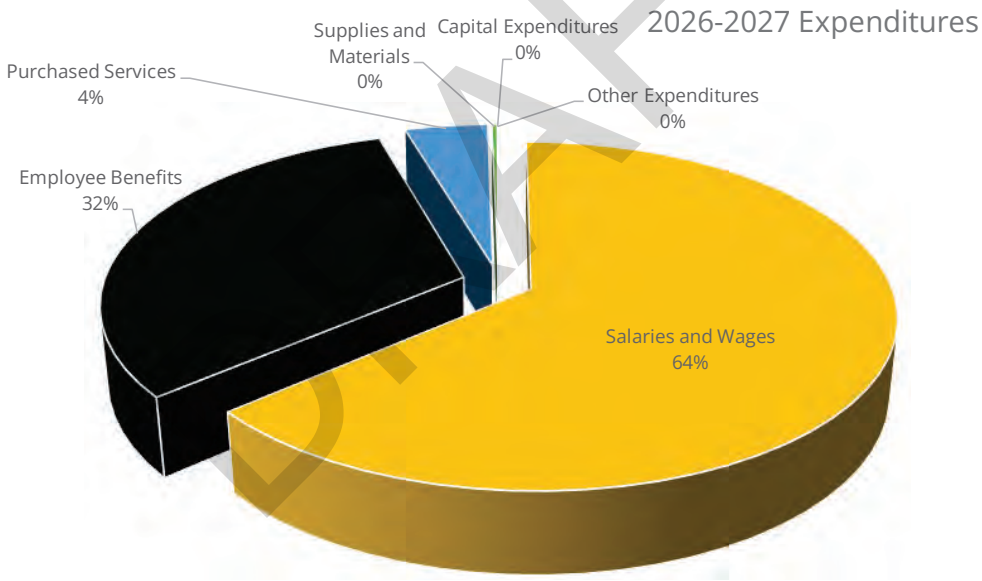
Edward Neill Elementary (483)
Principal - Lyle Bomsta

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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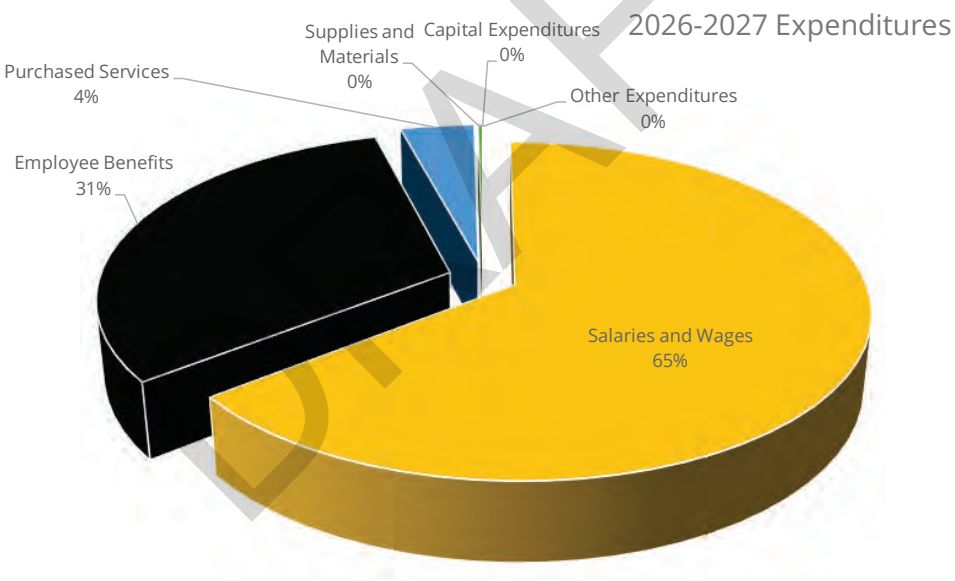
Vista View Elementary (486)
Principal - Dr. Angie Pohl

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

DRAFT

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

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.

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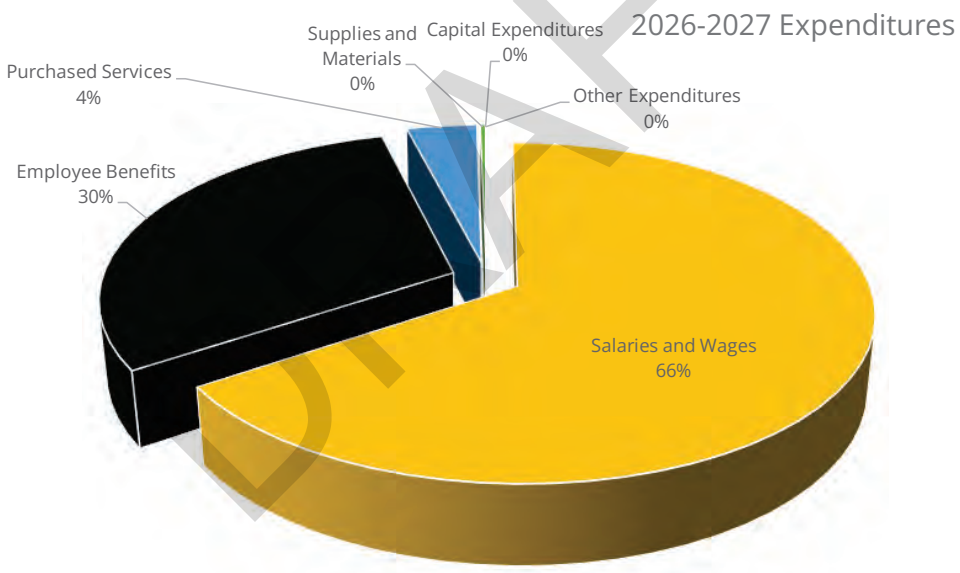


	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	15	17	16	15	15	14	14
K	91	93	77	77	64	67	65	65
1st	94	85	89	76	64	66	65	64
2nd	102	90	86	86	72	74	68	68
3rd	85	102	88	85	85	76	79	73
4th	85	86	103	86	84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

Enrollment from the MN Automated Reporting Student System (MARSS)

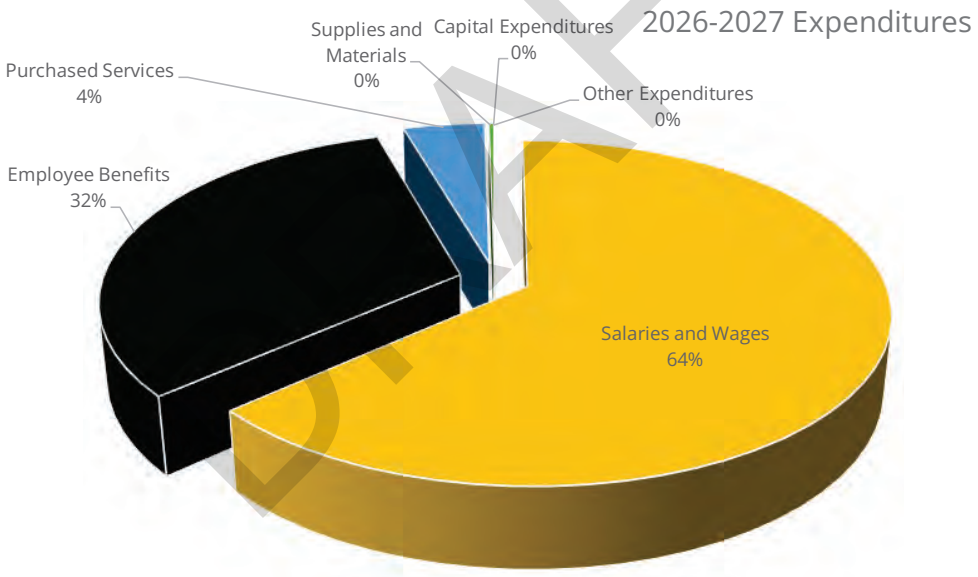
F/R - Percentage of free or reduced-price school meals

Rahn Elementary (488)
Principal - Brad Robb

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.



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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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

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

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

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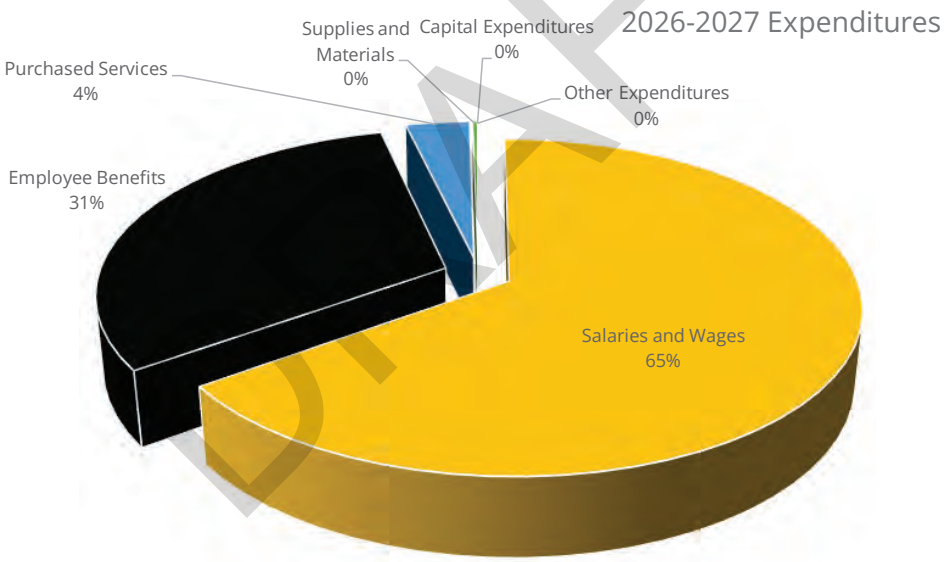

	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	15	24	23	23	21	21	20	20
K	81	72	76	77	81	85	83	82
1st	77	73	76	76	81	84	83	80
2nd	70	81	85	77	69	71	66	65
3rd	73	64	79	83	67	60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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Hidden Valley Elementary (490)
Principal - Kristine Black

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

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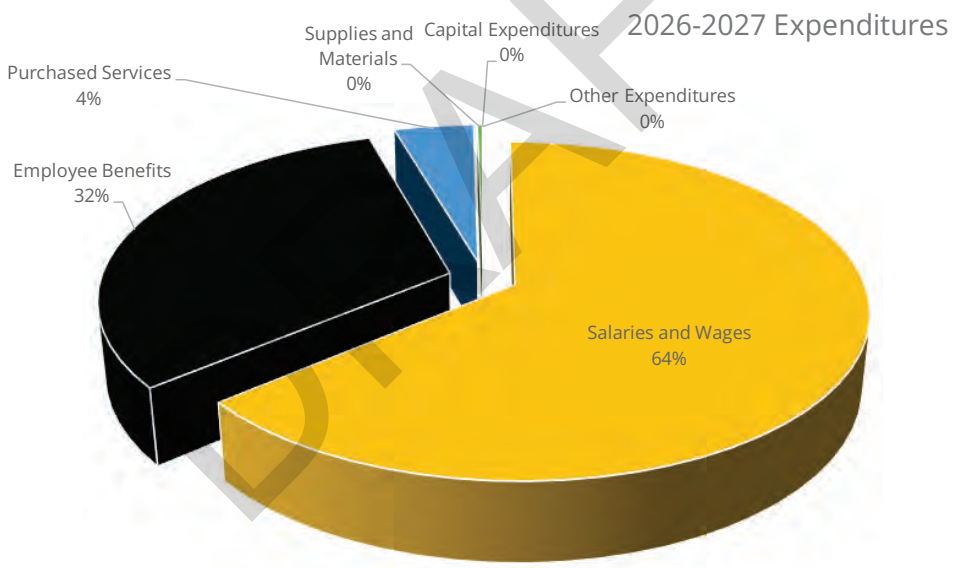

	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	20	19	18	18	17	17	16	16
K	75	74	73	73	57	60	58	58
1st	78	73	75	73	57	59	58	57
2nd	74	74	71	73	73	75	69	69
3rd	77	71	67	67	74	66	69	63
4th	72	77	74	65	70	72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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

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Harriot Bishop Elementary (491)
Principal - Kenneth Essay

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

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

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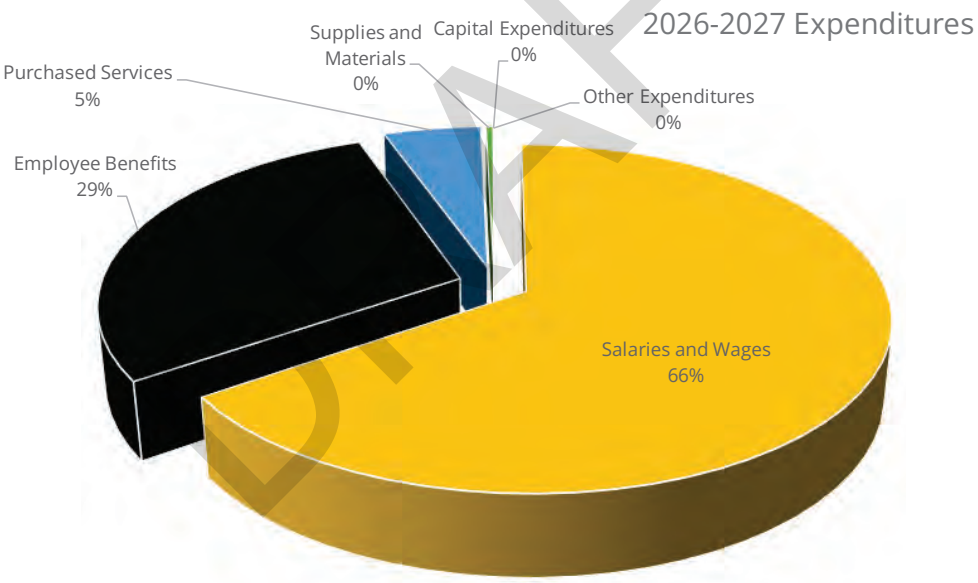

	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	19	17	16	16	15	15	14	14
K	79	82	71	69	56	59	57	57
1st	89	76	84	69	56	58	57	56
2nd	94	90	74	81	66	68	63	62
3rd	104	92	86	74	73	65	68	63
4th	85	100	83	84	68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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Burnsville Alternative School (514)
Principal - Kelly Ronn

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

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

Schools with small enrollment may have greater fluctuations in the Spending per Student.

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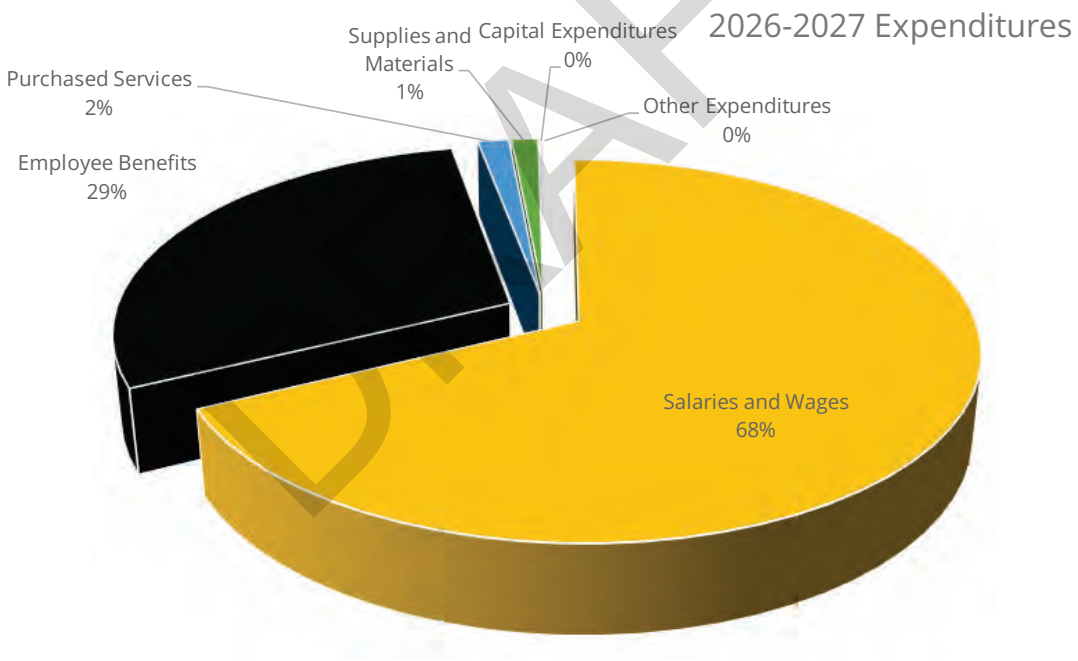

	End of Year Average Daily Membership (ADM)							
	2023	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	0	0	0	0	0	0	0	0
10th	10	15	13	6	7	8	8	8
11th	60	47	51	55	48	42	45	47
12th	139	113	122	155	107	92	81	86
Total	**209**	**175**	**186**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

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Alternative Learning Programs

Middle School ALC - School within a School (314)

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

Elementary Targeted Services (315)

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

Credit Recovery (500)

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

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Capital Projects

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

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

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

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

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

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

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

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Capital Projects - Long-Term Facilities Maintenance (LTFM)

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

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

Capital Projects - Operating Capital

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

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Informational Section

2026-2027 Budget

Assessed Value of Taxable Property

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

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

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

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

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

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

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

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

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

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Taxable Market Value of Properties

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

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

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

(3) Forecast based on historical trends.

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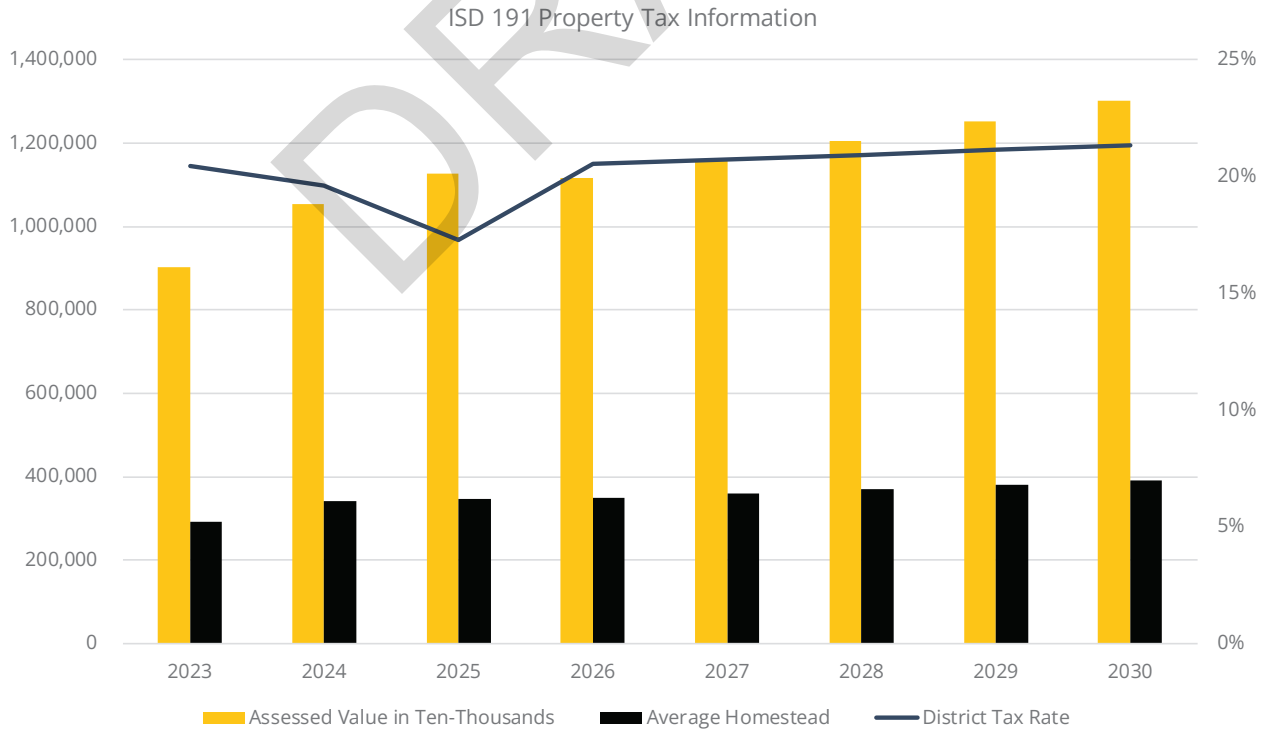

Source: Dakota and Scott County Department of Property Tax and Public Records

Property Tax Rates and Collections

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

Property Tax Information/Valuation Data

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

Source: MN Department of Education - Property Tax Information

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Enrollment Projections by School Building

Average Daily Membership (ADM) by School Building

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															100	100
VPK															147	147
K	61	45	40	64	57	81	57	56	13							474
1	61	45	40	64	57	81	57	56	13							474
2	56	57	39	72	57	69	73	66	15							504
3	56	55	61	85	49	67	74	73	17							537
4	49	52	41	84	52	85	70	68	21							522
5	50	55	52	85	52	70	73	78	24							539
6										202	320	16				538
7										210	296	42				548
8										214	267	25				506
9												52	446			498
10												23	417	7		447
11												37	457	48	6	548
12												59	539	107	57	762
Total	**333**	**309**	**273**	**454**	**324**	**453**	**404**	**397**	**103**	**626**	**883**	**254**	**1,859**	**162**	**310**	**7,144**
															K-12	6,897
															Other	247

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

Enrollment Trends and Forecast

Enrollment by Grade by Year

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

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Enrollment Projection/Forecasting Methodology:

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

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

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

(1) Early Childhood (EC)
(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

Source: MDE - Historical Adjusted Average Daily Membership Reports

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

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

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

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

Bond Amortization Schedules

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

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

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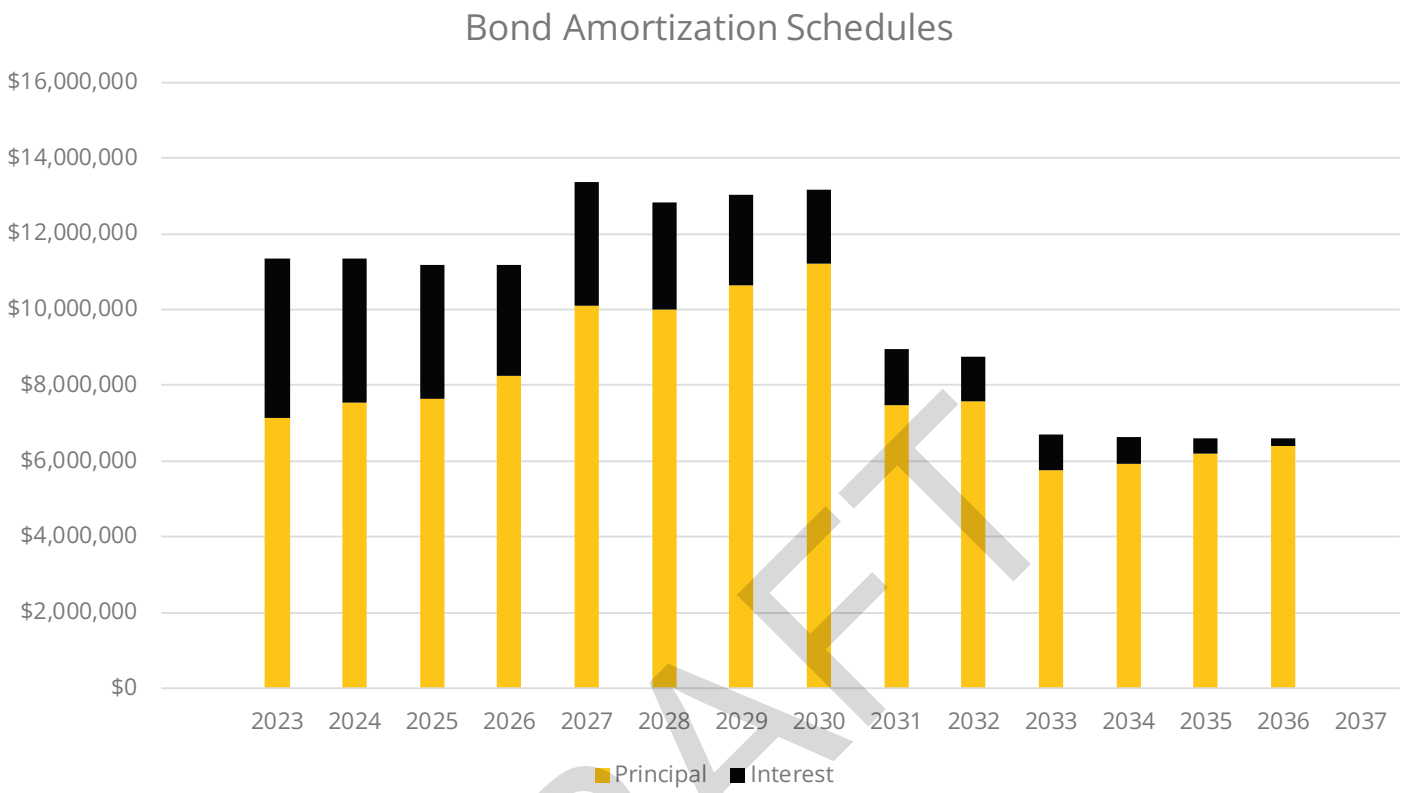
Bond Amortization Schedules
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$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
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Principal
Interest

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Outstanding Debt by Type

Fiscal Year	Governmental Activities: General Obligation Bonds	Governmental Activities: Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
2016	$ 193,640,000	$ 2,447,817	$ 196,087,817	6.57	2,911
2017	186,029,667	1,871,605	187,901,272	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	138,355,000	884,653	139,239,653	3.67	2,067
2020	131,350,000	479,964	131,829,964	3.39	1,931
2021	122,960,000	234,534	123,194,534	2.96	1,805
2022	113,850,000	160,460	114,010,460	2.60	1,670
2023	106,710,000	238,735	106,948,735	2.37	1,373
2024	99,160,000	91,389	99,251,389	2.03	1,359
2025	89,550,000	455,345	90,005,345	1.84	1,226

Source: District 2024-2025 Annual Comprehensive Finance Statement

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Components of General Long-Term Debt

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

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The district is well below its limit, which currently stands at $1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest

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Standardized Testing

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

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

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

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

Source: MDE Report Card

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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 # Served	Free Lunch % of Total	Reduced Lunch # Served	Reduced Lunch % of Total
2016	8,752	1,067,859	170	6,282	71.77%	545,887	51.12%	97,590	9.14%
2017	8,693	1,082,421	174	6,221	71.56%	545,677	50.41%	110,524	10.21%
2018	8,563	1,040,408	174	5,979	69.83%	512,908	49.30%	115,231	11.08%
2019	8,336	1,030,144	169	6,096	73.12%	475,065	46.12%	134,711	13.08%
2020 (2)	8,086	697,480	116	6,013	74.36%	322,177	46.19%	100,312	14.38%
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,234	821,143	165	4,977	68.79%	485,216	59.09%	89,394	10.89%
2024 (5)	7,019	898,967	169	5,319	75.78%	712,780	79.29%	259	0.03%
2025	7,021	917,138	167	5,492	78.22%	625,698	68.22%	-	-

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

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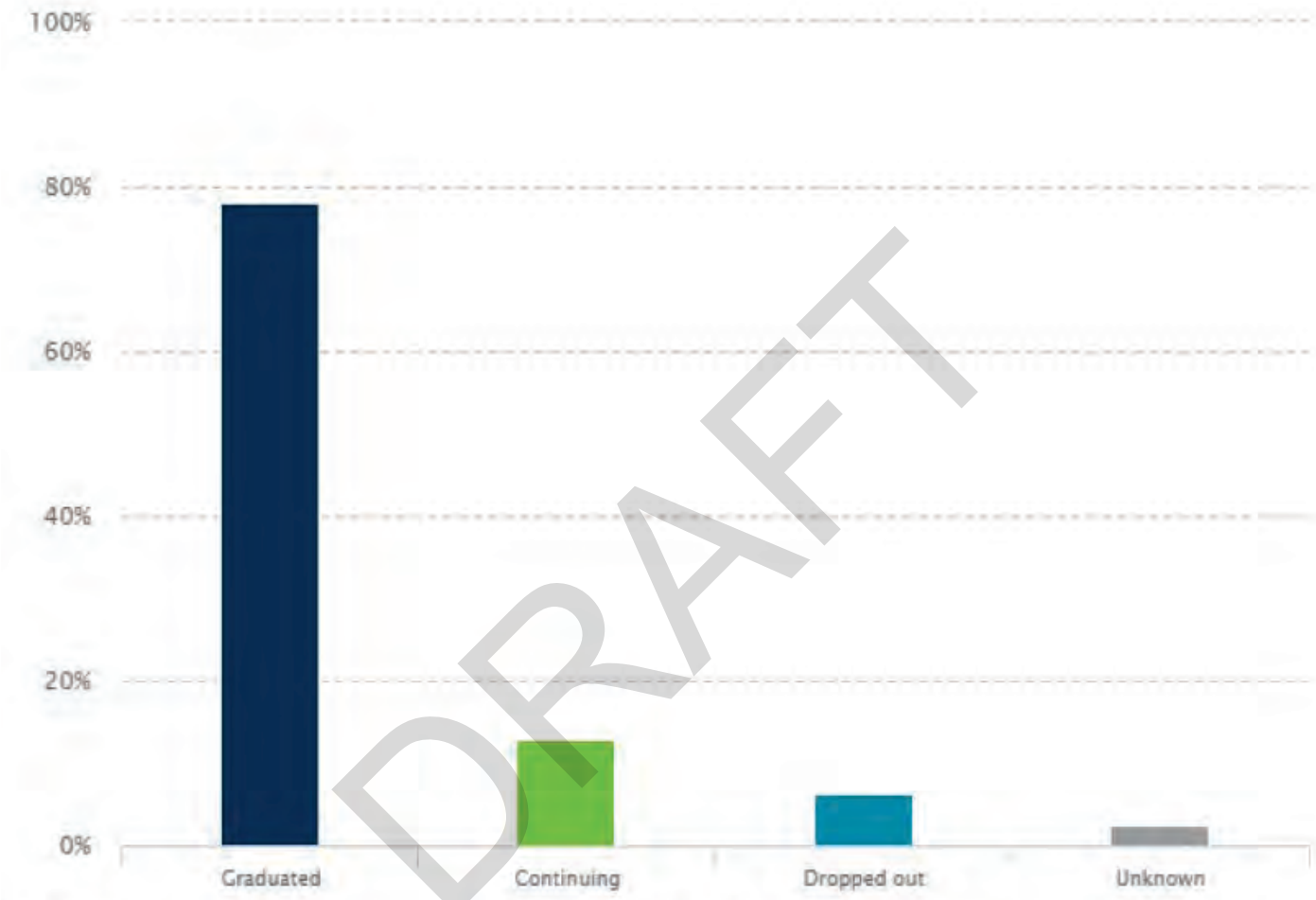
4-Year Graduation Rate

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



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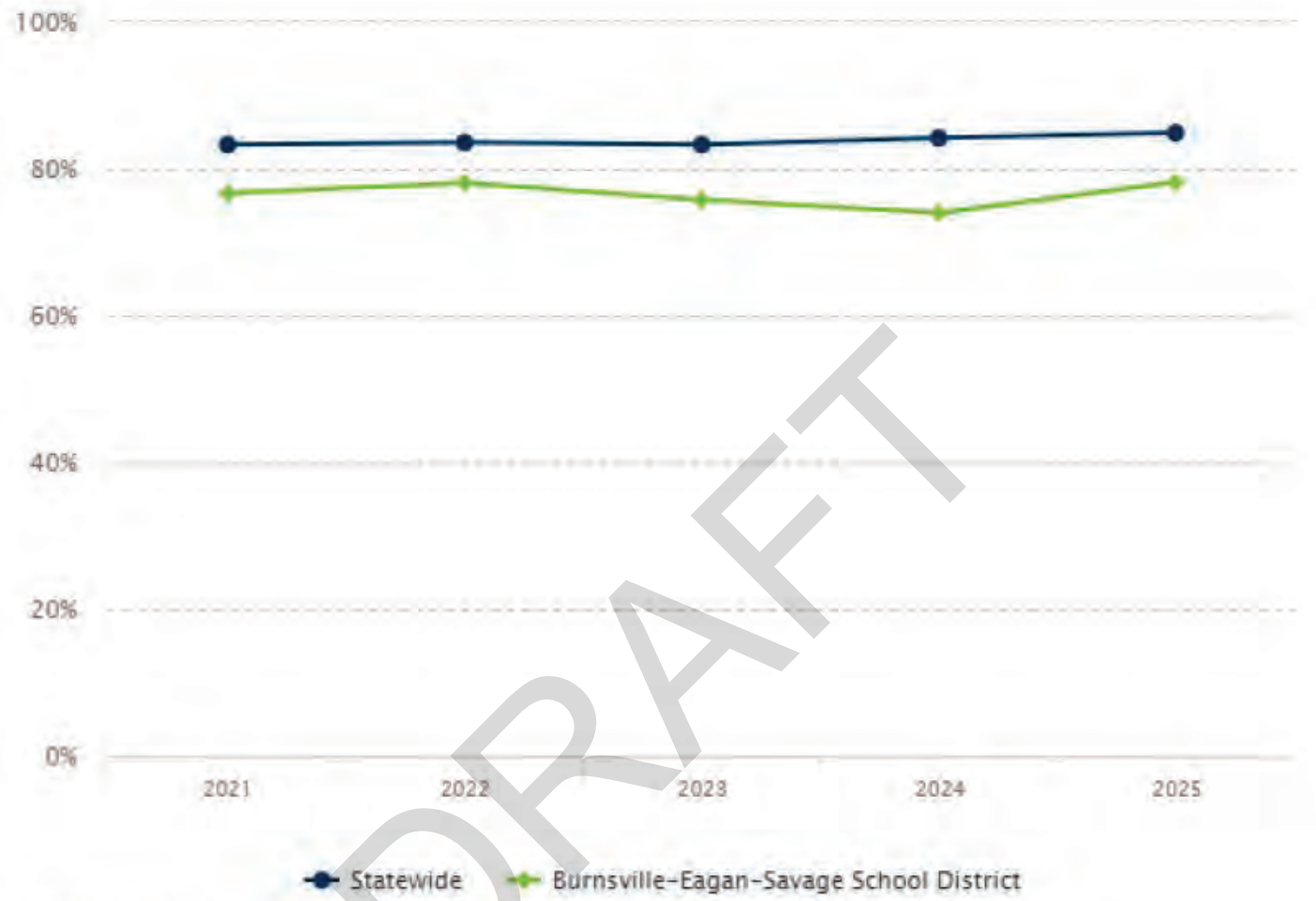
Organization	Graduated	Continuing	Dropped out	Unknown
Burnsville-Eagan-Savage School District	78.2%	12.9%	6.2%	2.6%
	532	88	42	18

Source: Minnesota Report Card

Graduation Rate Trend



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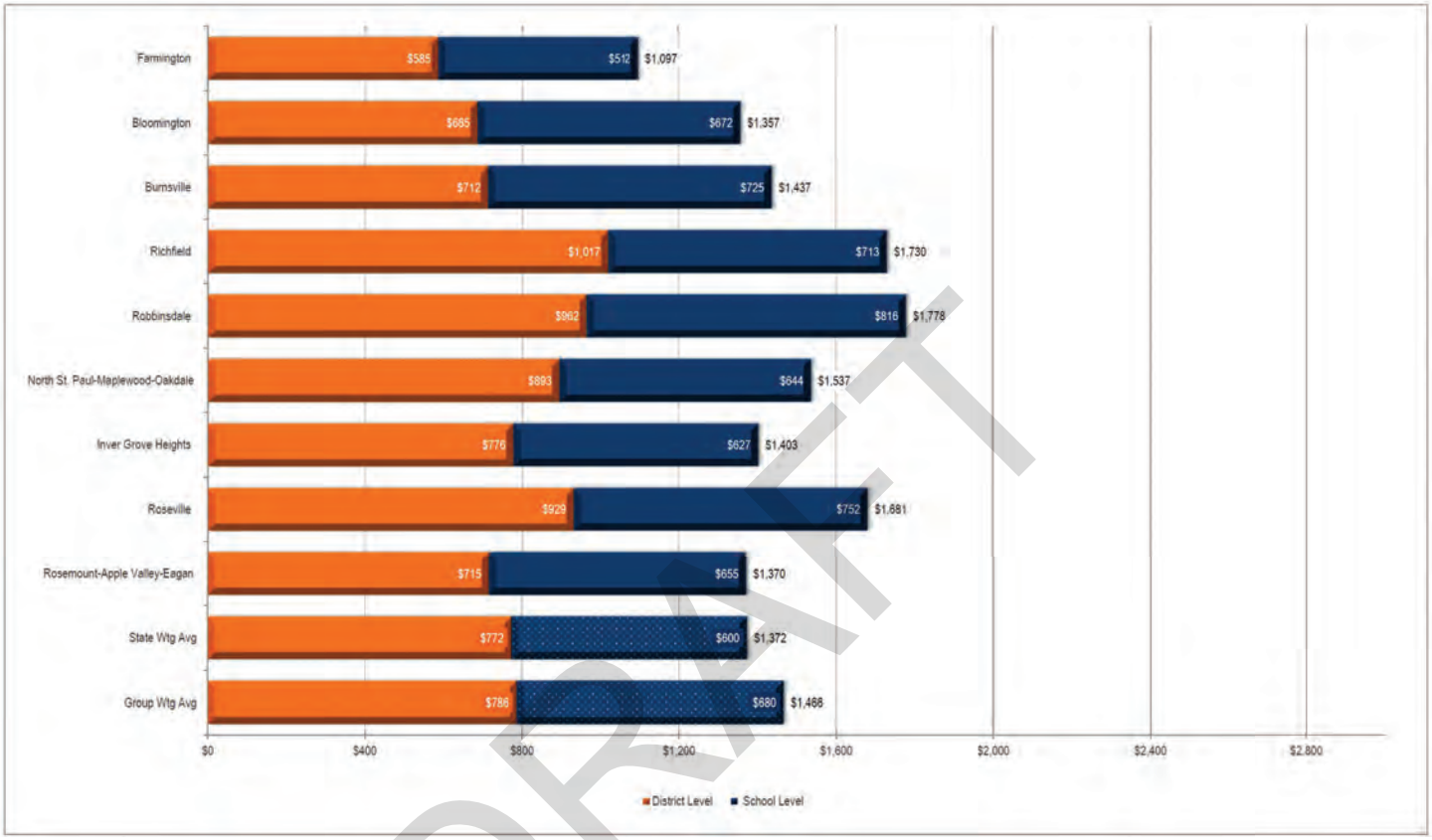
Organization	Year	Graduated count	Graduated %
Statewide	2021	57,137	83.3%
Statewide	2022	58,586	83.6%
Statewide	2023	58,293	83.3%
Statewide	2024	59,720	84.2%
Statewide	2025	61,935	84.9%
Burnsville-Eagan-Savage School District	2021	504	76.7%
Burnsville-Eagan-Savage School District	2022	506	78.1%
Burnsville-Eagan-Savage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

Source: Minnesota Report Card

Comparable Data: Per Pupil Cost – Administration and Support Services

FY 2023-24 Per Pupil Administrative Expenses



Source: FY24 MDE School Profiles

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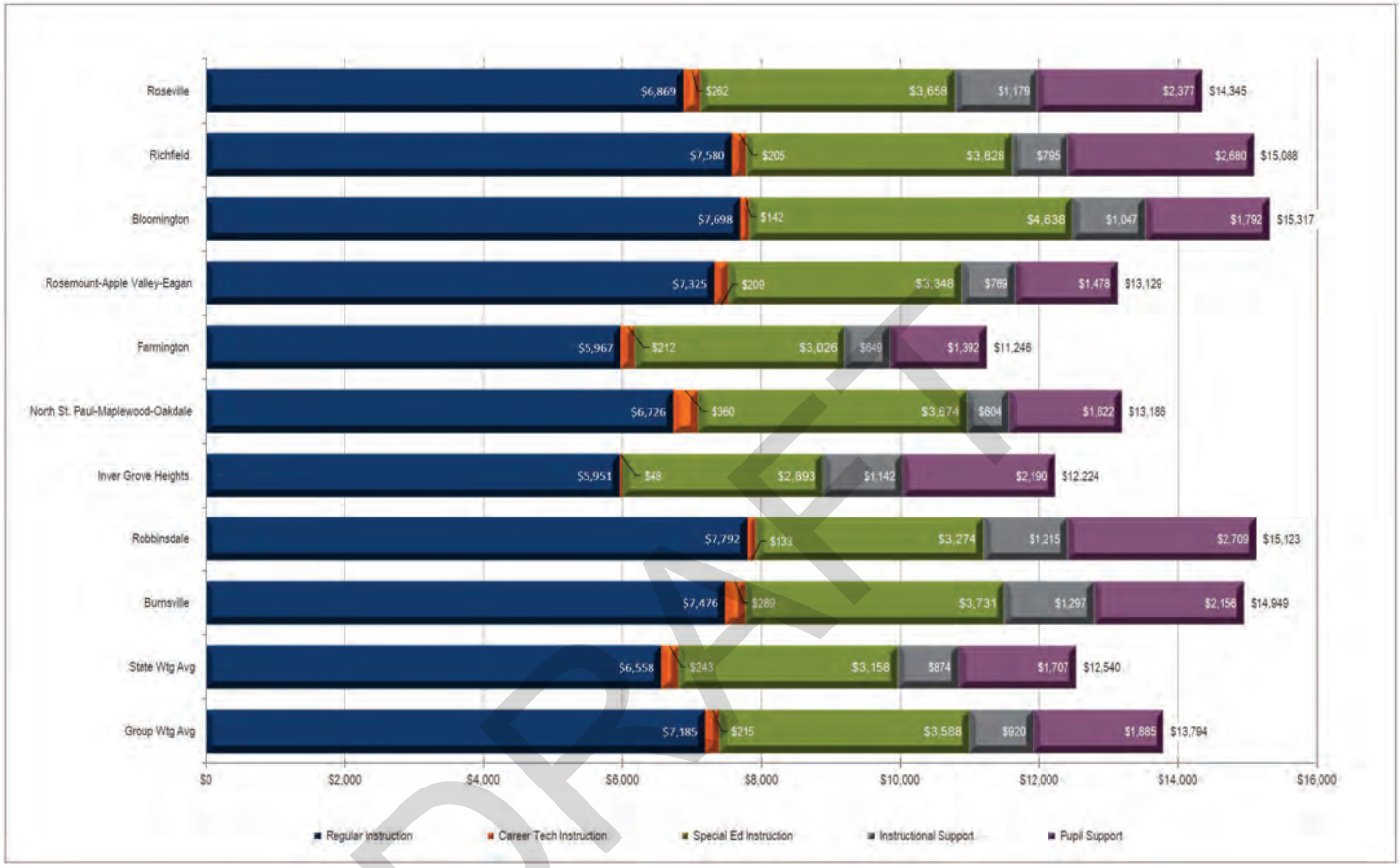
Comparable Data: Per Pupil Cost – Direct Education and Support Expenses

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



Source: FY24 MDE School Profiles

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

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Glossary of Terms

A

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

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

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

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

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

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

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

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

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

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

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

Alternative Delivery of Specialized Instructional Services (ADSIS): This is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed

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in the general education environment. The goal is to reduce the number of referrals to special education by providing support early to struggling students.

