

2023-2024 Budget June 2023

**Burnsville-Eagan-Savage Schools
Independent School District 191
Dakota and Scott Counties
Burnsville, MN 55337
isd191.org**



**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

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

Executive Summary

The Executive Summary is a stand-alone summary of the District's budget. Information provided in the Executive Summary is also included in the other budget sections (Organizational, Financial and Informational).



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Executive Summary Organizational Section



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

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 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 68,621 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2021-22 fiscal year, the decline in students was 117 or a decrease of 1.40%.

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.

The District is projecting total enrollment at 7,704 which includes K-12, Voluntary Pre-Kindergarten, Early Childhood Special Education and a Transitional Program serving young adults ages 18-21.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

BUDGET OVERVIEW

PURPOSE OF THE BUDGET

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

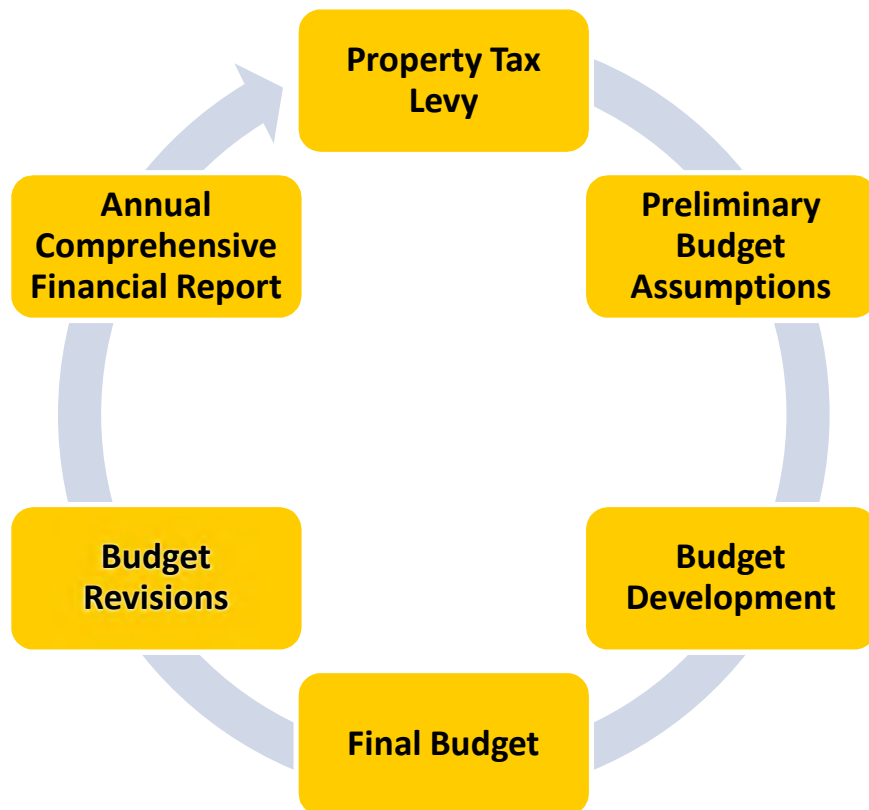
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board's expenditure authorization for that school year. No funds may be expended for any 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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2023-2024 BUDGET

Budget Cycle

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.
5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the

budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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



ADMINISTRATION (Superintendent's Leadership Team)

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

BUSINESS OFFICE

Tyler Dehne, Finance Director
Jack Baker, Controller
Pam Jensen, Finance Project Manager
Jarrod Leake, Compliance Coordinator

Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michelle Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA

**INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

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.

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2023-2024 BUDGET

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program by for all K-12 students.
- Compensatory Revenue of \$14.5 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$3,793,590 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 \$2.2M 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 \$270,557 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.5 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

Executive Summary Financial Section



The Financial Section of the Executive Summary includes a summary of the budget approach, process, assumptions and timelines, revenues and expenditures summarized for all funds, forecasts for all funds.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

BUDGET APPROACH, PROCESS, ASSUMPTIONS AND TIMELINES

Budget Approach

At the February 9, 2023 school board meeting, administration presented preliminary budget assumptions for the 2024 fiscal year.

The FY2024 budget approach included reviewing:

- Strategy, process and preliminary budget assumptions
- Current reality after audit of FY2022 and revised budget of FY2023 (current year)
- Sharing next steps to Board action to adopt the FY2024 budget by June 30, 2023

The District follows the guiding questions in developing the budget – How will the budget for FY2024 continue to:

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

The District uses five strategies in creating a structurally sustainable budget:

Strategy 1) Prioritize investment for instructional priorities, including PK-12 Pathways. The District strives to use categorical funds wisely – including Federal Title Funding (I, II, III, IV, VI), Achievement & Integration, Curriculum Capital, Special Education, General Funds – Professional Development, Curriculum and Assessment.



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Strategy 2) Maintain current class size parameters (enrollment rightsizing) Staffing allocations are provided to building principals based on current Board approved class size averages:

- K-5 average: 24.5 students per class with fewer students in kindergarten and more in 5th grade classes
- Grade 6-8 average: 21 Students per FTE
- Grades 9-12 average: 26 students per FTE

Secondary program class sizes vary based on course type, external class size restrictions, instructional models, student interest and graduation requirements.

The District maintains class sizes by adjusting instructional full-time equivalency (FTE's) based on enrollment to maintain the Board approved class size averages. Additionally, staff FTE's are adjusted to maintain expense to revenue ratio in certain categorical funding areas such as Compensatory, Achievement and Integration, and Title.

Strategy 3) Use of restricted funds before general undesignated/unassigned funds. Whenever possible, the District uses revenue sources with restricted fund balances to fund programs in order to maintain a healthy undesignated/unassigned fund balance and prepare for the future when such funding may not be available.

Strategy 4) Understand the ebb and flow of revenue streams and expenses. As in any industry, school finance has its own set of roadblocks to overcome – items such as legislative changes, underfunding, unfunded mandates. School leaders must keep themselves abreast of activity that could potentially shift revenue and expenses.

Strategy 5) Strategic use of federal resources to position budget for sustainable programming once these funds end. The District has tracked and utilized the federal pandemic relief funds for both current (when allowed) and new costs to ensure that once the funds are gone, there will not be a fiscal cliff impact in order to minimize any impact to students and staff.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

At the February 9, 2023 school board meeting, other budget process items included budget managers responsibilities to review their current year budget to ensure accuracy, identify priority expenditures, identify any cost savings and make decisions about discretionary funds. Additionally, budget managers and finance team will identify and submit budget adjustments or requests for additional funding. All of items will be reviewed by a cross-functional team before submission to the Superintendent.

In addition, preliminary budget assumptions were reviewed with the School Board.

Revenue:

- Local Aid
 - K-12 enrollment projected for FY23 was 7219
 - K-12 enrollment actual on 1/16/23 was 7457 (+238)
 - *K-12 Enrollment assumed for FY24 will be 7,363 (-94)*
 - Projected to generate \$6 million in levy aid
- State Aid – this is a funding year for the biennium for the MN State Legislature, final results won't be known until May 2023
 - Compensatory revenue increase
 - *Assumption of 3% increase on General Education formula*
 - *Assumption of \$5 million increase in cross subsidies (Special Education and English Learner)*
- Federal Aid
 - Elementary and Secondary School Emergency Relief Fund (ESSER) III funds will decrease compared to FY23.

Expense:

- 2.5% salary assumptions for all contracts applied
- 6% transportation increase assumed based on contract
- 18% increase on utilities
- 5% increase on supplies, materials, and other services
- 9% increase on medical insurance premiums
- ESSER III funds for all additional positions considered to be continuing

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

FY2024 Budget Assumptions

Revenue:

Enrollment:

- K-12 Enrollment projection estimated at 7,364
- Early Childhood Special Education at 145
- Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2022 seat counts
 - Demographic Study (pending as of May 25, 2023)
 - Housing Market Methodology
-
- 4% increase to the general education formula - \$275 per pupil
 - \$5 million increase for Special Education and English Learner Cross Subsidy
 - Federal Pandemic Relief Funds -\$4,027,847 for current costs
 - Federal Pandemic Relief Funds - \$5,949,046 for new costs

Expenses:

- 2.5% increase to cells on teacher salary schedule
- 9% increase in health insurance premiums
- 6% increase to transportation contract
- 18% increase in utility costs
- \$3.5 Million contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support which includes:
 - 3.0 FTE additional EL Teachers
 - 1.0 FTE Director of Equity

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

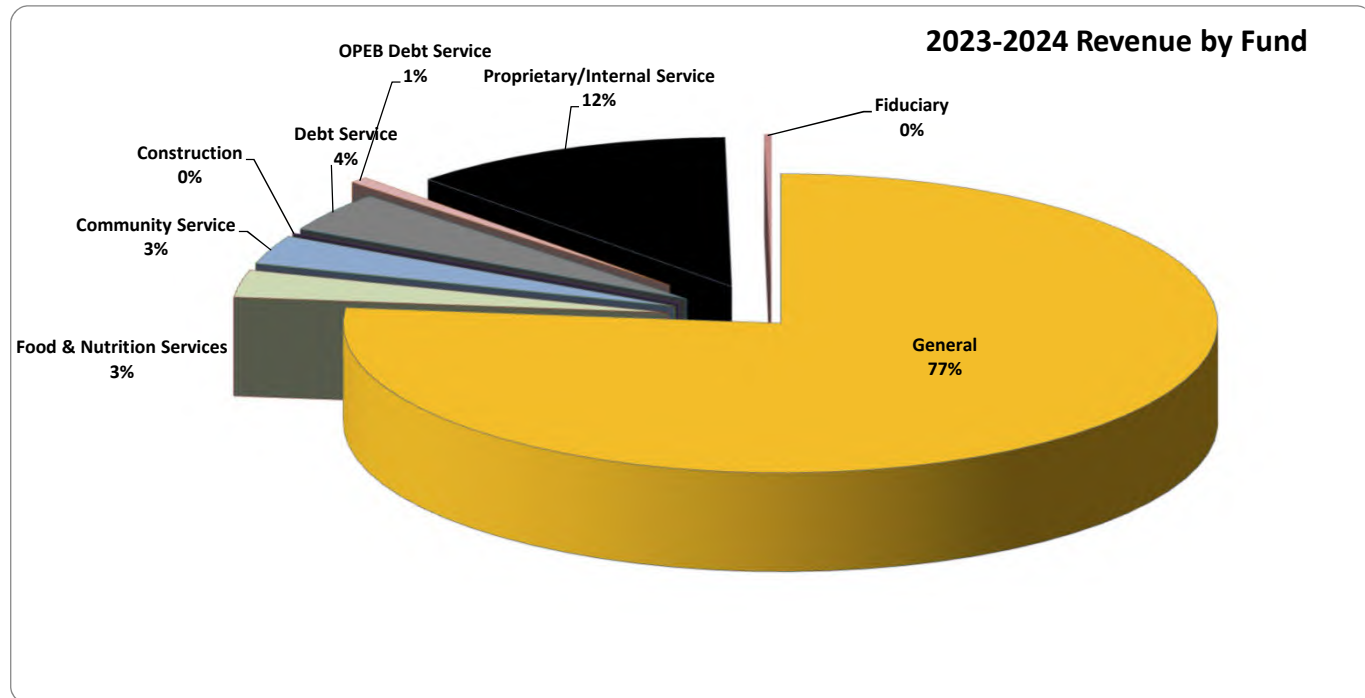
- Virtual Academy additional 1.0 FTE counselor
- Virtual Academy – Advertising
- Add Middle School Volleyball
- Reduction of EL Coordinator (replaced with Director of Equity)
- 4.0 Elementary TOSA's for the creation of School Success Teams
- Additional 1.0 Behavior Specialist
- 1.0 Social worker – Virtual Academy/Burnsville High School
- Continued use of Federal Pandemic Relief Funding wherever possible



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

| Fund | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | 2023-2024 | | 2024-2025 | 2025-2026 | 2026-2027 |
|------------------------------|-----------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------------------|
| | Actual | | Actual | | Actual | | Revised Budget | Budget | | Forecast | Forecast | Forecast |
| General | \$ 132,246,196 | \$ | 134,646,387 | \$ | 136,320,648 | \$ | 137,755,710 | \$ 156,314,616 | \$ | 151,047,098 | \$ 154,068,040 | \$ 157,149,401 |
| Food & Nutrition Services | 5,620,475 | | 4,458,269 | | 6,313,631 | | 5,792,542 | 6,041,113 | | 6,222,346 | 6,409,016 | 6,601,286 |
| Community Service | 6,889,843 | | 6,114,709 | | 6,396,431 | | 6,414,832 | 6,395,673 | | 6,555,565 | 6,768,621 | 6,988,601 |
| Construction | 30,886 | | 246 | | 438 | | - | - | | - | - | - |
| Debt Service | 11,077,269 | | 23,016,083 | | 23,384,248 | | 9,480,000 | 8,810,000 | | 9,010,164 | 9,830,480 | 9,771,393 |
| OPEB Debt Service | 1,412,005 | | 1,369,150 | | 1,466,315 | | 1,300,000 | 1,405,153 | | 1,406,431 | 1,396,694 | 1,398,214 |
| Proprietary/Internal Service | 22,498,927 | | 22,132,492 | | 22,573,576 | | 22,670,000 | 24,450,000 | | 26,345,000 | 28,390,250 | 30,597,729 |
| Fiduciary | 477,566 | | 1,485,860 | | (847,295) | | 500,000 | 500,000 | | 397,989 | 376,956 | 356,432 |
| Total | \$ 180,253,167 | \$ | 193,223,197 | \$ | 195,607,991 | \$ | 183,913,084 | \$ 203,916,555 | \$ | 200,984,593 | \$ 207,240,057 | \$ 212,863,056 |

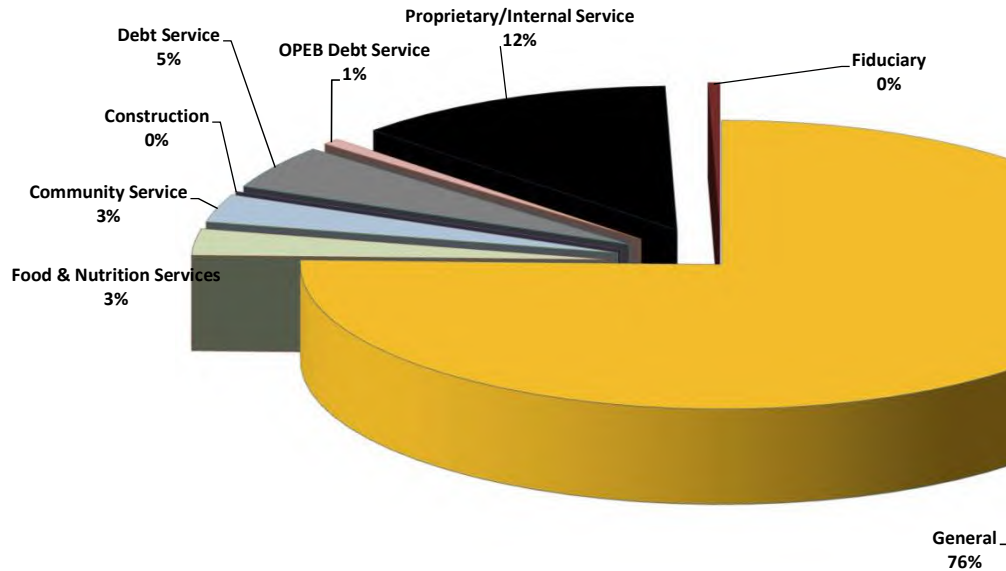


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

| Fund | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | 2022-2023 | 2023-2024 Budget | 2024-2025 Forecast | 2025-2026 Forecast | 2026-2027 Forecast |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | Revised Budget | | | | |
| General | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 154,330,310 | \$ 154,688,567 | \$ 157,255,782 |
| Food & Nutrition Services | 5,609,449 | 4,364,348 | 4,921,295 | 5,298,849 | 6,027,292 | 6,208,111 | 6,394,354 | 6,586,185 |
| Community Service | 6,066,433 | 5,185,325 | 5,273,554 | 6,039,135 | 6,365,431 | 6,524,567 | 6,737,920 | 6,958,250 |
| Construction | 740,435 | 433,814 | 1,658,133 | - | - | - | - | - |
| Debt Service | 10,250,498 | 23,152,581 | 21,784,140 | 9,950,000 | 9,950,000 | 9,785,062 | 9,790,962 | 9,795,412 |
| OPEB Debt Service | 1,406,538 | 1,406,148 | 1,398,245 | 1,410,000 | 1,405,153 | 1,400,270 | 1,397,508 | 1,402,293 |
| Proprietary/Internal Service | 21,193,143 | 23,070,151 | 23,814,592 | 24,220,000 | 25,150,000 | 26,325,000 | 27,550,850 | 28,829,850 |
| Fiduciary | 861,920 | 985,248 | 795,812 | 900,000 | 925,000 | 923,821 | 890,044 | 799,473 |
| Total | \$ 173,427,599 | \$ 184,048,150 | \$ 192,966,400 | \$ 185,621,470 | \$ 203,315,861 | \$ 205,497,141 | \$ 207,450,205 | \$ 211,627,245 |

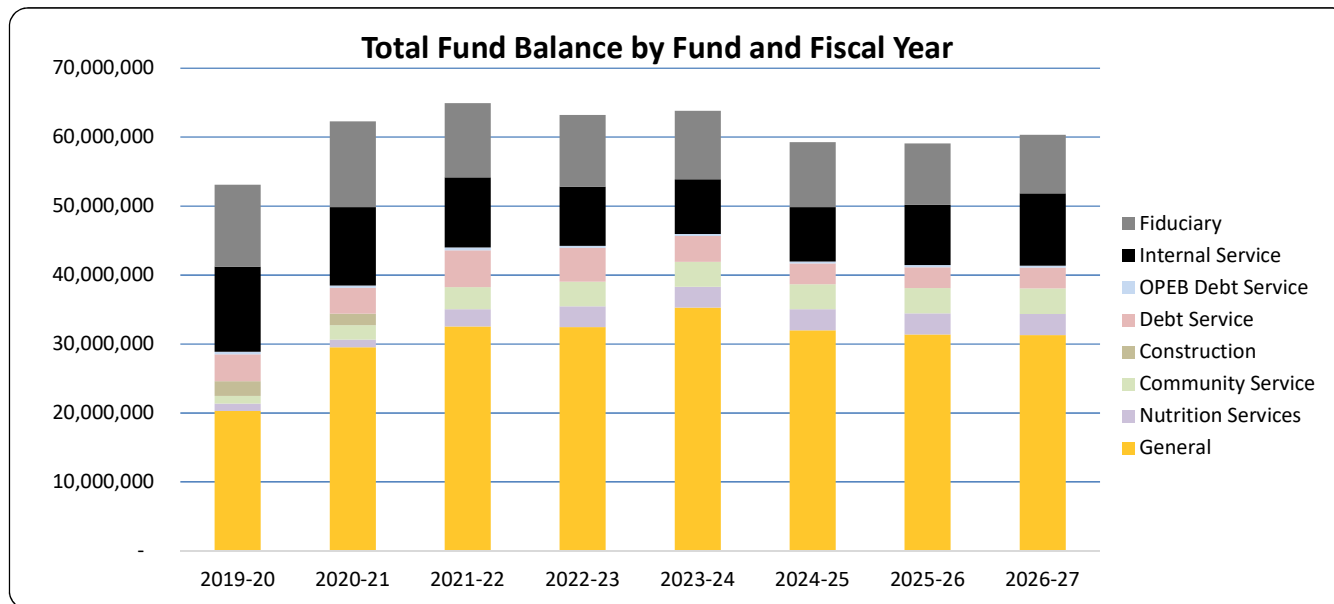
2023-2024 Expenditures By Fund



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

| Fund | 2022-2023 | | 2022-2023 | | 2023-2024 | | 2024-2025 | | 2025-2026 | | 2026-2027 | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|----------|-----------|----------|
| | 06/30/2020 Actual | 06/30/2021 Actual | 06/30/2022 Actual | Revised Budget | Budget | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| General | \$ 20,326,028 | \$ 29,521,879 | \$ 32,521,898 | \$ 32,474,123 | \$ 35,295,754 | \$ 32,012,542 | \$ 31,392,015 | \$ 31,285,634 | | | | |
| Food & Nutrition Services | 1,025,203 | 1,119,125 | 2,511,460 | 3,005,153 | 3,018,974 | 3,033,209 | 3,047,871 | 3,062,972 | | | | |
| Community Service | 1,143,251 | 2,072,635 | 3,195,511 | 3,571,208 | 3,601,450 | 3,632,448 | 3,663,149 | 3,693,500 | | | | |
| Construction | 2,091,263 | 1,657,695 | - | - | - | - | - | - | | | | |
| Debt Service | 3,922,609 | 3,786,111 | 5,386,218 | 4,916,218 | 3,776,218 | 3,001,320 | 3,040,838 | 3,016,819 | | | | |
| OPEB Debt Service | 374,601 | 337,604 | 405,673 | 295,673 | 295,673 | 301,834 | 301,020 | 296,941 | | | | |
| Proprietary/Internal Service | 12,304,943 | 11,367,284 | 10,126,269 | 8,576,269 | 7,876,269 | 7,896,269 | 8,735,669 | 10,503,548 | | | | |
| Fiduciary | 11,917,216 | 12,417,828 | 10,774,721 | 10,374,721 | 9,949,721 | 9,423,889 | 8,910,801 | 8,467,760 | | | | |
| Total | \$ 53,105,114 | \$ 62,280,161 | \$ 64,921,751 | \$ 63,213,366 | \$ 63,814,060 | \$ 59,301,512 | \$ 59,091,364 | \$ 60,327,175 | | | | |



Executive Summary Informational Section



The Informational Section of the Executive Summary includes criteria on various areas of the District including taxes, enrollment history and other performance measures.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ENROLLMENT BY GRADE BY YEAR

| Grade | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23⁽²⁾</u> | <u>2023-24⁽²⁾</u> | <u>2024-25⁽²⁾</u> | <u>2025-26⁽²⁾</u> | <u>2026-27⁽²⁾</u> |
|-------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| EC | 126 | 101 | 137 | 100 | 145 | 145 | 145 | 145 |
| PreK | 137 | 134 | 126 | 195 | 195 | 195 | 195 | 195 |
| K | 653 | 618 | 600 | 650 | 588 | 600 | 600 | 590 |
| 1 | 616 | 608 | 588 | 590 | 574 | 588 | 600 | 597 |
| 2 | 597 | 566 | 590 | 572 | 592 | 572 | 588 | 599 |
| 3 | 551 | 541 | 541 | 562 | 574 | 590 | 572 | 584 |
| 4 | 580 | 514 | 539 | 513 | 573 | 576 | 590 | 572 |
| 5 | 648 | 548 | 493 | 511 | 543 | 575 | 576 | 590 |
| 6 | 564 | 557 | 509 | 473 | 524 | 548 | 575 | 576 |
| 7 | 637 | 527 | 547 | 488 | 468 | 529 | 548 | 574 |
| 8 | 586 | 588 | 511 | 530 | 519 | 473 | 529 | 548 |
| 9 | 652 | 547 | 601 | 483 | 571 | 519 | 473 | 529 |
| 10 | 622 | 641 | 571 | 568 | 516 | 571 | 519 | 473 |
| 11 | 637 | 599 | 632 | 541 | 609 | 516 | 571 | 519 |
| 12 ⁽¹⁾ | 750 | 742 | 734 | 738 | 715 | 695 | 611 | 591 |
| Total | 8,355 | 7,831 | 7,720 | 7,514 | 7,704 | 7,690 | 7,690 | 7,680 |

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

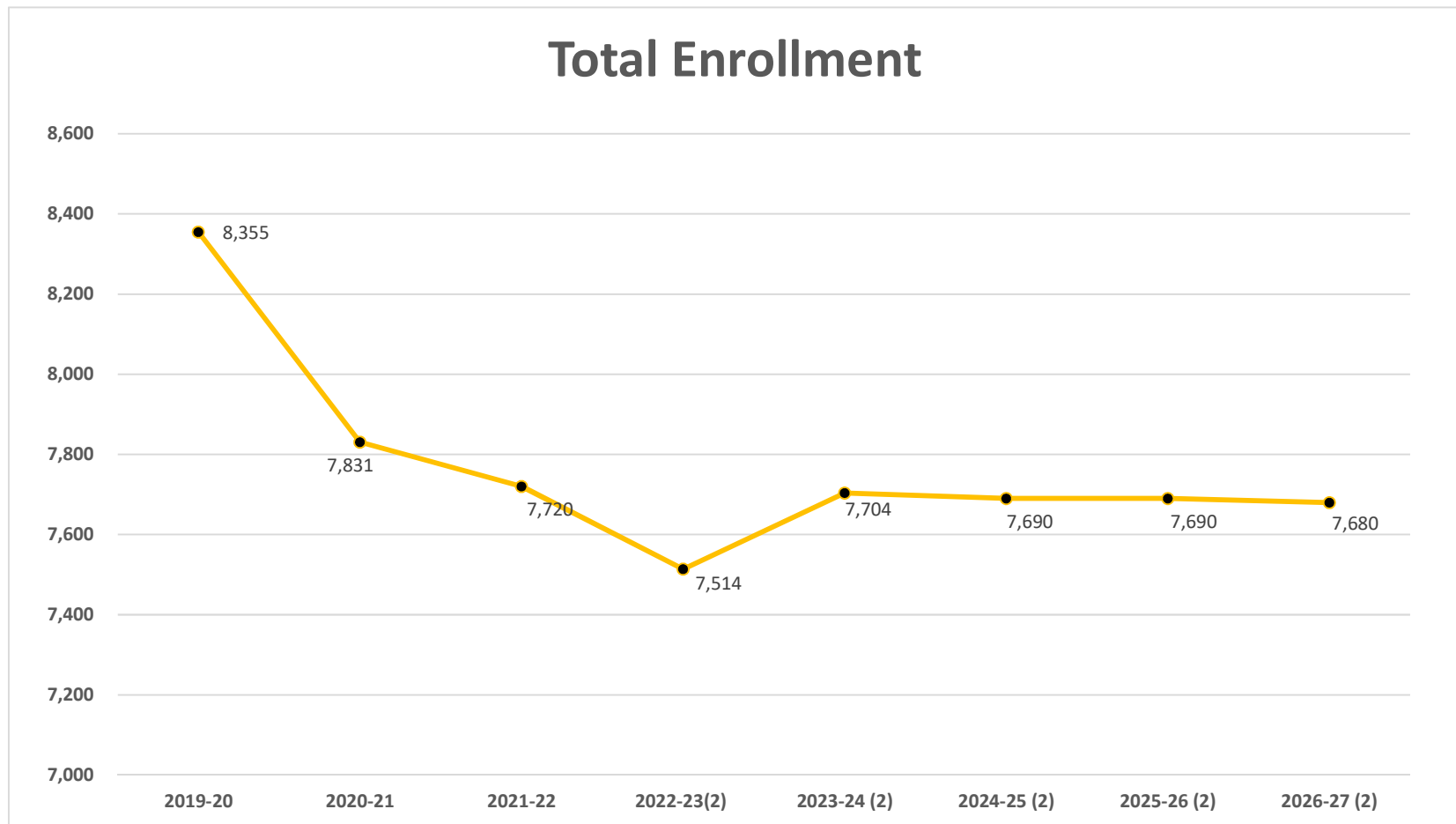
(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ENROLLMENT BY GRADE BY YEAR



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

(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| Employee by Program Series | Contract Group | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|------------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| District & School Admin | | | | | | |
| Superintendent | Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Superintendent | Unaffiliated | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Director/Supervisor | District Wide | 0.00 | 0.00 | 0.00 | 0.15 | 0.15 |
| Executive Admin Assistant | Confidential | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Principals | Principal | 15.00 | 12.00 | 13.00 | 12.00 | 12.00 |
| School Board | School Board | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Other Support Staff | Clerical, Unaffiliated | 30.50 | 27.50 | 28.00 | 28.50 | 28.50 |
| Support Services | | | | | | |
| Director/Supervisor | District Wide, Unaffiliated, Principal | 6.40 | 6.40 | 6.40 | 5.40 | 5.40 |
| Cultural Liaison | Unaffiliated | 0.00 | 0.00 | 3.00 | 2.00 | 1.00 |
| Other Support Staff | Clerical, Unaffiliated, Confidential | 17.00 | 17.00 | 18.00 | 18.00 | 19.00 |
| Student Instruction | | | | | | |
| Director/Supervisor | District Wide, Unaffiliated | 1.00 | 1.00 | 1.15 | 1.20 | 1.95 |
| K-12 Teachers | Teacher | 409.25 | 389.33 | 394.85 | 386.60 | 393.12 |
| Teacher on Special Assignment | Teacher | 0.00 | 0.00 | 1.00 | 2.00 | 1.00 |
| Digital Learning Specialist | Teacher | 8.00 | 7.00 | 7.75 | 8.00 | 8.00 |
| Advanced Learning Specialist | Teacher | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Psychologist | Teacher | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Counselors | Teacher | 0.00 | 0.20 | 1.20 | 1.70 | 1.70 |
| Educational Assistants | Educational Assistant | 29.31 | 19.79 | 22.85 | 34.03 | 30.60 |
| Other Administration | District Wide, Unaffiliated | 4.00 | 3.98 | 4.35 | 4.46 | 5.46 |
| Other Support Staff | Clerical, CE, Unaffiliated | 37.66 | 31.41 | 30.83 | 33.36 | 35.51 |
| Vocational Instruction | | | | | | |
| Director/Supervisor | District Wide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| K-12 Teachers | Teacher | 15.10 | 13.60 | 13.77 | 13.18 | 12.81 |
| Educational Assistants | Educational Assistant | 5.25 | 5.25 | 5.25 | 6.13 | 6.13 |

| Employee by Program Series | Contract Group | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Special Education | | | | | | |
| Director/Supervisor | District Wide | 4.50 | 4.50 | 4.00 | 4.00 | 4.00 |
| Teachers | Teacher | 118.60 | 116.80 | 115.30 | 114.16 | 121.36 |
| Physical Therapist | Teacher | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Occupational Therapist | Teacher | 5.50 | 5.50 | 6.30 | 6.50 | 7.50 |
| Speech Teachers | Teacher | 20.55 | 16.80 | 15.80 | 15.80 | 16.50 |
| Nurses | Teacher | 5.62 | 3.94 | 3.99 | 5.33 | 5.36 |
| Social Workers | Teacher | 6.25 | 5.55 | 5.48 | 5.48 | 5.55 |
| Psychologist | Teacher | 11.40 | 10.40 | 9.90 | 9.40 | 10.90 |
| Cultural Liaison | Unaffiliated | 1.88 | 1.88 | 1.88 | 2.00 | 2.00 |
| Educational Assistants | Educational Assistant | 125.84 | 118.75 | 117.91 | 123.36 | 123.51 |
| Other Support Staff | Clerical, Unaffiliated | 6.80 | 5.80 | 6.80 | 8.50 | 9.60 |
| Student Support | | | | | | |
| Director/Supervisor | District Wide | 1.00 | 1.00 | 1.00 | 1.00 | 1.25 |
| Assistant Principals | Principal | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Teachers | Teacher | 0.20 | 1.60 | 1.60 | 0.00 | 0.00 |
| Dean | Unaffiliated | 7.00 | 5.00 | 5.83 | 9.00 | 7.00 |
| Teacher on Special Assignment | Teacher | 2.00 | 0.00 | 0.00 | 1.74 | 4.74 |
| Continuous Improvement Coach | Teacher | 10.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Advanced Learning Specialist | Teacher | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Media Specialist | Teacher | 3.70 | 3.00 | 3.00 | 3.00 | 3.00 |
| Social Workers | Teachers | 9.75 | 8.45 | 8.32 | 8.52 | 8.45 |
| Cultural Liaison | Unaffiliated | 10.00 | 11.00 | 10.00 | 12.00 | 11.00 |
| Educational Assistants | Educational Assistant | 9.88 | 4.75 | 4.75 | 4.75 | 4.75 |
| Tech Specialist | Information Tech Specialist | 10.00 | 12.00 | 13.00 | 13.00 | 14.00 |
| Other Administration | District Wide, Unaffiliated, Principal | 1.50 | 4.60 | 3.80 | 2.60 | 2.60 |
| Other Support Staff | Clerical, Unaffiliated | 1.50 | 0.50 | 1.00 | 1.50 | 1.50 |
| Pupil Support | | | | | | |
| Director/Supervisor | District Wide | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Nurses | Teacher, Educational Assistant | 7.78 | 9.26 | 8.61 | 7.27 | 11.64 |
| Counselors | Teacher | 12.50 | 10.50 | 10.50 | 10.50 | 10.50 |
| Educational Assistants | Educational Assistant | 8.11 | 5.72 | 5.38 | 1.81 | 2.72 |
| Other Support Staff | Unaffiliated | 2.00 | 2.00 | 2.00 | 1.71 | 1.11 |
| Operations & Maintenance | | | | | | |
| Director/Supervisor | District Wide | 2.60 | 2.60 | 3.60 | 4.60 | 4.60 |
| Custodians | Custodian | 73.50 | 67.50 | 70.50 | 69.50 | 70.50 |
| Other Support Staff | Clerical | 2.00 | 2.00 | 2.00 | 1.89 | 1.89 |
| Total | | 1,079.93 | 1,007.34 | 1,024.64 | 1,036.63 | 1,060.86 |

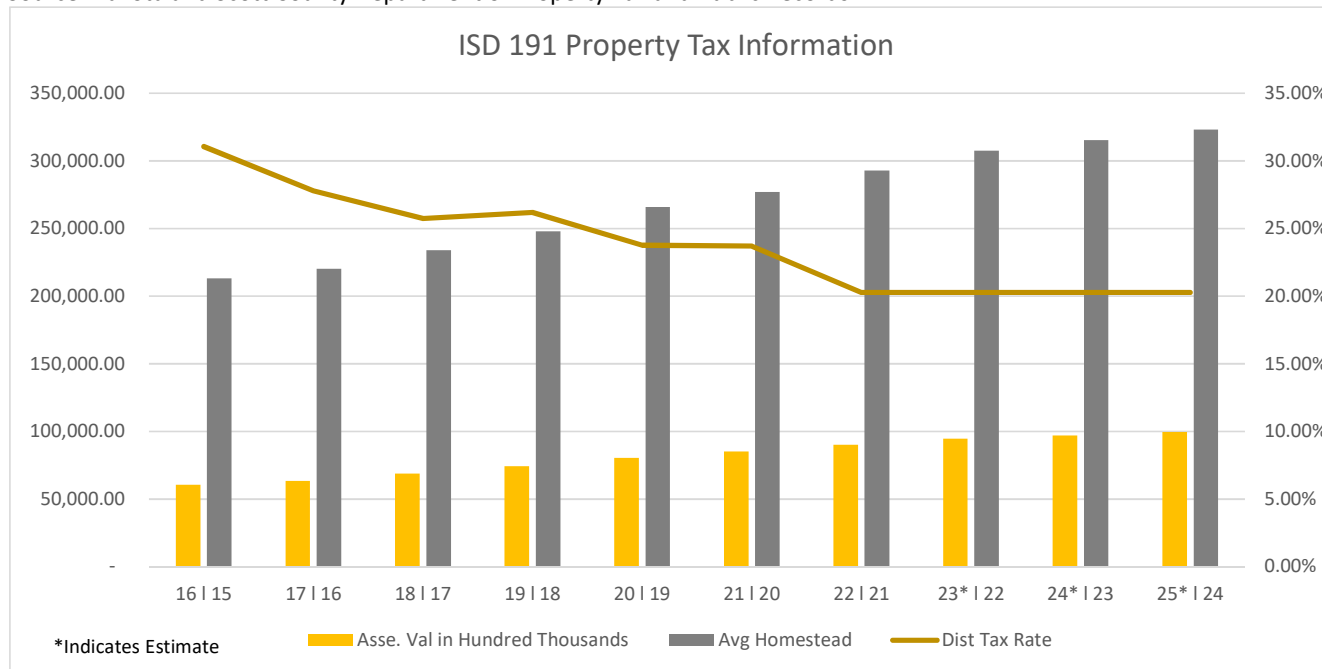
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Taxable Market Value of Properties in District

| Fiscal Year/Payable Year | Total Assessed Value | Average Homestead | Dist Tax Rate |
|--------------------------|----------------------|-------------------|---------------|
| 16 15 | 6,078,216,849 | 213,138 | 31.06% |
| 17 16 | 6,342,662,320 | 220,148 | 27.78% |
| 18 17 | 6,884,771,670 | 233,948 | 25.75% |
| 19 18 | 7,437,341,349 | 247,844 | 26.20% |
| 20 19 | 8,046,683,354 | 265,896 | 23.77% |
| 21 20 | 8,511,201,879 | 277,006 | 23.70% |
| 22 21 | 9,019,196,895 | 292,879 | 20.27% |
| 23* 22 | 9,470,156,740 | 307,523 | 20.27% |
| 24* 23 | 9,706,910,658 | 315,211 | 20.27% |
| 25* 24 | 9,949,583,425 | 323,091 | 20.27% |

* Forecast based on historical trends including but not limited to an inflation rate of 2.5%

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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMPONENTS OF GENERAL LONG-TERM DEBT

| Bond Issue/ Debt Issue | Type | Net Interest Rate | Issue Amount | Maturity | Projected Principal at 6/30/23 | Due 2023-2024 |
|----------------------------------|---------------|-------------------|--------------|----------|-----------------------------------|-------------------|
| BHS Turf Lease May/Nov | Capital Lease | 5.37% | \$ 875,000 | 2024 | \$ 82,355 | \$ 82,355 |
| 2015A GO School Building | Bond | 2.00-4.00% | 64,485,000 | 2036 | 55,210,000 | 3,691,613 |
| 2016A GO Alt Fac Refunding Bonds | Bond | 2.00-5.00% | 36,715,000 | 2033 | 25,350,000 | 3,382,925 |
| 2016B OPEB Taxable | Bond | 2.00-5.00% | 13,990,000 | 2029 | 7,685,000 | 1,392,224 |
| 2020A GO Alt Fac Refunding Bonds | Bond | 2.00-4.00% | 11,485,000 | 2030 | 9,575,000 | 1,388,400 |
| 2021A GO Alt Fac Refunding Bonds | Bond | 5.00% | 9,680,000 | 2030 | 8,890,000 | 1,365,875 |
| | | | | | <u>106,792,355</u> | <u>11,303,392</u> |

No new debt was issued in FY23

(1) GO = General Obligation

(2) 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 \$1,389,585,525 as of 2022.



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

Organizational

The Organizational Section of the school budget document describes the districts organizational and management structure as well as the policies and procedures governing its administrative and financial operations. In many ways, this section describes the district's mission and how it is achieved.



one91
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INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 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 68,621 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

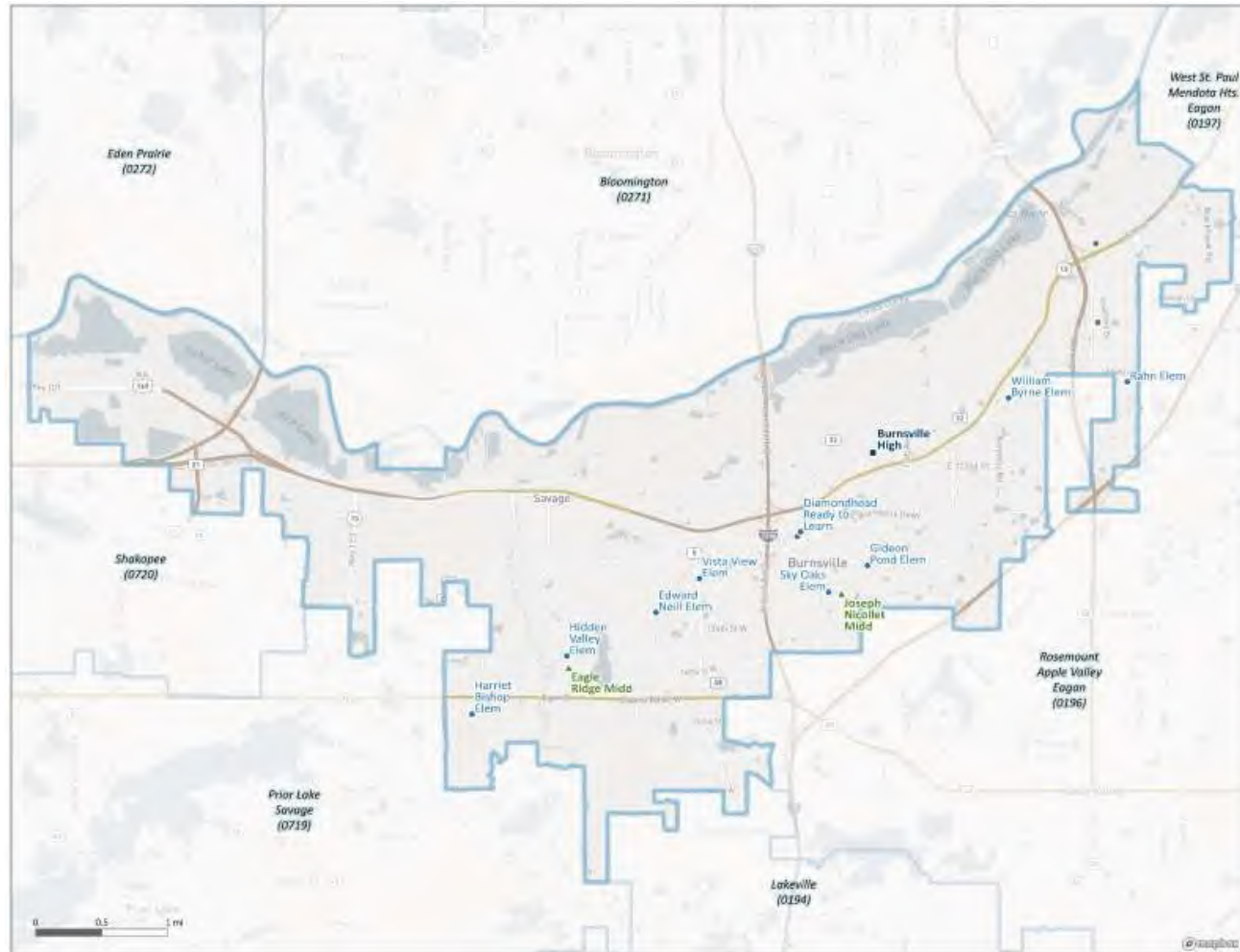
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2021-22 fiscal year, the decline in students was 117 or a decrease of 1.40%.

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.

The District is projecting total enrollment at 7,704 which includes K-12, Voluntary Pre-Kindergarten, Early Childhood Special Education and a Transitional Program serving young adults ages 18-21.

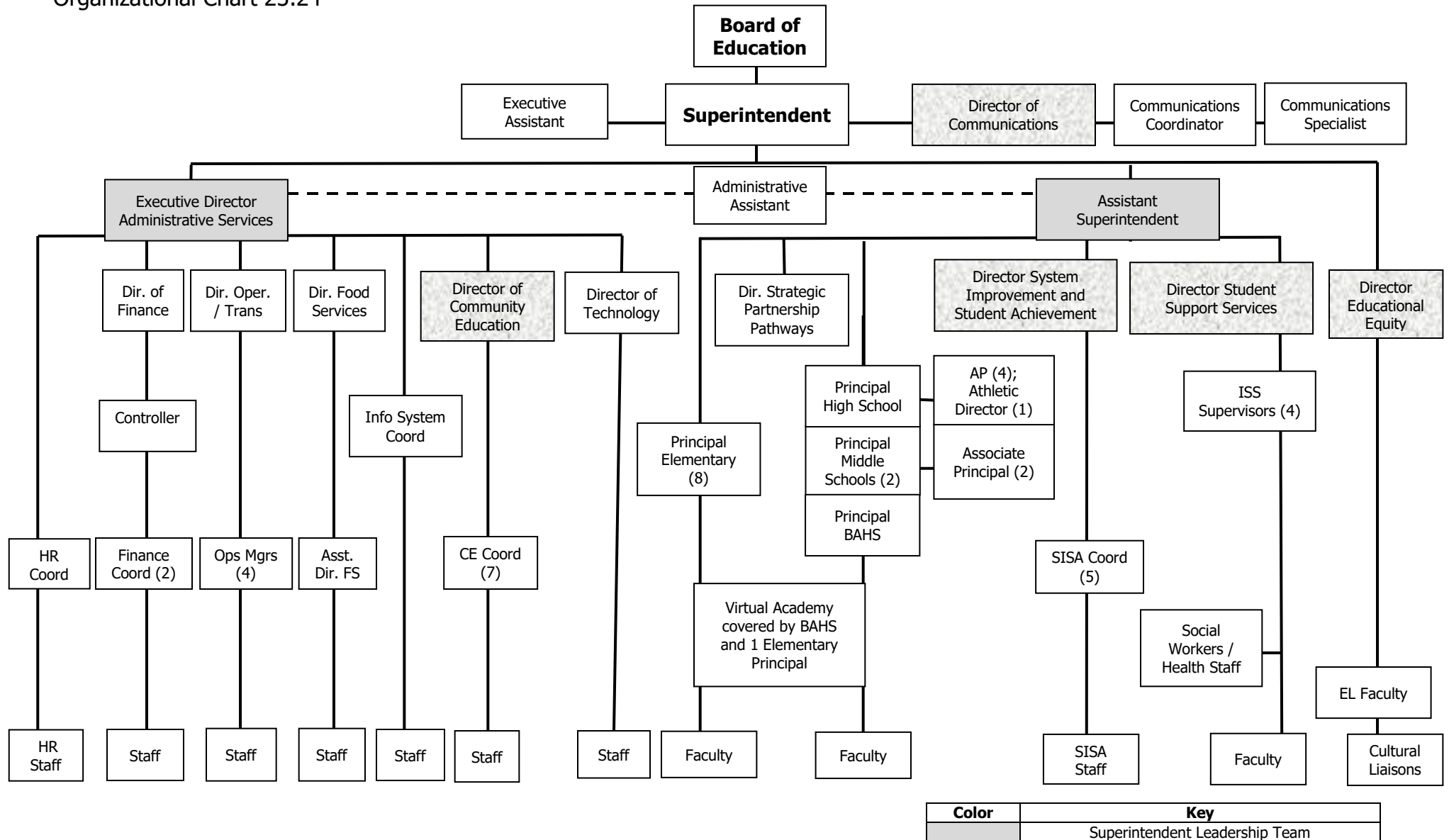
INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

DISTRICT MAP



INDEPENDENT SCHOOL DISTRICT 191- BURNSVILLE-EAGAN-SAVAGE
2023-2024 BUDGET

Organizational Chart 23.24



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN – SAVAGE 2023-2024 BUDGET



Lesley Chester, Clerk

Anna Werb, Vice-Chair

Toni Conner, Director

Abigail Alt, Director

Safio Mursal, Director

Scott Hume, Chairperson

Eric Miller, Treasurer

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student

- The district continues to support the Pathways program by for all K-12 students.
- Compensatory Revenue of \$14.5 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$3,793,590 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 \$2.2M 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 \$270,557 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong

- The district earmarks approximately \$2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
- Next year, over \$4.5 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.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ADM's BY SCHOOL BUILDING

| Grade | Gideon Pond Ele | Edward Neill Ele | Vista View Ele | William Byrne Ele | Rahn Ele | Sky Oaks Ele | Hidden Valley Ele | Harriot Bishop Ele | Virtual Academy Ele | Eagle Ridge Middle | Nicollet Middle | Virtual Academy Secondary | Burnsville HS | Burnsville ALC | Other* | Total | |
|-------|-----------------|------------------|----------------|-------------------|----------|--------------|-------------------|--------------------|---------------------|--------------------|-----------------|---------------------------|---------------|----------------|--------|-------|-------|
| ECSE | | | | | | | | | | | | | | | 145 | 145 | |
| VPK | | | | | | | | | | | | | | | 195 | 195 | |
| K | 47 | 68 | 60 | 95 | 73 | 85 | 74 | 74 | 12 | | | | | | | 588 | |
| 1 | 55 | 64 | 53 | 90 | 67 | 81 | 73 | 80 | 11 | | | | | | | 574 | |
| 2 | 62 | 59 | 61 | 94 | 59 | 77 | 81 | 87 | 12 | | | | | | | 592 | |
| 3 | 63 | 61 | 44 | 101 | 64 | 70 | 72 | 93 | 6 | | | | | | | 574 | |
| 4 | 61 | 52 | 42 | 84 | 62 | 74 | 75 | 104 | 19 | | | | | | | 573 | |
| 5 | 55 | 60 | 48 | 84 | 53 | 68 | 73 | 86 | 16 | | | | | | | 543 | |
| 6 | | | | | | | | | | 228 | 283 | 13 | | | | 524 | |
| 7 | | | | | | | | | | 202 | 250 | 16 | | | | 468 | |
| 8 | | | | | | | | | | 225 | 270 | 24 | | | | 519 | |
| 9 | | | | | | | | | | | | 31 | 540 | | | 571 | |
| 10 | | | | | | | | | | | | 25 | 484 | 7 | | 516 | |
| 11 | | | | | | | | | | | | 28 | 526 | 55 | | 609 | |
| 12 | | | | | | | | | | | | 33 | 495 | 151 | 36 | 715 | |
| Total | 343 | 364 | 308 | 548 | 378 | 455 | 448 | 524 | 76 | 655 | 803 | 170 | 2,044 | 213 | 376 | 7,704 | |
| | | | | | | | | | | | | | | | | K-12 | 7,364 |
| | | | | | | | | | | | | | | | | Other | 340 |

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

STRATEGIC PLANNING

After months of public input and small group meetings with students, staff and parents, the District 191 Board of Education adopted a new vision statement and new core values at its May 27, 2021 meeting as part of the district's Strategic Roadmap.