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

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

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

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

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

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

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

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

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

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

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

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B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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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.

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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.

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F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

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

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

DRAFT

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*.

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

DRAFT

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

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

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

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

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

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

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

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

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

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

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

U

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

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

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

V

No entries

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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

DRAFT

D. Report about Fundraising 157

Speaker(s): Dr. Latanya Daniels, Superintendent

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.

ONE91
Burnsville · Eagan · Savage

Agenda III.D.
June 11, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 11, 2026

Re: Report on Fundraising

Policy 511 Student Fundraising requires a report to the Board of Education once a year. We ran reports from our Skyward Financial system from May 1, 2025 to May 31, 2026, as well as included all school reported fundraisers. Donation reports have also been regularly provided to the Board throughout the year.

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

Activity	Type	Timing	Purpose	Results
BHS Music	Call for Donations	9/22/25-10/17/25	Go Fund Me	$3,019.74
Youth Service Advisory Council	Sale of Product	6/16/25-8/31/25	Cub Food Bagging	$100.00
VV - ROAR Run	Call for Donations	10/15/26-10/31/26	ROAR Run	$3,907.29
BHS Band and Football	Sale of Product	10/5/25	Mattress Fundraiser	$935.00
BHS Travel Club	Sale of Product	9/8/25 to 9/24/25	Cherrydale Fundraising	$751.90
DEC-Senior Center	Sale of Product	10/23/25	Bootique & Bake Sale	$3,287.36
DEC-Senior Center	Sale of Product	10/1/25-3/30/26	Metro Dining Club Cards	$2,625.00
BHS Travel Club	Sale of Product	9/21/25 - 217.85 10/26/25 - 321.82 12/14/25 - 498.55	Cub Food Bagging	$1,038.22
BHS DECA	Sale of Product	11/15/25	Cub Food Bagging	$393.55

BHS DECA	Sale of Product	12/14/25	Cub Food Bagging	$640.00
BHS DECA	Call for Donations	9/10/25-12/19/25	Sponsorship Drive	$1,070.00
DEC Senior Center	Call for Donations	9/25/25	Annual Giving Campaign	$4,975.00
BHS Polyglot	Sale of Product	10/29/25	Cafe Zupas	$192.58
BHS Burnsville Strong	Sale of Product	10/11/25	Cub Food Bagging	$289.39
BHS AVID	Sale of Product	1/31/26	Cub Food Bagging	$878.90
ERMS Student Council	Sale of Product	11/3/25-11/17/25	Cherrydale Fundraising	$2,284.70
DECA	Sale of Product	11/1/25-12/1/25	Soap Sales	$1,089.00
AVID	Sale of Product	11/25/25	Chipotle	$42.04
BHS Music	Sale of Product	11/17/25-12/5/25	Pampered Chef	$435.11
BHS Music	Sale of Product	11/7/25-11/14/25	Droolin' Moose	$4,008.15
AVID	Sale of Product	3/2/26-3/12/26	Droolin' Moose	$3,835.39
Vista View	Sale of Product	2/23/26-4/6/26	Gertens Plant Sale	$2,102.07
Vista View	Sale of Product	2/23/26-2/27/26	Pennies for Pages	$313.56
ERMS Student Council	Sale of Product	3/25/26	Cafe Zupas	$223.00
BHS Choir	Sale of Product	4/10/26	Jazz Cafe	$573.00
DEC -Senior Center	Sale of Product	4/2/26	Spring Bake Sale	$2,646.00
FCCLA BHS	Sale of Product	4/29/26-5/15/26	Chocolate Bar Sale	$200.00

According to policy:

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

- The superintendent or designee shall be responsible for providing coordination of student fundraising throughout the school district as deemed appropriate.

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

Once the final approval is provided, the Fundraiser may proceed with communications with the public.

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

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

E. Report on Superintendent Daniels' Evaluation 161

Speaker(s): Scott Hume, Vice Chair

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

Burnsville · Eagan · Savage

Agenda III.E.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Scott Hume, vice chair

Date: June 11, 2026

Re: Report on Superintendent Daniels' Evaluation

2025-26 Superintendent Annual Review Summary Report
June 11, 2026

On Thursday, May 28, 2026, the ISD191 Board of Education held a closed session to complete the annual performance review for our first year superintendent, Dr Latanya Daniels. In her first year, the Board has determined that Dr Daniels is slightly exceeding our expectations.

Dr Daniels' mantra for One91 has become "Believe, Belong, Build, and Become a Shining Star" and her work and her accomplishments this year reflect that mantra.

Since she started last July, Dr Daniels has made it her mission to learn as much as possible about the district's strengths and opportunities. One of many examples of this is her participation in more than two dozen Listen and Learn sessions with district staff, families, students, and community members.

Some of her accomplishments this year include:

- Strengthened teaching and learning in order to improve student learning outcomes.
- Improved the district's ability to adopt curriculum and practices faster and more cohesively across the entire district.
- Recognized the need for systemic change to address district needs and proposed reorganizing district staff roles to address those needs.
- Grown to understand the district's facilities plan, priorities, needs, and expectations for the future, including considerations for usability, accessibility, and safety.
- Demonstrated her ability to share a strong, reassuring, and consistent message to students, staff, and families in the district during Operation Metro Surge, emphasizing that all families and students have a place here in our district.

At the conclusion of her first year as our 191 Superintendent, the Board has a high overall satisfaction with Dr Daniels' work. She has met and often exceeded our initial hopes and done an excellent job stepping into the role in a diverse and challenging environment.

Dr Daniels has been a strong, confident leader and is devoted to turning the district into a "shining star." In the coming year, the implementation of the changes being made in the district will be a key defining factor of her success. We are confident in Dr Daniels' ability to lead the district and look forward to what the next year will bring.

F. Superintendent Report 164

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.

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Agenda III.F.
June 11, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 11, 2026

Re: Superintendent Report

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G. Board Member Reports 166

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 III.G.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, board chair

Date: June 11, 2026

Re: Board Member Reports

Receive reports from board members.

IV. Business Meeting

A. Consent Agenda

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

1. Approve Minutes 168

School Board Minutes
INDEPENDENT SCHOOL DISTRICT 191
May 28, 2026

The regular meeting of the Board of Education was called to order by Chair Alt at 6:30 p.m. The meeting was held at Diamondhead Education Center, 200 West Burnsville Parkway, Burnsville, MN, 55337.	Call to Order
Directors Anderson, Chester, Mikkelsen, Sachse, Werb, Hume and Chair Alt were present. Superintendent Dr. Latanya Daniels, Student Representative Feven Tesfaye, administrators, staff and members of the public were also present.	Attendance
Chair Alt welcomed the audience and asked Director Anderson to lead the Pledge of Allegiance.	Pledge of Allegiance
Moved by Hume, seconded by Chester, to approve the agenda. The motion carried unanimously (7,0).	Agenda
Received a report about Student Activity/Athletics Recognition from Bill Heim, associate principal and activities director.	Student Activity & Athletics Recognition
Received the Annual Q-Comp report from Kamala Niffenegger, outgoing Q Comp coordinator, and Kristin Lorincz, incoming Q Comp coordinator.	Q Comp
Received a District Priorities and Strategic Planning Process report from Dr. Latanya Daniels, superintendent and Julie Baeb, Teamworks senior consultant.	Board Priorities and Strategic Planning Process
Received a report from Director Chester with a District 917 Update, Director Sachse on the Negotiations Committee, and Director Mikkelsen on the Policy Review Committee.	Board Committee and Assignment Reports
Moved by Sachse, seconded by Anderson, to approve the consent agenda: -Approve minutes of the regular board meeting on May 14, 2026. -Approve personnel recommendations for Mackenzie Donais, Jessica Ruiz, Katie Morlock, Tim Kelsey, Nora Poppler, Karissa Nicholson, Jennifer Demetriades, Kaitlyn Cook, Samaa Baig, Colleen Coleman, Sarah Stousland, Samantha Nemer, Miguel Gamboa, Hannah Lopez, Carlos Sanchez, Meghan Pollock, Toni Davis, Joanna Accola, Yosmery, Rodriguez Cortres, Sean Simmons, Jonathan Abrahamson, Awatif Bilal Rachael Caspers, Beverly Goodling. - Approve March payroll checks in the net amount of $4,681,849.23, March claims to date, wire transfers and adjustments totaling $11,930,206.57. Also, that the Board accepts March receipts of $18,557,931.93 and investments for the General Fund and OPEB of $93,243,778.09 as of March 31, 2026. -Accepts the Budget Analysis for the month ending March 31, 2026. -Receive a report about the Listening Session on May 14, 2026. -Approve, on a Second Reading Basis, Changes to Policy 515: ***Protection***	Consent Agenda Minutes Personnel Recommendations Checks, Receipt, Claims and Investments Budget Analysis Listening Session Policies

and Privacy of Student Records and Regulation 691R: *Educational Research.* -Approve, on a First and Final Reading, Non-Substantive Changes to Policies: 604: *Instructional Curriculum,* 616: *School District System Accountability*, 620: *Credit for Learning* and 520: *Student Surveys.* -Approve, on a Frist and Final Reading, Non-Substantive Changes to Policy 418*: Drug Free Workplace.* - Approve, on a First and Final Reading, No Changes to Policies 710: *Extracurricular Transportation,* 711: *Video Recording on School Buses and* 714: *Fund Balance.* The motion carried unanimously (7,0).	
Moved by Hume, seconded by Mikkelsen, to adopt the Revised 191 Long Term Facility Maintenance Program Budget for FY28. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.	LTFM 191 Resolution
Moved by Chester, seconded by Werb, to adopt the Long-Term Facility Maintenance for Intermediate School District 917. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.	LTFM 917 Resolution
Moved by Sachse, seconded by Mikkelsen, to adopt the Minnesota State High School League Resolution for Membership for the 2026-2027 School Year. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.	MSHSL Resolution Adjourn
Moved by Hume, seconded by Anderson, to approve, on a first reading basis, changes to Policy 503: *Student Attendance.* The motion carried unanimously (7,0).	Policy 503
Moved by Sachse, seconded by Werb, to approve, on a first reading basis, changes to Policies 427: *Workload Limits for Certain Special Education Teachers,* 530: *Immunization Requirements* and 615: *Testing Accommodations, Modifications, and Exemptions for IEPS, Section 504 Plans and EL Students.* The motion carried unanimously (7,0).	Policies 427,530, and 615
Moved by Mikkelsen, seconded by Chester, to approve the Washburn Center for Children Service Agreement. The motion carried unanimously (7,0).	Washburn Service Agreement
Moved by Chester, seconded by Hume, to adopt a Resolution to Accept Donations. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.	Resolution to Accept Donations
Moved by Hume, seconded by Sachse to adopt a Resolution Relating to the Termination and Nonrenewal of the Teaching Contract of Probationary Certified Personnel at the Close of the 2025-2026 School Year:	Termination and Non-renewal of the Teaching Contract

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BE IT RESOLVED, by the Board of Education of School District 191, pursuant to Minnesota Statute § 122A.40 that the teaching contracts of the following licensed probationary teachers in Independent School District 191 be terminated at the end of the 2025-2026 school year:

Last Name	First Name	Building	Full Time Equivalent (FTE)
Hillman	Noah	Nicollet Middle School	1.0 FTE
Johnson	Jamilynne	Eagle Ridge Middle School	.51 FTE
Pliego Cuautle	Mariana	Community Education	1.0 FTE
Rossum	Jon	Rahn Elementary School	1.0 FTE

BE IT FURTHER RESOLVED, that written notice is sent to said teachers regarding termination and nonrenewal of their contract as provided by law. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.

Termination of Non-Licensed Staff Hours

Moved by Anderson, seconded by Hume to Adopt a Resolution Relating to the Termination of Non-Licensed Staff Hours at the Close of the 2025-2026 School Year:

BE IT RESOLVED, by the Board of Education of School District 191 that the Non-Licensed personnel in Independent School District 191 be terminated at the end of the 2025-2026 school year.

Last Name	First Name	School	Position	Hours Per Day
Anderson	Nancy	William Byrne Elementary School	Educational Assistant	1.5
Drangstveit	Cheryl	Sky Oaks Elementary School	Educational Assistant	4
Westman	Cheryl	Sky Oaks Elementary School	Educational Assistant	1.25

BE IT FURTHER RESOLVED, that written notice is sent to said Non-Licensed staff regarding termination of their assignment for 2025-2026 school year as provided by law. A roll call vote was taken and the motion carried 7,0 with Alt, Hume, Mikkelsen, Anderson, Sachse, Chester and Werb voting in favor and none against.

Board Members recognized outgoing Student Representative Feven Tesfaye.

Recognition

Moved by Chester, seconded by Anderson, to take a recess. The recess started at 8:38 p.m. The meeting resumed at 8:45 p.m. to begin the Work Session.

Recess

Work Session to discuss a Preliminary Review of Legislative Impacts on the Budget presented by Stacey Sovine, executive director of Administrative Services.

Work Session

Work Session to learn more about Artificial Intelligence in District 191 presented by Rachel Gorton, director of technology, Katie Salmela, instructional technology coordinator and Paul Connell, teacher and technology integrationist.

Closed Session

Moved by Chester, seconded by Anderson, to move to a closed session, as permitted by MN State Statue 13D.05, Subd. 3(a), to review Superintendent Daniels' Evaluation.

The closed session began at 9:56 p.m. The following people were present Superintendent Daniels and Directors Alt, Hume, Werb, Chester, Sachse, Mikkelsen and Anderson. The close session ended at 10:45 p.m. and the board moved back into open session.

Adjourn

Having no further agenda items, Chair Alt adjourned the meeting adjourned at 10:45 p.m.

/s/ June 11, 2026

Rachael Mikkelsen, Board Clerk Date Approved

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172
2. Approve Personnel Recommendations 173

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

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

FROM: Stacey Sovine, Executive Director of Administrative Services

DATE: June 11, 2026
RE: Recommended Personnel Changes

CLASSIFICATION	ACTION	NAME	FINAL	LOCATION	POSITION	EFFECTIVE DATE	HOURS / FTE
Certified	Appointment	Ryan Penning		Eagle Ridge Middle School	Teacher	08/24/2026	1.0 FTE
Certified	Appointment	Brittany Stahlman		Burnsville High School	Learning Coach	08/24/2026	1.0 FTE
Certified	Appointment	Andrew Urevig		Vista View Elementary School	Learning Coach	08/24/2026	1.0 FTE
Certified	Appointment	Amber Rochat		Rahn Elementary School	Learning Coach	08/24/2026	1.0 FTE
Certified	Change of Assignment	Sara Bee		Community Education	ABE Teacher	08/24/2026	.82 FTE
Certified	Change of Assignment	Michael Heine		Community Education	ABE Teacher	08/24/2026	.93 FTE
Certified	Change of Assignment	Kaitlin Cantolla		Community Education	Early Learning Supervisor	07/01/2026	1.0 FTE
Certified	Change of Assignment	Jessica Northenscold		Community Education	ABE Teacher	08/24/2026	.70 FTE
Certified	Change of Assignment	Isis Buchanan		Diamondhead Education Center	Executive Director of Special Programs	07/01/2026	1.0 FTE
Certified	Change of Assignment	Barbara Gorski		Community Education	ABE Teacher	08/24/2026	.41 FTE
Certified	Change of Assignment	Susan Salter		Community Education	ABE Teacher	08/24/2026	.62 FTE
Certified	Leave of Absence	Rachel Christenson		Harriet Bishop Elementary	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Nicole Harves		Sky Oaks Elementary School	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Kimberly Moren		Burnsville High School	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Garrett Geesman		Harriet Bishop Elementary	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Elisa Odegard		Gideon Pond Elementary	Teacher	2026-2027 School Year	1.0 FTE
Certified	Leave of Absence	Katie Morlock		Harriet Bishop Elementary	Teacher	05/19/2026-06/05/2026	1.0 FTE
Certified	Leave of Absence	Jeanne Kibler		WM. Byrne Elementary School	Teacher	2026-2027 School Year	.25 FTE
Certified	Recall	Mary Jane Gunderson		Burnsville High School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Kevin Sorlie		Vista View Elementary School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Joyeeta Moitra		Gideon Pond Elementary	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Jonathan Mattern		Burnsville High School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Jessica Ruiz		Sky Oaks Elementary School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Hannah Wilcox		WM. Byrne Elementary School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Abigail Friedel		Rahn Elementary School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Caden Skinner		Nicollet Middle School	Teacher	08/24/2026	1.0 FTE
Certified	Recall	Kent Hamre		Virtual Academy	Teacher	08/24/2026	.50 FTE
Certified	Rescind Resignation	Colleen Coleman		Burnsville High School	Teacher	6/9/2023 *correction	1.0 FTE
Certified	Resignation	Meghan Bartling		Gideon Pond Elementary	Teacher	06/05/2026	1.0 FTE
Certified	Resignation	Joel Fredricks		Eagle Ridge Middle School	Teacher	06/05/2026	1.0 FTE
Certified	Resignation	Emiley Hoffman		Nicollet Middle School	Teacher	06/05/2026	1.0 FTE
Certified	Resignation	Meagan Reissy		Hidden Valley Elementary	Teacher	06/05/2026	1.0 FTE
Certified	Retirement	Dawn Hoins		Rahn Elementary School	Teacher	05/28/2026	1.0 FTE
Certified	Retirement	Nancy Branch		Rahn Elementary School	Teacher	06/05/2026	1.0 FTE
Classified	Change of Assignment	Stephanie Kerber		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Mary Zich		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Margaret Sanz		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Julia Krube		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Hala Heleu		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Anh Mai		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Patricia Artiga-Rosa		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Michelle Bachmeier		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Munis Nasriddinova		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Kellie Allman		Burnsville High School	Boys Volleyball- Assistant Coach	05/12/2026	.50 FTE Stipend
Classified	Change of Assignment	Sahra Isse		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Change of Assignment	Michael Johnson		District-wide	Custodian	05/24/2026	8 hours/day
Classified	Change of Assignment	Terri Lynn Painter		ECSE Center	Educational Assistant	08/24/2026	7.0 hours/day
Classified	Leave of Absence	Nicholas Johnson		Gideon Pond Elementary	Custodian	06/06/2026-06/30/2026	8 hours/day
Classified	Leave of Absence	Nicholas Johnson		Gideon Pond Elementary	Custodian	07/01/2026-07/17/2026	8 hours/day
Classified	Leave of Absence	Cindy Crosbie		Rahn Elementary School	Administrative Assistant	06/16/2026-06/30/2026	8 hours/day
Classified	Leave of Absence	Cindy Crosbie		Rahn Elementary School	Administrative Assistant	07/01/2026-09/01/2026	8 hours/day
Classified	Leave of Absence	Tracy Milinovich		Vista View Elementary School	VPK Teacher	05/16/2026-06/10/2026	8 hours/day
Classified	Resignation	Margaret Kubes		Nicollet Middle School	Weight Room- Assistant Coach	06/05/2026	.50 FTE Stipend
Classified	Resignation	Margaret Kubes		Nicollet Middle School	Weight Room- Head Coach	06/05/2026	.50 FTE Stipend
Classified	Resignation	Joel Fredricks		Eagle Ridge Middle School	Boys Cross Country- Head Coach	06/05/2026	1.0 FTE Stipend
Classified	Resignation	Eric Reuss		Burnsville High School	Girls Softball- Head Coach	05/22/2026	1.0 FTE Stipend
Classified	Resignation	Emma Ganion		Burnsville High School	Boxing Club Advisor	06/05/2026	.50 FTE Stipend
Classified	Resignation	Emiley Hoffman		Nicollet Middle School	Yearbook Advisor	06/05/2026	1.0 FTE Stipend
Classified	Resignation	Joe Kinsella		Burnsville High School	Girls Softball- Assistant Coach	05/22/2026	1.0 FTE Stipend
Classified	Resignation	Maria Rosas Zubia		Gideon Pond Elementary	Food Service Associate	05/28/2026	3.75 hours/day
Classified	Resignation	Tony Pham		Burnsville High School	Girls Softball- Assistant Coach	05/22/2026	.50 FTE Stipend
Classified	Resignation	Ryan Dennis		Burnsville High School	Girls Softball- Assistant Coach	05/22/2026	.50 FTE Stipend
Classified	Resignation	Lillian Kuziej		Burnsville High School	Girls Softball- Assistant Coach	05/22/2026	.41667 FTE Stipend
Classified	Resignation	Steven J McGee		Eagle Ridge Middle School	Boys Track and Field- Head Coach	05/27/2026	1.0 FTE Stipend
Classified	Resignation	Danette Neary		Nicollet Middle School	Girls Volleyball- Assistant Coach	06/05/2026	.50 FTE Stipend
Classified	Resignation	Danette Neary		Nicollet Middle School	Girls Volleyball- Head Coach	06/05/2026	.50 FTE Stipend
Classified	Resignation	Patricia Herkenhoff		Edward Neill Elementary	Elementary Administrative Assistant	06/05/2026	1.0 FTE Stipend
Classified	Resignation	Erin Huber		Harriet Bishop Elementary	Science Fair Advisor	06/05/2026	1.0 FTE Stipend

3. Receive a Report about the Listening Session 176

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

Agenda IV.A.3.
June 11, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 11, 2026

Re: Report about the Listening Session

Recommendation: Receive a report about the listening session scheduled on May 28, 2026.

There were no speakers who signed up to speak at the listening session on May 28, 2026.

B. New Business

1. Adopt a Resolution Relating to the Election of School Board Members and Calling the School District General Election 178

Speaker(s): Dr. Latanya Daniels, Superintendent

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

Agenda IV.B.1.
June 11, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 11, 2026

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

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

The School District will hold its general election for electing four school board members for terms of four years each. The general election will be held in the conjunction with the State General Election on Tuesday, November 3, 2026.