The Roadmap, which includes the district's mission, vision, values and strategic directions was originally adopted in 2015. It establishes the overarching direction for District 191, serving as the basis for all the work done in the district and providing a measuring stick for success. The mission of District 191 is "Each Student. Future Ready. Community Strong." and remains the same.

New Strategic Directions, which broadly state how the district will achieve its mission and vision, have recently been added to the Roadmap.

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 system
- Supporting and leveraging new methods and original thinking to improve student outcomes
- Engaging our community to ensure common understanding

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

BUDGET POLICIES

The School Board has adopted several policies and procedures related to the budget process. Below is a summary of these policies. See Appendix A for the full text of each policy.

Policy 701 – Budget

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

Policy 701.1 – Budget Revision

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

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.

Policy 714 – Fund Balance – GASB 54

The purpose of this policy is to create 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).

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

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

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

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

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

Description of Dimensions

Fund Dimension (FUND)

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

Major Governmental Funds

General Fund

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

Nutrition Services Special Revenue Fund

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Community Service Special Revenue Fund

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

Capital Projects Fund – Building Construction Fund

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

Debt Service Fund

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

Proprietary Funds

Internal Service Fund

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

Fiduciary Funds

Trust Fund

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

Custodial Fund

Custodial funds are used to report fiduciary activities that are *not* required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund.

Custodial funds represent a flow through mechanism in which the district receives funds and distributes these funds to an organization, with no financial benefit to the district.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Post-Employment Benefits Revocable Trust Fund

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

Organization / Site Dimension (ORG/SITE)

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

Program Dimension (PRG)

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

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

Finance Dimension (FIN)

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

- District-wide (000),
- State Supported Programs (300),
- Federal Programs (400, 500, 600, 800 and 900),
- Child Nutrition (701-710),
- Transportation (711-739),

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Special Education (740-760),
State Placement (761-770),
Levy Supported Programs (771-799) and
Secondary Vocational (830 and 835).

Source Dimension (SRC)

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

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

Object Dimension (OBJ)

The Object Dimension identifies the generic service or commodity obtained as the result of an expenditure. This is the most detailed level of expenditure reporting. A specific object code is required for each expenditure account. The Object Dimension is subdivided into eight series:

Salaries— Amounts paid to District employees who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the District payroll. *(Object Series 100-199)*

Employee Benefits— Amounts paid by the District on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees. *(Object Series 200-299)*

Purchased Services— Amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. *(Object Series 300-399)*

Supplies and Materials— Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

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.



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

BUDGET OVERVIEW

PURPOSE OF THE BUDGET

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

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

SIGNIFICANT STATE STATUTE REQUIREMENTS

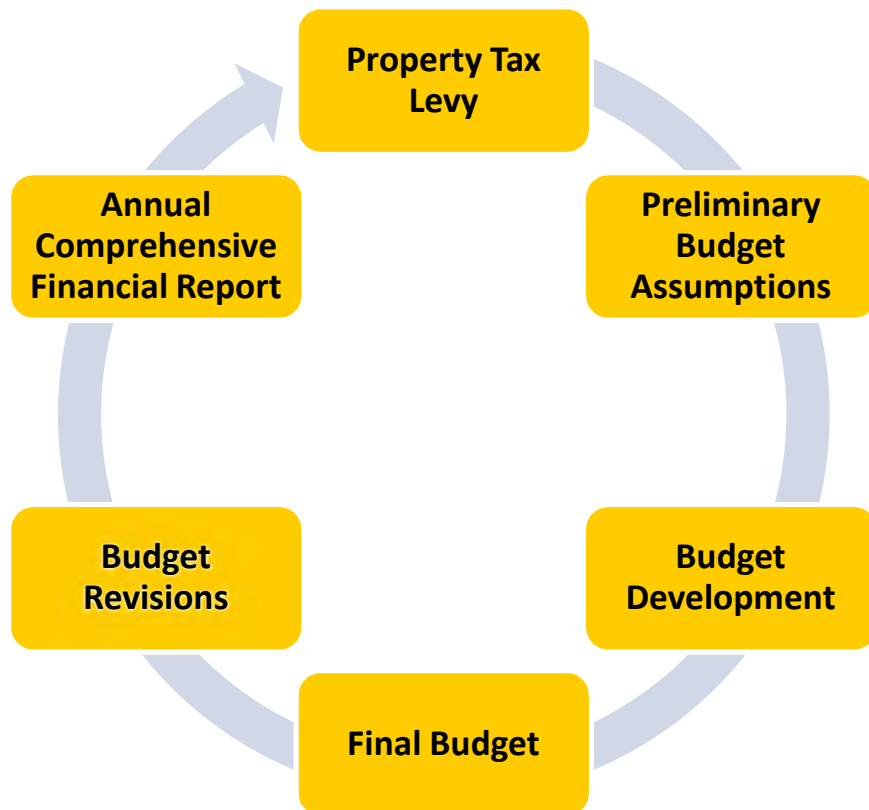
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board's expenditure authorization for that school year. No funds may be expended for any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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

BUDGET TIMELINE

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, finance meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.
5. **Budget Revisions** – If needed, typically in late winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
6. **Annual Comprehensive Financial Report** – The final step in the

budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

BUDGET APPROACH, PROCESS, ASSUMPTIONS AND TIMELINES

Budget Approach

At the February 9, 2023 school board meeting, administration presented preliminary budget assumptions for the 2024 fiscal year.

The FY2024 budget approach included reviewing:

- Strategy, process and preliminary budget assumptions
- Current reality after audit of FY2022 and revised budget of FY2023 (current year)
- Sharing next steps to Board action to adopt the FY2024 budget by June 30, 2023

The District follows the guiding questions in developing the budget – How will the budget for FY2024 continue to:

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

The District uses five strategies in creating a structurally sustainable budget:

Strategy 1) Prioritize investment for instructional priorities, including PK-12 Pathways. The District strives to use categorical funds wisely – including Federal Title Funding (I, II, III, IV, VI), Achievement & Integration, Curriculum Capital, Special Education, General Funds – Professional Development, Curriculum and Assessment.



INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Strategy 2) Maintain current class size parameters (enrollment rightsizing) Staffing allocations are provided to building principals based on current Board approved class size averages:

- K-5 average: 24.5 students per class with fewer students in kindergarten and more in 5th grade classes
- Grade 6-8 average: 21 Students per FTE
- Grades 9-12 average: 26 students per FTE

Secondary program class sizes vary based on course type, external class size restrictions, instructional models, student interest and graduation requirements.

The District maintains class sizes by adjusting instructional full-time equivalency (FTE's) based on enrollment to maintain the Board approved class size averages. Additionally, staff FTE's are adjusted to maintain expense to revenue ratio in certain categorical funding areas such as Compensatory, Achievement and Integration, and Title.

Strategy 3) Use of restricted funds before general undesignated/unassigned funds. Whenever possible, the District uses revenue sources with restricted fund balances to fund programs in order to maintain a healthy undesignated/unassigned fund balance and prepare for the future when such funding may not be available.

Strategy 4) Understand the ebb and flow of revenue streams and expenses. As in any industry, school finance has its own set of roadblocks to overcome – items such as legislative changes, underfunding, unfunded mandates. School leaders must keep themselves abreast of activity that could potentially shift revenue and expenses.

Strategy 5) Strategic use of federal resources to position budget for sustainable programming once these funds end. The District has tracked and utilized the federal pandemic relief funds for both current (when allowed) and new costs to ensure that once the funds are gone, there will not be a fiscal cliff impact in order to minimize any impact to students and staff.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

At the February 9, 2023 school board meeting, other budget process items included budget managers responsibilities to review their current year budget to ensure accuracy, identify priority expenditures, identify any cost savings and make decisions about discretionary funds. Additionally, budget managers and finance team will identify and submit budget adjustments or requests for additional funding. All of items will be reviewed by a cross-functional team before submission to the Superintendent.

In addition, preliminary budget assumptions were reviewed with the School Board.

Revenue:

- Local Aid
 - K-12 enrollment projected for FY23 was 7219
 - K-12 enrollment actual on 1/16/23 was 7457 (+238)
 - *K-12 Enrollment assumed for FY24 will be 7,363 (-94)*
 - Projected to generate \$6 million in levy aid
- State Aid – this is a funding year for the biennium for the MN State Legislature, final results won't be known until May 2023
 - Compensatory revenue increase
 - *Assumption of 3% increase on General Education formula*
 - *Assumption of \$5 million increase in cross subsidies (Special Education and English Learner)*
- Federal Aid
 - Elementary and Secondary School Emergency Relief Fund (ESSER) III funds will decrease compared to FY23.

Expense:

- 2.5% salary assumptions for all contracts applied
- 6% transportation increase assumed based on contract
- 18% increase on utilities
- 5% increase on supplies, materials, and other services
- 9% increase on medical insurance premiums
- ESSER III funds for all additional positions considered to be continuing

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

Budget Timeline

Administration also presented to the School Board the FY2024 Adopted Budget Timeline at the February 9, 2023 board meeting:

- **January - February**
 - Board approves FY23 revised budget
 - Board receives report on FY24 budget assumptions
- **March**
 - Board discussion of Governor and legislative funding updates in workshop
 - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
 - Additional feedback gathering from stakeholders
- **June 8** - FY24 Adopted budget presented
- **June 22** - FY24 Adopted budget approved

At the March 9, 2023 School Board meeting, administration provided the school board with an update on research of themes and considerations (including a class size impact study from the University of Minnesota), Minnesota legislative session bills, ESSER allocation update, results of an online survey for budget feedback from staff and uses for ESSER funding.

Administration again presented updated budget recommendations at the March 23, 2023 School Board meeting.

On May 25, 2023, administration reviewed the timeline, strategies for a structurally sustainable budget, Minnesota legislative update, budget community feedback (general public, Somali and Hispanic parent meetings – April 19th and 26th) online feedback survey summary and the final FY2024 budget assumptions.

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

FY2024 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 7,364
 - Early Childhood Special Education at 145
 - Voluntary Pre-Kindergarten at 195

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2022 seat counts
 - Demographic Study (pending as of May 25, 2023)
 - Housing Market Methodology
-
- 4% increase to the general education formula - \$275 per pupil
 - \$5 million increase for Special Education and English Learner Cross Subsidy
 - Federal Pandemic Relief Funds -\$4,027,847 for current costs
 - Federal Pandemic Relief Funds - \$5,949,046 for new costs

Expenses

- 2.5% increase to sells on teacher salary schedule
- 9% increase in health insurance premiums
- 6% increase to transportation contract
- 18% increase in utility costs
- \$3.5 Million contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support which includes:
 - 3.0 FTE additional EL Teachers
 - 1.0 FTE Director of Equity

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE 2023-2024 BUDGET

- Virtual Academy additional 1.0 FTE counselor
- Virtual Academy – Advertising
- Add Middle School Volleyball
- Reduction of EL Coordinator (replaced with Director of Equity)
- 4.0 Elementary TOSA's for the creation of School Success Teams
- Additional 1.0 Behavior Specialist
- 1.0 Social worker – Virtual Academy/Burnsville High School
- Continued use of Federal Pandemic Relief Funding wherever possible



BLAZE YOUR PATH BLAZE
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PATH BLAZE YOUR PATH

Financial

Budgets are financial planning and decision-making documents. The Financial Section is the heart of the school budget document. The budget financial schedules present the 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.



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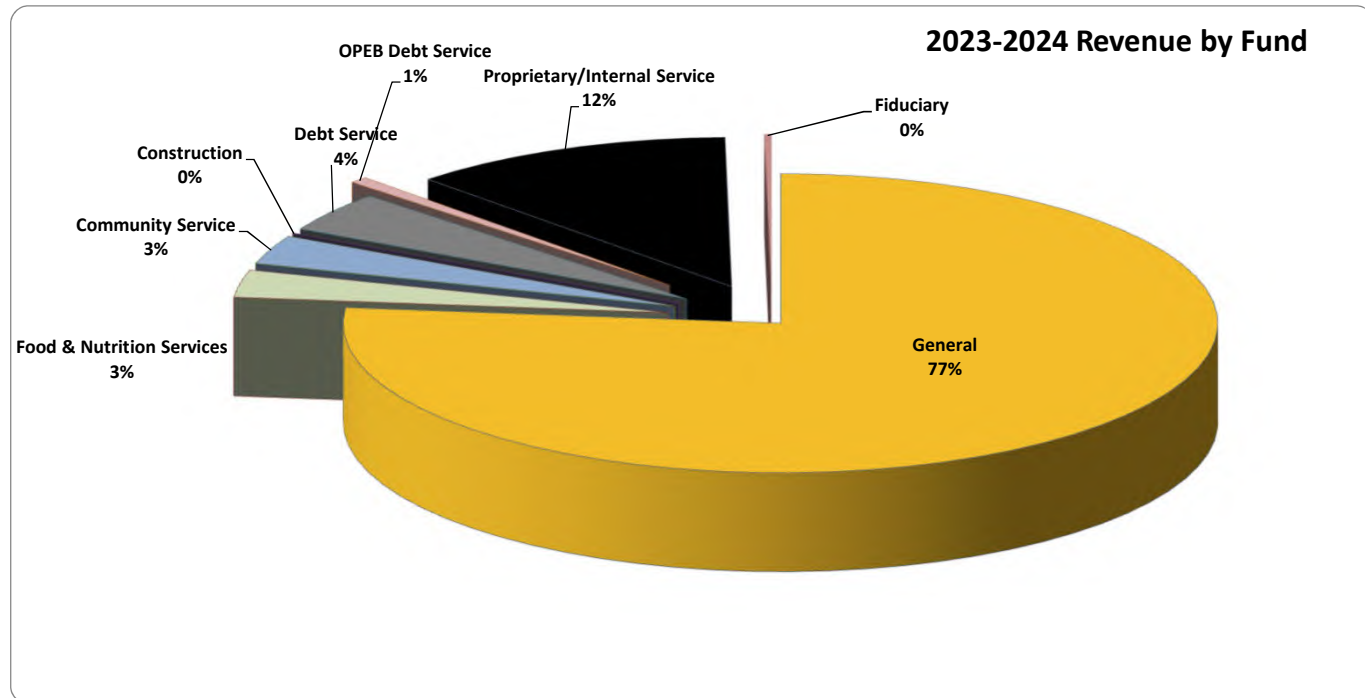
All District Funds

This section summarizes all district funds by major fund category including General, Special Revenue – Nutrition Services, Special Revenue – Community Service, Construction, Debt Service, OPEB Debt Service, Internal Service and Fiduciary. The District has included all funds revenue, expenditures, and fund balance. In addition, further detail is provided for revenue by source, expenditure by object series and fund balance by category. This section provides eight years of financial data including three years of history, current year budget, proposed budget for next year and three forecasted years. Significant assumptions and trend data are located within the individual fund summary sections.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE SUMMARY

| Fund | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | 2023-2024 | | 2024-2025 | 2025-2026 | 2026-2027 |
|------------------------------|-----------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------------------|
| | Actual | | Actual | | Actual | | Revised Budget | Budget | | Forecast | Forecast | Forecast |
| General | \$ 132,246,196 | \$ | 134,646,387 | \$ | 136,320,648 | \$ | 137,755,710 | \$ 156,314,616 | \$ | 151,047,098 | \$ 154,068,040 | \$ 157,149,401 |
| Food & Nutrition Services | 5,620,475 | | 4,458,269 | | 6,313,631 | | 5,792,542 | 6,041,113 | | 6,222,346 | 6,409,016 | 6,601,286 |
| Community Service | 6,889,843 | | 6,114,709 | | 6,396,431 | | 6,414,832 | 6,395,673 | | 6,555,565 | 6,768,621 | 6,988,601 |
| Construction | 30,886 | | 246 | | 438 | | - | - | | - | - | - |
| Debt Service | 11,077,269 | | 23,016,083 | | 23,384,248 | | 9,480,000 | 8,810,000 | | 9,010,164 | 9,830,480 | 9,771,393 |
| OPEB Debt Service | 1,412,005 | | 1,369,150 | | 1,466,315 | | 1,300,000 | 1,405,153 | | 1,406,431 | 1,396,694 | 1,398,214 |
| Proprietary/Internal Service | 22,498,927 | | 22,132,492 | | 22,573,576 | | 22,670,000 | 24,450,000 | | 26,345,000 | 28,390,250 | 30,597,729 |
| Fiduciary | 477,566 | | 1,485,860 | | (847,295) | | 500,000 | 500,000 | | 397,989 | 376,956 | 356,432 |
| Total | \$ 180,253,167 | \$ | 193,223,197 | \$ | 195,607,991 | \$ | 183,913,084 | \$ 203,916,555 | \$ | 200,984,593 | \$ 207,240,057 | \$ 212,863,056 |

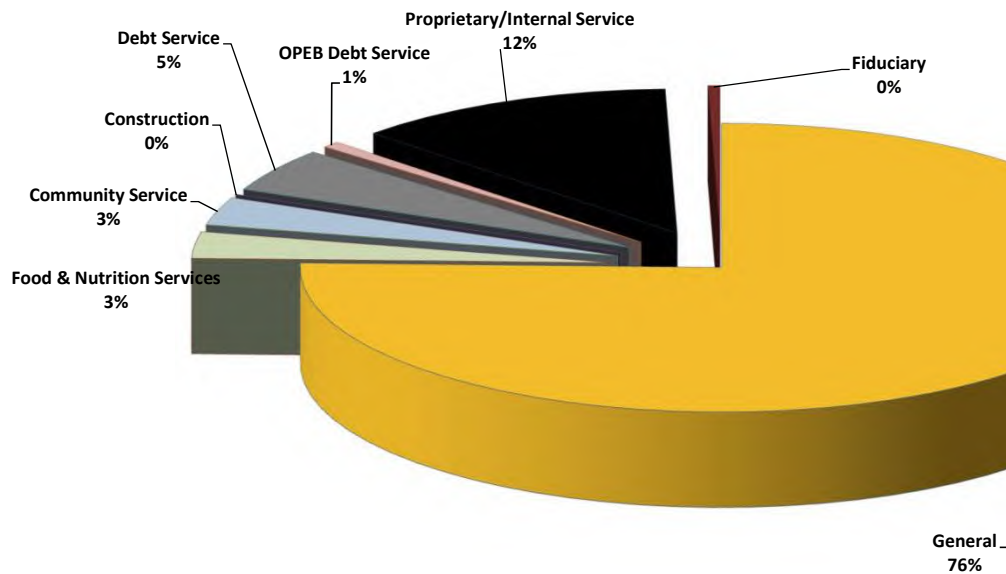


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - EXPENDITURE SUMMARY

| Fund | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | 2022-2023 | 2023-2024 Budget | 2024-2025 Forecast | 2025-2026 Forecast | 2026-2027 Forecast |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | Revised Budget | | | | |
| General | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 154,330,310 | \$ 154,688,567 | \$ 157,255,782 |
| Food & Nutrition Services | 5,609,449 | 4,364,348 | 4,921,295 | 5,298,849 | 6,027,292 | 6,208,111 | 6,394,354 | 6,586,185 |
| Community Service | 6,066,433 | 5,185,325 | 5,273,554 | 6,039,135 | 6,365,431 | 6,524,567 | 6,737,920 | 6,958,250 |
| Construction | 740,435 | 433,814 | 1,658,133 | - | - | - | - | - |
| Debt Service | 10,250,498 | 23,152,581 | 21,784,140 | 9,950,000 | 9,950,000 | 9,785,062 | 9,790,962 | 9,795,412 |
| OPEB Debt Service | 1,406,538 | 1,406,148 | 1,398,245 | 1,410,000 | 1,405,153 | 1,400,270 | 1,397,508 | 1,402,293 |
| Proprietary/Internal Service | 21,193,143 | 23,070,151 | 23,814,592 | 24,220,000 | 25,150,000 | 26,325,000 | 27,550,850 | 28,829,850 |
| Fiduciary | 861,920 | 985,248 | 795,812 | 900,000 | 925,000 | 923,821 | 890,044 | 799,473 |
| Total | \$ 173,427,599 | \$ 184,048,150 | \$ 192,966,400 | \$ 185,621,470 | \$ 203,315,861 | \$ 205,497,141 | \$ 207,450,205 | \$ 211,627,245 |

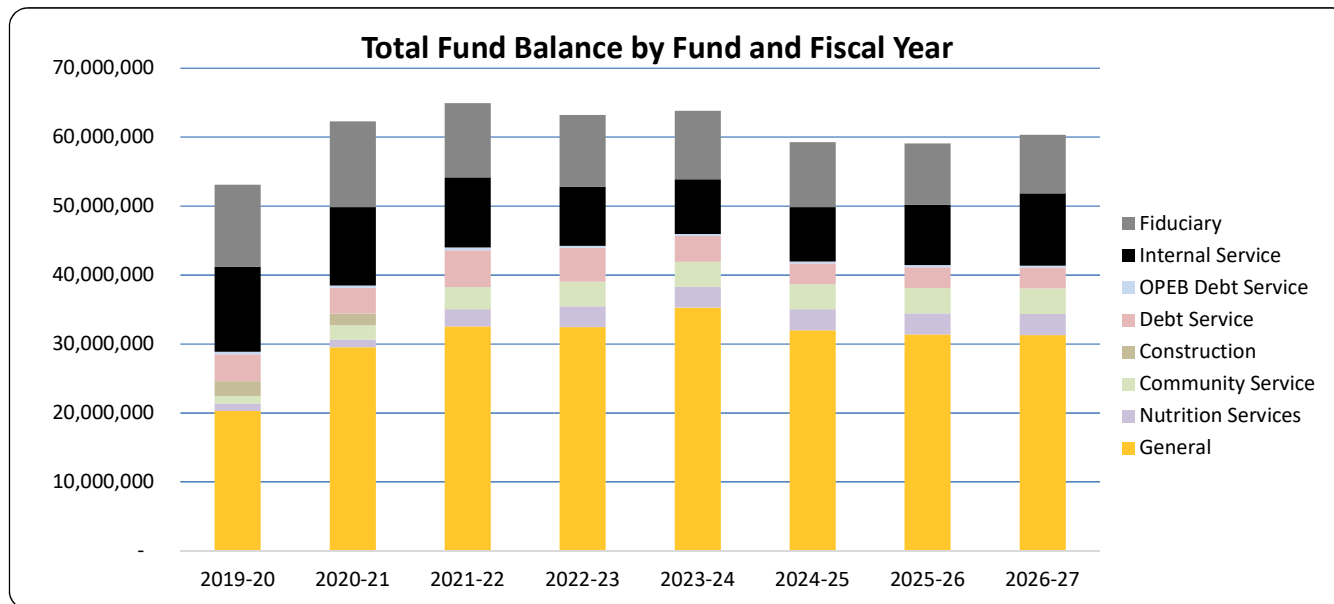
2023-2024 Expenditures By Fund



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - FUND BALANCE SUMMARY

| Fund | 2022-2023 | | 2022-2023 | | 2023-2024 | | 2024-2025 | | 2025-2026 | | 2026-2027 | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------|----------|-----------|----------|
| | 06/30/2020 Actual | 06/30/2021 Actual | 06/30/2022 Actual | Revised Budget | Budget | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| General | \$ 20,326,028 | \$ 29,521,879 | \$ 32,521,898 | \$ 32,474,123 | \$ 35,295,754 | \$ 32,012,542 | \$ 31,392,015 | \$ 31,285,634 | | | | |
| Food & Nutrition Services | 1,025,203 | 1,119,125 | 2,511,460 | 3,005,153 | 3,018,974 | 3,033,209 | 3,047,871 | 3,062,972 | | | | |
| Community Service | 1,143,251 | 2,072,635 | 3,195,511 | 3,571,208 | 3,601,450 | 3,632,448 | 3,663,149 | 3,693,500 | | | | |
| Construction | 2,091,263 | 1,657,695 | - | - | - | - | - | - | | | | |
| Debt Service | 3,922,609 | 3,786,111 | 5,386,218 | 4,916,218 | 3,776,218 | 3,001,320 | 3,040,838 | 3,016,819 | | | | |
| OPEB Debt Service | 374,601 | 337,604 | 405,673 | 295,673 | 295,673 | 301,834 | 301,020 | 296,941 | | | | |
| Proprietary/Internal Service | 12,304,943 | 11,367,284 | 10,126,269 | 8,576,269 | 7,876,269 | 7,896,269 | 8,735,669 | 10,503,548 | | | | |
| Fiduciary | 11,917,216 | 12,417,828 | 10,774,721 | 10,374,721 | 9,949,721 | 9,423,889 | 8,910,801 | 8,467,760 | | | | |
| Total | \$ 53,105,114 | \$ 62,280,161 | \$ 64,921,751 | \$ 63,213,366 | \$ 63,814,060 | \$ 59,301,512 | \$ 59,091,364 | \$ 60,327,175 | | | | |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALL FUNDS - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Local Property Taxes | \$ 43,831,186 | \$ 44,624,246 | \$ 44,363,002 | \$ 41,545,443 | \$ 49,217,931 | \$ 50,002,511 | \$ 51,215,773 | \$ 51,564,955 |
| State Sources | 95,745,692 | 93,225,958 | 88,876,352 | 91,099,304 | 105,335,970 | 107,446,387 | 110,006,570 | 112,771,265 |
| Federal Sources | 9,050,890 | 13,536,888 | 21,278,339 | 20,611,806 | 18,511,104 | 10,659,341 | 10,920,378 | 11,039,485 |
| Sales of Bonds | - | 12,962,046 | 11,823,678 | - | - | - | - | - |
| Other | 31,625,399 | 28,874,060 | 29,266,620 | 30,656,531 | 30,851,550 | 32,876,354 | 35,097,336 | 37,487,351 |
| Total | \$ 180,253,167 | \$ 193,223,197 | \$ 195,607,991 | \$ 183,913,084 | \$ 203,916,555 | \$ 200,984,593 | \$ 207,240,057 | \$ 212,863,056 |

ALL FUNDS - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Salaries | \$ 79,413,025 | \$ 76,327,207 | \$ 78,569,744 | \$ 79,626,797 | \$ 91,569,524 | \$ 93,306,609 | \$ 95,078,638 | \$ 97,116,177 |
| Employee Benefits | 31,637,076 | 31,090,934 | 31,698,802 | 33,476,307 | 35,088,367 | 36,316,307 | 36,505,019 | 37,348,770 |
| Purchased Services | 39,828,032 | 39,431,356 | 45,193,877 | 47,980,074 | 49,381,803 | 50,613,728 | 50,961,381 | 52,515,162 |
| Supplies & Materials | 5,375,060 | 7,634,291 | 8,694,174 | 6,912,461 | 7,035,960 | 7,136,745 | 7,086,133 | 7,246,914 |
| Capital Purchases | 4,504,887 | 4,282,797 | 5,036,213 | 5,448,659 | 7,967,573 | 6,017,288 | 5,769,503 | 5,372,209 |
| Principal & Interest | 11,654,660 | 24,386,870 | 23,061,665 | 11,351,512 | 11,352,241 | 11,179,832 | 11,182,945 | 11,192,155 |
| Other Expenditures | 1,014,859 | 894,696 | 711,925 | 825,660 | 920,393 | 926,632 | 866,586 | 835,858 |
| Total | \$ 173,427,599 | \$ 184,048,150 | \$ 192,966,400 | \$ 185,621,470 | \$ 203,315,861 | \$ 205,497,141 | \$ 207,450,205 | \$ 211,627,245 |

ALL FUNDS - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ 10,276,532 | \$ 13,187,446 | \$ 18,777,579 | \$ 20,005,430 | \$ 21,674,647 | \$ 18,791,433 | \$ 18,570,906 | \$ 18,864,525 |
| Non-Spendable | 679,687 | 564,605 | 508,376 | 508,376 | 508,375 | 404,436 | 404,436 | 404,436 |
| Restricted | 40,413,685 | 41,596,797 | 41,987,801 | 41,304,981 | 40,614,720 | 38,989,324 | 38,899,703 | 39,741,895 |
| Committed | 1,735,210 | 1,849,491 | 1,837,017 | 1,394,580 | 1,016,319 | 1,116,319 | 1,216,319 | 1,316,319 |
| Assigned | - | 5,081,823 | 1,810,980 | - | - | - | - | - |
| Total | \$ 53,105,114 | \$ 62,280,161 | \$ 64,921,752 | \$ 63,213,367 | \$ 63,814,060 | \$ 59,301,512 | \$ 59,091,364 | \$ 60,327,175 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SOURCE

| | | | | 2022-2023 | | | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
| | Actual | Actual | Actual | Budget | Budget | Forecast | Forecast | Forecast |
| Local Property Taxes | \$ 30,562,242 | \$ 31,896,091 | \$ 30,955,773 | \$ 29,513,500 | \$ 37,737,983 | \$ 38,304,053 | \$ 38,687,094 | \$ 39,073,965 |
| State Sources | 93,374,496 | 91,092,466 | 87,017,209 | 89,150,610 | 102,508,778 | 104,624,877 | 107,100,415 | 109,777,925 |
| Federal Sources | 4,602,283 | 8,950,841 | 14,965,234 | 15,794,874 | 13,420,447 | 5,420,459 | 5,528,868 | 5,490,815 |
| Other Local Revenue | 3,707,175 | 2,706,989 | 3,382,432 | 3,296,726 | 2,647,408 | 2,697,709 | 2,751,663 | 2,806,696 |
| Total | \$ 132,246,196 | \$ 134,646,387 | \$ 136,320,648 | \$ 137,755,710 | \$ 156,314,616 | \$ 151,047,098 | \$ 154,068,040 | \$ 157,149,401 |

GENERAL FUND - EXPENDITURE BY OBJECT

| | | | | 2022-2023 | | | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
| | Actual | Actual | Actual | Budget | Budget | Forecast | Forecast | Forecast |
| Salaries | \$ 73,307,986 | \$ 71,179,403 | \$ 73,254,297 | \$ 73,852,387 | \$ 85,365,642 | \$ 86,926,611 | \$ 88,557,564 | \$ 90,443,372 |
| Employee Benefits | 29,675,139 | 29,301,359 | 30,043,101 | 31,700,814 | 33,183,942 | 34,343,139 | 34,456,049 | 35,211,237 |
| Purchased Services | 17,020,325 | 14,698,494 | 19,648,555 | 22,038,123 | 22,462,093 | 22,509,350 | 21,639,404 | 21,968,464 |
| Supplies & Materials | 2,718,320 | 5,537,599 | 6,131,227 | 4,204,717 | 3,789,392 | 3,808,339 | 3,605,513 | 3,651,876 |
| Capital Purchases | 3,675,497 | 3,936,577 | 3,565,417 | 5,226,468 | 7,817,173 | 5,862,880 | 5,611,491 | 5,199,456 |
| Other Expenditures | 901,919 | 797,103 | 678,032 | 780,977 | 874,743 | 879,991 | 818,546 | 781,377 |
| Total | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 154,330,310 | \$ 154,688,567 | \$ 157,255,782 |

GENERAL FUND - FUND BALANCE

| | | | | 2022-2023 | | | | |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
| | Actual | Actual | Actual | Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ 10,276,532 | \$ 13,187,446 | \$ 18,777,579 | \$ 20,005,430 | \$ 21,674,647 | \$ 18,791,433 | \$ 18,570,906 | \$ 18,864,525 |
| Non-Spendable | 435,458 | 382,338 | 254,436 | 254,436 | 254,436 | 254,436 | 254,436 | 254,436 |
| Restricted | 7,878,828 | 9,020,782 | 9,841,888 | 10,819,678 | 12,350,354 | 11,850,354 | 11,350,354 | 10,850,354 |
| Committed | 1,735,210 | 1,849,491 | 1,837,017 | 1,394,580 | 1,016,319 | 1,116,319 | 1,216,319 | 1,316,319 |
| Assigned | 0 | 5,081,823 | 1,810,980 | - | - | - | - | - |
| Total | \$ 20,326,028 | \$ 29,521,880 | \$ 32,521,900 | \$ 32,474,124 | \$ 35,295,754 | \$ 32,012,542 | \$ 31,392,015 | \$ 31,285,634 |

Note: Additional details available starting on page 64

Assumptions used for the three forecasted years: The District assumed an average of 2% increase in total revenue for each year. Expenditure increases would average 2.5%. In order to maintain a minimum of a 12% unassigned fund balance without additional increases in revenue, budget cuts of \$3M, \$3.5M and \$1.3M would be required in FY25 through FY27 consecutively.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| State Sources | \$ 217,758 | \$ 104,895 | \$ 168,745 | \$ 199,500 | \$ 938,105 | \$ 966,248 | \$ 995,235 | \$ 1,025,092 |
| Federal Sources | 4,246,562 | 4,338,324 | 6,053,200 | 4,568,792 | 4,865,950 | 5,011,928 | 5,162,286 | 5,317,154 |
| Sales to Students & Adults | 1,126,583 | 98 | 56,715 | 997,000 | 227,000 | 233,810 | 240,824 | 248,049 |
| Other Local Revenue | 29,572 | 14,953 | 34,971 | 27,250 | 10,058 | 10,360 | 10,671 | 10,991 |
| Total | \$ 5,620,475 | \$ 4,458,269 | \$ 6,313,631 | \$ 5,792,542 | \$ 6,041,113 | \$ 6,222,346 | \$ 6,409,016 | \$ 6,601,286 |

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Salaries | \$ 2,508,248 | \$ 1,911,797 | \$ 1,994,326 | \$ 2,080,846 | \$ 2,231,141 | \$ 2,298,075 | \$ 2,367,017 | \$ 2,438,028 |
| Employee Benefits | 678,667 | 574,300 | 566,599 | 582,293 | 654,419 | 674,052 | 694,273 | 715,101 |
| Purchased Services | 97,440 | 79,331 | 95,111 | 137,314 | 142,257 | 146,525 | 150,920 | 155,448 |
| Supplies & Materials | 2,246,920 | 1,775,458 | 2,250,330 | 2,390,896 | 2,891,750 | 2,978,502 | 3,067,859 | 3,159,894 |
| Capital Purchases | 73,443 | 18,658 | 7,497 | 100,000 | 100,000 | 103,000 | 106,090 | 109,273 |
| Other Expenditures | 4,729 | 4,804 | 7,432 | 7,500 | 7,725 | 7,957 | 8,195 | 8,441 |
| Total | \$ 5,609,449 | \$ 4,364,348 | \$ 4,921,295 | \$ 5,298,849 | \$ 6,027,292 | \$ 6,208,111 | \$ 6,394,354 | \$ 6,586,185 |

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | 244,230 | 182,267 | 253,940 | 253,940 | 253,940 | 150,000 | 150,000 | 150,000 |
| Restricted | 780,974 | 936,858 | 2,257,520 | 2,751,213 | 2,765,034 | 2,883,209 | 2,897,871 | 2,912,972 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | 1,025,203 | 1,119,125 | 2,511,460 | \$ 3,005,153 | \$ 3,018,974 | \$ 3,033,209 | \$ 3,047,871 | \$ 3,062,972 |

Note: Additional details available starting on page 119

Assumptions used for the three forecasted years: The District is projecting an average of 3% increases in overall revenue each year with expenditure increases also increasing on average 3%.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Local Property Taxes | \$ 1,538,149 | \$ 1,805,658 | \$ 1,635,122 | \$ 1,602,379 | \$ 1,617,454 | \$ 1,636,863 | \$ 1,656,505 | \$ 1,676,383 |
| State Sources | 1,727,929 | 1,761,223 | 1,532,851 | 1,669,913 | 1,810,012 | 1,855,262 | 1,910,920 | 1,968,248 |
| Federal Sources | 202,045 | 247,722 | 259,906 | 248,140 | 224,707 | 226,954 | 229,224 | 231,516 |
| Other Local Revenue | 3,421,720 | 2,300,106 | 2,968,552 | 2,894,400 | 2,743,500 | 2,836,486 | 2,971,972 | 3,112,454 |
| Total | \$ 6,889,843 | \$ 6,114,709 | \$ 6,396,431 | \$ 6,414,832 | \$ 6,395,673 | \$ 6,555,565 | \$ 6,768,621 | \$ 6,988,601 |

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Salaries | \$ 3,596,790 | \$ 3,236,007 | \$ 3,321,121 | \$ 3,693,564 | \$ 3,972,741 | \$ 4,081,923 | \$ 4,154,057 | \$ 4,234,777 |
| Employee Benefits | 1,283,270 | 1,215,275 | 1,089,102 | 1,193,200 | 1,250,006 | 1,299,116 | 1,354,697 | 1,422,432 |
| Purchased Services | 731,239 | 383,055 | 509,557 | 676,149 | 699,541 | 703,532 | 724,638 | 756,377 |
| Supplies & Materials | 409,820 | 321,234 | 312,617 | 316,848 | 354,818 | 349,904 | 412,761 | 435,144 |
| Capital Purchases | 15,512 | 1,037 | 14,696 | 122,191 | 50,400 | 51,408 | 51,922 | 63,480 |
| Other Expenditures | 29,802 | 28,718 | 26,461 | 37,183 | 37,925 | 38,684 | 39,845 | 46,040 |
| Total | \$ 6,066,433 | \$ 5,185,325 | \$ 5,273,554 | \$ 6,039,135 | \$ 6,365,431 | \$ 6,524,567 | \$ 6,737,920 | \$ 6,958,250 |

COMMUNITY SERVICE FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 1,143,251 | 2,072,635 | 3,195,511 | 3,571,208 | 3,601,450 | 3,632,448 | 3,663,149 | 3,693,500 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | 1,143,251 | 2,072,635 | 3,195,511.13 | \$ 3,571,208 | \$ 3,601,450 | \$ 3,632,448 | \$ 3,663,149 | \$ 3,693,500 |

Note: Additional details available starting on page 119

Assumptions used for the three forecasted years: The District is projecting an average of 3% increases in revenue each year with expenditure increases also increasing on average 3%. Maintaining a fund balance of approximately \$3.6M is beneficial to ensuring financial stability and programming.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CONSTRUCTION FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------------|------------------|---------------|---------------|----------------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Other Local Revenue | \$ 30,886 | \$ 246 | \$ 438 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 30,886 | \$ 246 | \$ 438 | \$ - | \$ - | \$ - | \$ - | \$ - |

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|-------------------|-------------------|---------------------|----------------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - | - | - | - | - |
| Purchased Services | - | 107,290 | 209,530 | - | - | - | - | - |
| Supplies & Materials | - | - | - | - | - | - | - | - |
| Capital Purchases | 740,435 | 326,524 | 1,448,603 | - | - | - | - | - |
| Other Expenditures | - | - | - | - | - | - | - | - |
| Total | \$ 740,435 | \$ 433,814 | \$ 1,658,133 | \$ - | \$ - | \$ - | \$ - | \$ - |

CONSTRUCTION FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|---------------------|---------------------|-------------|----------------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 2,091,263 | 1,657,695 | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - |
| Total | \$ 2,091,263 | \$ 1,657,695 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Note: Additional details available starting on page 131

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DEBT SERVICE FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Local Property Taxes | \$ 10,332,909 | \$ 9,555,635 | \$ 10,304,794 | \$ 9,133,673 | \$ 8,462,755 | \$ 8,660,164 | \$ 9,480,480 | \$ 9,421,393 |
| Interest Income | 107,983 | 16,901 | (14,687) | 7,498 | 4,296 | 80,849 | 80,849 | 80,849 |
| Rental Income | 210,883 | 214,127 | 256,163 | 259,548 | 263,874 | 269,151 | 269,151 | 269,151 |
| State Sources | 425,494 | 267,374 | 157,543 | 79,281 | 79,075 | - | - | - |
| Sale of Real Property | - | - | 856,756 | - | - | - | - | - |
| Sale of Bonds Proceeds | - | 12,962,046 | 11,823,678 | - | - | - | - | - |
| Total | \$ 11,077,269 | \$ 23,016,083 | \$ 23,384,248 | \$ 9,480,000 | \$ 8,810,000 | \$ 9,010,164 | \$ 9,830,480 | \$ 9,771,393 |

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|-----------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Principal Payments on Bonds | \$ 5,865,000 | \$ 5,935,000 | \$ 5,920,000 | \$ 5,945,000 | \$ 6,335,000 | \$ 6,405,000 | \$ 6,675,000 | \$ 6,910,000 |
| Interest Payments on Bonds | 4,383,598 | 4,261,198 | 4,038,895 | 3,999,129 | 3,612,563 | 3,375,062 | 3,110,962 | 2,880,412 |
| Bond Refunding Payments | - | 12,785,000 | 11,705,000 | - | - | - | - | - |
| Service Charges | 1,900 | 171,384 | 120,245 | 5,871 | 2,437 | 5,000 | 5,000 | 5,000 |
| Total | \$ 10,250,498 | \$ 23,152,581 | \$ 21,784,140 | \$ 9,950,000 | \$ 9,950,000 | \$ 9,785,062 | \$ 9,790,962 | \$ 9,795,412 |

DEBT SERVICE FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 3,922,609 | 3,786,111 | 5,386,218 | 4,916,218 | 3,776,218 | 3,001,320 | 3,040,838 | 3,016,819 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | \$ 3,922,609 | \$ 3,786,111 | \$ 5,386,218.14 | \$ 4,916,218 | \$ 3,776,218 | \$ 3,001,320 | \$ 3,040,838 | \$ 3,016,819 |

Note: Additional details available starting on page 132

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Local Property Taxes | \$ 1,397,886 | \$ 1,366,862 | \$ 1,467,314 | \$ 1,295,891 | \$ 1,399,739 | \$ 1,401,431 | \$ 1,391,694 | \$ 1,393,214 |
| Interest | 14,104 | 2,288 | (1,002) | 4,109 | 5,414 | 5,000 | 5,000 | 5,000 |
| State | 15 | - | 3 | - | - | | | |
| Total | \$ 1,412,005 | \$ 1,369,150 | \$ 1,466,315 | \$ 1,300,000 | \$ 1,405,153 | \$ 1,406,431 | \$ 1,396,694 | \$ 1,398,214 |

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Principal Payments on Bonds | \$ 1,140,000 | \$ 1,155,000 | \$ 1,165,000 | \$ 1,195,000 | \$ 1,215,000 | \$ 1,235,000 | \$ 1,260,000 | \$ 1,295,000 |
| Interest Payments on Bonds | 266,063 | 250,673 | 232,770 | 212,383 | 189,678 | 164,770 | 136,983 | 106,743 |
| Service Charges | 475 | 475 | 475 | 2,617 | 475 | 500 | 525 | 550 |
| Total | \$ 1,406,538 | \$ 1,406,148 | \$ 1,398,245 | \$ 1,410,000 | \$ 1,405,153 | \$ 1,400,270 | \$ 1,397,508 | \$ 1,402,293 |

OPEB DEBT SERVICE FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 374,601 | 337,604 | 405,673 | 295,673 | 295,673 | 301,834 | 301,020 | 296,941 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | \$ 374,601 | \$ 337,604 | \$ 405,673 | \$ 295,673 | \$ 295,673 | \$ 301,834 | \$ 301,020 | \$ 296,941 |

Note: Additional details available starting on page 133

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Local Revenue | \$ 22,498,927 | \$ 22,132,492 | \$ 22,573,576 | \$ 22,670,000 | \$ 24,450,000 | \$ 26,345,000 | \$ 28,390,250 | \$ 30,597,729 |
| Total | \$ 22,498,927 | \$ 22,132,492 | \$ 22,573,576 | \$ 22,670,000 | \$ 24,450,000 | \$ 26,345,000 | \$ 28,390,250 | \$ 30,597,729 |

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Claims & Administrative Services | \$ 21,193,143 | \$ 23,070,151 | \$ 23,814,592 | \$ 24,220,000 | \$ 25,150,000 | \$ 26,325,000 | \$ 27,550,850 | \$ 28,829,850 |
| Total | \$ 21,193,143 | \$ 23,070,151 | \$ 23,814,592 | \$ 24,220,000 | \$ 25,150,000 | \$ 26,325,000 | \$ 27,550,850 | \$ 28,829,850 |

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 12,304,944 | 11,367,285 | 10,126,270 | 8,576,270 | 7,876,270 | 7,896,270 | 8,735,670 | 10,503,549 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | \$ 12,304,944 | \$ 11,367,285 | \$ 10,126,270 | \$ 8,576,270 | \$ 7,876,270 | \$ 7,896,270 | \$ 8,735,670 | \$ 10,503,549 |

Note: Additional details available starting on page 133

Assumptions used for the three forecasted years: The internal service funds include self insured dental & health and severance benefits. The District is projecting on average an 8% increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last three years and is budgeted to decrease in the current year as well as in the 2023-24 fiscal year. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

FIDUCIARY FUND - REVENUE BY SOURCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Other Local Revenue | \$ 477,566 | \$ 1,485,860 | \$ (847,295) | \$ 500,000 | \$ 500,000 | \$ 397,989 | \$ 376,956 | \$ 356,432 |
| Total | \$ 477,566 | \$ 1,485,860 | \$ (847,295) | \$ 500,000 | \$ 500,000 | \$ 397,989 | \$ 376,956 | \$ 356,432 |

FIDUCIARY FUND - EXPENDITURE BY OBJECT

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Claims & Administrative Services | \$ 783,510 | \$ 921,176 | \$ 795,812 | \$ 900,000 | \$ 925,000 | \$ 923,821 | \$ 890,044 | \$ 799,473 |
| Scholarships | 78,410 | 64,072 | - | - | - | - | - | - |
| Total | \$ 861,920 | \$ 985,248 | \$ 795,812 | \$ 900,000 | \$ 925,000 | \$ 923,821 | \$ 890,044 | \$ 799,473 |

FIDUCIARY FUND - FUND BALANCE

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | Forecast |
| Unassigned | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Spendable | - | - | - | - | - | - | - | - |
| Restricted | 11,917,216 | 12,417,828 | 10,774,721 | 10,374,721 | 9,949,721 | 9,423,889 | 8,910,801 | 8,467,760 |
| Assigned | - | - | - | - | - | - | - | - |
| Total | \$ 11,917,216 | \$ 12,417,828 | \$ 10,774,721 | \$ 10,374,721 | \$ 9,949,721 | \$ 9,423,889 | \$ 8,910,801 | \$ 8,467,760 |

Note: Additional details available starting on page 134; beginning in Fiscal Year 2022, scholarship run through Foundation 191

Assumptions used for the three forecasted years: The Fiduciary Fund consists of the OPEB revocable trust and are projecting a conservative interest rate of 4% on the projected trust balance.