Attachment: Resolution

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

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was held in the School District on_____, 2026, at _____:____ o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

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

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

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

2. The general election is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 3, 2026.

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

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

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

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

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

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

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

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

[Form of Ballot on the Following Page]

General Election Ballot

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

November 3, 2026

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

School Board Member

Vote for Up to Four

SAMPLE

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ Name

◯ _____
write-in, if any

◯ _____
write-in, if any

◯ _____
write-in, if any

◯ _____
write-in, if any

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

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

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

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

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

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

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) ss.
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to the calling of the general election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this _____ day of _____, 2026.

_____
School District Clerk

2. Adopt Resolution to Establish Dates for Filing Affidavits of Candidacy 186
Speaker(s): Dr. Latanya Daniels, Superintendent

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

Agenda IV.B.2.
June 11, 2026

To: Board of Education

From: Dr. Latanya Daniels, superintendent

Date: June 11, 2026

Re: Establishing Dates for Filing Affidavits of Candidacy

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

Filing begins on July 14, 2026 and closes on July 28, 2026. An Affidavit of Candidacy must be filed in the office of the School District Clerk and the $2 filing fee paid prior to 5:00 p.m. on July 28, 2026.

Attachments:

- Resolution form
- Address of Residence Form
- Affidavit of Candidacy Form

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

HELD: _____, 2026

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, was held in the School District on _____, 2026, at ___:00 o'clock p.m., for the purpose, in part, of establishing dates for filing affidavits of candidacy for the 2026 School District general election.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING DATES
FOR FILING AFFIDAVITS OF CANDIDACY

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

1. The period for filing Affidavits of Candidacy for the office of school board member of Independent School District No. 191 shall begin on July 14, 2026, and shall close on July 28, 2026. An Affidavit of Candidacy must be filed in the office of the School District Clerk and the $2 filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

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

3. The Clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the School District at least ten (10) days prior to the first day to file Affidavits of Candidacy. Publication and posting of said notice prior to the date of adoption of this resolution is hereby ratified and approved in all respects.

4. The Clerk is further authorized and directed to notify the official responsible for preparing the ballot of the names of the candidates placed on the ballot, any changes to candidates, and other information necessary to prepare the ballot. The notification must be made within one (1) business day of receiving the filing or change or immediately following the close of the filing period, whichever is sooner, unless the Clerk and official agree to an alternative notification timeline.

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

(Form of Notice on the following page).

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

NOTICE IS HEREBY GIVEN that the period for filing Affidavits of Candidacy for the office of School Board member of Independent School District No. 191 shall begin on July 14, 2026, and shall close at 5:00 o'clock p.m. on July 28, 2026.

The general election shall be held on Tuesday, November 3, 2026. At that election, four (4) members will be elected to the School Board for terms of four (4) years each.

Affidavits of Candidacy are available from the School District Clerk, Independent School District No. 191, Independent School District No. 191, 200 W. Burnsville Parkway, Burnsville, MN 55337. The filing fee for this office is $2.

A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the School District from which the candidate seeks election for thirty (30) days before the general election, and must have no other affidavit on file for any other office at the same primary or general election.

The Affidavits of Candidacy must be filed in the office of the School District Clerk and the filing fee paid prior to 5:00 o'clock p.m. on July 28, 2026.

Dated: _____, 2026

BY ORDER OF THE SCHOOL BOARD

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

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

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) ss.
COUNTY OF DAKOTA)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 191 (Burnsville-Eagan-Savage), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing dates for filing affidavits of candidacy, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this ____ day of _____, 2026.

_____
School District Clerk

CITY, TOWN, SCHOOL DISTRICT, & SPECIAL DISTRICT

FILING OFFICER MUST COMPLETE

Filing # _____ Fee Amount $ _____

Circle payment method:

Cash | Card | Petition | Check # _____

☐ Viewed ID or proof of residence

☐ Reviewed affidavit for completeness

Affidavit of Candidacy

Information on this affidavit is public data unless noted as private.
See the reverse side for more filing information.

Candidate Information

Candidate name as it will appear on the ballot _____

Clearly write or type in mixed upper- and lower-case | Include punctuation and accents | No professional titles

Candidate name pronunciation sounds like _____

If left blank, the accessible ballot marking device's default pronunciation of your name will be used

Office sought _____ **District /Seat number** if applicable _____

Contact Information

Email non-government _____

Phone number _____

☐ **Check box if you do not have email**
If you check both this box and the private box below, you must provide an address in *Campaign Contact*

Residence Address

REMAIN PRIVATE Both boxes must be checked OR **NOT PRIVATE** *Must provide* if boxes to the left are *not* checked

☐ I request that my residence address be classified as private data.

☐ I have completed the *Address of Residence Form* on the next page.

Residence street address

_____

City _____

State _____ **Zip code** _____

Campaign Contact

Campaign address Optional unless private boxes checked and no email provided _____

City _____ **State** _____ **Zip code** _____

Campaign website Optional _____ can be updated with filing officer any time

Affirmation & Signature I swear (or affirm):

- This is my true name or the name by which I am generally known in the community.
- I am eligible to vote in Minnesota.
- I have not filed for the same or any other office at the upcoming primary or general election (unless authorized by Minn. Stat. 204B.06, subd. 9).
- I am, or will be on assuming office, 21 years of age or more.
- I will have maintained residence in this district for at least 30 days before the general election.
- I have provided valid identification or documentation of proof of residence authorized in Minn. Stat. 204B.06, subd. 1b that matches the residence address information provided on this affidavit or on a separate form, if address is classified as private data.
- I have provided my phonetic name pronunciation above or I certify that I am directing the official responsible for programming materials for the election to use the applicable technology's default pronunciation of my name.
- If filing for **School Board Member**: I also swear (or affirm) I have not been convicted of an offense for which registration is required under Minn. Stat. 243.166.
- I meet any other qualifications for this office prescribed by law.

Candidate signature _____ **Date** _____

Signature of notary public or other officer empowered to take and certify acknowledgment _____

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

Notary stamp

City, Town, School District, and Special District Affidavit of Candidacy Reminders

Candidate Filing Location

- Candidates for Mayor, Council Member, and other elected city offices must file with the city clerk.
- Candidates for Town Clerk, Town Supervisor, Town Treasurer, and other elected township offices must file with the town clerk.
- Candidates for School Board Member must file with the school district clerk.
- Candidates for special districts such as hospital or park districts should contact the district's office for information on the filing process.

Contact and Residence Information

- If candidates check the "My residence address is to be classified as private data" box, they must also complete the Address of Residence form below and provide a campaign contact email or mailing address on their affidavit.
- Residence address must be where candidate maintains residence and cannot be a PO Box.
- Candidates may contact their filing officer after filing to update the campaign information.
- When filing, candidates must provide ID or other documentation (authorized in Minn. Stat. 204B.06, subd. 1b) that matches the residence address.

Timeframe for Filing & Fees

- Affidavits must be submitted during the designated filing period, with the noted exception: candidates for municipal offices, special district, and school board member who will be absent from the state during the filing period may submit the affidavit early (Minn. Stat. 205.13 subd. 1b; Minn. Stat. 205A06, subd. 1c).
- Affidavits may be mailed in or dropped off by others, but must:
  1. be notarized,
  2. include a copy of identification or other documentation authorized in Minn Stat. 204B.06 subd. 1 that matches the residence address on the affidavit,
  3. have all other required information completed, and
  4. have payment for filing fee included. Completed affidavits and filing fees must be received by the filing officer within the filing period.

Filing fees and additional candidate filing information can be found at mnvotes.gov/candidates.

PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY

Address of Residence Form

This form must be completed when a candidate has checked the Private Data box, certifying that their address of residence for the purposes of candidate filing should be classified as private data. This information will be available to the filing officer and other elections officials with whom that filing officer consults to verify that the residence address matches the address provided on the candidate's identification or proof of residence documentation.

Candidate name and address of residence

Candidate Name _____

Office sought _____ **District/seat (if applicable)** _____

Residence Address _____

City _____ **State** _____ **Zip code** _____

Signature of candidate _____ **Date** _____

PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY PRIVATE: DO NOT COPY

Office of the Minnesota
Secretary of State

V. Work Session: Set Superintendent and School Board Goals for 2026-2027 School Year 195

Speaker(s): Abigail Alt, Chair

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

Burnsville · Eagan · Savage

Agenda V.
June 11, 2026

To: Board of Education
Dr. Latanya Daniels, superintendent

From: Abigail Alt, Chair

Date: June 11, 2026

Re: Work Session to Set Superintendent and School Board Goals for 2026-2027 School Year

ISD 191 Board of Education ~~2025-~~2026-2027 Goals

In alignment with the One91 Strategic Road Map and District Values, the Independent School District 191 Board of Education has identified the following-five goals for the ~~2025-~~2026-2027 school year:

GOAL 1 – Cultural Proficiency
Building on the work from recent years, all ISD191 Board Members will understand and be able to articulate the district's work in being a culturally proficient school system (CPSS).

Members of the District 191 Board of Education will:

1. Work to understand how CPSS is reflected in our district and the plan for further implementation.
2. Be able to articulate why the work of CPSS is an important factor in fostering an environment that ensures the best possible outcomes for all students.

Measures of progress:

1. Board members will participate in a facilitated retreat to learn more about CPSS, where the district currently fits, plans for continued implementation, and how this work leads to improved outcomes for students.
2. School reports will feature examples of the school culture as well as celebrations of this culture within the school community.*(**DISCUSSION NOTE from 5/14/26:** Circle back with further discussion of how to connect CPSS impact on students outcomes or find ways to demonstrate moving from theory to practice.)*
3. Board members will engage with our district's cultural parent and family groups.

GOAL 2 – Supporting and leveraging new methods and original thinking to improve student outcomes
All ISD 191 Board Members will better understand how the District is working to ensure that all students are meeting goals and expectations around student achievement, including but not limited to our Pathways K-12 program, and use this improved understanding to inform setting district priorities.

DISCUSSION NOTES from 5/14/26:

- *It might be helpful to tie School reports to our District Priorities (presented on May 28) and Priorities tie to Pathways.*
- *Innovation Report lands under this goal*
- *Desire to see more of what is happening outside of BHS in terms of Pathways*
- *Retention and Enrollment strategies related to Pathways in elementary and middle school*
- *Question posed on how the strategic planning process could be used to drive the district forward in this area. It could be helpful for the Board in seeing how they can support achieving the District Priorities.*

Members of the District 191 Board of Education will:

1. Better understand how our academic programming, including K-12 Pathways, leads to improved student outcomes.
2. Have a deeper understanding of how the Pathways K-12 program is reflected in our district, especially within our elementary and middle schools.
3. Periodically evaluate dashboard content and progress reports.

Measures of progress:

1. Board members will participate in workshops in order to understand how the curriculum we are using, including but not unlimited to K-12 Pathways and Profile of a Learner, are leading to improved academic achievement for our students.
2. Board members will receive reflections of Pathways K-12 and other district curriculum priorities as part of school reports during the school board meetings.
3. Board members will receive dashboard reports which reflect the district's progress in meeting our goals.
4. Board members will receive quarterly board meeting reports on the READ Act Implementation.

GOAL 3 – Creating space and opportunity for each and every voice to be heard
As a district, it is the responsibility of the ISD191 Board of Education to be transparent with our community and receive community input to inform decision making.
(**DISCUSSION NOTE from 5/14/26** - This goal was not reviewed during this meeting and will be revisited at the next discussion*)*

Members of the District 191 Board of Education will:

1. Seek input from multiple voices (families, staff, students, and community members) that represent the full diversity of our communities, in order to inform decisions.
2. Be transparent in its communication with the community.

Measures of progress:

1. Board members will ensure members of the community have opportunities to provide input regarding district activities (i.e. budgeting, etc.) through community gatherings, surveys, etc.
2. Board members will learn how information is getting to our families, students, staff, and community members to identify any gaps, and have staff work to resolve the gaps, leading to improved transparency of communication.
3. Board members will understand which voices are represented in survey results, identify voices missing, and learn the plan to reach them.

Goal 4 - Support onboarding to Dr. Daniels and her Team, while facilitating team building. *(**DISCUSSION NOTE from 5/14/26** - This goal will be changed and Board*

Members should think about something related to Dr. Daniels and what this would look like in preparation for the next discussion)

All ISD191 Board members will understand and live up to the governance role of the board of education in supervising and providing support and guidance to the Superintendent.

Members of the District 191 Board of Education will:

1. Better understand the differences between "governance" and "management" in Board work and interactions with the superintendent.
2. Better understand the responsibilities charged to the Board Member role by the members of the public who elected us.
3. Support Dr. Daniels introduction to District 191 and the community at large.

Measures of progress:

1. Board members will participate in one or more facilitated transition retreats.
2. Understand the appropriate role of the board and individual board members.
3. Board members will work with Dr. Daniels to set the Board / Superintendent communications protocols to ensure alignment and clear expectations among all board members and Dr. Daniels.

Goal 5 - The Board of Education will provide appropriate governance and guidance to Dr. Daniels and her team with the ISD 191 Special Projects in 2025-2026. *(**DISCUSSION NOTE from 5/14/26** - This goal will be changed and Board Members should think about what this would look like in preparation for the next discussion)*

Members of the District 191 Board of Education will:

1. Learn and understand the impact of each project on the district.
2. Serve as a voice to the community in sharing information about the special projects.

Measure of Progress:

1. Long-term Facilities project - approval of guiding change document and review and approval of budget as needed.
2. School Name Change project - approval of guiding change document and review and approval of budget as needed.
3. Successful sale of properties.

Daniels' Draft Goals 2026-27

Goal 1: Lead the Strategic Planning Process and Execute District Priorities

Standard 1: Governance Team Standards

Element 1b

Objective: Lead the district's strategic planning process to move from vision to specific action steps, providing clear measures for success and accountability.

Key Actions & Evidence:

- Collaborate with external facilitators and the school board to develop the 3-Year Continuous Improvement Plan and Vision Card.
- Ensure 2026-27 technical and continuous improvement initiatives—such as collaborative teaming and strengthening core instruction—remain the central focus across all buildings and departments.

Goal 2: Optimize Teaching, Learning, and Comprehensive Staff Development

Standard 6: Teaching and Learning Standards

Element 6c

Objective: Deepen instructional excellence by fully leveraging the newly implemented instructional coaching model to build teacher capacity and grade-level alignment.

Key Actions & Evidence:

- Direct targeted professional development and leadership training across all staffing levels, specifically for principals and directors.
- Monitor and evaluate the impact of the new instructional coaches in fostering sustained, strategic instructional leadership and improving student achievement.

Goal 3: Systematize Student Support and Special Education Structures

Standard 7: Student Support Standards

Element 7c

Objective: Provide robust, aligned systems of academic and social-emotional support to meet the diverse needs of all learners and ensure equitable access.

Key Actions & Evidence:

- Systematize and align STAT (Student Teacher Assistance Team) and SST (Student Support Team) processes district-wide.
- Strengthen core instruction and co-teaching practices, ensuring intentional, measurable support for students with education plans and multilingual learners.

DRAFT

Goal 4: Improve Internal Communications with Clarity

Standard 5: Human Resources

Element 5a

Objective: Establish systems for keeping staff continually informed of important matters and allowing opportunities for regular feedback and input

Key Actions & Evidence:

- Continue biweekly digest for clear and continuous communication.
- Develop input/feedback loops to monitor progress and adjust implementation of priorities.

DRAFT

ONE 91
Burnsville · Eagan · Savage

BUILD

District Priorities and Strategic Planning Process

May 28, 2026

Dr. Latanya Daniels, superintendent
Julie Baeb, Teamworks consultant

Agenda

- Background & Purpose
- Process
- Overview
- Structure
- District Priorities for 2026-27
- Closer Look: Facilities
- Closer Look: Instructional Coaching
- Closer Look: Strategic Planning

Background & Purpose

Provide clarity

- Identified through Listen & Learn, other in-person discussions
- Staff desired clarity on district priorities
- Will help district, departments, schools, programs & staff focus work

Improve communication

- Identified through Listen & Learn, other in-person discussions
- Need for engagement before decisions & follow-through after decisions
- Provides structure for ongoing communication

Process

Iterative & collaborative

- Discussion at department, school, district levels to identify draft priorities
- Refine with executive team
- Review & feedback with labor relations team (BEA)
- Review & feedback with Building Leadership Teams (BLTs)

Overview & Structure

- Identifies priority areas for 2026-27
- Rooted in Strategic Roadmap & supported by district budget
- Organized by type of work
  - Technical implementation
  - Continuous improvement work
  - District-level initiatives
  - Building/Program-level initiatives
- Not exhaustive

Technical Initiatives

- CaptiBasix (4-12)
- Communications
- Digital Wellness
- Educlimber
- ELLevation
- Math Standards Review (K-8)
- Math Curriculum Review (9-12)
- Safety, Security and Facilities
- Threat Assessments

Continuous Improvement Work

- Collaborative Teaming
- Leadership Development
  - Principals
  - Directors
  - Building Leadership Teams
- Pre-K-12+ Pathways Re-Launch
- STAT / SST Teams - Alignment
- Strengthening Core Instruction (Academics & Social Emotional Learning)
  - Intentional instruction and support for all students including multilingual learners and students with education plans
  - Strengthening co-teaching practices

District-Level Initiatives

- District-Level Initiatives
  - Artificial Intelligence Guidance
  - Instructional Coaching
  - Facilities Planning Process
  - Strategic Planning Process
- Early Childhood
  - MultiLingual Strategies (CE)
  - Social and Emotional Learning (SEL) best practices (CE & ECSE)
- Elementary
  - Common Formative Assessments for Foundational Literacy (K-2)
  - New Literacy Curriculum (3-5)
  - New Science Curriculum (K-5)
- Secondary
  - Grading for Equity - 7 principles (6-12)
  - New Social Studies Curriculum (6-12)
  - READ Act Phase 2 (6-12)
  - Success Criteria with Targeted Feedback (6-8)
  - SWAS Intervention Model (6-8)

Building/Program-Level Initiatives

- Community Ed / Early Childhood
  - KinderSpark
  - Grade 6 Project Kids
  - Pathways Development in Adult Basic Education
- Elementary
  - Catalyst Foundational Skills (K-5)
- Middle School
  - AVID Schoolwide Structures (Eagle Ridge & Nicollet Middle Schools)
  - DataWise pilot (Nicollet Middle School)
- High School
  - BAHS/VA and Grade 9 SEL pilot
  - Rigorous Course Access/Success
  - Student Engagement Strategies (9-12)

Focus: Facilities

Completed

- Internal discussion with building/program leaders
- Third-party study of current uses & current state of facilities
- Staff survey

2026-27 School Year

- Continuing work to evaluate needs
- Ongoing staff & community engagement
- Develop options to address identified needs

Focus: Instructional Coaching

- Structural change as part of 2026-27 budget
- New position
  - Build teacher capacity
  - Strengthen grade-level alignment
  - Positively impact student achievement through sustained, collaborative and strategic instructional leadership
- Key for improving experience, outcomes for all students
- Announced 11 hires on May 19

Focus: Strategic Planning

Purpose

- Need identified early & re-enforced through community engagement
- Move to specific action steps for achieving vision
- Provide clear measures for success & accountability

Overview

- Year-long, engaging process with clear deliverables
- External support & facilitation

ONE 91
Burnsville · Eagan · Savage

Strategic Planning Classroom to Boardroom Overview

May 28, 2026

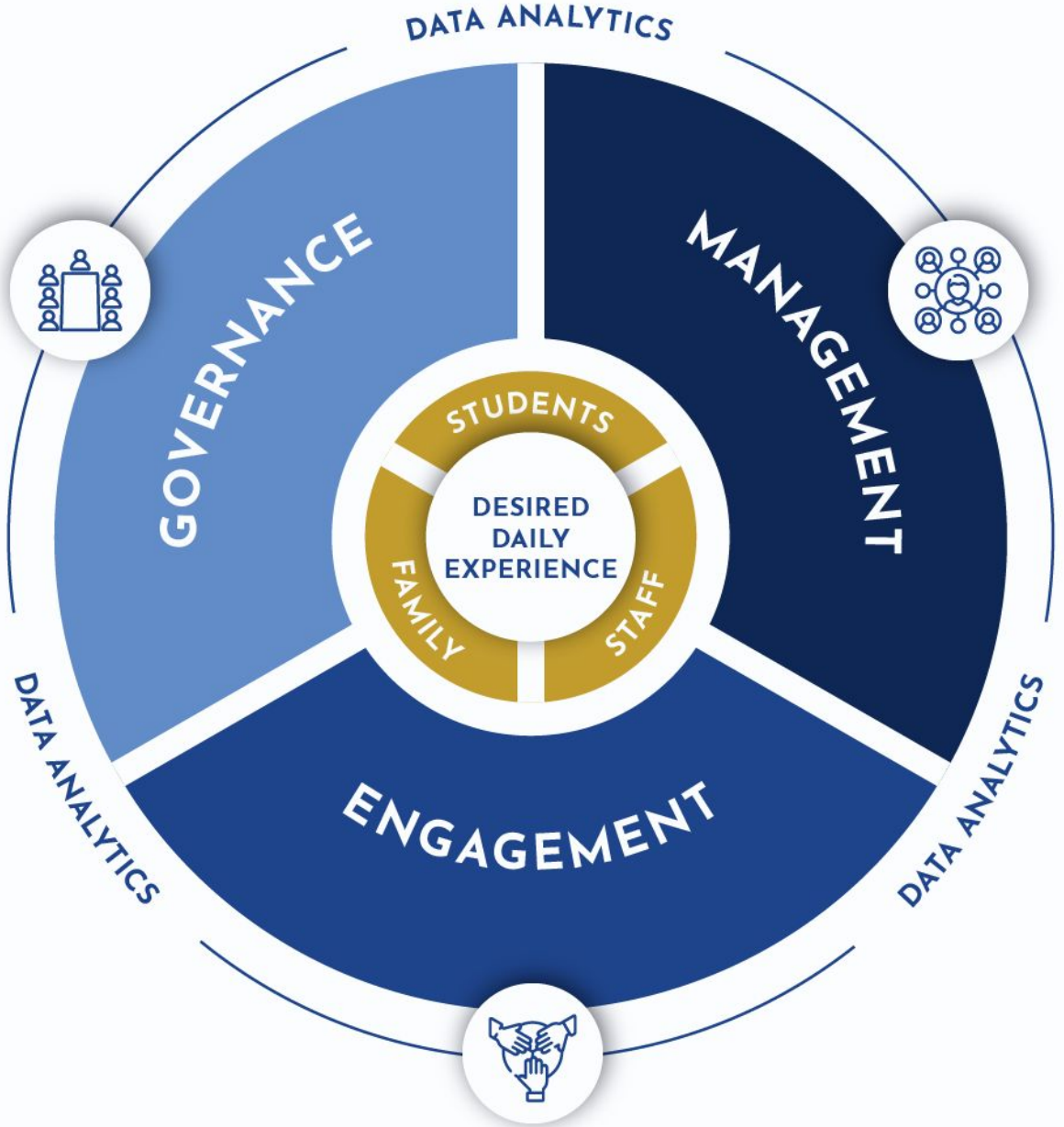
TEAMWORKS
EDUCATION LEADERSHIP SOLUTIONS

TEAMWORKS
EDUCATION LEADERSHIP SOLUTIONS

EDUCATION LEADERSHIP SOLUTIONS

Directional ambiguity to clarity through excellence in governance, management, and engagement.