Projected expenses are based on the most recent actuarial study for the direct and implicit OPEB costs and administrative fees.

General Fund

General Fund

General Fund (01)

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. It accounts 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 Minnesota Legislature completed the E-12 Education Omnibus Budget Bill in late May, 2023. The increase for the FY2024 and FY2025 biennium includes an additional \$2.26 billion in appropriations and \$3.20 billion for FY2026 and FY2027. While this is great news, Minnesota school districts are still attempting to flush out the impact of a number of mandates included with the additional funds.

Some of the key provisions in the new legislation that will immediately impact the district general fund budget in FY2024 include:

Revenue:

- General education formula an increase of 4%
- Special education cross-subsidy increase to 44%
- English learner cross-subsidy increase in the per pupil allowance from \$704 to \$1,228
- English learner concentration revenue increase from \$250 to \$436 per student

Expenses:

- Summer unemployment for non-licensed staff future projections of \$2.5 million+
- Public Employment Labor Relations Association (PELRA) changes for class sizes, staffing rations, testing schedule, teaching licensure

The District will be reviewing other provisions of the new legislation.

The General Fund total revenue budget for FY2024 is \$156,314,616, a 13.47% increase over the FY2023 budget. Some of the highlights include:

- Property tax levy increase
 - Increase due to inflationary increases and enrollment projection updates
 - LTFM increase to fund various projects listed below
- State aid increases passed during the most recent legislative session
- \$6 million increase to compensatory revenue due to an increase in free and reduced enrollment counts after the State piloted a program allowing for more direct certifications
- Federal funds decreasing as the District continues to spend down the remaining pandemic relief funds

The General Fund total expense budget for FY2024 is \$153,492,985, a 11.39% increase over the FY2023 budget. Some of the highlights include:

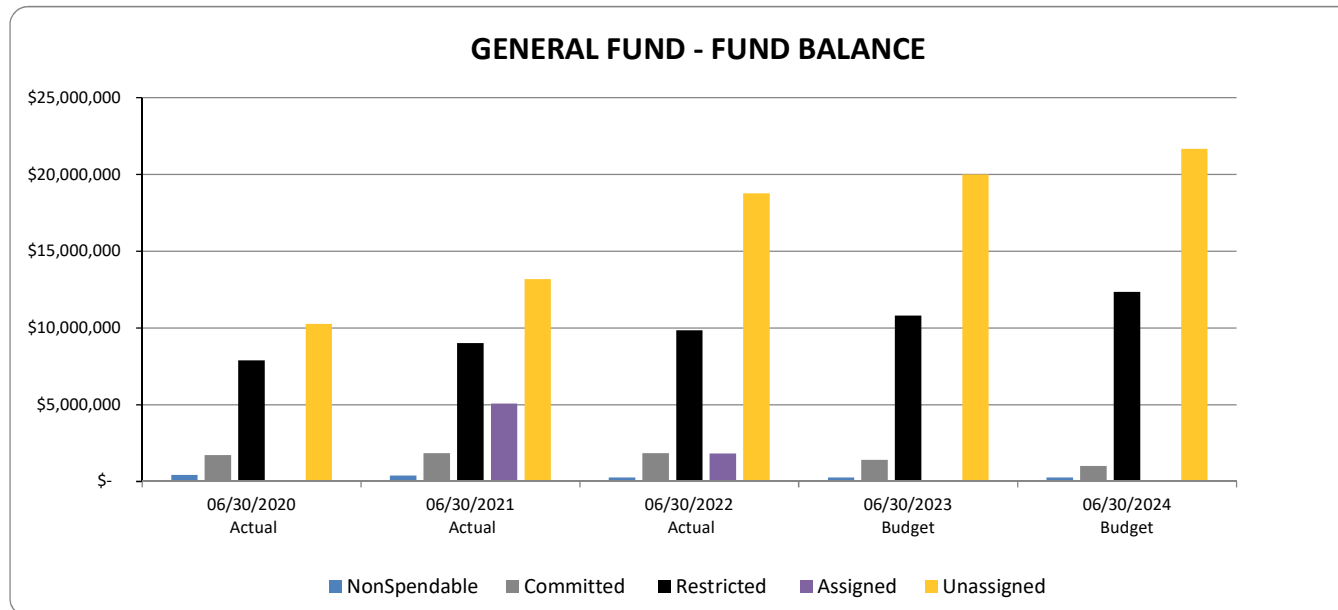
- Projected increase in staff salaries and wages for unsettled contracts
- Increases in benefit premiums, transportation, utility costs, and other areas due to contract changes or updating estimates
- A decrease in supplies and materials as the District eliminates the costs caused by the pandemic
- \$3.5 million expense contingency to address unfunded mandates from legislative session
- \$1.3 Million in additional expenses related to requests for staffing and budget support
- LTFM increase to address various maintenance projects throughout the District. A few of the larger projects include:
 - Bituminous reconstruction at Cedar School
 - Kitchen and cafeteria updates at Nicollet Middle School
 - Replace steam boilers at William Byrne Elementary
- The District will continue to spend down the federal pandemic relief funds
 - \$4,027,847 for current costs
 - \$5,949,046 for new costs

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - FUND BALANCE SUMMARY

| | 06/30/2020 Actual | 06/30/2021 Actual | 06/30/2022 Actual | 06/30/2023 Budget | 06/30/2024 Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund Balance | | | | | |
| NonSpendable | \$ 435,458 | \$ 382,338 | \$ 254,436 | \$ 254,436 | \$ 254,436 |
| Committed | 1,735,210 | 1,849,490 | 1,837,017 | 1,394,580 | 1,016,319 |
| Restricted | 7,878,828 | 9,020,782 | 9,841,890 | 10,819,678 | 12,350,354 |
| Assigned | - | 5,081,823 | 1,810,980 | - | - |
| Unassigned | 10,276,532 | 13,187,446 | 18,777,575 | 20,005,429 | 21,674,645 |
| Total Fund Balance | \$ 20,326,028 | \$ 29,521,879 | \$ 32,521,898 | \$ 32,474,123 | \$ 35,295,754 |
| Total General Fund Expenditures | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 |

| | | | | | |
|---|--------------|---------------|---------------|---------------|---------------|
| Unassigned Fund Balance as a % of Total Expenditures | 8.07% | 10.51% | 14.08% | 14.52% | 14.12% |
|---|--------------|---------------|---------------|---------------|---------------|



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

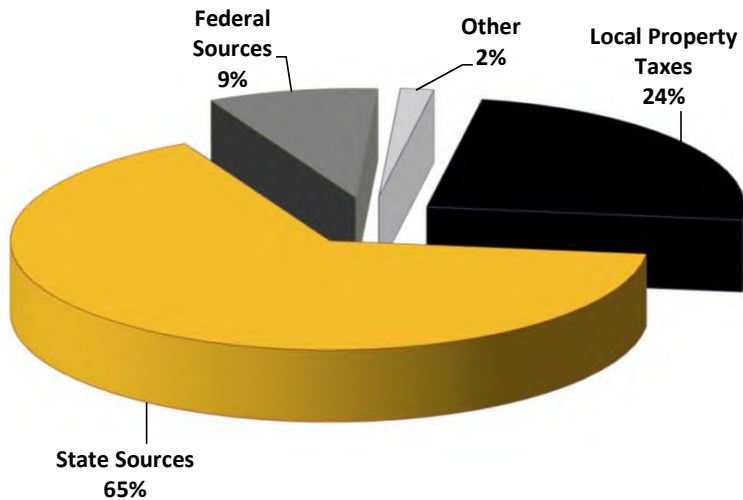
| GENERAL FUND - DETAIL FUND BALANCE SUMMARY | | | | | | |
|---|---|--|---|---------------------------------------|---|--|
| General Fund Balance Description | 6/30/2022 Audited Fund Balance | 6/30/2023 Budgeted Fund Balance | 2023-2024 Revenue Budget | Transfers In/Out Funds | 2023-2024 Expense Budget | 6/30/2024 Budgeted Fund Balance |
| Unassigned Fund Balance | \$ 18,777,575 | \$ 20,005,429 | \$ 118,587,473 | \$ (964,857) | \$ 115,953,400 | \$ 21,674,645 |
| As a Percentage of Expenditures | 14.08% | 14.52% | | | | 14.12% |
| NonSpendable | \$ 254,436 | \$ 254,436 | \$ - | \$ - | \$ - | \$ 254,436 |
| Committed for | | | | | | |
| Program Carryover - Noncapital | \$ 725,527 | \$ 525,528 | \$ - | \$ - | \$ 200,000 | \$ 325,528 |
| Program Carryover - Facilities Rental | 446,149 | 416,149 | 220,000 | - | 250,000 | 386,149 |
| ProPay Program | 665,341 | 452,903 | 2,033,720 | - | 2,181,981 | 304,642 |
| Total Committed | \$ 1,837,017 | \$ 1,394,580 | \$ 2,253,720 | \$ - | \$ 2,631,981 | \$ 1,016,319 |
| Restricted for | | | | | | |
| Student Activities | 231,296 | \$ 231,296 | \$ 200,000 | \$ - | \$ 200,000 | \$ 231,296 |
| Staff Development | - | - | 1,196,786 | 928,830 | 2,125,616 | - |
| Technology Levy | 521,753 | 494,530 | 3,793,590 | - | 3,741,944 | 546,176 |
| Operating Capital | 3,325,930 | 3,116,846 | 2,191,559 | - | 2,796,828 | 2,511,577 |
| Learning and Development | - | - | 1,700,322 | - | 1,700,322 | - |
| Area Learning Center | 5,173,831 | 6,716,567 | 4,000,000 | - | 2,165,882 | 8,550,685 |
| Gifted and Talented | - | - | 109,013 | 36,027 | 145,040 | - |
| Basic Skills | - | - | 14,533,217 | - | 14,533,217 | - |
| Achievement and Integration | - | - | 2,035,061 | - | 2,035,061 | - |
| Safe Schools | - | - | 270,577 | - | 270,577 | - |
| Long-Term Facility Maintenance (LTFM) | 212,365 | (129,422) | 4,593,298 | - | 4,549,986 | (86,110) |
| Medical Assistantce | 376,714 | 389,861 | 850,000 | - | 643,131 | 596,730 |
| Total Restricted | \$ 9,841,890 | \$ 10,819,678 | \$ 35,473,423 | \$ 964,857 | \$ 34,907,604 | \$ 12,350,354 |
| Assigned for | | | | | | |
| Planned Deficit Fiscal 2022 | \$ 1,810,980 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Assigned | \$ 1,810,980 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total General Fund Balance | \$ 32,521,898 | \$ 32,474,123 | \$ 156,314,616 | \$ - | \$ 153,492,985 | \$ 35,295,754 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

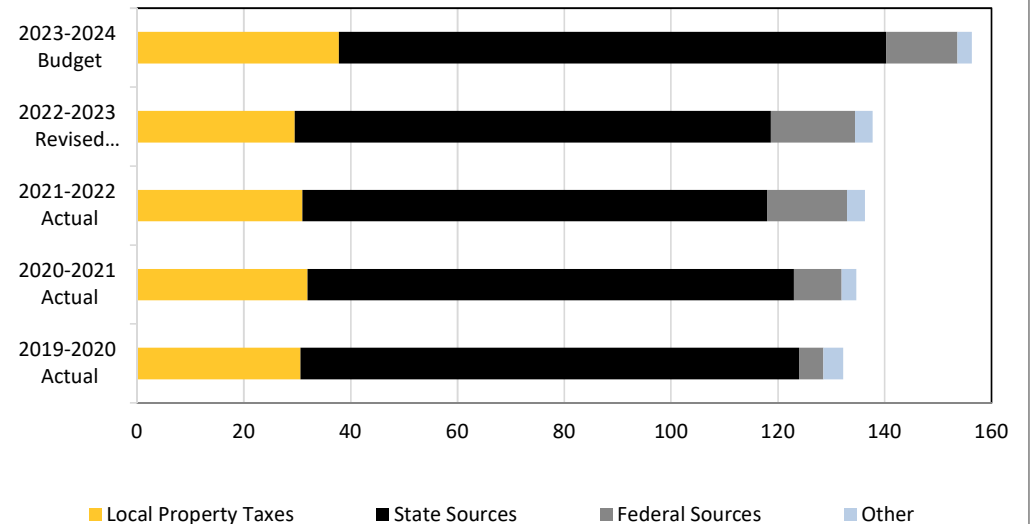
GENERAL FUND - REVENUE SUMMARY

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Amount Change | % Change |
| Local Property Taxes | \$ 30,562,242 | \$ 31,896,091 | \$ 30,955,773 | \$ 29,513,500 | \$ 37,737,983 | \$ 8,224,483 | 27.87% |
| State Sources | 93,374,496 | 91,092,466 | 87,017,209 | 89,150,610 | 102,508,778 | 13,358,168 | 14.98% |
| Federal Sources | 4,602,283 | 8,950,841 | 14,965,234 | 15,794,874 | 13,420,447 | (2,374,427) | -15.03% |
| Other | 3,707,175 | 2,706,989 | 3,382,432 | 3,296,726 | 2,647,408 | (649,318) | -19.70% |
| Total | \$ 132,246,196 | \$ 134,646,387 | \$ 136,320,648 | \$ 137,755,710 | \$ 156,314,616 | \$ 18,558,906 | 13.47% |

**2023-2024 General Fund
Revenue By Source**



**General Fund Revenue - 5 Year Comparison
In Millions**



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-----------------------|--------------------------------------|------------------|------------------|------------------|---------------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Revenue Source | | | | | | |
| 001 | Property Tax Levy | \$ 27,806,993 | \$ 29,147,207 | \$ 27,072,551 | \$ 25,867,432 | \$ 34,290,780 |
| 004 | Excess TIF | - | 130 | - | - | - |
| 009 | Fiscal Disparities | 2,600,000 | 2,600,000 | 3,468,251 | 3,498,792 | 3,299,927 |
| 010 | County Apportionment | 125,604 | 129,982 | 403,838 | 147,276 | 147,276 |
| 019 | Miscellaneous Tax Revenues | 29,646 | 18,772 | 11,133 | - | - |
| 021 | Tuition from MN Districts | 17,674 | 68,673 | 79,688 | 60,000 | 75,000 |
| 050 | Fees from Patrons | 209,915 | 150,650 | 245,347 | 300,000 | 360,000 |
| 060 | Admission & Student Activity Revenue | 120,109 | 12,466 | 129,068 | 130,000 | 140,000 |
| 071 | Medical Assistance | 378,755 | 541,439 | 739,878 | 650,000 | 850,000 |
| 092 | Interest Earnings | 553,953 | 85,161 | (33,326) | 100,000 | 100,000 |
| 093 | Rent | 296,136 | 315,763 | 351,062 | 290,294 | 291,376 |
| 096 | Gifts & Donations | 814,266 | 143,473 | 176,021 | 455,000 | 305,000 |
| 099 | Miscellaneous Revenue | 1,255,108 | 1,354,754 | 1,338,063 | 1,271,432 | 466,032 |
| 201 | Endowment Fund Apportionment | 390,595 | 352,162 | 325,341 | 352,143 | 352,143 |
| 211 | General Education Aid | 72,756,150 | 69,468,374 | 67,261,649 | 68,628,328 | 76,965,656 |
| 212 | Literacy Incentive Aid | 394,967 | 354,286 | 351,485 | 328,354 | 328,354 |
| 213 | Shared Time Aid | 19,718 | 27,104 | 12,149 | 28,258 | 28,258 |
| 227 | Abatement Aid | 16,193 | 52,555 | 12,571 | 2,434 | 2,434 |
| 234 | Agricultural Market Value Credit | 211 | 13 | - | - | - |
| 258 | Other State Credits | 10 | 9 | - | - | - |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-----------------------------------|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Revenue Source | | | | | | |
| 300 | State Aids from MN Dept of Education | 3,807,008 | 3,438,103 | 3,069,056 | 3,348,730 | 3,344,570 |
| 360 | State Aid for Special Education | 15,455,500 | 16,956,062 | 15,496,801 | 16,000,000 | 21,000,000 |
| 369 | Revenue from Other State Agencies | 5,032 | 769 | 37,113 | - | - |
| 370 | Other Revenue MN Dept of Education | 113,421 | 49,412 | 86,994 | 50,000 | 75,000 |
| 397 | State Aid Pension Funding | 415,692 | 393,618 | 364,049 | 412,363 | 412,363 |
| 400 | Federal Aids Received through MDE | 4,553,173 | 8,662,211 | 14,567,265 | 15,682,880 | 13,305,266 |
| 405 | Federal Aids Received through Other | 49,110 | 275,231 | 112,060 | 97,248 | 100,181 |
| 500 | Federal Direct Aid | - | 13,399 | 285,908 | 14,746 | 15,000 |
| 616 | Retiree Contributions to Post Employ Benefits | 1,780 | 3,627 | 1,609 | - | - |
| 620 | Sales of Materials-Fundraising | 10 | - | - | - | - |
| 621 | Resale Materials | 44,697 | 30,984 | 55,022 | 40,000 | 50,000 |
| 622 | Sale of Materials | - | - | - | - | 10,000 |
| 623 | Sale of Real Property | - | - | 300,000 | - | - |
| 624 | Sales of Equipment | 14,771 | - | - | - | - |
| Total General Fund Revenue | | \$ 132,246,196 | \$ 134,646,387 | \$ 136,320,648 | \$ 137,755,710 | \$ 156,314,616 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|---|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Property Tax & County Revenue | | | | | | |
| 001 | Property Taxes - General Fund | \$ 18,848,104 | \$ 19,651,588 | \$ 17,610,686 | \$ 16,663,269 | \$ 22,571,263 |
| 001 | Property Taxes - Operating Capital | 1,646,804 | 1,653,135 | 1,302,708 | 1,544,903 | 1,338,260 |
| 001 | Property Taxes - Q-Comp | 852,047 | 805,380 | 798,139 | 639,186 | 739,810 |
| 001 | Property Taxes - Career Technical | 229,732 | 320,421 | 392,742 | 392,742 | 388,673 |
| 001 | Property Taxes - Safe Schools | 450,312 | 321,559 | 294,643 | 269,393 | 270,557 |
| 001 | Property Taxes - Capital Projects | 2,889,978 | 3,109,329 | 3,411,906 | 3,620,365 | 3,793,590 |
| 001 | Property Taxes - Achievement & Integration | 584,441 | 598,253 | 609,268 | 531,545 | 595,329 |
| 001 | Property Taxes - LTFM-Deferred Maintenance | 2,305,575 | 2,687,541 | 2,652,459 | 2,206,029 | 4,593,298 |
| 004 | Taxes-Excess TIF | - | 130 | - | - | - |
| 009 | Fiscal Disparities | 2,600,000 | 2,600,000 | 3,468,251 | 3,498,792 | 3,299,927 |
| 010 | County Apportionment | 125,604 | 129,982 | 403,838 | 147,276 | 147,276 |
| 019 | Miscellaneous Local Taxes | 29,646 | 18,772 | 11,133 | - | - |
| | Total Property Tax & County Revenue | \$ 30,562,242 | \$ 31,896,091 | \$ 30,955,773 | \$ 29,513,500 | \$ 37,737,983 |
| Tuition, Fees & Admissions | | | | | | |
| 021 | Tuition & Reimbursement - Special Education | \$ 959 | \$ 25,973 | \$ 44,197 | \$ - | \$ 45,000 |
| 021 | Tuition & Reimbursement - MN Sch Districts | 16,715 | 42,700 | 35,492 | 60,000 | 30,000 |
| 050 | Fees from Patrons | 209,915 | 150,650 | 245,347 | 300,000 | 360,000 |
| 060 | Admission & Student Activity Revenue | 120,109 | 12,466 | 129,068 | 130,000 | 140,000 |
| | Total Tuition, Fees & Admissions Revenue | \$ 347,698 | \$ 231,790 | \$ 454,103 | \$ 490,000 | \$ 575,000 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------------------|---|---------------------|---------------------|---------------------|-----------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Local and Other Revenue | | | | | | |
| 071 | Third Party Medical Assistance Billings | \$ 378,755 | \$ 541,439 | \$ 739,878 | \$ 650,000 | \$ 850,000 |
| 092 | Interest Earnings | 553,953 | 85,161 | (33,326) | 100,000 | 100,000 |
| 093 | Revenue from Leases or Rentals | 296,136 | 315,763 | 351,062 | 290,294 | 291,376 |
| 096 | Gifts & Bequests | 814,266 | 143,473 | 176,021 | 455,000 | 305,000 |
| 099 | Miscellaneous Revenue | 1,255,108 | 1,354,754 | 1,338,063 | 1,271,432 | 466,032 |
| 616 | Retiree Contributions to Post Employment Benefits | 1,780 | 3,627 | 1,609 | - | - |
| 600 | Revenue Producing Activity: Sales & Costs | 44,707 | 30,984 | 55,022 | 40,000 | 50,000 |
| 622 | Sale of Materials | - | - | - | - | 10,000 |
| 623 | Sale of Real Property | - | - | 300,000 | - | - |
| 624 | Sale of Equipment | 14,771 | - | - | - | - |
| Total Local and Other Revenue | | \$ 3,359,477 | \$ 2,475,200 | \$ 2,928,329 | \$ 2,806,726 | \$ 2,072,408 |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|-----------|-------------------|----------------------|----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| State Aid | | | | | | |
| 211 General Education Aid - Regular | \$ | 55,235,863 | \$ 52,404,286 | \$ 51,675,032 | \$ 52,508,569 | \$ 54,622,044 |
| 211 General Education Aid - Alternative Learning | | 3,492,484 | 3,315,474 | 4,075,949 | 3,800,000 | 4,000,000 |
| 211 Operating Capital | | 1,353,380 | 1,085,774 | 954,280 | 884,679 | 853,299 |
| 211 Learning & Development | | 1,798,186 | 1,681,636 | 1,650,634 | 1,634,357 | 1,700,322 |
| 211 Gifted and Talented | | 118,648 | 111,174 | 109,652 | 108,451 | 109,013 |
| 211 Staff Development | | 1,174,851 | 1,122,746 | 1,134,537 | 1,145,078 | 1,196,786 |
| 211 Compensatory Extended Day | | 455,315 | - | - | - | - |
| 211 Compensatory Aid & ELL | | 9,127,422 | 9,747,284 | 7,661,565 | 8,547,194 | 14,484,192 |
| 201 Endowment Fund Apportionment | | 390,595 | 352,162 | 325,341 | 352,143 | 352,143 |
| 212 Literacy Aid | | 394,967 | 354,286 | 351,485 | 328,354 | 328,354 |
| 213 Shared Time Aid | | 19,718 | 27,104 | 12,149 | 28,258 | 28,258 |
| 227 Abatement Aid | | 16,193 | 52,555 | 12,571 | 2,434 | 2,434 |
| 234 Agriculatural Market Value Credit | | 211 | 13 | - | - | - |
| 300 Safe Schools Aid | | 307,022 | - | - | - | - |
| 300 Achievement & Integration Aid | | 1,400,584 | 1,456,881 | 1,340,419 | 1,354,763 | 1,360,018 |
| 300 Q-Comp Aid | | 1,470,484 | 1,424,347 | 1,346,895 | 1,308,736 | 1,293,910 |
| 300 Enrollment Options Transportation | | 555,055 | 545,906 | 306,376 | 446,137 | 446,137 |
| 300 A&I Incentive Revenue | | - | - | - | 78,362 | 79,714 |
| 300 Nonpublic Pupil Transportion | | 47,783 | (1,486) | 9,091 | 85,766 | 85,766 |
| 300 EL Cross Subsidy | | - | - | 44,147 | 44,966 | 49,025 |
| 300 Indian Education | | 26,080 | 12,455 | 22,129 | 30,000 | 30,000 |
| 360 Special Education Aid | | 15,455,500 | 16,956,062 | 15,496,801 | 16,000,000 | 21,000,000 |
| 369 Revenue from Other State Agency | | 5,032 | 769 | 37,113 | - | - |
| 370 Other Revenue from MN Dept of Education | | 113,421 | 49,412 | 86,994 | 50,000 | 75,000 |
| 397 TRA-PERA Special Funding Pension Revenue | | 415,692 | 393,618 | 364,049 | 412,363 | 412,363 |
| Total State Aid Revenue | \$ | 93,374,496 | \$ 91,092,466 | \$ 87,017,209 | \$ 89,150,610 | \$ 102,508,778 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|------------------|------------------|------------------|---------------------------|------------------|
| | Actual | Actual | Actual | Revised Budget | Budget |
| Federal Aid | | | | | |
| 140 ARP-Individuals with Disabilities Part B | \$ - | \$ - | \$ 427,339 | \$ - | \$ - |
| 141 ARP-Individuals with Disabilities Preschool | - | - | 37,148 | - | - |
| 144 ARP-Individuals with Disabilities-Early Intervention | - | - | - | - | - |
| 150 ARP-Summer Enrichment & Mental Health | - | 33,790 | 320,026 | 59,433 | - |
| 151 ESSER-90% Formula Allocation | 196,730 | 957,228 | - | - | - |
| 152 ESSER-9.5% State Directed Grants | - | 244,299 | - | - | - |
| 153 GEER-Governor's Emeregency Education Relief | - | 295,140 | 524 | - | - |
| 154 CRF-Coronavirus Relief Fund | - | 2,598,007 | - | - | - |
| 155 ESSER II-90% Formula Allocation | - | 74,422 | 7,112,823 | - | - |
| 158 ARP-Homeless I | - | - | 75,347 | - | - |
| 159 ARP-Homeless II | - | - | 21,970 | 43,573 | 10,000 |
| 160 ESSER III-90% Formula Allocation | - | - | - | 6,345,813 | 6,567,412 |
| 161 ESSER III-90% Learning Loss | - | - | - | 1,614,153 | 1,614,153 |
| 162 GEER-Expanded Summer Learning | - | - | - | - | - |
| 163 ESSER II-Expanded Summer Learning | - | 206,300 | 787,387 | 1,065,117 | - |
| 169 ARP-Learning Recovery-Lost Instr Time | - | - | - | 35,000 | 47,661 |
| 170 MN COVID-19 Testing Program | - | - | 467,480 | 185,957 | - |
| 171 ARP-Pandemic Enrollment Loss | - | - | - | 627,847 | - |
| 174 CARES Funding via County or Township | - | 251,860 | 6,365 | - | - |
| 317 Federal Compensatory | - | - | 305,462 | - | - |
| 419 Special Education - IDEA Part B, 611 | 1,924,823 | 1,915,099 | 1,905,720 | 1,903,478 | 1,903,478 |
| 420 Special Education - Preschool | 59,944 | 100,695 | 68,246 | 128,027 | 77,942 |
| 422 Special Education - Infants & Toddlers | 66,204 | 50,833 | 54,035 | 55,185 | 55,185 |
| 425 Special Education - Early Intervention | - | - | - | - | - |
| 428 Carl Perkins Vocational | 49,110 | 23,371 | 105,695 | 97,248 | 100,181 |
| 442 Title III, Part A - Immigrant Grant | 13,443 | 23,248 | 15,772 | 60,051 | 29,641 |
| 433 Title IV, Part A - Student Support and Academic Enrichment | 173,575 | 85,548 | 90,396 | 228,627 | 197,773 |
| 499 Miscellaneous Federal Revenue from MDE | 16,100 | 35,564 | 63,832 | 326,731 | 272,626 |
| 401 Title I, Part A | 1,727,910 | 1,541,627 | 2,073,807 | 2,274,510 | 2,023,365 |
| 414 Title II, Part A - Teacher & Principal Training and Recruiting | 135,889 | 298,353 | 475,180 | 423,871 | 260,682 |
| 417 Title III, Part A - English Language Acquisition | 170,409 | 182,167 | 236,928 | 275,507 | 205,348 |
| 868 Title VIII - Education for Homeless Children and Youths | 68,146 | 19,892 | 27,842 | 30,000 | 40,000 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