- SCHOOL BOARD DEVELOPMENT
- LEADERSHIP DEVELOPMENT
- STRATEGIC CHANGE
- EXECUTIVE COACHING
- DEMOGRAPHIC AND ENROLLMENT SERVICES
- GUIDING CHANGE
- TARGETED SUPPORT



300+ Districts, 400+ Collective Years Experience in Education

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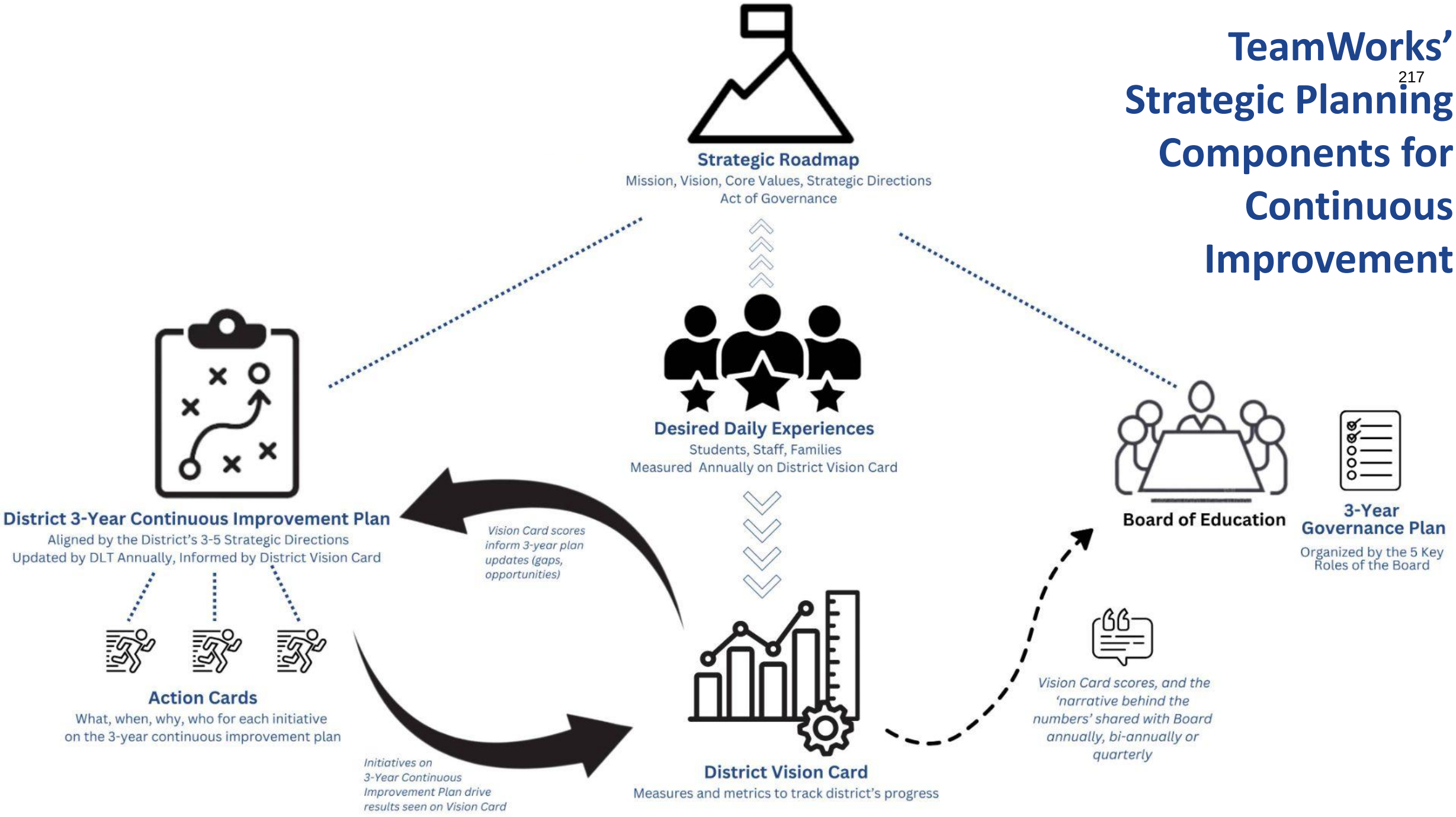
From a TW Strategic Planning Client:

Benefits of TeamWorks' process?

- Increased alignment, everything linked together
- Before, felt overwhelmed. Now everything feels achieveable.
- Feel a sense of clarity and understanding of our "why"
- There is a lot of up-front effort, but worth it
- The outcomes of the process came from us, truly reflects our district and what we need
- Everyone in our district had had an important role to play in this, and we did it together

TeamWorks' Strategic Planning Components for Continuous Improvement



Full Classroom to Boardroom Process Deliverables

Education Leadership System Overview	Roles/responsibilities of those who govern, those who manage, partnership
District Storywall & Environmental Scan	District History, Context + Current Key Trends and Influences
School & Department Strengths & Needs	Assess current reality, core processes of classrooms & departments
Desired Daily Experience	Clear articulation of the Desired Daily Experiences based on guided conversations with students, staff, families
VisionCard	Measures and Metrics of Vision and Planning
3-Year Continuous Improvement Plan	3-Year Plan of Strategies and Initiatives for improvement
Action Cards	Mapping out what/who/when/why of each initiative
Strategic Roadmap	Mission, Core Values, Vision, and Strategic Directions
3-Year Board Governance Plan	3-Year Board Work Plan to support District Continuous Improvement Plan
Board Structure and Protocols	Board Committees, Workflow, Communications, Expectations

Desired Daily Experiences

- Statements describing what students, staff, families want their experience to look like, sound like, feel like on a daily basis.
- Meeting these conditions makes growth in academic achievement possible.
- Measured on an annual basis.
- Gaps in meeting these needs named as learning work / implementation work on the 3-year continuous improvement plan.

Area	Tool/Measure	Percent of Respondents Who Agree or Strongly Agree with DDE Statement:	FALL 2025 (Baseline Data)	Fall 2026	Vision Card Performance Score	Group	Average Score
Desired Daily Experiences - Families	Families who agreed/strongly agreed with key statements on the district DDE survey.	*My child feels safe at school.*	99.4%		5	Families Average	4.0
		I am listened to and supported by school staff.	88.8%		4		
		I maintain regular, open communication with my child's teacher(s), school administration, busing com	85.7%		4		
		My child has highly qualified teachers who support my child's individual academic needs.	78.6%		3		
		My child's learning experiences and opportunities are engaging and varied, and helps them feel prepa	80.0%		4		
		My child's behavioral and social-emotional needs are met with access to mental health resources, cou	77.0%		3		
		My child has access to a variety of athletic and extracurricular activities.	99.2%		5		
		I know how to use the school tools to access my child's grades, attendance, and alerts.	84.7%		4		
Desired Daily Experiences - Staff	Staff who agreed/strongly agreed with key statements on the district DDE survey.	*I feel valued, needed, and purposeful in my role, as all staff and programs play a vital part in supporti*	86.1%		4	Staff Average	3.2
		I am comfortable sharing my needs and concerns and have support and trust from administration to s	81.7%		4		
		I work effectively as a team with my colleagues, and our positive relationships create a strong, collabo	94.8%		5		
		I have open collaboration time with my colleagues to address school-wide issues, share ideas, and see	73.9%		3		
		I have sufficient planning time and access to instructional and classroom resources to effectively supp	67.0%		2		
		I have the support and resources to effectively manage my workload, caseload and classroom.	73.0%		3		
		Our district's buildings are clean, well-maintained, inviting and appropriately equipped, providing safe	64.3%		2		
		Our district has highly trained and dedicated support staff and qualified teachers in their licensure are	75.7%		3		
		Our student behavior expectations are clear and consistently enforced by both staff and administratio	71.3%		3		
Desired Daily Experiences - Students	Secondary students (grades 6-12) who agreed/strongly agreed with key statements on the district DDE survey.	*My teachers use a variety of methods that are engaging, interactive, and fun.*	64.0%		2	Student Average	2.5
		I feel supported by my teachers who help me understand without judgment.	77.0%		3		
		I can take a variety of electives that match my interests and teach me relevant skills, making my school day engaging and preparing me for my career and life.	64.2%		2		
		My schedule gives me time to focus on each subject, get help when I need it, and not feel rushed.	66.7%		2		
		I feel safe at school and can focus on learning, because bullying and disruptions are dealt with and everyone is treated with respect.	70.0%		3		
		I like the variety of food choices available during lunch, giving me the option to pick what I enjoy.	68.0%		2		
		I have enough time during passing time and lunch/recess to relax and catch up with friends.	71.3%		3		
		I participate in extracurricular activities that give me a sense of belonging, challenge me to work hard, and help me grow into a better person.	74.6%		3		

Desired Daily Experiences

Why It Matters:

- Anchors our shared mission in real experiences
- Promotes alignment among the adults
- Helps the district stay accountable to what matters most: the student, staff and family experience

VISION CARD: Tracking Continuous Improvement

Measures		Level 1 Intervention 1.0 – 1.9	Level 2 High Concern 2.0 – 2.9	Level 3 Baseline 3.0 – 3.9	Level 4 Progressing 4.0 – 4.9	Level 5 Vision 5.0 +	Group/Student Group	Current Score	Weight	Weighted Score
Achievement	Percent of students meeting benchmarks on achievement measures (Kindegarten readiness, State Achievement Tests, On Track to Graduate, Achievement Gap)	Less than 50% of all students meeting benchmarks	50 - 59.9 % of all students meeting benchmarks	60 - 69.9% of all students meeting benchmarks	70 - 79.9% of all students meeting benchmarks	80% or greater of all students meeting benchmarks	All Students	3.3	30%	0.7
							Student Groups	1.6		
Graduation	Percent of students graduating in **four years** and **seven years** using the 9th grade cohort model	Less than 55% of all students graduating in four years	55-64.9% of all students graduating in four years	65-74.9% of all students graduating in four years	75-84.9% of all students graduating in four years	85% or greater of all students graduating in four years	All Students	5.0	15%	0.7
							Student Groups	3.8		
		Less than 50% of all students graduating in seven years	50-59.9% of all students graduating in seven years	60-69.9% of all students graduating in seven years	70-89.9% of all students graduating in seven years	90% or greater of all students graduating in seven years	All Students	5.0	10%	0.5
Desired Daily Experiences (Students, Families, Staff)	Percent agreement to key DDE statements taken from the district climate survey	Less than 75% of those surveyed agree or strongly agree to DDE key statements	75-79% of those surveyed agree or strongly agree to DDE key statements	80-84% of those surveyed agree or strongly agree to DDE key statements	85-89% of those surveyed agree or strongly agree to DDE key statements	90% or more of those surveyed agree or strongly agree to DDE key statements	Students, Families, Staff	3.4	15%	0.5
Initiative Implementation (MnMTSS, Read Act, Community Engagement, Student Activities Engagement)	Initiative implementation score on key initiatives using fidelty of implementation assessments	Implementation score of 19% or less	Implementation score of 20-39%	Implementation score of 40-59%	Implementation score of 60-79%	Implementation score of 80% or more on implementation assessment	NA	2	20%	0.4
Operational Measures	Measures from operational areas	Less than 50% across operational measures	50-59.9% across operational measures	60-69.9% across operational measures	70-89.9% across operational measures	90% across operational measures	NA	3.3	10%	0.3
									Overall Performance Score	3.1

Measures

Metrics

Weighted Scores

Strategic Directions:	2023-24 SY	2024-25 SY	2025-26 SY
A. Mental Health	**Learning Work Initiatives** • Mental Health Referral Pathway Protocol	**Learning Work Initiatives** • Student Mentorship • Intercultural Development Inventory	**Learning Work Initiatives** • *(None)*
	Implementation Work Change Readiness • *(None)*	**Implementation Work Change Readiness** • *(None)*	**Implementation Work Change Readiness** • Restorative Circles
	Implementation Work Change Management • Anti Bias Training • District Mental Health Team • Sensory Rooms/Spaces	**Implementation Work Change Management** • *(None)*	**Implementation Work Change Management** • Staff Wellness
	Standard Work Practices (Needs Improvement) • Mental Health Support Roles	**Standard Work Practices** • NME Neuroscience Part II Training/Application?	**Standard Work Practices** • Mental Health Framework • SEL Second Step?
	• Consistency of Social Emotional Curriculum • Restorative Practices		
B. Educational Practices	**Learning Work Initiatives** • AI / Chat GPT	**Learning Work Initiatives** • VR / gamification • Micro Learning and Sensory Breaks / Somatosensory / Body	**Learning Work Initiatives** • *(None)*
	Implementation Work Change Readiness • Reading Instruction Practices	**Implementation Work Change Readiness** • Elementary ELA Curriculum / Science of Reading	**Implementation Work Change Readiness** • Middle School Standards-Based Grading
	Implementation Work Change Management • 5-12 Assessment Practices (Grading)	**Implementation Work Change Management** • *(None)*	**Implementation Work Change Management** • *(None)*
	Standard Work Practices • Cultural Standards / Collaboration • Work-based learning • Engaging Cultural Activities • Digital Citizenship • Scope and Sequence all Subjects • Inclusive Learning Interventions	**Standard Work Practices** • Work-based learning / CTE / Pathways (? no TBC date) • Student-Centered with Rigor / Learning Targets • Student Led Learning • Community Partnerships • CGI Training	**Standard Work Practices** • *(None)*
C. Educational Systems	**Learning Work Initiatives** • MCIS • Comprehensive Assessment System of Formative Assessments Aligned to Standards • 4-day week	**Learning Work Initiatives** • Academies • High School Interventions WYN • Soft Skill - Speaking, Leadership	**Learning Work Initiatives** • Flexible Hours in a day
	Implementation Work Change Readiness • *(None)*	**Implementation Work Change Readiness** • *(None)*	**Implementation Work Change Readiness** • Middle School Model
	Implementation Work Change Management • SWIS	**Implementation Work Change Management** • 3-year old programming • Tier 2 Behavior Teams	**Implementation Work Change Management** • Level III / School within a school

A plan for continuous improvement

- Organized by 3-5 strategic directions over 3 years
- Informed by the comprehensive strategic planning assessment work by the team + Desired Daily Experiences.
- Serves as Superintendent's 'table of contents' of all district-wide initiatives and actions for improvement.
- Each initiative supported by an action card: who, when, what, why.
- Dynamic, "living" doc. Link between VisionCard and Op Plan - each informs the other.
- Recognizes capacity and what needs to leave the system in order to implement.

Action Card for: INITIATIVE NAME

Owner: Person
School/Department Name:
Strategic Direction [A/B/C/D/E]:

Vision at Completion of Initiative/Project (Narrative and Numbers)

-
-
-
-

Key Steps / Project Milestones	Who	Completed by	Status	Anticipated Speed Bumps
	Person	Date	Not Started	• X • X • X • X • X
	Person	Date	Not Started	
	Person	Date	Not Started	
	Person	Date	Not Started	
	Person	Date	Not Started	
	Person	Date	Not Started	
	Person	Date	Not Started	
	Person	Date	Not Started	

Current Reality *(the why behind this work):* **Narrative and Numbers** *Refer to the Whole System View FrameWork*

-
-
-
-

Implementation tools and support to make the district's vision a reality

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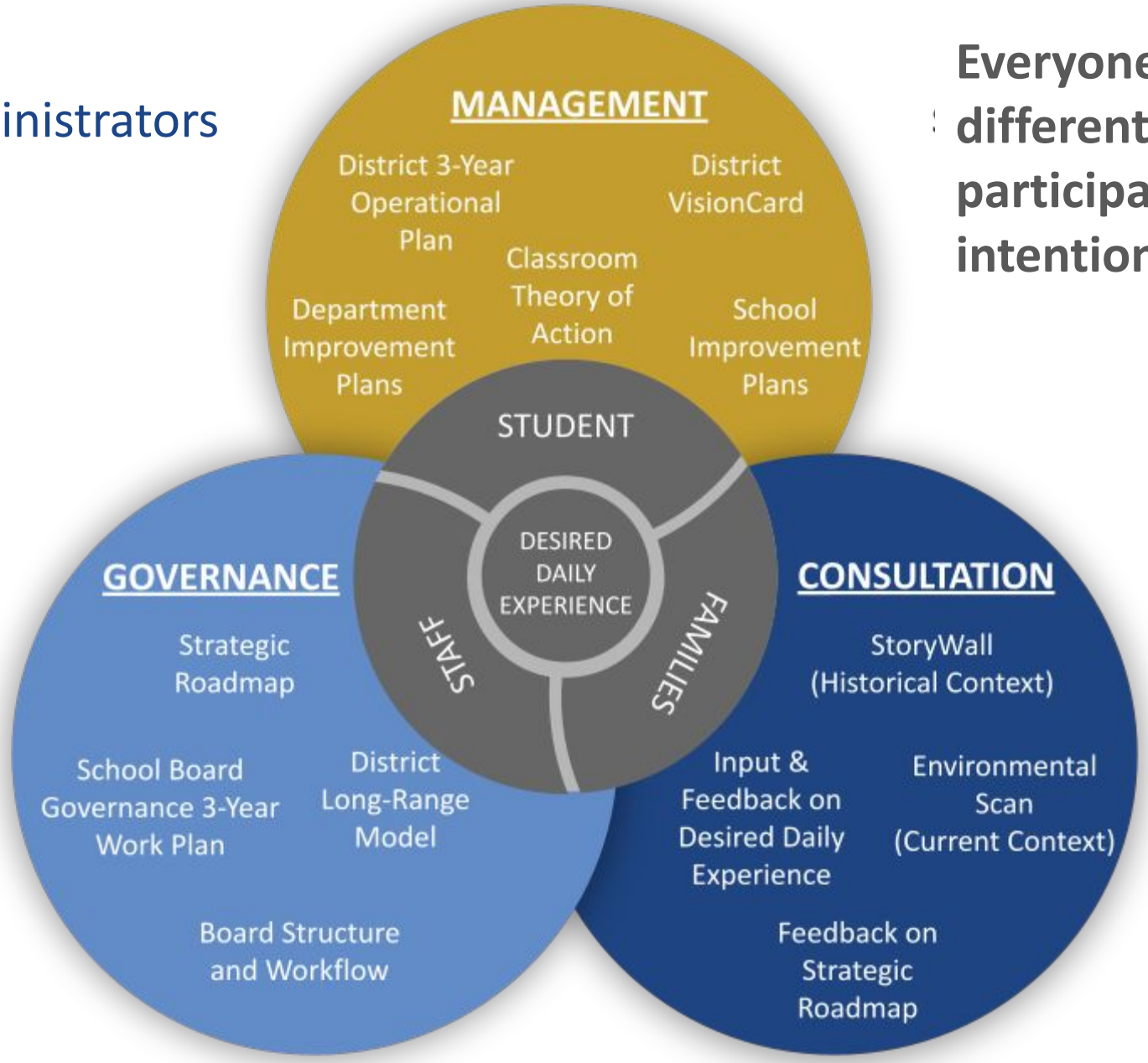
Administrators



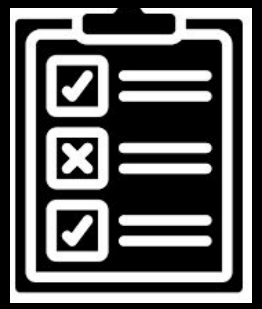
Everyone participates at different points in the process, participation is tied intentionally to their role

Board of Education

Students
Staff
Familiies
Community

TEAMWORKS
EDUCATION LEADERSHIP SOLUTIONS

Fall 2026



Assessing Our Reality

Strategic Planning Team

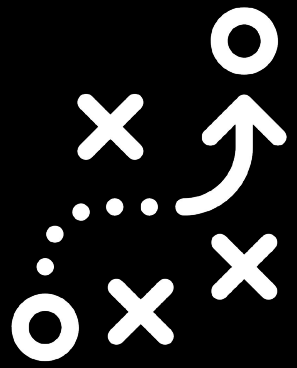
Fall 2026

Describing Our Vision

Focus Groups

Strategic Planning Team

Winter ‘26-27



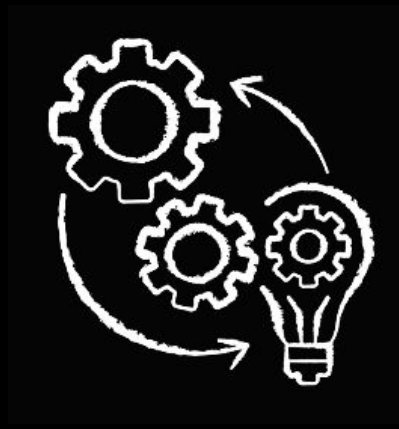
Mapping Our Plan

Strategic Planning Team

Superintendent

School Board

Spring 2027



Implementing Our Plan

Superintendent

Principals

Departments

School Board

Key Differentiators With TeamWorks Process:

3-year Continuous Improvement Plan & 3-year Governance Work Plan:
Reviewed regularly, updated annually.