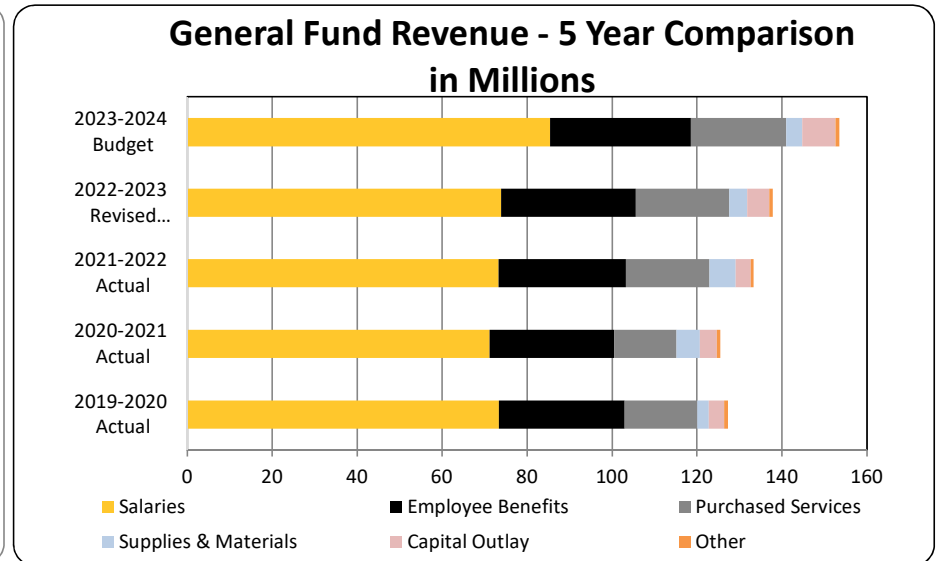
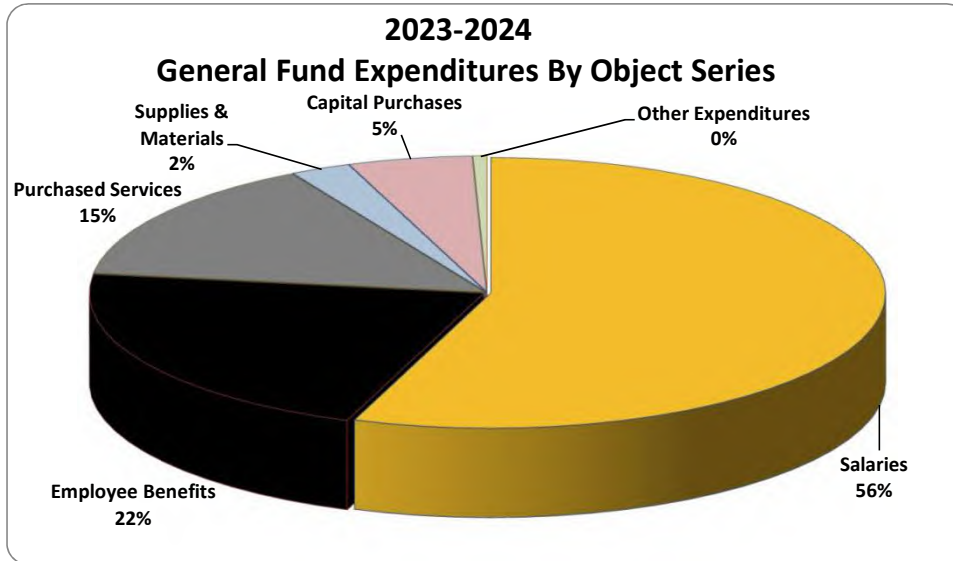
| | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | 2022-2023 Revised Budget | 2023-2024 Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------------|-----------------------|
| 699 Miscellaneous Federal Aid Received From Others | - | - | 274,480 | - | - |
| 510 Indian Education | - | 13,399 | 11,428 | 14,746 | 15,000 |
| Total Federal Aid Revenue | \$ 4,602,283 | \$ 8,950,841 | \$ 14,965,234 | \$ 15,794,874 | \$ 13,420,447 |
| Total General Fund Revenue | \$ 132,246,196 | \$ 134,646,387 | \$ 136,320,648 | \$ 137,755,710 | \$ 156,314,616 |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Amount Change | % Change |
| Salaries | \$ 73,307,986 | \$ 71,179,403 | \$ 73,254,297 | \$ 73,852,387 | \$ 85,365,642 | \$ 11,513,255 | 15.59% |
| Employee Benefits | 29,675,139 | 29,301,359 | 30,043,101 | 31,700,814 | 33,183,942 | 1,483,128 | 4.68% |
| Purchased Services | 17,020,325 | 14,698,494 | 19,648,555 | 22,038,123 | 22,462,093 | 423,970 | 1.92% |
| Supplies & Materials | 2,718,320 | 5,537,599 | 6,131,227 | 4,204,717 | 3,789,392 | (415,325) | -9.88% |
| Capital Purchases | 3,675,497 | 3,936,577 | 3,565,417 | 5,226,468 | 7,817,173 | 2,590,705 | 49.57% |
| Other Expenditures | 901,919 | 797,103 | 678,032 | 780,977 | 874,743 | 93,766 | 12.01% |
| Total | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 15,689,499 | 11.39% |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| Object | Description | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------|--|------------------|------------------|------------------|-----------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| 110 | Administration/Supervision | \$ 5,981,578 | \$ 5,843,721 | \$ 5,866,070 | \$ 5,627,048 | \$ 5,956,057 |
| 120 | Early Childhood/School Readiness/ABE Admin | 29,398 | 32,898 | 35,321 | 44,153 | 46,360 |
| 140 | Licensed Classroom Teacher | 37,951,339 | 37,571,899 | 38,260,034 | 36,832,387 | 46,668,653 |
| 141 | Non-Licensed Classroom Personnel | 1,737,507 | 1,476,566 | 1,748,852 | 2,088,474 | 1,951,558 |
| 143 | Licensed Instructional Support | 6,407,539 | 5,784,651 | 5,566,793 | 6,375,179 | 7,022,298 |
| 144 | Non-Licensed Instructional Support | 732,042 | 526,603 | 517,594 | 491,755 | 945,801 |
| 145 | Substitute Teacher Salaries | 522,555 | 233,112 | 440,893 | 380,850 | 416,200 |
| 150 | Physical Therapist | - | 81,000 | 78,831 | 84,270 | 88,484 |
| 151 | Occupational Therapist | 439,246 | 477,436 | 511,573 | 502,419 | 611,023 |
| 152 | Speech/Language Pathologist | 1,727,987 | 1,404,082 | 1,369,840 | 1,372,755 | 1,440,902 |
| 154 | School Nurse | 680,693 | 741,199 | 626,365 | 607,601 | 891,275 |
| 155 | Licensed Nursing Services | 149,454 | 171,500 | 146,255 | 209,349 | 254,737 |
| 156 | School Social Worker | 1,168,520 | 1,031,367 | 1,097,124 | 1,083,943 | 1,176,170 |
| 157 | School Psychologist | 829,964 | 807,356 | 748,051 | 785,061 | 991,146 |
| 161 | Certified Paraprofessional | 3,232,484 | 3,358,090 | 3,829,969 | 3,675,132 | 4,026,787 |
| 162 | Certified One-to-One Paraprofessional | 357,101 | 273,309 | 58,003 | 160,129 | 176,811 |
| 165 | School Counselor | 934,310 | 817,613 | 855,099 | 926,905 | 912,302 |
| 170 | Non-Instructional Support | 7,168,494 | 7,014,036 | 7,122,681 | 7,894,198 | 7,732,947 |
| 174 | Adapted Physical Education | 146,391 | 180,230 | 259,680 | 183,860 | 188,457 |
| 175 | Cultural Liaison | 378,254 | 428,359 | 637,557 | 731,397 | 663,824 |
| 185 | Other Licensed Salary Payments | 2,389,037 | 2,643,374 | 2,872,895 | 3,228,430 | 2,803,018 |
| 186 | Other Non-Licensed Salary Payments | 895,772 | 655,921 | 966,008 | 915,092 | 759,272 |
| 191 | Severance | 50,600 | (15,600) | - | - | - |
| 195 | Salary Chargeback | (602,279) | (359,318) | (361,192) | (348,000) | (358,440) |
| 210 | FICA (Social Security & Medicare) | 5,351,916 | 5,148,279 | 5,317,542 | 5,624,796 | 6,028,078 |
| 214 | Public Employees Retirement (PERA) | 1,203,711 | 1,163,142 | 1,221,184 | 1,243,564 | 1,321,222 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------|---|------------------|------------------|------------------|-----------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 218 | Teacher Retirement (TRA) | 4,531,994 | 4,530,748 | 4,724,573 | 4,837,898 | 5,311,515 |
| 220 | Health Insurance | 14,984,377 | 14,978,904 | 15,169,852 | 16,205,651 | 17,556,661 |
| 230 | Life Insurance | 61,025 | 42,357 | 39,320 | 36,299 | 36,224 |
| 235 | Dental Insurance | 653,084 | 653,762 | 655,514 | 673,459 | 705,887 |
| 240 | Long-Term Disability | 276,507 | 287,303 | 276,560 | 282,458 | 289,998 |
| 250 | 403(B) or 457 Match | 1,193,536 | 1,208,189 | 1,500,299 | 1,433,449 | 1,354,546 |
| 251 | Tax-Advantage Employer Health Arrangements | 93,823 | 17,552 | 72,916 | 49,240 | 48,421 |
| 270 | Workers' Compensation | 472,773 | 377,933 | 235,620 | 400,000 | 400,000 |
| 280 | Unemployment Compensation | 97,841 | 116,915 | - | 100,000 | 100,000 |
| 295 | Benefits Chargeback | (12,000) | (12,000) | - | (12,000) | (12,000) |
| 299 | Other Employee Benefits | 766,551 | 788,273 | 829,721 | 826,000 | 43,390 |
| 303 | Federal Subawards and Subcontracts up to \$25,000 | 224,081 | 325,404 | 307,431 | 749,442 | 136,937 |
| 304 | Federal Contracts >\$25,000 | - | 257,919 | 853,109 | 100,000 | 100,000 |
| 305 | Consulting Fees/Fees for Services | 2,260,201 | 1,831,421 | 2,471,881 | 3,946,847 | 3,601,046 |
| 307 | Contracted Substitutes for Special Education | 198,388 | 98,442 | 248,512 | 267,480 | 272,207 |
| 308 | Federal Tuition Bill Payments <\$25,000 | - | - | 25,000 | 25,000 | 25,000 |
| 309 | Federal Tuition Bill Payments >\$25,000 | - | - | 975,000 | 364,730 | 975,000 |
| 310 | School Resource Office (SRO) | - | 46,326 | 95,430 | 111,540 | 101,242 |
| 311 | Other Contracted Security Services | - | - | 6,000 | - | - |
| 316 | Services Purchased from Other MN Joint Powers | 189,867 | 211,369 | 157,978 | 155,479 | 165,750 |
| 320 | Communications Services | 173,818 | 241,971 | 224,119 | 319,283 | 315,773 |
| 329 | Postage & Parcel Services | 30,750 | 24,836 | 30,975 | 43,209 | 44,624 |
| 330 | Utilities | 1,859,494 | 1,880,074 | 2,392,963 | 2,735,000 | 3,227,300 |
| 335 | Short-Term Leases or Rentals | 499,483 | 455,641 | 168,739 | 113,300 | 70,609 |
| 340 | Insurance | 393,852 | 391,720 | 426,427 | 475,000 | 530,000 |
| 350 | Repairs & Maintenance | 659,911 | 587,649 | 795,640 | 669,700 | 697,107 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------|--|------------------|------------------|------------------|-----------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 358 | Foreign Language Interpreter Services | 96,228 | 79,787 | 82,311 | 92,000 | 97,100 |
| 360 | Transportation Contracts with Private or Public Carriers | 8,714,817 | 6,459,123 | 8,078,124 | 9,247,296 | 9,521,730 |
| 365 | Interdepartmental Transportation | 0 | 0 | (0) | - | - |
| 366 | Travel, Conventions and Conferences | 213,365 | 86,149 | 161,992 | 352,845 | 271,276 |
| 368 | Out-of-State Travel, Federal Reimbursed | 911 | - | 3,231 | - | - |
| 369 | Entry Fees/Student Travel | 59,896 | 36,491 | 114,361 | 246,362 | 217,088 |
| 390 | Payment for Education to Other MN School Districts | 337,121 | 670,309 | 973,656 | 965,324 | 1,054,618 |
| 391 | Payments to MN School Districts - (Cost-Sharing) | 8,060 | 9,941 | (266) | 25,750 | 26,523 |
| 392 | Payments for Educ Purposes to Out-of-State Districts | - | - | - | 10,000 | 10,300 |
| 394 | Payments for Educ to Other Agencies | 815,403 | 757,123 | 772,717 | 745,000 | 715,000 |
| 396 | Salary Purchased from Another District | 315,757 | 273,114 | 297,162 | 303,850 | 312,966 |
| 397 | Benefits Purchased from Another District | - | - | 6,672 | - | - |
| 398 | Interdepartmental Services Chargeback | (31,080) | (26,314) | (20,609) | (26,314) | (27,103) |
| 401 | General Supplies | 1,405,793 | 1,804,543 | 1,710,463 | 1,740,986 | 1,230,748 |
| 405 | Software Non Instructional | 92,823 | 186,237 | 213,327 | 449,815 | 746,535 |
| 406 | Software Instructional | 515,518 | 787,321 | 621,542 | 561,700 | 572,191 |
| 430 | Instructional Supplies | 186,690 | 140,257 | 300,009 | 286,206 | 244,985 |
| 433 | Individualized Instructional Supplies | 61,661 | 49,621 | 95,880 | 147,800 | 98,670 |
| 440 | Fuels | 49,119 | 45,269 | 125,578 | 160,600 | 213,166 |
| 455 | Technology Supplies Non-Instructional | 4,290 | - | 850 | - | - |
| 456 | Technology Supplies Instructional | - | 18,028 | 29,739 | 91,679 | 26,430 |
| 460 | Textbooks and Workbooks | 295,748 | 462,288 | 1,038,554 | 580,500 | 455,000 |
| 461 | Standardized Tests | 76,878 | 96,746 | 78,267 | 124,000 | 134,000 |
| 465 | Technology Devices Non-Instructional | 953 | 260,112 | 282 | 500 | 250 |
| 466 | Technology Devices Instructional | - | 1,676,257 | 1,852,603 | - | 1,800 |
| 470 | Media Resources | 2,527 | 6,838 | 3,607 | 3,087 | 3,341 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

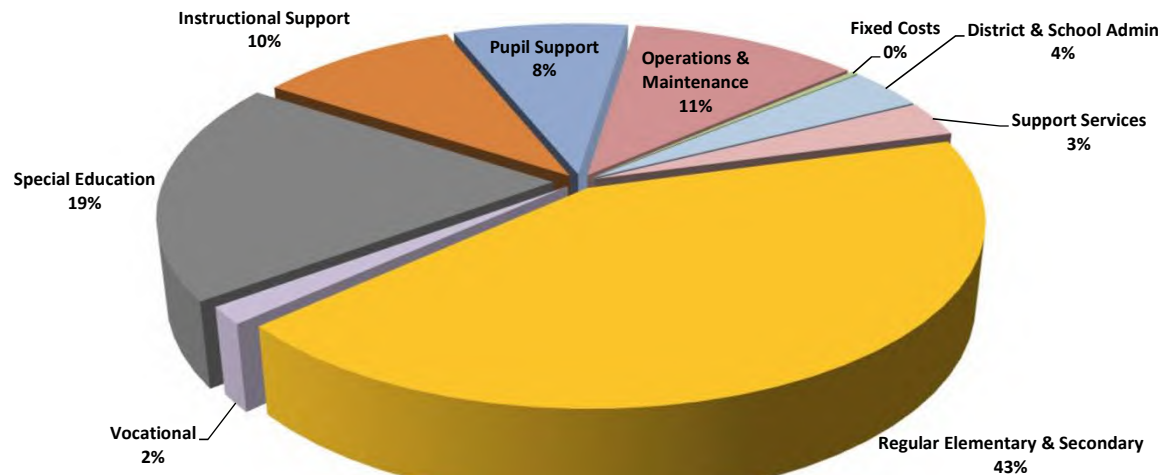
| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 490 | Food | 26,320 | 4,082 | 60,525 | 57,844 | 62,276 |
| 505 | Capitalized Software Non-Instructional | 187,351 | - | 23,260 | - | - |
| 506 | Capitalized Software Instructional | 30,000 | 30,000 | - | 15,000 | 15,000 |
| 510 | Site or Grounds Acquisition | 78,608 | 77,847 | 94,555 | 40,373 | 41,584 |
| 520 | Building Acquisition or Improvement | 1,154,987 | 2,700,698 | 2,339,880 | 2,050,012 | 4,622,513 |
| 530 | Equipment | 193,656 | 118,656 | 151,841 | 442,308 | 319,902 |
| 533 | Equipment Purchased for Special Education Instruction | 22,146 | 11,332 | 29,788 | 15,000 | 15,450 |
| 535 | Long-Term Leases | - | - | 187,949 | - | - |
| 548 | Pupil Transportation Vehicles | 69,391 | - | - | 35,600 | - |
| 550 | Other Vehicles Purchased | - | 76,416 | - | - | - |
| 555 | Capitalized Technology Equipment Non-Instructional | 387,235 | 3,758 | 484,737 | 623,122 | 751,996 |
| 556 | Capitalized Technology Equipment Instructional | 1,107,615 | 652,773 | 344,480 | 1,842,900 | 1,884,687 |
| 560 | Principal on Long-Term Computer or Tech Lease | - | - | 4,923 | 70,826 | 74,545 |
| 561 | Interest on Long-Term Computer or Tech Leases | - | - | 626 | - | - |
| 580 | Principal on Capital Lease | 404,689 | 244,500 | 79,714 | 83,745 | 88,164 |
| 581 | Interest on Capital Lease | 39,818 | 20,598 | 11,613 | 7,582 | 3,332 |
| 589 | Long-Term Lease Transactions (Contra Expense) | - | - | (187,949) | - | - |
| 820 | Dues, Memberships, Licenses | 173,244 | 132,577 | 166,321 | 165,841 | 198,380 |
| 891 | TRA and PERA Special Pension Expense | 415,692 | 393,618 | 364,049 | 412,363 | 412,363 |
| 896 | Taxes, Special Assessments | 220,388 | 73,723 | 10,253 | 50,000 | 175,000 |
| 898 | Scholarships | 92,595 | 60,830 | 60,480 | 109,000 | 79,000 |
| 899 | Miscellaneous Expenses | - | 136,355 | 76,929 | 43,773 | 10,000 |
| Total General Fund Expenditures | | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | % Change |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Change | |
| District & School Admin | \$ 5,942,128 | \$ 5,020,125 | \$ 5,443,235 | \$ 5,676,373 | \$ 5,663,205 | \$ (13,168) | -0.23% |
| Support Services | 4,359,680 | 4,091,220 | 4,593,309 | 5,133,592 | 4,789,022 | (344,570) | -6.71% |
| Regular Instruction | 53,484,194 | 52,076,387 | 56,065,883 | 56,555,653 | 65,398,038 | 8,842,385 | 15.63% |
| Vocational Instruction | 2,150,192 | 2,088,352 | 2,247,892 | 2,235,682 | 2,352,703 | 117,021 | 5.23% |
| Special Education | 24,719,459 | 24,703,003 | 26,368,361 | 26,936,697 | 29,675,346 | 2,738,649 | 10.17% |
| Instructional Support | 12,484,452 | 14,355,693 | 13,699,167 | 14,462,920 | 14,927,807 | 464,887 | 3.21% |
| Pupil Support | 12,120,045 | 9,837,711 | 11,711,501 | 12,275,306 | 13,046,143 | 770,837 | 6.28% |
| Operations & Maintenance | 11,645,182 | 12,886,101 | 12,764,854 | 14,052,263 | 17,110,721 | 3,058,458 | 21.76% |
| Fiscal & Other | 393,852 | 391,943 | 426,427 | 475,000 | 530,000 | 55,000 | 11.58% |
| Total | \$ 127,299,185 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 15,689,499 | 11.39% |

2023-2024 General Fund - Expenditure Summary By Program



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | | Increase | |
|--|-----------|------------|-----------|------------|-----------|------------|-----------|----------------|-----------|------------|----------|------------|
| Expenditures | | Actual | | Actual | | Actual | | Revised Budget | | Budget | | (Decrease) |
| District & School Administration (000's) | | | | | | | | | | | | |
| Salaries | \$ | 4,100,655 | \$ | 3,433,998 | \$ | 3,756,286 | \$ | 3,825,570 | \$ | 3,826,703 | \$ | 1,133 |
| Employee Benefits | | 1,504,391 | | 1,278,770 | | 1,382,199 | | 1,416,695 | | 1,428,763 | | 12,068 |
| Purchased Services | | 154,853 | | 145,214 | | 109,436 | | 189,346 | | 172,419 | | (16,927) |
| Supplies & Materials | | 106,117 | | 82,702 | | 119,774 | | 109,362 | | 91,063 | | (18,299) |
| Equipment | | 9,038 | | 17,282 | | 14,085 | | 68,230 | | 68,436 | | 206 |
| All Others | | 67,074 | | 62,158 | | 61,455 | | 67,170 | | 75,821 | | 8,651 |
| Total Expenditures | \$ | 5,942,128 | \$ | 5,020,125 | \$ | 5,443,235 | \$ | 5,676,373 | \$ | 5,663,205 | \$ | (13,168) |
| Support Services (100's) | | | | | | | | | | | | |
| Salaries | \$ | 1,949,011 | \$ | 1,817,177 | \$ | 2,051,683 | \$ | 2,045,257 | \$ | 2,107,128 | \$ | 61,871 |
| Employee Benefits | | 1,345,506 | | 1,477,070 | | 1,554,978 | | 1,609,945 | | 906,743 | | (703,202) |
| Purchased Services | | 759,860 | | 604,814 | | 643,400 | | 807,004 | | 810,977 | | 3,973 |
| Supplies & Materials | | 68,715 | | 168,809 | | 205,320 | | 465,018 | | 725,680 | | 260,662 |
| Equipment | | 188,887 | | 770 | | 101,556 | | 171,542 | | 201,869 | | 30,327 |
| All Others | | 47,701 | | 22,582 | | 36,372 | | 34,826 | | 36,625 | | 1,799 |
| Total Expenditures | \$ | 4,359,680 | \$ | 4,091,220 | \$ | 4,593,309 | \$ | 5,133,592 | \$ | 4,789,022 | \$ | (344,570) |
| Regular Instruction (200's) | | | | | | | | | | | | |
| Salaries | \$ | 35,321,949 | \$ | 34,241,425 | \$ | 35,811,562 | \$ | 35,364,307 | \$ | 43,989,865 | \$ | 8,625,558 |
| Employee Benefits | | 14,322,504 | | 14,208,258 | | 14,742,064 | | 15,413,181 | | 16,335,734 | | 922,553 |
| Purchased Services | | 2,451,828 | | 2,249,138 | | 3,185,995 | | 3,997,927 | | 3,543,504 | | (454,423) |
| Supplies & Materials | | 1,088,325 | | 1,041,290 | | 2,005,707 | | 1,382,337 | | 1,163,784 | | (218,553) |
| Equipment | | 43,627 | | 90,859 | | 30,630 | | 79,011 | | 86,839 | | 7,828 |
| All Others | | 255,961 | | 245,417 | | 289,925 | | 318,890 | | 278,312 | | (40,578) |
| Total Expenditures | \$ | 53,484,194 | \$ | 52,076,387 | \$ | 56,065,883 | \$ | 56,555,653 | \$ | 65,398,038 | \$ | 8,842,385 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

| Expenditures | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | 2022-2023 Revised Budget | 2023-2024 Budget | Increase (Decrease) |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|---|-----------------------------|--------------------------------|
| Vocational Instruction (300's) | | | | | | |
| Salaries | \$ 1,439,070 | \$ 1,409,302 | \$ 1,423,344 | \$ 1,348,521 | \$ 1,454,796 | \$ 106,275 |
| Employee Benefits | 612,518 | 566,360 | 594,093 | 649,832 | 654,853 | 5,021 |
| Purchased Services | 35,867 | 73,530 | 91,514 | 100,501 | 102,615 | 2,114 |
| Supplies & Materials | 42,082 | 29,029 | 99,657 | 119,275 | 122,571 | 3,296 |
| Equipment | 12,137 | - | 31,494 | 10,500 | 10,815 | 315 |
| All Others | 8,517 | 10,131 | 7,790 | 7,053 | 7,053 | - |
| Total Expenditures | \$ 2,150,192 | \$ 2,088,352 | \$ 2,247,892 | \$ 2,235,682 | \$ 2,352,703 | \$ 117,021 |
| Special Education (400's) | | | | | | |
| Salaries | \$ 16,472,601 | \$ 16,101,665 | \$ 16,400,542 | \$ 16,971,453 | \$ 18,610,862 | \$ 1,639,409 |
| Employee Benefits | 7,085,202 | 7,072,055 | 7,226,724 | 7,642,700 | 8,447,593 | 804,893 |
| Purchased Services | 770,489 | 852,868 | 2,018,544 | 1,810,160 | 2,220,742 | 410,582 |
| Supplies & Materials | 118,044 | 134,097 | 256,587 | 282,850 | 196,091 | (86,759) |
| Equipment | 94,283 | 391,289 | 321,646 | 60,926 | 31,450 | (29,476) |
| All Others | 178,840 | 151,029 | 144,317 | 168,608 | 168,608 | - |
| Total Expenditures | \$ 24,719,459 | \$ 24,703,003 | \$ 26,368,361 | \$ 26,936,697 | \$ 29,675,346 | \$ 2,738,649 |
| Instructional Support (600's) | | | | | | |
| Salaries | \$ 7,902,673 | \$ 8,454,517 | \$ 8,197,179 | \$ 8,512,002 | \$ 8,981,857 | \$ 469,855 |
| Employee Benefits | 2,245,624 | 2,272,417 | 2,235,149 | 2,573,253 | 2,708,818 | 135,565 |
| Purchased Services | 257,132 | 229,867 | 141,994 | 436,689 | 213,026 | (223,663) |
| Supplies & Materials | 539,321 | 2,713,684 | 2,302,814 | 562,858 | 522,968 | (39,890) |
| Equipment | 1,469,459 | 648,083 | 745,348 | 2,306,514 | 2,423,640 | 117,126 |
| All Others | 70,135 | 37,126 | 76,684 | 71,604 | 77,498 | 5,894 |
| Total Expenditures | \$ 12,484,345 | \$ 14,355,693 | \$ 13,699,167 | \$ 14,462,920 | \$ 14,927,807 | \$ 464,887 |
| Pupil Support (700's) | | | | | | |
| Salaries | \$ 2,415,571 | \$ 1,892,819 | \$ 1,812,793 | \$ 1,602,267 | \$ 2,042,876 | \$ 440,609 |
| Employee Benefits | 742,651 | 762,257 | 739,458 | 691,141 | 863,984 | 172,843 |
| Purchased Services | 8,793,509 | 6,851,107 | 8,889,982 | 9,394,076 | 9,582,524 | 188,448 |
| Supplies & Materials | 124,360 | 146,073 | 212,090 | 534,857 | 383,548 | (151,309) |
| Equipment | - | - | 14,790 | - | 127,246 | 127,246 |
| All Others | 43,954 | 185,456 | 42,388 | 52,965 | 45,965 | (7,000) |
| Total Expenditures | \$ 12,120,045 | \$ 9,837,711 | \$ 11,711,501 | \$ 12,275,306 | \$ 13,046,143 | \$ 770,837 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

| Expenditures | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | 2022-2023 Revised Budget | 2023-2024 Budget | Increase (Decrease) |
|---|-----------------------------|-----------------------------|-----------------------------|---|-----------------------------|--------------------------------|
| Operations & Maintenance (800's) | | | | | | |
| Salaries | \$ 3,706,456 | \$ 3,828,500 | \$ 3,800,908 | \$ 4,183,010 | \$ 4,351,555 | \$ 168,545 |
| Employee Benefits | 1,816,634 | 1,664,173 | 1,568,436 | 1,704,067 | 1,837,454 | 133,387 |
| Purchased Services | 3,402,933 | 3,300,013 | 4,141,262 | 4,827,420 | 5,286,286 | 458,866 |
| Supplies & Materials | 631,355 | 1,221,916 | 929,278 | 748,160 | 583,687 | (164,473) |
| Equipment | 1,858,066 | 2,788,295 | 2,305,868 | 2,529,745 | 4,866,878 | 2,337,133 |
| All Others | 229,737 | 83,204 | 19,101 | 59,861 | 184,861 | 125,000 |
| Total Expenditures | \$ 11,645,182 | \$ 12,886,101 | \$ 12,764,854 | \$ 14,052,263 | \$ 17,110,721 | \$ 3,058,458 |
| Fiscal & Other (900's) | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - | - | - |
| Purchased Services | 393,852 | 391,943 | 426,427 | 475,000 | 530,000 | 55,000 |
| Supplies & Materials | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 393,852 | \$ 391,943 | \$ 426,427 | \$ 475,000 | \$ 530,000 | \$ 55,000 |
| Total Expenditures | | | | | | |
| Salaries | \$ 73,307,986 | \$ 71,179,403 | \$ 73,254,297 | \$ 73,852,387 | \$ 85,365,642 | \$ 11,513,255 |
| Employee Benefits | 29,675,031 | 29,301,359 | 30,043,101 | 31,700,814 | 33,183,942 | 1,483,128 |
| Purchased Services | 17,020,325 | 14,698,494 | 19,648,555 | 22,038,123 | 22,462,093 | 423,970 |
| Supplies & Materials | 2,718,320 | 5,537,599 | 6,131,227 | 4,204,717 | 3,789,392 | (415,325) |
| Equipment | 3,675,497 | 3,936,577 | 3,565,417 | 5,226,468 | 7,817,173 | 2,590,705 |
| All Others | 901,919 | 797,103 | 678,032 | 780,977 | 874,743 | 93,766 |
| Total Expenditures | \$ 127,299,078 | \$ 125,450,536 | \$ 133,320,629 | \$ 137,803,486 | \$ 153,492,985 | \$ 15,689,499 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

| | | | | | 2022-2023 | | |
|---|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|--|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | |
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (Decrease) | |
| District & School Administration (000's) | | | | | | | |
| Salaries | \$ 536,063 | \$ 499,774 | \$ 589,980 | \$ 770,029 | \$ 636,731 | \$ (133,298) | |
| Employee Benefits | 234,527 | 146,912 | 188,847 | 266,831 | 215,611 | (51,220) | |
| Purchased Services | 138,139 | 128,700 | 104,373 | 117,559 | 120,947 | 3,388 | |
| Supplies & Materials | 1,975 | 1,589 | 1,463 | 6,813 | 6,885 | 72 | |
| Equipment | - | - | - | 1,759 | 1,803 | 44 | |
| All Others | 50,375 | 47,913 | 46,014 | 51,870 | 52,718 | 848 | |
| Total Expenditures | \$ 961,079 | \$ 824,888 | \$ 930,677 | \$ 1,214,861 | \$ 1,034,695 | \$ (180,166) | |

| | | | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| Support Services (100's) | | | | | | | |
| Salaries | \$ 1,949,011 | \$ 1,817,177 | \$ 2,051,683 | \$ 2,045,257 | \$ 2,107,128 | \$ 61,871 | |
| Employee Benefits | 1,345,506 | 1,477,070 | 1,554,978 | 1,609,945 | 906,743 | (703,202) | |
| Purchased Services | 759,860 | 604,814 | 643,400 | 807,004 | 810,977 | 3,973 | |
| Supplies & Materials | 68,715 | 168,809 | 205,320 | 465,018 | 725,680 | 260,662 | |
| Equipment | 188,887 | 770 | 101,556 | 171,542 | 201,869 | 30,327 | |
| All Others | 47,701 | 22,582 | 36,372 | 34,826 | 36,625 | 1,799 | |
| Total Expenditures | \$ 4,359,680 | \$ 4,091,220 | \$ 4,593,309 | \$ 5,133,592 | \$ 4,789,022 | \$ (344,570) | |

| | | | | | | | |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--|
| Regular Instruction (200's) | | | | | | | |
| Salaries | \$ (1,497,302) | \$ (125,540) | \$ 3,836,100 | \$ 2,734,010 | \$ 9,051,292 | \$ 6,317,282 | |
| Employee Benefits | 602,297 | 749,628 | 2,283,637 | 2,037,991 | 2,407,861 | 369,870 | |
| Purchased Services | 998,952 | 1,351,932 | 1,550,123 | 2,076,440 | 1,615,215 | (461,225) | |
| Supplies & Materials | 374,009 | 609,641 | 1,458,320 | 936,861 | 751,971 | (184,890) | |
| Equipment | - | 57,960 | 26,642 | 32,000 | 49,500 | 17,500 | |
| All Others | 238,320 | 224,303 | 228,427 | 305,395 | 249,452 | (55,943) | |
| Total Expenditures | \$ 716,276 | \$ 2,867,924 | \$ 9,383,248 | \$ 8,122,697 | \$ 14,125,291 | \$ 6,002,594 | |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

| | 2022-2023 | | | | | |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------------|
| Expenditures | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | Revised Budget | 2023-2024 Budget | Increase (Decrease) |
| Vocational Instruction (300's) | | | | | | |
| Salaries | \$ 138,227 | \$ 147,539 | \$ 141,386 | \$ 186,658 | \$ 189,065 | \$ 2,407 |
| Employee Benefits | 46,293 | 42,404 | 49,280 | 63,315 | 67,131 | 3,816 |
| Purchased Services | 13,984 | 72,746 | 77,708 | 96,501 | 98,495 | 1,994 |
| Supplies & Materials | 6,532 | 3,359 | 17,998 | 27,000 | 27,660 | 660 |
| Equipment | - | - | 18,614 | 10,000 | 10,300 | 300 |
| All Others | 8,517 | 10,131 | 7,790 | 7,053 | 7,053 | - |
| Total Expenditures | \$ 213,554 | \$ 276,179 | \$ 312,776 | \$ 390,527 | \$ 399,704 | \$ 9,177 |

| | | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Special Education (400's) | | | | | | |
| Salaries | \$ 1,384,180 | \$ 1,593,580 | \$ 1,579,825 | \$ 1,746,425 | \$ 1,349,966 | \$ (396,459) |
| Employee Benefits | 473,703 | 534,178 | 536,038 | 605,713 | 679,334 | 73,621 |
| Purchased Services | 614,733 | 745,344 | 1,851,090 | 1,717,680 | 2,133,516 | 415,836 |
| Supplies & Materials | 81,911 | 93,246 | 201,848 | 231,600 | 177,415 | (54,185) |
| Equipment | 88,939 | 391,289 | 321,646 | 56,600 | 23,450 | (33,150) |
| All Others | 178,840 | 151,029 | 144,317 | 168,608 | 168,608 | - |
| Total Expenditures | \$ 2,822,306 | \$ 3,508,665 | \$ 4,634,764 | \$ 4,526,626 | \$ 4,532,289 | \$ 5,663 |

| | | | | | | |
|--------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|--------------------|
| Instructional Support (600's) | | | | | | |
| Salaries | \$ 5,629,267 | \$ 5,650,816 | \$ 5,515,133 | \$ 5,877,191 | \$ 5,988,382 | \$ 111,191 |
| Employee Benefits | 1,195,803 | 1,192,734 | 1,198,784 | 1,461,441 | 1,459,006 | (2,435) |
| Purchased Services | 249,107 | 226,550 | 134,251 | 421,228 | 210,006 | (211,222) |
| Supplies & Materials | 517,463 | 2,688,398 | 2,285,829 | 552,881 | 513,111 | (39,770) |
| Equipment | 1,469,409 | 648,083 | 745,348 | 2,306,036 | 2,423,620 | 117,584 |
| All Others | 70,085 | 37,076 | 76,634 | 71,554 | 77,454 | 5,900 |
| Total Expenditures | \$ 9,131,134 | \$ 10,443,657 | \$ 9,955,979 | \$ 10,690,331 | \$ 10,671,579 | \$ (18,752) |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

| | 2022-2023 | | | | | |
|------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------------|
| Expenditures | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | Revised Budget | 2023-2024 Budget | Increase (Decrease) |
| Pupil Support (700's) | | | | | | |
| Salaries | \$ 351,728 | \$ 442,639 | \$ 423,216 | \$ 228,435 | \$ 294,290 | \$ 65,855 |
| Employee Benefits | 122,366 | 154,212 | 115,063 | 51,673 | 79,843 | 28,170 |
| Purchased Services | 8,791,663 | 6,850,062 | 8,889,073 | 9,394,076 | 9,582,524 | 188,448 |
| Supplies & Materials | 49,393 | 89,574 | 165,865 | 494,057 | 342,865 | (151,192) |
| Equipment | - | - | 14,790 | - | 127,246 | 127,246 |
| All Others | 42,820 | 173,511 | 42,388 | 52,965 | 45,965 | (7,000) |
| Total Expenditures | \$ 9,357,970 | \$ 7,709,998 | \$ 9,650,395 | \$ 10,221,206 | \$ 10,472,733 | \$ 251,527 |

| | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Operations & Maintenance (800's) | | | | | | |
| Salaries | \$ 609,304 | \$ 1,012,294 | \$ 944,144 | \$ 1,355,187 | \$ 1,305,871 | \$ (49,316) |
| Employee Benefits | 548,192 | 524,240 | 454,122 | 609,408 | 626,735 | 17,327 |
| Purchased Services | 1,496,130 | 1,240,051 | 1,452,369 | 2,002,820 | 2,018,743 | 15,923 |
| Supplies & Materials | 548,778 | 1,165,015 | 864,892 | 684,950 | 498,989 | (185,961) |
| Equipment | 1,771,494 | 2,523,198 | 2,193,080 | 2,376,668 | 4,711,779 | 2,335,111 |
| All Others | 229,737 | 83,204 | 19,101 | 59,861 | 184,861 | 125,000 |
| Total Expenditures | \$ 5,203,636 | \$ 6,548,002 | \$ 5,927,708 | \$ 7,088,894 | \$ 9,346,978 | \$ 2,258,084 |

| | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Fiscal & Other (900's) | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - | - | - |
| Purchased Services | 393,852 | 391,943 | 426,427 | 475,000 | 530,000 | 55,000 |
| Supplies & Materials | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 393,852 | \$ 391,943 | \$ 426,427 | \$ 475,000 | \$ 530,000 | \$ 55,000 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DISTRICT WIDE SERVICES

| Expenditures | 2022-2023 | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | Revised Budget | 2023-2024 Budget | Increase (Decrease) |
| Total Expenditures | | | | | | |
| Salaries | \$ 9,100,478 | \$ 11,038,277 | \$ 15,081,468 | \$ 14,943,192 | \$ 20,922,725 | \$ 5,979,533 |
| Employee Benefits | 4,568,688 | 4,821,377 | 6,380,749 | 6,706,317 | 6,442,264 | (264,053) |
| Purchased Services | 13,456,420 | 11,612,142 | 15,128,814 | 17,108,308 | 17,120,423 | 12,115 |
| Supplies & Materials | 1,648,777 | 4,819,632 | 5,201,535 | 3,399,180 | 3,044,576 | (354,604) |
| Equipment | 3,518,729 | 3,621,299 | 3,421,676 | 4,954,605 | 7,549,567 | 2,594,962 |
| All Others | 866,395 | 749,749 | 601,043 | 752,132 | 822,736 | 70,604 |
| Total Expenditures | \$ 33,159,487 | \$ 36,662,476 | \$ 45,815,285 | \$ 47,863,734 | \$ 55,902,291 | \$ 8,038,557 |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

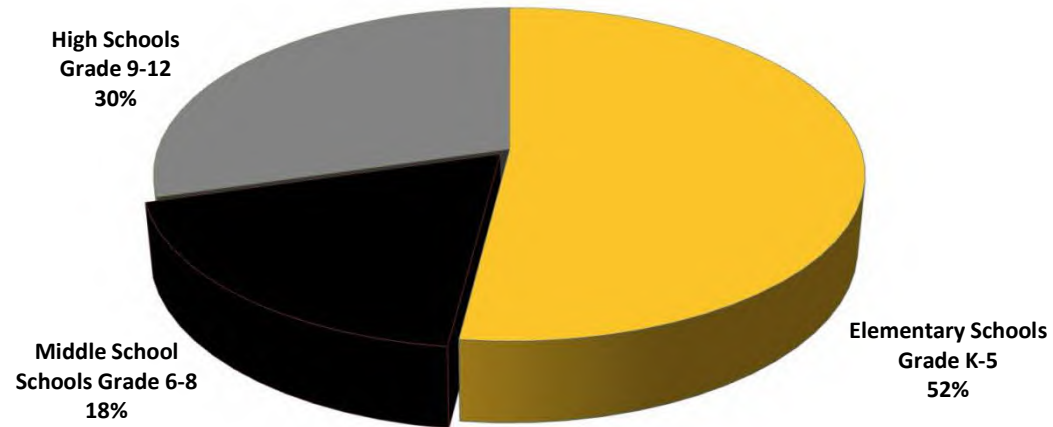
| | | | | 2022-2023 | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase | |
| | Actual | Actual | Actual | Budget | Budget | (Decrease) | |
| Gideon Pond Elementary | \$ 4,732,077 | \$ 4,699,339 | \$ 4,635,218 | \$ 4,744,730 | \$ 4,663,464 | \$ (81,266) | |
| Edward Neill Elementary | 4,118,831 | 4,573,333 | 4,470,875 | 4,476,027 | 4,906,125 | 430,098 | |
| Marion W Savage Ele (Open Facility) | 4,158,038 | 161,922 | 118,133 | 88,400 | 102,452 | 14,052 | |
| Sioux Trail Elementary (Open Facility) | 3,563,069 | 59,356 | 73,630 | 82,350 | 95,471 | 13,121 | |
| Vista View Elementary | 4,396,877 | 4,562,298 | 4,219,720 | 4,069,306 | 4,606,594 | 537,288 | |
| William Byrne Elementary | 4,182,965 | 5,665,715 | 5,274,540 | 5,695,775 | 6,338,484 | 642,709 | |
| Rahn Elementary | 4,034,272 | 4,418,506 | 4,112,483 | 4,184,159 | 4,481,132 | 296,973 | |
| Sky Oaks Elementary | 4,964,818 | 5,278,864 | 5,571,350 | 5,730,664 | 6,576,726 | 846,062 | |
| Hidden Valley Elementary | 5,411,775 | 5,924,470 | 5,860,159 | 6,361,079 | 6,706,696 | 345,617 | |
| Harriot Bishop Elementary | 4,604,251 | 6,213,494 | 6,364,330 | 6,033,074 | 6,511,709 | 478,635 | |
| Virtual Academy Elementary | - | - | 822,904 | 918,854 | 858,838 | (60,016) | |
| Nicollet Middle School | 5,913,478 | 8,662,408 | 8,255,311 | 8,441,852 | 8,779,221 | 337,369 | |
| Eagle Ridge Middle School | 6,082,314 | 6,884,207 | 6,484,960 | 7,141,913 | 7,263,182 | 121,269 | |
| Metcalf Middle School (Open Facility) | 5,554,205 | 168,428 | 209,568 | 242,565 | 276,147 | 33,582 | |
| Virtual Academy Secondary | - | - | 423,738 | 1,111,662 | 1,513,516 | 401,854 | |
| Burnsville High School | 22,136,279 | 21,570,333 | 20,570,618 | 20,584,595 | 21,734,404 | 1,149,809 | |
| Burnsville Area Learning Center | 2,225,862 | 2,344,605 | 2,479,786 | 2,735,288 | 2,818,953 | 83,665 | |
| Total | \$ 86,079,110 | \$ 81,187,277 | \$ 79,947,324 | \$ 82,642,293 | \$ 88,233,114 | \$ 5,590,821 | |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 |
|---------------------------------|----------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| | Actual | | Actual | | Actual | | Revised | | Budget |
| Elementary Schools Grade K-5 | \$ 44,166,973 | \$ | 41,557,296 | \$ | 41,523,342 | \$ | 42,384,418 | \$ | 45,847,691 |
| Middle School Schools Grade 6-8 | 17,549,997 | | 15,715,043 | | 14,949,840 | | 15,826,330 | | 16,318,550 |
| High Schools Grade 9-12 | 24,362,141 | | 23,914,938 | | 23,474,142 | | 24,431,545 | | 26,066,873 |
| | \$ 86,079,110 | \$ | 81,187,277 | \$ | 79,947,324 | \$ | 82,642,293 | \$ | 88,233,114 |