VisionCard: Made up of measures that exist or easy to create. Informs the continuous improvement plan.

Clarity of Role & Ownership: School board, office of superintendent, principals, departments

Desired Daily Experiences: Grounded in what your students, staff, families need; identified early in the process. Sets vision for the plan.

Adaptable process: We learn from our education clients and can adapt our process based on your needs. Variety of school districts have followed this process: suburban, urban, rural, charter schools.

High Return on Investment: a system of continuous planning, comprehensive process which includes representative voices from all groups

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Thank you!

A Goals- and Standards-Based Superintendent Evaluation

A Resource for School Board Members and Superintendents

MSBA MINNESOTA SCHOOL BOARDS ASSOCIATION
Where School Boards Learn to Lead

MASA EST 1907
Minnesota Association of School Administrators

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Goals- and Standards-Based Superintendent Evaluation

A Resource for School Board Members and Superintendents

Minnesota School Boards Association
Minnesota Association of School Administrators

INTRODUCTION

This guide, along with the supporting resources, is designed to help school board members and superintendents implement an effective, meaningful superintendent evaluation process that is focused on improving student achievement.

The resources referenced in this document were developed jointly by staff of the Minnesota School Boards Association (MSBA) and staff and officers of the Minnesota Association of School Administrators (MASA).

The basis for all resources are the Program Requirements for All Administrative Licenses, Subparts "1" and "2" (Minnesota Rules 3512.0510).

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PREFACE

Effective school boards recognize that hiring the right superintendents to lead and manage the school districts they serve is one of their most important duties. Delegating authority and holding the superintendent accountable are vital. Effective school boards also know that they have a duty to themselves and their communities to determine whether the authority delegated to the superintendents is being used as intended. As a result, evaluating the superintendent's performance should be a major focus of the school board and, by extension, the superintendent.

The Superintendent Evaluation: A Resource for School Board Members and Superintendents (Resource) is divided into three parts as outlined in the Table of Contents. Part 1 provides basic information to help school board-superintendent teams gain knowledge of evaluation principles and holding a closed meeting for superintendent evaluation. Part 2 provides a three-step process for establishing an evaluation that includes both performance goals and standards of performance and information about holding the mid-year and end-of-year evaluations. Part 3 includes examples of evidence of superintendent performance (such as documents, communications, etc.), sample evaluation forms, and a copy of Minnesota Rules 3512.0510.

The information in this Resource provides a framework for effective superintendent evaluations. School board and superintendent teams may choose to focus on establishing a goals-based evaluation; others may choose to develop a hybrid that includes a limited number of performance goals and standards of performance; others may choose a different model or opt to continue using the tool(s) and processes they are currently using. Whichever option the school board-superintendent team selects, the most important consideration is to commit to holding at least an annual evaluation of the superintendent's performance.

Before beginning to read the content of this Resource, two terms used throughout this document should be explained. From this point, the phrase, "performance standard," is a written criteria against which a superintendent's work is assessed to determine growth and/or functioning. While the superintendent's job description lays out what must be done, performance standards provide the superintendent with specific expectations for each job duty. The phrase, "performance goal," is a statement that describes the desired outcome(s) of the superintendent's work. Performance goals are job specific, measurable, and should support the school district's mission, vision, and beliefs.

Finally, training for both the school board and superintendent is suggested prior to implementing the tool.

TABLE OF CONTENTS

Part 1: Evaluation Overview

Reasons to Evaluate the Superintendent 2
Elements of a Comprehensive Superintendent Evaluation 3
How to Evaluate Objectively and Fairly 4
Timeline for Superintendent Evaluation 5
Closed Meeting for Superintendent Evaluation 7
Superintendent Job Description 8

Part 2: Developing a Goals- and Standards-Based Evaluation and Process

Step 1: Establish Goals and Select Standards 11
Standard 1: Governance Team 14
Standard 2: School District Finances 15
Standard 3: Communication and Community Relationships 16
Standard 4: School District Operations 17
Standard 5: Human Resources 19
Standard 6: Teaching and Learning 20
Standard 7: Student Support 21
Standard 8: Ethical and Inclusive Leadership 23
Step 2: Schedule and Hold a Mid-Year Evaluation 25
Preparing for the Mid-Year and End-of-Year Evaluation Meetings 25
Step 3: Schedule and Hold an End-of-Year Summative Evaluation Meeting 26
Tips for Conducting a Fair and Objective Evaluation Meeting 27

Part 3: Appendices

Evidence Samples A-1 – A-3
Goals and Standards Evaluation Forms/Examples
Sample Form 1 – Establish Goals and Standards A-4
Sample Form 2 – Mid-Year Formative Evaluation A-5
Sample Form 3 – School Board's Final End-of-Year Summative Evaluation A-6
Sample Form 4 – Final Performance Summary Sheet A-7
Sample Form 5 – Superintendent Self-Evaluation Form (Optional) A-8 – A-9

OVERVIEW OF PART 1

Part 1: Evaluation Overview

1. Evaluation Overview
    - Reasons to Evaluate the Superintendent
    - Components of a Comprehensive Superintendent Evaluation
    - How to Evaluate Objectively and Fairly
2. Timeline for Superintendent Evaluation
3. Closed Meeting for Superintendent Evaluation
4. Superintendent Job Description

PART 1: EVALUATION OVERVIEW

1. Reasons to Evaluate the Superintendent

Evaluation of a superintendent's performance is one of a school board's most important responsibilities. A school board's evaluation of its superintendent is an inherent managerial right unless negotiated away.

Wise school boards avoid limiting the school board's inherent managerial rights in the superintendent's employment contract. Each school board member should review the superintendent's employment contract to determine the evaluation-related provisions, if any, that may be included.

Done correctly, an evaluation is a useful governance tool that helps drive school improvement. In fact, a high-quality evaluation process enhances positive school board-superintendent relationships, improves communication, clarifies leadership roles, creates common understandings, and provides a mechanism for satisfying the public's desire for accountability.

DO	DON'T
Collaborate with the superintendent on expectations, process, and timeline	DON'T expect either the school board or the superintendent to manage the evaluation alone
Develop an effective process for the *entire* school board to engage in the evaluation	DON'T appoint a school board committee or a single school board member to conduct the evaluation
Develop agreed-upon ratings along with written commentary, feedback, and recommendations to the superintendent	DON'T provide **only** the agreed-upon ratings
Compile one final evaluation summary so that the school board speaks with one voice	DON'T prepare separate, individual evaluations from each school board member
Allow time for the school board to discuss the results and for the superintendent to give input and respond to the evaluation	DON'T conduct the evaluation as a one-way communication from the school board to the superintendent

2. Elements of a Comprehensive Superintendent Evaluation

Principle	Rationale
Provide opportunities for personal and professional development	Successful evaluation processes must address the whole person and be oriented toward continuous improvement
Focus on improving performance (not proving incompetence)	An effective evaluation process is based on providing feedback for growth, not on finding shortcomings. A school board may use evaluation for the purpose of termination, but doing so should not be the focus or priority
Provide legal, realistic, accurate, useful, and measurable criteria that reflect the competencies in Minnesota Rules 3512.0510	Evaluation criteria should incorporate these qualities
Create an ongoing process connected to school district and school improvement goals and/or performance standards	Evaluation is a process, not a once-a-year conversation; it must be embedded in the school district's goals and plans
Connect the school district's goals with the community's vision for its schools	Goals must reflect the community's hopes for its public schools and students
Link evaluation to academic, social, and emotional growth of all school district students	Accountability should include multiple measures of student learning
Recognize the importance of superintendent leadership to facilitate a better quality of life for all inside the school community and in the community at large	The superintendent's work must be concerned with shaping the community's future and having a positive effect upon people's lives

3. How to Evaluate Objectively and Fairly

While every evaluation process includes some subjectivity, effective tools and procedures will make the process more objective. The components below will help create a quality evaluation process.

Documentation

An evaluation is more than a checklist: deciding whether expectations are met requires careful consideration of documented evidence. School board members and the superintendent should work together to reach consensus on the evidence to be used, keeping in mind that school districts already produce a variety of annual reports, curriculum studies, budget printouts, contracts, meeting minutes, and more—all of which may be used to document a superintendent's progress and accomplishments related to established goals and/or performance standards.

Criteria and Ratings

An effective evaluation requires that school board members rate performance by using criteria that are mutually agreed upon, understandable, realistic, and measurable.

Written Comments

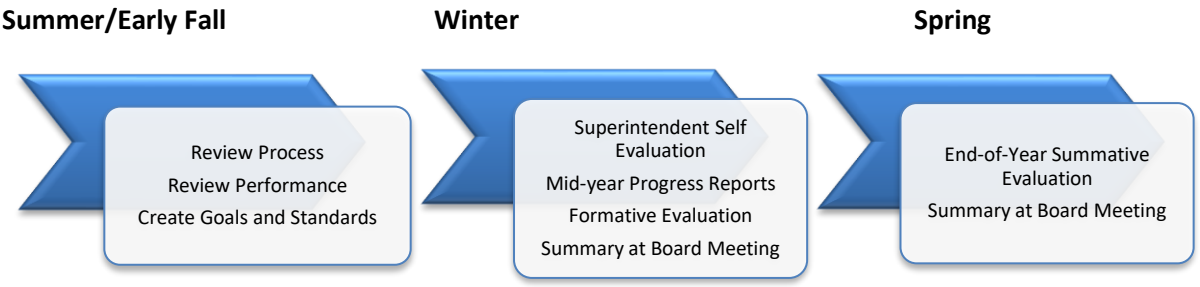
Written comments offer school board members the opportunity to provide specific constructive praise and criticism. They provide the superintendent with useful information that can be used for continuous improvement.

Evaluation Conferences

Face-to-face meetings between a school board and its superintendent are useful to (a) discuss evaluation criteria; (b) establish goals and select performance standards; (c) determine the evaluation instrument, rating scale, and process; and (d) present supporting evidence and discuss the results of the school board's mid-year formative and year-end summative evaluations.

School boards must comply with Minnesota's Open Meeting Law (Minnesota Statutes Chapter 13D), the Minnesota Government Data Practices Act (MGDPA) (Minnesota Statutes Chapter 13), and other privacy laws. MSBA/MASA Model Policies 205 and 206, MSBA Service Manual Chapter 13 and Law Bulletins C and I, and the Minnesota Office of the Revisor of Statutes offer additional guidance. Please also see *Closed Meeting for Superintendent Evaluation* on page 7.

4. Timeline for Superintendent Evaluation



Summer/Early Fall

- School board and superintendent **review** job description, the evaluation process, form(s), and timelines.

- **Identify acceptable supporting documents**, information, evidence, and data to be used to measure performance.

- School board and superintendent **create goals and/or identify standards** based on school district priorities and that are measurable and achievable in twelve months. If no agreement can be reached, the school board's determination prevails as it is the superintendent's employer.

Winter

- During a school board meeting, the school board chair and superintendent **review evaluation process and forms** with new school board members. Private data may not be shared with new school board members until after they officially take office.

- Superintendent may complete a **self-evaluation**, with supporting documents, to be provided to the school board. The data used to create a self-evaluation is the superintendent's sole property and is shared with the school board only if the superintendent chooses to do so.

- Superintendent makes **mid-year progress reports** to the school board related to the goals and standards.

- Prior to the superintendent's **mid-year formative evaluation**, each school board member receives the mid-year evaluation form, including the evaluation criteria (goals and standards).

  A formative evaluation may include informal or formal assessment of current practice and should offer feedback suited to improve future performance.

- School board members **prepare to discuss the superintendent's performance** for each goal and/or standard. The school board may request an opportunity to prepare without the superintendent's presence, but the school board cannot exclude the superintendent.

- At the **formative evaluation meeting**, the school board chair leads the school board's review of the superintendent's performance. The school board may close the meeting unless the superintendent requests that the meeting be open. The school board should require that this request be in writing.

    - The school board members share assessments of the superintendent's formative evaluation performance.

    - The superintendent may offer clarification and/or progress reports on goals and/or standards.

    - The school board seeks to reach consensus on the evaluation. The school board chair completes the evaluation form during the evaluation meeting.

- At the next open meeting, the school board **summarizes its conclusions** regarding the formative evaluation, in compliance with Minnesota's Open Meeting Law.

- The **formative evaluation is attached to the summative evaluation** when it is completed. Both documents are placed in the superintendent's personnel file.

Spring

- Each school board member **receives the end-of-year summative evaluation form** and the evaluation criteria.

- The school board members **prepare to discuss the superintendent's performance** on each goal and/or standard. The school board may request an opportunity to prepare for the summative evaluation without the superintendent's presence, but the school board cannot exclude the superintendent.

- At the **evaluation meeting**, the school board chair leads the school board's review of the superintendent's performance. The school board may close the meeting unless the superintendent requests that the meeting be open. The school board should require that this request be in writing.

    - The school board members share their assessments of the superintendent's summative evaluation performance.

      A summative evaluation is a formal evaluation that is based on all evidence collected throughout the evaluation process. The superintendent receives an overall performance rating and the evaluation is placed in the superintendent's personnel file.

    - The superintendent may provide clarification and/or progress reports on the goals and/or standards.

    - The school board seeks to reach consensus on the evaluation. The school board chair completes the evaluation form during the evaluation meeting.

- At the next open meeting, the school board **summarizes its conclusions** regarding the summative evaluation, in compliance with Minnesota's Open Meeting Law.

- The **final written summative evaluation form** is placed in the superintendent's personnel file.

5. Closed Meeting for Superintendent Evaluation

A school board may evaluate the superintendent's performance in a closed meeting. The following steps must be taken:

a) The school board **provides proper notice** to hold a meeting to evaluate the superintendent

b) The school board **meets in open session** pursuant to the notice.

c) A school board member **moves to close the meeting** for the purpose of evaluating the superintendent. This motion must be seconded and a majority vote of the school board members present must support the motion before the school board moves into closed session.

- **NOTE**: If the superintendent requests that the evaluation meeting be open, the school board cannot meet in closed session. The evaluation must then be conducted in open session.
- **NOTE**: the superintendent has the right to attend the closed meeting.

d) The school board **proceeds to the closed meeting** to evaluate the superintendent.

e) After the school board completes its closed meeting, it must **return to open session**. The school board can proceed with the open meeting or it can move to adjourn.

f) The school board chair **prepares a summary** of the school board's conclusions regarding the superintendent's evaluation. The summary must summarize each specific, salient point of the evaluation and be more detailed than a statement that strengths and weaknesses or areas of growth were identified. The summary must give enough information so that a reasonable person would know what occurred without disclosure of private data.

The summary should include:

- The closed meeting date;
- The names of attendees;
- The performance areas that were reviewed, including
  - Whether expectations were met
  - Areas of strength
  - A summary statement of each goal
  - Areas of concern, if any (<u>do not</u> include specific personnel data that led to the concern)

g) **At its next open meeting**, the school board provides the summary of its conclusions regarding the superintendent's evaluation. The 'next open meeting' applies regardless of the type of meeting (such as a regular meeting, special meeting, work session, work study, etc.). If the next meeting is a special meeting, the school board should ensure that the special meeting notice includes the superintendent evaluation summary in the purpose of the special meeting notice and on the special meeting agenda.

The written summary should be read aloud at the meeting. Copies of the written summary should be given to the school board members at the meeting. A copy must be available at the open meeting for the public to review. The summary should be reflected in the meeting minutes.

6. Superintendent Job Description

To be effective, a superintendent must focus on meeting the regular, ongoing responsibilities that make the school district function effectively and efficiently. The superintendent must have a clearly defined job description to ensure that the school board and superintendent share a common understanding of roles and ongoing responsibilities.

The job description should be grounded in the competencies identified in Minnesota Rules 3512.0510, address the school district's specific needs, and be revisited regularly to ensure that the description accurately describes the full scope of the superintendent's roles and responsibilities. The job description must be consistent with the school board's vision, mission, and goals.

Sample Superintendent Job Description

General Position Description

The superintendent is the chief executive officer of the school district, an advisor to the school board and is directly accountable to the school board.

The superintendent is responsible for guiding and directing all school district operations and activities and for informing the school board of all needs related to the school district's current and future operations. The superintendent shall recommend policies to the school board and shall be responsible for implementing, interpreting, and executing polices that the school board has adopted.

Specific Duties

The superintendent shall

- Provide leadership for educational programs, staff development programs, and curriculum development to provide all the school district's students the best possible learning opportunity and environment;
- Inform and advise the school board about programs, practices, and problems and keep the school board informed of the activities operating under the school board's authority;
- Explain the school district's educational needs to the school board, recommend necessary new and/or revised policies and staffing changes for school board action;
- Serve as a liaison between the school district and the community; respond to concerns of parents, students, residents, and staff to increase understanding of policies and practices and to keep them informed of and involved in school district activities;
- Oversee school district financial operations and prepare, present, and recommend a budget;
- Communicate employee proposals to the school board, recommend adjustments to employee policies and salary structures as appropriate, and manage all employee contracts and policies;
- Develop and maintain a comprehensive strategic planning process, which includes short- and long-term planning and development of school district and instructional goals;

- Establish and maintain working relationships with agencies and organizations outside the school district to promote the school district's best interests through contact with legislators, local government leaders, other superintendents, businesses, and others.
- Maintain and improve effective school board-superintendent relationships by participating in joint seminars and training sessions;
- Delegate responsibility and authority to school district employees as appropriate and define the authority and responsibilities of and effectively evaluate middle managers;
- Complete all required state and federal reports in a timely manner; and
- Assume ultimate responsibility for all aspects of the school district's operation.

OVERVIEW OF PART 2

Part 2: Developing a Goals- and Standards-based Evaluation and Process

1. Establish goals and selecting standards

    - Standard 1: Governance Team
    - Standard 2: School District Finances
    - Standard 3: Communication and Community Relations
    - Standard 4: School District Operations
    - Standard 5: Human Resources
    - Standard 6: Teaching and Learning
    - Standard 7: Student Support
    - Standard 8: Ethical and Inclusive Leadership

2. Schedule and hold a mid-year evaluation

    - Preparing for the mid-year and end-of-year evaluation meetings

3. Schedule and hold an end-of-year summative evaluation meeting

    - Tips for Conducting a Fair and Objective Evaluation Meeting

PART 2: DEVELOPING A GOALS- AND STANDARDS-BASED EVALUATION

Planning is essential to developing an effective goals- and standards-based evaluation. A goal establishes shared expectations for the superintendent's individual job performance. Standards focus on objectives the school district is directed toward. Goals- and standards-based evaluations are important because they help communicate expectations to the superintendent regarding individual improvement and district-level aspirations.

To set goals and standards, the school board must decide how the superintendent should spend the bulk of his or her time to help the school district meet its strategic priorities and goals. The school board and superintendent team must decide the areas that are most in need of the superintendent's attention.

The school board and superintendent are encouraged to develop the evaluation criteria and processes that meet their school district's needs. A hybrid approach that includes a limited number of performance goals and standards may be most helpful to the school board and superintendent. The process of setting performance goals, selecting the standards, and conducting the evaluation can be divided into three steps:

Step 1: Establish goals and standards
Step 2: Schedule and hold a mid-year formative evaluation meeting
Step 3: Schedule and hold an end-of-year summative evaluation meeting

Each step of the process is outlined below.

Step 1: Establish Goals and Select Standards

The school board and superintendent establish two or three district-focused goals and one or two professional development goals for the superintendent. The goals should be clearly aimed at improving student learning, the climate for student learning, and other specific areas of operational oversight. The goals detail expectations for the superintendent to accomplish during the next twelve months, understanding that circumstances may necessitate modifications during the year. Minnesota Rules 3512.0510, which can be helpful in setting superintendent goals, can be found beginning on page A-10.

When possible, measurable progress indicators (the evidence the school board expects to receive from the superintendent for use in determining whether the goals have been accomplished) should be mutually agreed upon by the school board and superintendent. Each measurable progress indicator should be clear, understood by both the school board and superintendent, and recorded under the goal. The sample document found on page A-1 details two possible superintendent goals and evidence associated with each goal.

Once the goals have been selected and the relevant evidence is identified, the school board and superintendent work together to identify standards to be assessed based on the school district's strategic goals and priorities. Each standard includes specific elements that further define the superintendent's responsibilities within the standard. The level of performance is progressive in nature and moves from ineffective to highly effective.

Each year, select two or three standard(s) and all or some of the elements within the selected standard(s). A standard may support (an) established superintendent goal(s), school district goal(s), or a clearly defined operational or organizational area of focus. A list of eight possible standards and associated elements is provided below. A sample completed evaluation form that includes both goals- and standards-based criteria can be found beginning on page A-4. Evidence of performance should also be identified.

Standard	Elements
Governance Team	• Roles and Responsibilities • Goals and/or Strategic Plan • Policy Implementation • Information for Decision-Making • School Board Questions and Development
School District Finances	• Budget Development and Maintenance • Financial Statements • Financial Controls • Bond and Levy • Asset Protection
Communication and Community Relationships	• Relationship with the Community • Engagement • Informs the Community as a Whole • Advocacy • Media • Visibility and Approachability
School District Operations	• Facilities • Transportation • Food Service • Technology • Maintenance • Personnel
Human Resources	• Internal Communications • Personnel Concerns • Delegation of Duties • Visibility and Approachability • Hiring and Staff Development • Collective Bargaining and Union Relations • Evaluation
Teaching and Learning	• Staff Development • School Improvement • Curriculum and Instruction • Professional Knowledge of Teaching and Learning • Culture of Cooperation
Student Support	• Student Engagement and Feedback • Student Attendance • Support for Students • Student Discipline • Culture of Cooperation • School Safety and Security • Emotional Health and Social Needs
Ethical and Inclusive Leadership	• Ethics and Professional Behavior • Interactions with Staff, Students, and Community • Professional Practice • Diverse Communities • Cultural Competency • Equity Plan Implementation

Standard 1. Governance Team				
Element 1.a. Roles and Responsibilities				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Models adherence to school board and superintendent roles and responsibilities that have been established and articulated. Facilitates candid and respectful discussion of any issues that are unclear	*Works with the school board to review and refine guidelines for effective school board and superintendent roles and responsibilities*	*Articulates and adheres to the roles and responsibilities of the school board and superintendent*	*Does not articulate or adhere to the roles and responsibilities of the school board and superintendent*	
Element 1.b. Goals and/or Strategic Plan				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Facilitates development of the school district's short- and long-term measurable goals and aligns available resources with school district's budget to accomplish goals	*Facilitates development of the school district's short- and long-term goals and recommends necessary financial strategies to meet goals*	*Goals have been developed but no overall plan or alignment of resources exists*	*Goals are not developed.*	
Element 1.c. Policy Implementation				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Leads in determining school district needs and policy priorities; facilitates regular review and revision of school board policy and policy development process	*Consults with school board when questions of policy interpretation arise; follows school board policy in decision-making*	*Occasionally acts without following school board policy*	*Does not follow or rely on school board policy. Uses personal discretion in decision-making*	
Element 1.d. Information for Decision-Making				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Collaborates with school board to review and improve value of information and guidance provided to the board for effective decision-making; ensures meeting materials are comprehensive, with adequate background information and possible action; offers thorough, timely, and prudent recommendations	*Assists school board in understanding multiple perspectives surrounding issues as well as possible implications of decisions; provides meeting materials and background and historical perspectives; includes recommendations*	*Shares information with a few school board members for decision-making in a timely manner; provides incomplete meeting materials that do not include adequate background information or historical perspective*	*Does not provide timely information needed for effective school board decision-making; meeting materials are not readily available; members do not receive enough information regarding agenda or background information*	
Element 1.e. School Board Inquiries and Development				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Answers school board questions thoroughly to ensure understanding; actively and continuously encourages school board development by seeking and communicating school board development opportunities; creates, follows and annual reviews communication protocols	*School board questions are addressed with follow-up to members most of the time. Provides members with information regarding school board development opportunities when they arise. Communication protocols exist and are followed most of the time*	*School board questions are answered, but not all members are apprised of relevant questions and answers. When asked, provides members with information about school board development. Communication protocols exist, but are rarely followed*	*School board questions are rarely answered. Does not promote school board development. No communication protocols exist*	

Standard 2. School District Finances				
Element 2.a. Budget Development and Maintenance				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Engages in timely budget planning and actions that consider current and long-range information and data; seeks balance to meet students' current and future needs and be fiscally responsible to community; distributes resources to meet immediate and long-range objectives	*Engages in proactive budget actions that consider current information and data; seeks balance to meet the students' needs and be fiscally responsible to community; distributes resources in light of school district goals and immediate objectives*	*Budget development, resource allocations, and management is focused on meeting immediate needs and fiscal issues. Decisions are primarily reactive to current needs of the school district*	*Budget knowledge is limited. Budget is developed and managed without taking into consideration current needs of the school district. Resources are allocated without consideration of school district needs*	
Element 2.b. Financial Statements				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Provides constant flow of budgetary and/or financial information and discussion of ramifications of changes	*Regularly reports to the school board concerning budget and financial status*	*Reports status of financial accounts as requested by school board*	*Does not report financial information to school board other than annual audit*	
Element 2.c. Financial Controls				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Promotes appropriate financial controls, including third-party audits and reconciliation of accounts; implements preventive measures to protect school district finances	*Is current with general and state accounting procedures; maintains internal controls*	*Uses annual audit to reveal discrepancies; internal controls are inconsistent*	*Annual audit reveals areas in need of improvement; financial accounts are not in order*	
Element 2.d. Bond and Levy Campaigns				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Helps school board assure that levy and bond campaigns meet immediate fiscal needs and advance long-term school district goals and/or priorities	*Helps school board develop community engagement strategies that build support for levies and bonds*	*Helps school board assure that levy and bond campaigns are conducted in legally correct and fiscally responsible manner*	*Does not provide school board with timely and helpful guidance on conducting levy and bond campaigns*	
Element 2.e. Asset Protection				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Protects school district's fiscal health by continually seeking efficiencies and identifying new sources of funding, such as grants and investment opportunities; follows school district policies and procedures to ensure funds and property are secure; bases recommendations and decisions on school district approved priorities and needs	*Provides some oversight of school district resource allocations and decisions, including fiscal investments, grant funding opportunities, fixed assets, and external resources; usually follows policies; ensures alignment between school district assets and priorities to support improved instructions and other key goals*	*Provides limited oversight of school district resources, including fiscal investments, grant funding opportunities, and fixed assets; does not consistently follow policies; some alignment exists between school district assets and priorities*	*Does not provide oversight of school district resources, including fiscal investments, grant funding opportunities, and fixed assets; has not developed policies to guide asset-related decisions; makes fiscal decisions that do not align with school district priorities and/or are wasteful*	

Standard 3. Communication and Community Relationships				
Element 3.a. Relationships with the Community				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Builds and sustains productive relationships with public and private sectors, such as local law enforcement, MSBA, MASA, etc.	*Creates relationships with public and private sectors*	*Reluctantly seeks some relationships with public or private sectors*	*Has no relationships with public and private sectors and shows no interest in pursuing partnerships*	
Element 3.b. Engagement				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Seeks out and provides opportunities for input from external groups and individuals; uses the input in decision-making process	*Solicits input from select external groups and individuals*	*Very rarely seeks input from external groups and individuals*	*Demonstrates lack of regard for input and influence of external groups and individuals*	
Element 3.c. Informs the Community as a Whole				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Actively keeps community informed with appropriate, regular communication on variety of school district topics, issues, and/or concerns, allowing school board to meet its responsibilities	*Keeps community members informed of school district issues and/or concerns as needed so school board may meet its responsibilities*	*Keeps only some community members informed of school district issues and/or concerns, limiting school board's ability to meet its responsibilities*	*Does not provide information community needs to understand school district issues and/or concerns, hindering school board's ability to meet its responsibilities*	
Element 3.d. Advocacy				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Works with school board and staff to build relationships with government officials to promote students' interests and influence appropriate responses to government actions	*Assumes leadership role through numerous contacts with government officials to protect and promote students' interests*	*Engages with government officials to protect students' interests*	*Does not engage with city, township, county, state, and federal officials (government officials) to protect students' interests*	
Element 3.e. Media				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Actively engages media; maintains professionalism with media; seeks to promote school district in media and community	*Is cooperative with media; seeks to promote school district in media*	*Passively and reluctantly communicates with media*	*Does not communicate with community*	
Element 3.f. Visibility and Approachability				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Is visible and approachable by members of the community; attends many and varied events	*Is visible and approachable by community; attends some events.*	*Attends few events and is seldom approachable by community*	*Is neither visible nor approachable by community*	

Standard 4. School District Operations				
Element 4.a. Facilities				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future, with projected plan to secure funding	*Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future*	*Discusses facilities needs internally, but no plan is created; addresses issues on an as-needed basis*	*Facilities management plan is not created; maintenance is performed only when absolutely needed*	
Element 4.b. Transportation*				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures transportation department operates efficiently and effectively; has long-range plan for replacing school district vehicles as needed	*Ensures transportation department operates efficiently and effectively most of the time; has long-range plan for replacing school district vehicles as needed*	*Transportation department operates on day-to-day basis without long-range plan for replacing school district vehicles as needed*	*Transportation department operates haphazardly without long-range plan for replacing school district vehicles as needed*	
Element 4.c. Food Service**				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures food service operates efficiently and effectively and offers nutritious and appealing meals that meet or exceed government standards	*Ensures food service operates efficiently and effectively most of the time and that meals meet government standards*	*Food service operates with a deficit; meals meet government standards*	*Food service operates with a deficit; meals do not meet government standards and are neither nutritious nor appealing*	
Element 4.d. Technology				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Is open to future needs and trends in technology; ensures technology plan is in place and includes long-range plan to replace and upgrade hardware, software, and infrastructure	*Ensures technology plan in place with long-range plan to replace and upgrade hardware, software, and infrastructure*	*Technology plan in place, but no replacement plan for hardware, software, and infrastructure*	*No technology plan in place; no replacement plan for hardware, software, and infrastructure*	
Element 4.e. Maintenance***				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures maintenance department operates efficiently and effectively and has a system for reporting and/or handling work orders in timely manner; schedule for maintenance is in place and is followed	*Ensures maintenance department operates efficiently and effectively most of the time; most work orders are completed in timely manner*	*Maintenance department operates on day-to-day basis, with no system for reporting and/or handling work orders*	*Maintenance department operates haphazardly with no system for reporting and/or handling work orders*	
Element 4.f. Personnel				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures sites are staffed appropriately; staff receive on-going professional development	*Most sites are staffed appropriately; staff receive on-going professional development*	*Multiple sites lack appropriate number of staff; professional development is offered, but not consistently used*	*Staff level is inadequate across school district with no professional development offered, or, if offered, not utilized*	

** Note 4.b.: Safety is a concern regardless of whether the school district operates its own transportation services or contracts with an outside vendor.*

***Note 4.c.: Providing nutritious meals is important regardless of whether the school district operates its own food service or contracts with an outside vendor.*

****Note 4.e.: School district facilities and grounds management is important regardless of whether the school district operates its own maintenance programming or contracts with an outside vendor.*

Standard 5. Human Resources				
Element 5.a. Internal Communications				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Establishes system for keeping staff continually informed of important matters and allowing opportunities for regular input	*Keeps staff informed of most important matters and seeks input annually*	*Inconsistently keeps staff informed of important matters*	*Lacks specific system to inform staff of important matters or fails to seek input*	
Element 5.b. Personnel Concerns				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Follows established comprehensive, proactive system with personnel matters; routinely discusses personnel policies	*Uses policies and procedures to address personnel matters with consistency, fairness, discretion and impartiality*	*Establishes policies and procedures, but does not implement them consistently*	*Policies and procedures for handling personnel concerns in consistent manner are not in place; some situations may be handled with bias or inconsistency*	
Element 5.c. Delegation of Duties *				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Delegates responsibility to staff that will foster professional growth, leadership, and decision-making skills	*Delegates responsibility to appropriate staff*	*Is reluctant to place much authority or decision-making with key staff*	*Tightly controls decisions made within administrative team*	
Element 5.d. Visibility and Approachability				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Is visible at variety of school events and approachable by staff; prioritizes regular visits to buildings and classrooms; consistently follows open door policies	*Is visible and approachable by staff; visits buildings and/or classrooms*	*Seldom visits buildings; attends few building events and activities; is not approachable*	*Is neither visible nor approachable by staff; is isolated from staff*	
Element 5.e. Hiring and Staff Development				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Follows established plan for recruiting, hiring, supporting, inducting, developing, and retaining staff while keeping students' interests in mind	*Follows established plan for recruiting, hiring, supporting, inducting, developing, and retaining staff*	*Plan exists for recruiting, hiring, supporting, inducting, developing, and retaining staff, but is not used consistently*	*No plan exists for recruiting, hiring, supporting, inducting, developing, and retaining staff*	
Element 5.f. Collective Bargaining**				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Assists school board in preparing for and conducting negotiations	*Is proactive in preparing for collective bargaining by sharing appropriate information*	*Accepts that collective bargaining is necessary and may be challenging*	*Does not seek to understand and/or improve collective bargaining*	
Element 5.g. Evaluation				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Puts in place appropriate performance evaluation systems; assures school district staff are evaluated at least annually; completes required evaluations; ensures necessary development plans are in place and that evaluations are consistent across school district	*Assures most staff are evaluated annually and that evaluations are completed in a timely manner; some needed individualized staff improvement plans not developed*	*Assures evaluations are completed, but are consistent or not in compliance with state law*	*No performance evaluation system in place; evaluations not completed as required by state law*	

**Note 5.c.: School district finances and structures impact staffing levels and administrative oversight and responsibilities.*

***Note 5.f.: School district-related negotiations processes vary based on negotiations philosophy, approach, and models used.*

Standard 6. Teaching and Learning				
Element 6.a. Staff Development				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures comprehensive staff development plan exists and aligns with school district and school specific goals and complies with law; assures staff development programs fit school district-specific plan, goals, and priorities and focus on increasing student achievement	*Ensures staff development plan exists and is followed most of the time; assures staff development programs are based upon available opportunities targeted toward staff growth and increasing student achievement*	*A staff development plan in place, but not consistently followed; staff development programs are based upon available opportunities*	*No comprehensive school district staff development plan; staff development not consistently provided; staff are left responsible for their improvement*	
Element 6.b. School Improvement				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures school improvement plans are in place at all buildings and align with school district-wide goals; assures plans and strategies are in place and used for implementing improvement efforts and monitoring progress	*Ensures school improvement plans are in place at all buildings and align with school district-wide goals*	*School improvement plans are in place at building level, but lack school district-wide coordination*	*School improvement efforts are limited; no comprehensive plan in place*	
Element 6.c. Curriculum and Instruction				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures curriculum is in place, aligned across grade levels, and complies with state standards; assures instructional practices are differentiated and personalized to student needs and that technology enhances teaching and learning	*Ensures curriculum meets the state standards; strives to accommodate diverse learning styles, needs, and levels of readiness; makes some effort to incorporate technology into learning*	*Allows teachers to define their own curriculum; little coordination exists; encourages teachers to enhance instructional skills and embrace technology, but no comprehensive program is in place*	*Curriculum is not a priority and/or is inconsistent across grade levels; little to no focus on instruction exists; Technology not utilized in classroom instruction*	
Element 6.d. Professional Knowledge of Teaching and Learning				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Demonstrates knowledge and comfort with current instructional programs; seeks to communicate how the school district is implementing best practices; participates actively in professional groups for the school district's benefit	*Demonstrates knowledge of current instructional programs and is able to discuss them; seeks to learn and improve upon personal and professional abilities*	*Is somewhat knowledgeable of current instructional programs; relies on others for information/data*	*Is uninvolved in current instructional programs; is unaware of current instructional issues*	
Element 6.e. Culture of Cooperation				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Develops and supports open, productive, caring, and trusting relationships among staff	*Encourages open, productive, caring, and trusting environment among staff*	*Haphazardly supports open, productive, caring, and trusting environment among staff*	*Culture of trust does not exist*	

Standard 7. Student Support				
Element 7.a. Student Engagement and Feedback				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Empowers staff to cultivate and reinforce student engagement in school; student conduct is positive; actively seeks student input and creates methods for students to be actively involved in setting school district-wide goals	*Asks staff to foster and reinforce student engagement in school; most student conduct is positive; readily accepts student input and engages students in school district-wide goal setting*	*Ensures staff encourage and reinforce student engagement in school; some students engage in positive conduct; accepts student input, but does not seek it*	*Staff do not foster or reinforce student engagement; positive student conduct does not exist; does not accept student input or feedback*	
Element 7.b. Student Attendance				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Prioritizes student attendance; addresses individual student attendance problems early and supports are in place; assures attendance rates are maintained at a high level	*Focuses on attendance; plans and interventions to address chronic attendance problems exist, but are not consistently implemented; attendance rates are improving*	*Attendance is not an area of focus; no plan exists to address attendance; attendance rates fluctuate*	*Attendance is not addressed as a policy issue; no plan to address attendance exists; attendance rates are decreasing*	
Element 7.c. Support for Students				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet range of students' learning needs; ensures coordination and alignment of supports; maintains safe, caring, healthy, respectful, and inclusive learning environment for students	*Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet most students' range of learning needs; coordination and alignment could be improved; trusting, safe, inclusive, and respectful school environment exists*	*Academics, supports, services, extracurricular activities, and accommodations to meet some students' range of learning needs; trusting, safe, inclusive, and respectful school environment exists and is sustained for most students*	*Academics, supports, services, extracurricular activities, and accommodations are not available for students; trusting, safe, inclusive, and respectful school environment does not exist for many students*	
Element 7.d. Student Discipline				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Clearly defines expectations for student behavior and conduct; policies identify student behaviors subject to discipline; enforces violations of student discipline policy in even-handed manner; communicates expectations for student behavior to parents and students on regular basis	*Defines expectations for student behavior and conduct; policies identify most behaviors subject to discipline; enforces violations of student discipline policy; communicates expectations for student behavior to parents and students, but not regularly*	*Defines expectations for some student behavior and conduct; policies specify some behaviors subject to discipline; does not enforce violations of student discipline policy for most students; provides some communication to parents and students*	*Does not clearly define expectations for student behavior; policies do not specify behaviors subject to discipline; does not consistently enforce violations of student discipline policy; communication not provided to parents and students*	
Element 7.e. Culture of Cooperation				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Develops and supports open, productive, caring, and trusting school culture among students	*Encourages open, productive, caring, and trusting school culture among students*	*Haphazardly supports creation of open, productive, caring, and trusting school culture among all students*	*Trusting school climate does not exist*	

Element 7.f. School Safety and Security				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures system-wide plan is developed and implemented to assure all school district buildings and grounds are safe and secure; collaborates with local law enforcement and fire prevention agencies; ensures use of effective crisis management strategies and techniques; monitors for effectiveness; ensures drills are conducted to ensure parties know roles and responsibilities	*Ensures plan has been developed and implemented to assure school district buildings and grounds are safe and secure; collaborates with local law enforcement and practicing safety drills to ensure parties know responsibilities*	*Ensures plan has been developed to assure school district buildings and grounds are safe and secure, including some of the required safety drills*	*No plan has been developed to assure school district buildings and grounds are safe and secure*	
Element 7.g. Emotional Health and Social Needs				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures system-wide plan has been developed and implemented to assure a healthy school and/or work environment; collaborates with local mental health and social services and agencies, if available, to provide services for students and/or staff; implements policies prohibiting bullying and harassment as intended and evaluates on ongoing basis	*Ensures system-wide plan has been developed to assure a healthy school and/or work environment; collaborates with local services and agencies to provide social and emotional support options and services for students and/or staff; ensures policies prohibiting bullying and/or harassment have been developed and implemented*	*Plan has been developed to assure a healthy school learning and work environment; collaborates with local services to provide social and emotional support options and services for students and/or staff, but is not followed completely; policies prohibiting bullying and/or harassment policies have been developed*	*No plan developed to assure a healthy learning and/or work environment; no plan for social and emotional support options and services for students and/or staff exists; policies prohibiting bullying and/or harassment do not exist*	

Standard 8. Ethical and Inclusive Leadership				
Element 8.a. Ethics and Professional Behavior				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Demonstrates commitment to highest standards of ethical and professional behavior, including courage and integrity; creates climate in which employees are highly conscious of ethical and professional expectations and holds each other accountable; provides exemplary model that influences stakeholders to act with high degree of professionalism, respect, and trustworthiness	*Consistently models highest standards of ethical and professional behavior, including courage and integrity; guides staff to articulate and reinforce high ethical and professional expectations for school district staff; solicits, engages, and interacts with stakeholders in professional, respectful, and trustworthy manner*	*Follows acceptable standards of ethical and professional behavior; articulates expectations for ethical and professional behavior by staff and with stakeholders in professional, respectful, and trustworthy manner*	*Does not comply with standards of ethical and professional behavior; does not articulate expectations or monitor compliance for ethical and professional behavior in the school district; does not interact with others in professional, respectful, and trustworthy manner*	
Element 8.b. Interactions with Staff, Students, and Community				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Assures that school district procedures and practices are systematically reviewed and revised to reflect fairness and respect for human dignity for members of school community; builds relationships with union and non-affiliated employee groups through trust and sharing appropriate information	*Guides staff to examine school district procedures and practices for adherence to principles of fairness and human dignity; manages dynamics of union relationships*	*Frequently examines school district procedures and practices for adherence to principles of fairness and human dignity; works to make the best of union relationships*	*Does not examine school district procedures and practices for adherence to principles of fairness and human dignity; is unable to work with union leadership; does not work to improve relationships*	
Element 8.c. Professional Practice				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Demonstrates high level of self-awareness of and commitment to improve upon professional practice	*Demonstrates self-awareness and need for improved professional practice*	*Has awareness of need to improve on professional practice*	*Does not demonstrate awareness of need to improve professional practice.*	
Element 8.d. Diverse Communities				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Fosters formal and informal partnerships with diverse groups to support mutual goals.	*Develops strategies to help staff and the school board become familiar with views and characteristics of diverse groups in the community*	*Becomes familiar with views and characteristics of diverse groups within the community*	*Does not recognize or respond to the existence of diverse groups in the community*	
Element 8.e. Cultural Competency				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Engages stakeholders to develop a school district-wide welcoming culture that honors the values, beliefs, norms, and traditions of diverse groups and integrates diverse representation into school and school district decision making	*Develops strategies to help staff capitalize on assets that students from diverse cultural, ethnic, racial, and economic backgrounds bring to the classroom*	*Assures that staff has necessary cultural competence to respond to students' needs*	*Does not use strategies that recognize and capitalize on community's diversity*	

Element 8.f. Equity Plan Implementation				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
Ensures a coordinated, system-wide plan to achieve equity for all students and staff has been developed and implemented, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds, strategies for recruiting diverse staff, closing the achievement gap, and providing staff development; monitors plan is on ongoing manner	*Ensures a system-wide plan to achieve equity has been developed and implemented, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds, targeted efforts to close achievement gap, and providing professional development*	*A plan to achieve equity has been developed, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds*	*No plan to achieve equity has been developed*	

Step 2: Schedule and Hold a Mid-Year Evaluation

The school board determines the superintendent evaluation process and procedures, which must comply with Minnesota's Open Meeting Law (Minnesota Statutes Chapter 13D) and the Minnesota Government Data Practices Act (MGDPA) (Minnesota Statutes Chapter 13).*

Midway through the evaluation cycle, school board members should conduct a formative evaluation of the superintendent to assess the superintendent's progress toward the established goals and standards. The superintendent may choose to complete a self-evaluation. The school board and superintendent should note that superintendent evaluations may be conducted more often.

The school board's completed formative evaluation form should be placed in the superintendent's personnel file and later attached to the summative evaluation. Please see the sample superintendent evaluation timeline (page 5), the sample mid-year formative evaluation form (page A-5), and the sample superintendent self-evaluation form (page A-8).

Preparing for the Mid-Year and End-of-Year Evaluation Meetings

The process and procedures for preparing for and holding the mid-year and end-of-year evaluation meetings should be developed and documented well in advance to ensure the meetings run as smoothly as possible. One process a school board might follow is provided below.

- One month prior to the evaluation, the school board schedules a closed meeting in compliance with M.S. 13D.05, Subd. 3(a) for the purpose of discussing the superintendent's performance evaluation;
- One or two weeks prior to the closed evaluation meeting, the school board chair distributes the evaluation form to the other school board members for review and preparation prior to the evaluation meeting;
- During the evaluation meeting, the school board chair leads the discussion to help the school board reach a consensus on the superintendent performance. As they review each goal and standard, the school board members should note their ratings when appropriate and provide general comments on the superintendent's progress and/or growth;
- The school board chair writes the school board members' comments and ratings on the appropriate evaluation form. After the evaluation meeting, the form completed by the school board chair becomes the school board's overall mid-year or summative evaluation of the superintendent's performance. Once signed by the superintendent and school board chair, the completed form is placed in the superintendent's personnel file.
- The school board chair ensures that the school board complies with all of the requirements of M.S. 13D.05, Subd. 3(a).

**Note: When evaluating the superintendent's performance, school board members should be aware that any data that the school district collects is government data that may become the subject of a MGDPA request.*

Step 3: Schedule and Hold an End-of-Year Summative Evaluation Meeting

At the end of the evaluation cycle, the school board should conduct a summative evaluation of the superintendent. The school board assigns ratings, along with supporting evidence, based on the superintendent's accomplishment of the school board-approved goals and standards. The superintendent's presentations to the school board throughout year, other evidence and data, and an ongoing discussion of the superintendent's progress toward the goals and standards will provide school board members with important information to support their evaluation.

The school board determines the superintendent evaluation process and procedures, which must comply with Minnesota's Open Meeting Law (Minnesota Statutes Chapter 13D) and the Minnesota Government Data Practices Act (Minnesota Statutes Chapter 13).* Please see the sample superintendent evaluation timeline (page 5) and a sample end-of-year summative evaluation (page A-6).

School board members prepare for the summative evaluation meeting by reviewing the established goals and standards to determine whether progress was made and/or growth or achievement has occurred. Each school board member should prepare to share observations and ratings for each goal and standard assessed. The school board chair facilitates the discussion and invites the superintendent to provide additional clarification/progress reports, if any, the school district-focused goals and professional development goals for the superintendent.

When considering the rating to choose, school board members should keep the following brief descriptions in mind:

- "**Highly Effective**" – the superintendent's performance goes above and beyond proficiency to achieve an exceptionally high level. This rating is relatively rare.

- "**Effective**" – the superintendent's performance is fully satisfactory, meeting all expectations at a high level. The superintendent not only meets goals and carries out plans effectively, but also shows flexibility and creativity in adjusting to changed circumstances or unexpected roadblocks and can articulate the progress to date and future plans.

- "**Developing**" – the superintendent's performance demonstrates many of the characteristics associated with effective performance, although a few exceptions and inconsistencies may exist.

- "**Ineffective**" – the superintendent's behavior does not demonstrate the characteristics associated with effective performance. The superintendent may behave contrary to expectations or may fail to show positive behaviors desired. This rating is relatively rare.

Based on the discussion, the school board completes an overall end-of-year summative evaluation form and provides a summary of its conclusions at its next open school board meeting. The school board chair ensures that a copy of the summative evaluation is placed in the superintendent's personnel file.

Tips for Conducting a Fair and Objective Evaluation Meeting

Holding the evaluation meeting requires prior thought and tact. The school board has a responsibility to evaluate the superintendent's performance. Unfortunately, no evaluation process or instrument is completely objective and some subjectivity is to be expected. However, every evaluation process should foster a fair analysis of the superintendent's performance.

Tips for conducting the superintendent's evaluation include:

- Maintain a respectful, professional process
- Focus on standards and goals, not personality
- Identify strengths in performance on which the superintendent can build
- Address poor results with tact and constructive criticism
- Give recommendations for corrective action where needed
- Go beyond conclusion reporting; use a problem-solving focus
- Encourage a professional development plan
- Conclude the evaluation by outlining priority goals for the coming year

OVERVIEW OF PART 3

Part 3: Appendices

1. Evidence Examples

2. Goals and Standards Evaluation Forms/Examples
   - Sample Form 1 – Establish Goals and Standards
   - Sample Form 2 – Mid-Year Formative Evaluation
   - Sample Form 3 – School Board's Final End-of-Year Summative Evaluation
   - Sample Form 4 – Final Performance Summary Sheet
   - Sample Form 5 – Superintendent Self-Evaluation Form (Optional)

A. Evidence Examples

The validity, reliability, and effectiveness of the evaluation instrument chosen will rely upon school board members' use of evidence to rate the superintendent's performance regardless of whether the performance evaluation is a goal or standard. Evidence helps to demonstrate performance of the superintendent and removes guess work and subjectivity from the evaluation. Data sources are those documents, communications, newspaper articles, agendas, etc., that provide evidence of the superintendent's performance.

The data sources that serve as evidence of the superintendent's performance should be selected at the beginning of the evaluation cycle and be mutually agreed on by the school board and superintendent. Data sources should be limited to only what is needed to inform rating the superintendent's performance for a specific goal or standard. Excessive use of evidence clouds the evaluation process and wastes precious time and resources. The school board and superintendent should also establish when data sources are to be provided, i.e., as they originate, at designated checkpoints, during self-evaluation, etc.

The following list provides a sampling of data sources that may be used as evidence of performance. The list is by no means exhaustive, but it provides an overview of many commonly created and used data sources. Again, the board and superintendent should work together to select the data sources that best demonstrate the superintendent's performance for each goal and/or standard to be assessed.

School District Policies, Plans, and Reports	Relevant Goal/Standard	Date Submitted
Administrative Calendar		
Affirmative Action Plan		
Auditor's Report		
Community Education Annual Report		
Community Survey		
Crisis Management Plan		
Diversity Training/Awareness Plan		
ESSA Accountability Report		
Long-Range Facilities Management Plan		
Minnesota Report Card		
Minnesota Student Survey Results		
NAEP Data		
Needs Assessment		
Q-Comp Plan		
School Improvement Plan		
Staff Handbook		
Strategic Plan		
Student Handbook		
Wellness Report		
World's Best Workforce Report		

School District Employees		
Background Check Verification		
Contract Negotiations Participation		
Grievances (number, reason, status)		
Hiring Process Documents		
Job Descriptions		
Instruction, Curriculum, and Assessment		
Instruction-focused Professional Development		
Presentations to Staff		
Professional Learning Communities		
Teacher Use of Student Data		
Students and Curriculum		
Bullying/Harassment Programs		
Celebrations of Student Achievement		
Character Education Program		
Curriculum and Instruction Audit		
Curriculum Team Meeting Agendas		
Enrollment Projections		
Equity Program Results		
Graduation Rates		
Open Houses		
Parent Classes		
Parent-Teacher Conferences		
Positive Behavior Supports		
Program Evaluation		
Registration Materials		
Student Achievement Data		
School District Finances		
Bids and Quotes		
Fund Management Policies and Procedures		
Grants Applied For/Received		
School District Budget		
Communications and Community		
Civic Group and Stakeholder Presentations		
Community Meeting Agendas/Minutes		
Community Partnerships		
Outreach Programs		
Parent Communications		
Relationship Building Efforts		
School District Communication Plan		
School District Earned Media		
School District Social Media Plan and Presence		
Superintendent Participation in Community Organizations		
Superintendent Professional Memberships		
Website Development, Maintenance, and Usage		

School Board and Administration		
Administrative Team Meeting Agendas/Minutes		
New School Board Member Orientation Program		
Policies and Administrative Procedures		
Recommendations to the School Board		
School Board and Administrative Goals		
School Board Meeting Agendas		
School Improvement Advisory Committee Minutes		
Workshops and Training Programs		

B. Evaluation-Related Forms

A school board and superintendent should collaborate to develop evaluation forms.

Below, five sample forms are provided. The content in each sample form illustrates the nature and extent of the content that might be provided. Your school district may choose to adopt one of these options or create its own evaluation forms.

Form 1: Establish Goals and Standards

The goals for the superintendent are set forth, together with the evidence to be provided to establish the superintendent's performance of the goal. The evaluation scale that the Governance Team will use to evaluate the superintendent's performance is included.

Form 2: Mid-Year Formative Evaluation Form

The superintendent's goals and the standards are stated and evidence of progress or growth to date is described. The school board then provides overall comments.

Form 3: School Board's Final End-of-Year Summative Evaluation

The superintendent's goals, which appear on Form 1, are set forth. The school board completes the evaluation scale for each goal and standard and, in addition, states an overall rating for the combined goals and standards. Qualitative guidance is included regarding the goals and standards. The superintendent is provided an opportunity to offer comments.

Form 4: School Board's Summary of its Conclusions

The school board provides a summary statement on each superintendent goal and standard.

Form 5: Superintendent Self-Evaluation Form (Optional)

The superintendent provides evidence of performance of each goal, together with evidence of progress/growth related to each goal. The superintendent also provides evidence of progress/growth on each standard, noting areas of strength and areas needing improvement.

SAMPLE FORM 1 – ESTABLISH GOALS AND STANDARDS	
Goal 1: Provide leadership to maximize use of school district resources	**Evidence of Performance 1:** By (month) of 20--, develop and implement a five (5) year capital improvement plan, identifying general and deferred maintenance needs for all facilities and an annual allocation of resources for meeting needs.
	Evidence of Performance 2: By the fall of 20__, develop a plan by which the school district will meet the fund balance reserve goal of ___ days or ___% of the annual general fund of the school district.
	Evidence of Performance 3: Annually prepare and submit a report to the school board concerning expected and unexpected revenue/expenditure changes for all funds for the current fiscal year and for the following three (3) years.
Goal 2: Provide leadership to strengthen school/community communications and relationships.	**Evidence of Performance 1**: Assess existing communication methods and identify preferred communication methods and content for internal and external stakeholders concerning volunteer and partnership opportunities.
	Evidence of Performance 2: Increase by __% the number of parents who "Agree" or "Strongly Agree" that "the school district provides timely and informative communication about the school district" on the school district's climate survey.
	Evidence of Performance 3: Conduct a minimum of four school district surveys and/or community meetings on specific school district programs or initiatives.

Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan
Please select one of the following: highly effective, effective, developing, ineffective, or not applicable.

Highly Effective (4)	***Effective (3)***	***Developing (2)***	***Ineffective (1)***	***Not Applicable***
Facilitates development of short- and long-term measurable school district goals and aligns available resources to accomplish goals	*Facilitates development of short-term and long-term school district goals and recommends financial strategies to meet goals*	*Goals are defined by implementing standards and seeking to maximize student achievement*	*Goals are not developed.*	

Evaluation Period: _____ to _____

Superintendent's Signature: _____ Date: _____

School Board Chair's Signature: _____ Date: _____

** No more than three standards should be evaluated at one time.*
*** Additional goals and/or standards/elements may be inserted above.*

SAMPLE FORM 2 – MID-YEAR FORMATIVE EVALUATION FORM*
Goal 1: Provide leadership to obtain and maximize use of the school district's resources.
Evidence of Progress and/or Growth to Date: Action plan with status update on plan, including: documents in progress or completed, minutes of staff/administrative team meetings on plan development, and specific school board policies and administrative rules/regulations developed or used to implement measurable indicators
Goal 2: Provide leadership to strengthen school/community communications and relationships.
Evidence of Progress and/or Growth to Date: A list was generated of the existing communication methods used with the community, volunteers, and partnership organizations; identifying the preferred modes of communication for each. Action plan outlining a timeline of data and input gathering surveys to be conducted and community meetings has been provided. One survey has been done, data analysis has been initiated.
Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan
Evidence of Progress and/or Growth to Date: Strategic planning process facilitator has been selected by the school board. Several planning sessions have been scheduled. The school board has approved new school district mission, vision, and beliefs statements and is developing the short- and long-range school district goals with community and staff input.
Overall Comments: **Goal 1:** The superintendent developed a detailed and workable action plan. The superintendent has implemented the action plan and has begun to develop short- and long-term goals for the school district, with input from our staff and administrative team. The school board encourages the superintendent to make the goals measurable, as financial strategies will need to be implemented to meet these goals. **Goal 2:** Initially, the school board thought it would review the data analysis of two surveys by this time. The surveys may be too broad given the results are generating an overwhelming amount of data. The community input meeting held this fall gleaned supportive and specific information regarding program input. This goal may be ongoing as the survey process and procedures are fine tuned.

Mid-Year Evaluation Period: _____ to _____

Superintendent's Signature: _____ Date: _____

School Board Chair's Signature: _____ Date: _____

*Additional goals and/or standards/elements may be inserted above

SAMPLE FORM 3 – SCHOOL BOARD'S FINAL END-OF-YEAR SUMMATIVE EVALUATION*				
Place *one* check [✔] in each row for each goal and *one* check [✔] for overall rating.				
	4 Highly Effective	**3 Effective**	**2 Developing**	**1 Ineffective**
Goal 1: Provide leadership to obtain and maximize utilization of the school district's resources.				
Goal 2: Provide leadership to strengthen school/ community communications and relationships.				
Overall Goals Rating:				
Standard 1. Governance Team:				
Element 1.b. Goals and/or Strategic Plan				
Overall Rating Standards Ratings				
Overall Rating Goals and Standards (Combined)				

A. **For the goals and standards, which best illustrates the superintendent's greatest strength and why?** Our superintendent believes in school district strategic planning. The superintendent is very organized in his/her efforts to develop short- and long-term goals and to align available resources to that end. The superintendent is visible at community and school events, always cultivating open lines of communication with our stakeholders, and continually enhances positive relationships.

B. **For the goals and standards, which presented the superintendent with the greatest challenge and why?** The abundance of data generated by the survey given was overwhelming. As we move forward with the school district's new strategic plan, identifying the specific areas that need to be worked on and then inviting community and staff input, both survey and community meeting formats generated is important. The input was invaluable to developing the short-term and long-term goals for our school district and should continue.

C. **How might the school board enhance the superintendent's strengths and assist in overcoming challenges?** Community meeting involvement by individual school board members may support the superintendent. Using the information that the superintendent gleaned from the community will be important evidence for the alignment of resources as we build next year's school district budget. The expectation of up to four surveys a year needs to be revisited. Equal weight should be given to committee and group meeting input.

D. Superintendent's Comments:
We made good progress on the goals this year. We gleaned an abundance of information from our stakeholders and the community support is overwhelming. I have aligned school district resources to meet the community supported goals in our upcoming year's budget. With school board support, this budget will facilitate the needed changes. The comments above will be the basis of next year's goals.

Evaluation Period: _____ to _____

Superintendent's Signature: _____ Date: _____

School Board Chair's Signature: _____ Date: _____

* Additional goals and/or standards/elements may be inserted above.

SAMPLE FORM 4 – SCHOOL BOARD'S SUMMARY OF ITS CONCLUSIONS *
Goal 1: Provide leadership to obtain and maximize utilization of the school district's resources. **Summary Statement:** The superintendent effectively led our school district through a strategic planning action plan that included the development of short-term and long-term goals. These measurable goals will be the basis of an alignment of resources to accomplish these goals.
Goal 2: Provide leadership to strengthen school/community communications and relationships. **Summary Statement:** The superintendent effectively facilitated open communication with our community. The superintendent held small and large group meetings and surveyed stakeholders to get real time data on which to base the short- and long-term goals. This ongoing input is vital to the school district administration and school board as we set school district goals and meet the needs of all of our students.

Standard 1: Governance Team
Element 1.b. Goals and/or Strategic Plan **Summary Statement:** The superintendent facilitated the development of the school district's short-term and long-term goals. The superintendent recommended necessary financial strategies to meet those goals.

Evaluation Period: _____ to _____

Superintendent's Signature: _____ Date: _____

School Board Chair's Signature: _____ Date: _____

**Pursuant to M.S. 13D.05, Subd. 3 (a), the school board may close a meeting to evaluate the performance of an individual who is subject to its authority. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation.*

Note: The school board's summary must give enough information so that a reasonable person would know what occurred without disclosing private personnel data. For more information see page 7 or contact MSBA or MASA.

SAMPLE FORM 5 – SUPERINTENDENT SELF-EVALUATION FORM (OPTIONAL)	
Superintendent Goal 1: Provide leadership to obtain and maximize utilization of the school district's resources.	**Evidence of Performance 1:** By (month) of 20--, develop and implement a five (5) year capital improvement plan identifying general and deferred maintenance needs for all facilities and an annual allocation of resources for meeting those needs.
	Evidence of Performance 2: By the fall of 20__, the school district will meet the fund balance reserve goal of ___ days or ___% of the annual general fund of the school district.
	Evidence of Performance 3: On an annual basis, prepare and submit a report to the school board concerning expected and unexpected revenue/ expenditure changes for the current fiscal year and for the following three (3) years.
Evidence of Progress and/or Growth Goal 1 to Date: This year, I facilitated the school board's strategic planning process. School district staff and community members participated in developing the strategic plan. We are working to align the school district's resources and the strategic plan priorities and to guide school district decision making. We incorporated the school district's capital improvement plan into the strategic plan. I am cognizant of the school board's goal of establishing a 45-day fund balance reserve. I am pleased that we now have set aside an additional five days of fund balance this year and will continue to work toward the established fund balance goal in subsequent years. My annual report includes a review of expected and unexpected revenue and expenditures changes for the current fiscal year and projected scenarios for the next three years	
Goal 2: Provide leadership to strengthen school/community communications and relationships.	**Evidence of Performance 1:** Complete an assessment of existing communication methods and number of types of school district-related volunteer and partnership opportunities that identifies preferred communication methods and information wanted and needed about volunteer and partnership opportunities for both internal and external stakeholders.
	Evidence of Performance 2: Increase by __% the number of parents who "Agree" or "Strongly Agree" with the statement "The school district provides timely and informative communication about the school district" on the school district's climate survey.
	Evidence of Performance 3: Conduct a minimum of four school district surveys or community meetings related to specific school district programs or initiatives.
Evidence of Progress and/or Growth Goal 2 to Date: Three surveys were conducted this year. The information from the staff and community was analyzed by the administrative team to determine trends and needs, presented to the staff and the community, and used to establish the strategic plan priorities. The strategic planning process resulted in new school district mission, vision, and belief statements, and measurable short- and long-term goals. The survey information was instrumental in the planning process. We will continue to conduct surveys annually, but we will need to be more specific and mindful in of what we want to know when generating the questions. Parents preferred the online survey format and suggested no more than two surveys per year. Doing this each year will get the parents in the routine of sharing their input and help them understand how important their input is to the school district.	

Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan				
Believes in and facilitates the development of short- and long-term measurable school district goals and aligns available resources with the budget to accomplish these goals	*Facilitates the development of short-term and long-term goals for the school district and recommends necessary financial strategies to meet those goals*	*Goals are defined by implementing standards and seeking to maximize student achievement*	*Goals are not developed*	
Evidence of Progress and/or Growth Standard 1 to Date: Working through the strategic planning process this year has made me a believer in that process. The input from our stakeholders became the basis and impetus of our school board's planning. The strategic plan provides a firm foundation on which to make staff, facility, and resource decisions. We will revisit our strategic plan yearly and will glean ongoing input from our stakeholders to guide our work.				
Areas of Strength: As a result of this year's successful strategic planning process, I have become a strong proponent and advocate for the process and its importance in the school board's goal of providing a successful learning experience for all students. The strategic plan has focused us all on what is truly important. With this insight, we can use the school district resources appropriately and have made substantial progress toward the school board's fund balance goal.				
Areas Needing Improvement/Strategies for Improvement: I will take the advice of our stakeholders and streamline our online survey techniques. I will facilitate the school board's annual review and revision of the school district's strategic plan. This is a priority that is essential to support the school board's work.				

Evaluation Period: _____ to _____

***** Recommend no more than three standards be evaluated at one time.

** Additional goals and/or standards/elements may be inserted above.

*** MSBA and MASA do not recommend using 360-degree feedback tools for an evaluation because the school board directs the superintendent and should not delegate this responsibility to others. If 360-degree feedback is initiated, it should be used by the superintendent for growth purposes. The decision whether to share the results should be controlled by the superintendent.

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VI. 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.