2023-2024 Expenses By School Category



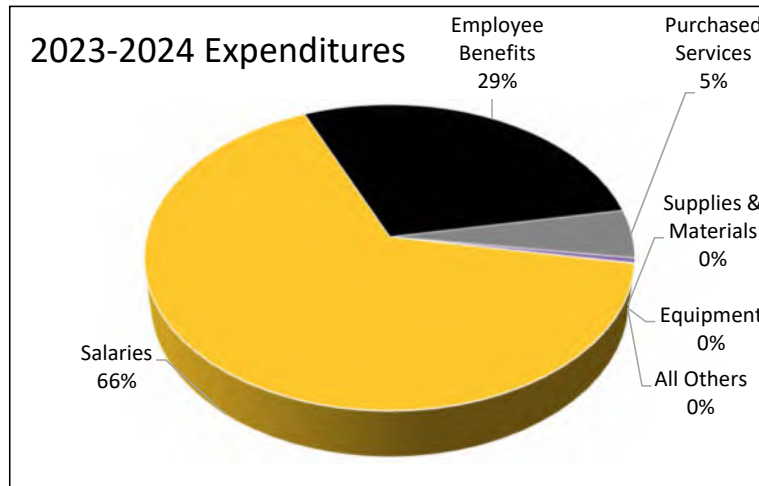
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,195,907 | \$ 3,186,640 | \$ 3,049,513 | \$ 3,117,786 | \$ 3,067,068 | \$ (50,718) |
| Employee Benefits | 1,346,571 | 1,366,661 | 1,308,287 | 1,378,685 | 1,331,763 | (46,922) |
| Purchased Services | 134,752 | 115,915 | 237,710 | 217,595 | 237,605 | 20,010 |
| Supplies & Materials | 52,057 | 27,279 | 36,216 | 28,231 | 23,954 | (4,277) |
| Equipment | 1,806 | 1,806 | 1,512 | 1,433 | 1,303 | (130) |
| All Others | 984 | 1,036 | 1,980 | 1,000 | 1,771 | 771 |
| Total Expenditures | \$ 4,732,077 | \$ 4,699,339 | \$ 4,635,218 | \$ 4,744,730 | \$ 4,663,464 | \$ (81,266) |

| | | | | | |
|----------------------|----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 486 | 421 | 396 | 390 | 367 |
| Spending per Student | \$ 9,741 | \$ 11,169 | \$ 11,704 | \$ 12,166 | \$ 12,707 |

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) | | | | | |
|---|--------------|--------------|--------------|--------------|------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | 15 | 18 | 14 | 25 | 24 |
| K | 82 | 70 | 67 | 54 | 47 |
| 1st | 85 | 72 | 69 | 61 | 55 |
| 2nd | 84 | 70 | 64 | 64 | 62 |
| 3rd | 63 | 68 | 63 | 62 | 63 |
| 4th | 81 | 54 | 71 | 55 | 61 |
| 5th | 75 | 67 | 48 | 69 | 55 |
| Total | 486 | 421 | 396 | 390 | 367 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 53.3% | 51.5% | 51.5% | 60.0% | NA |

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

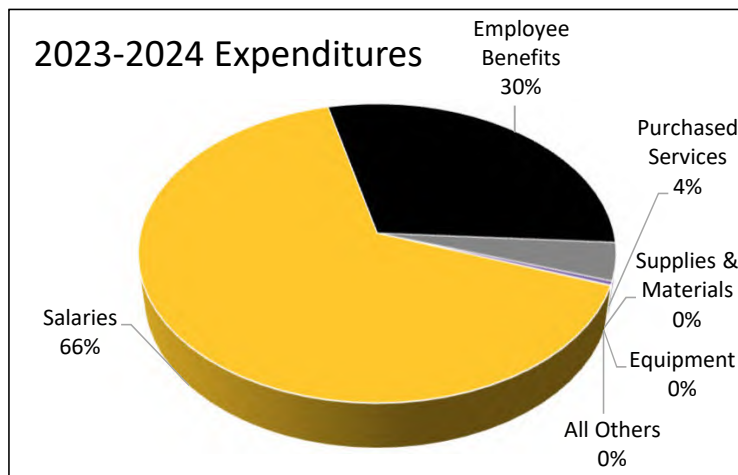
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 2,812,024 | \$ 3,066,254 | \$ 2,945,310 | \$ 2,923,970 | \$ 3,221,586 | \$ 297,616 |
| Employee Benefits | 1,156,611 | 1,351,655 | 1,294,580 | 1,348,005 | 1,460,992 | 112,987 |
| Purchased Services | 116,086 | 131,868 | 185,196 | 178,789 | 199,685 | 20,896 |
| Supplies & Materials | 33,915 | 23,314 | 45,357 | 24,152 | 20,729 | (3,423) |
| Equipment | 194 | 200 | 433 | 1,111 | 1,133 | 22 |
| All Others | - | 42 | - | - | 2,000 | 2,000 |
| Total Expenditures | \$ 4,118,831 | \$ 4,573,333 | \$ 4,470,875 | \$ 4,476,027 | \$ 4,906,125 | \$ 430,098 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 335 | 367 | 337 | 391 | 380 |
| Spending per Student | \$ 12,310 | \$ 12,445 | \$ 13,282 | \$ 11,448 | \$ 12,925 |

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) | | | | | |
|---|----------------|----------------|----------------|-----------------|-----------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | 15 | 15 | 16 | 18 | 16 |
| K | 52 | 64 | 57 | 67 | 68 |
| 1st | 52 | 60 | 53 | 61 | 64 |
| 2nd | 53 | 55 | 50 | 64 | 59 |
| 3rd | 53 | 62 | 52 | 50 | 61 |
| 4th | 51 | 55 | 63 | 60 | 52 |
| 5th | 58 | 57 | 46 | 71 | 60 |
| Total | 335 | 367 | 337 | 391 | 380 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 53.4% | 55.0% | 51.1% | 67.3% | NA |

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

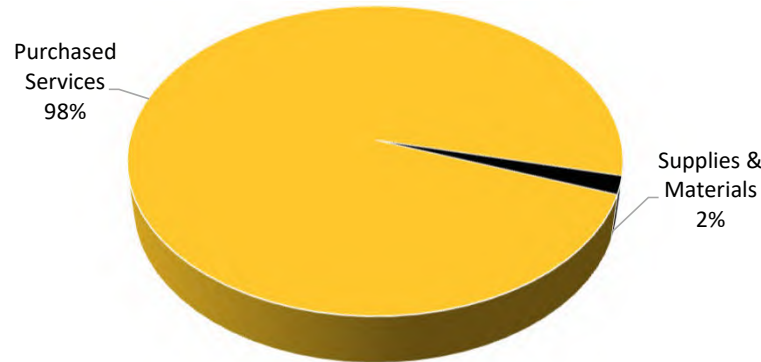
| | 2022-2023 | | | | | |
|---------------------------|---------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 2,909,766 | \$ 54,859 | \$ 30,254 | \$ - | \$ - | \$ - |
| Employee Benefits | 1,084,456 | 29,751 | 12,492 | - | - | - |
| Purchased Services | 128,277 | 75,491 | 75,387 | 86,500 | 100,495 | 13,995 |
| Supplies & Materials | 32,595 | 847 | - | 1,900 | 1,957 | 57 |
| Equipment | 1,970 | - | - | - | - | - |
| All Others | 974 | 974 | - | - | - | - |
| Total Expenditures | \$ 4,158,038 | \$ 161,922 | \$ 118,133 | \$ 88,400 | \$ 102,452 | \$ 14,052 |

Total Students (ADM) 323

Spending per Student \$ 12,884 NA NA NA NA

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

2023-2024 Expenditures



| | End of Year Average Daily Membership (ADM) | | | | |
|---|---|----------------|----------------|-----------------|-----------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| Prek | 13 | - | - | - | - |
| K | 43 | - | - | - | - |
| 1st | 56 | - | - | - | - |
| 2nd | 54 | - | - | - | - |
| 3rd | 35 | - | - | - | - |
| 4th | 58 | - | - | - | - |
| 5th | 64 | - | - | - | - |
| Total | 323 | - | - | - | - |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *projected enrollment | | | | | |
| F/R | 53.0% | NA | NA | NA | NA |

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

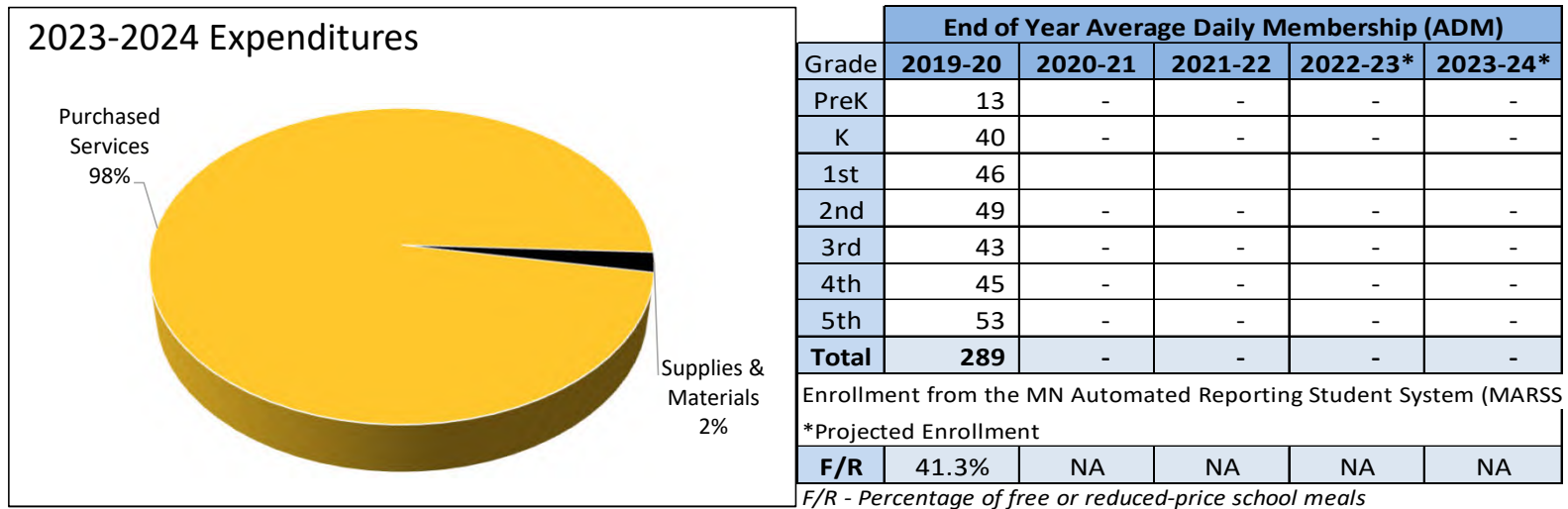
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | | | | | 2022-2023 | | |
|---------------------------|---------------------|------------------|------------------|-----------|---------------|------------------|------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | | Budget | Budget | (Decrease) |
| Salaries | \$ 2,456,243 | \$ (843) | \$ - | \$ | - | \$ - | \$ - |
| Employee Benefits | 966,456 | (125) | - | | - | - | - |
| Purchased Services | 112,717 | 59,327 | 73,539 | | 80,450 | 93,514 | 13,064 |
| Supplies & Materials | 22,330 | 997 | 90 | | 1,900 | 1,957 | 57 |
| Equipment | 3,066 | - | - | | - | - | - |
| All Others | 2,257 | - | - | | - | - | - |
| Total Expenditures | \$ 3,563,069 | \$ 59,356 | \$ 73,630 | \$ | 82,350 | \$ 95,471 | \$ 13,121 |

| | | | | | |
|----------------------|-----------|----|----|----|----|
| Total Students (ADM) | 289 | - | - | - | - |
| Spending per Student | \$ 12,312 | NA | NA | NA | NA |

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



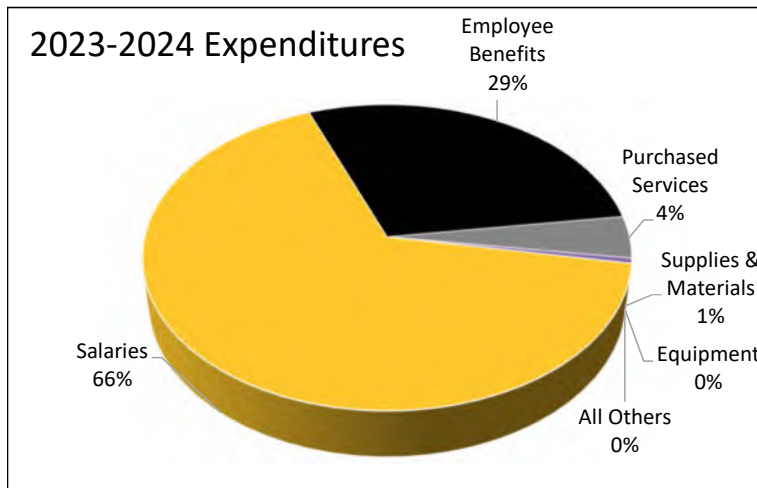
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,016,105 | \$ 3,083,444 | \$ 2,751,608 | \$ 2,626,929 | \$ 2,998,789 | \$ 371,860 |
| Employee Benefits | 1,245,485 | 1,322,692 | 1,214,712 | 1,198,816 | 1,344,771 | 145,955 |
| Purchased Services | 111,739 | 129,774 | 214,587 | 213,802 | 237,301 | 23,499 |
| Supplies & Materials | 22,559 | 25,944 | 36,813 | 28,467 | 24,563 | (3,904) |
| Equipment | 989 | 444 | 2,000 | 1,292 | 1,170 | (122) |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 4,396,877 | \$ 4,562,298 | \$ 4,219,720 | \$ 4,069,306 | \$ 4,606,594 | \$ 537,288 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 343 | 318 | 300 | 312 | 324 |
| Spending per Student | \$ 12,830 | \$ 14,342 | \$ 14,085 | \$ 13,060 | \$ 14,236 |

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



| Grade | End of Year Average Daily Membership (ADM) | | | | |
|---|--|--------------|--------------|--------------|------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | 15 | 15 | 17 | 17 | 16 |
| K | 54 | 61 | 62 | 54 | 60 |
| 1st | 49 | 44 | 46 | 60 | 53 |
| 2nd | 61 | 53 | 44 | 44 | 61 |
| 3rd | 42 | 50 | 45 | 41 | 44 |
| 4th | 54 | 39 | 43 | 48 | 42 |
| 5th | 68 | 55 | 44 | 48 | 48 |
| Total | 343 | 318 | 300 | 312 | 324 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 57.9% | 51.6% | 54.6% | 71.2% | NA |

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

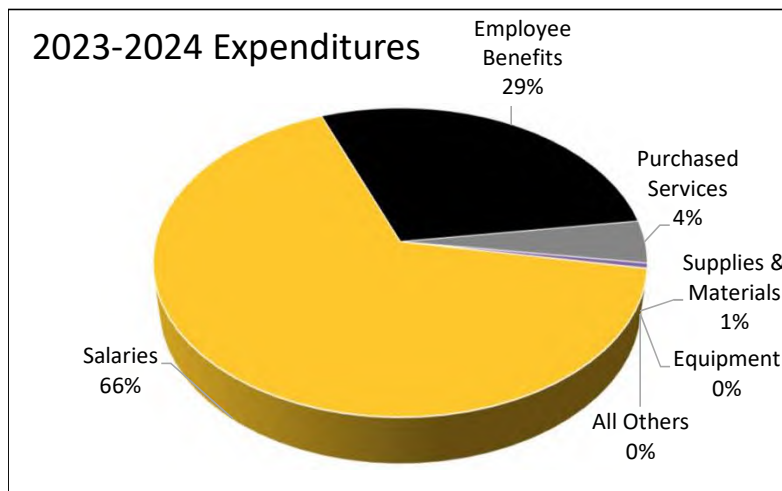
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------------|
| Expenditures | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | Revised Budget | 2023-2024 Budget | Increase (Decrease) |
| Salaries | \$ 2,823,654 | \$ 3,865,299 | \$ 3,535,501 | \$ 3,771,196 | \$ 4,203,752 | \$ 432,556 |
| Employee Benefits | 1,182,463 | 1,623,228 | 1,442,813 | 1,627,112 | 1,818,872 | 191,760 |
| Purchased Services | 150,908 | 146,681 | 266,341 | 268,064 | 280,154 | 12,090 |
| Supplies & Materials | 25,541 | 29,961 | 29,785 | 27,077 | 33,624 | 6,547 |
| Equipment | 398 | 546 | 100 | 2,326 | 2,082 | (244) |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 4,182,965 | \$ 5,665,715 | \$ 5,274,540 | \$ 5,695,775 | \$ 6,338,484 | \$ 642,709 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 413 | 556 | 525 | 551 | 564 |
| Spending per Student | \$ 10,117 | \$ 10,191 | \$ 10,047 | \$ 10,337 | \$ 11,246 |

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



| Grade | End of Year Average Daily Membership (ADM) | | | | |
|---|---|----------------|----------------|-----------------|-----------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | - | 13 | 19 | 19 | 16 |
| K | 81 | 101 | 83 | 90 | 95 |
| 1st | 70 | 100 | 102 | 92 | 90 |
| 2nd | 73 | 93 | 83 | 100 | 94 |
| 3rd | 61 | 90 | 81 | 84 | 101 |
| 4th | 56 | 84 | 83 | 84 | 84 |
| 5th | 73 | 75 | 73 | 82 | 84 |
| Total | 413 | 556 | 525 | 551 | 564 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 40.3% | 39.1% | 38.3% | 51.5% | NA |

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

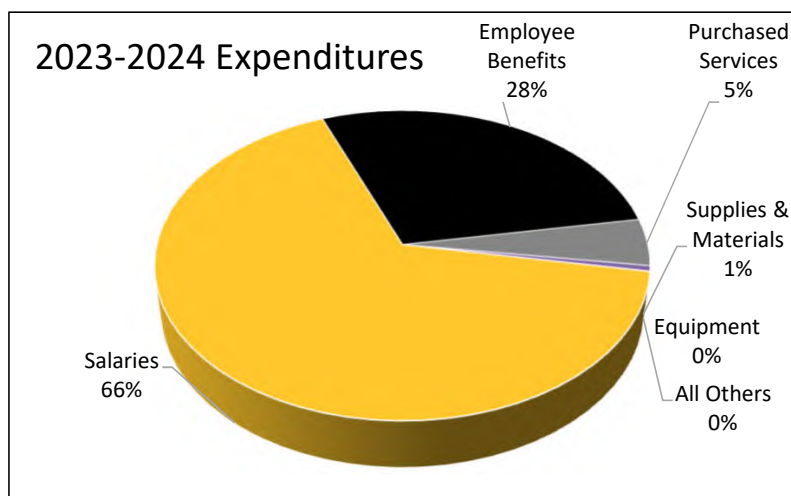
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 2,733,588 | \$ 3,013,617 | \$ 2,757,497 | \$ 2,775,116 | \$ 2,968,439 | \$ 193,323 |
| Employee Benefits | 1,128,027 | 1,271,287 | 1,138,538 | 1,170,586 | 1,266,647 | 96,061 |
| Purchased Services | 128,555 | 113,912 | 182,801 | 193,998 | 218,887 | 24,889 |
| Supplies & Materials | 41,378 | 19,690 | 33,647 | 42,928 | 24,744 | (18,184) |
| Equipment | 2,675 | - | - | 1,531 | 1,436 | (95) |
| All Others | 50 | - | - | - | 979 | 979 |
| Total Expenditures | \$ 4,034,272 | \$ 4,418,506 | \$ 4,112,483 | \$ 4,184,159 | \$ 4,481,132 | \$ 296,973 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 283 | 338 | 306 | 374 | 400 |
| Spending per Student | \$ 14,242 | \$ 13,076 | \$ 13,421 | \$ 11,188 | \$ 11,197 |

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) | | | | | |
|---|--------------|--------------|--------------|--------------|------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | 23 | 22 | 20 | 24 | 22 |
| K | 51 | 56 | 49 | 70 | 73 |
| 1st | 44 | 59 | 54 | 57 | 67 |
| 2nd | 33 | 55 | 57 | 65 | 59 |
| 3rd | 45 | 45 | 44 | 62 | 64 |
| 4th | 35 | 55 | 39 | 53 | 62 |
| 5th | 51 | 45 | 43 | 43 | 53 |
| Total | 283 | 338 | 306 | 374 | 400 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 44.7% | 45.3% | 40.1% | 60.7% | NA |

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

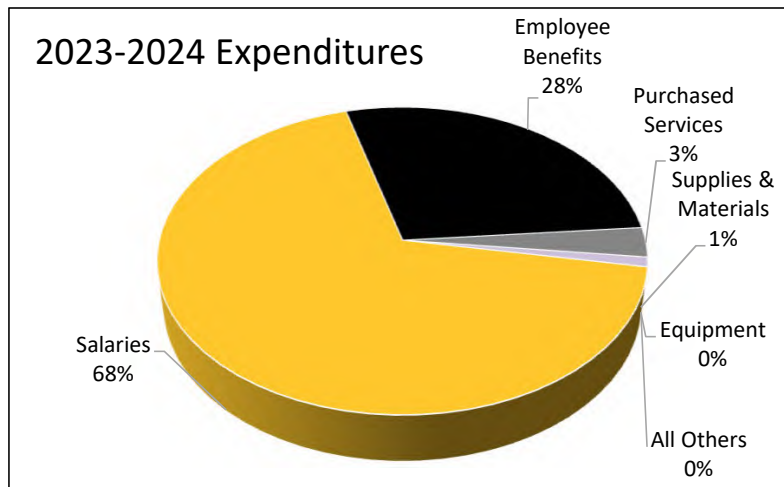
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,375,651 | \$ 3,666,992 | \$ 3,797,317 | \$ 3,864,497 | \$ 4,455,975 | \$ 591,478 |
| Employee Benefits | 1,383,984 | 1,483,697 | 1,540,666 | 1,653,044 | 1,899,257 | 246,213 |
| Purchased Services | 154,630 | 97,626 | 194,983 | 178,037 | 197,439 | 19,402 |
| Supplies & Materials | 49,619 | 30,550 | 36,520 | 33,236 | 21,480 | (11,756) |
| Equipment | - | - | 920 | 1,850 | 2,575 | 725 |
| All Others | 934 | - | 944 | - | - | - |
| Total Expenditures | \$ 4,964,818 | \$ 5,278,864 | \$ 5,571,350 | \$ 5,730,664 | \$ 6,576,726 | \$ 846,062 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 437 | 447 | 435 | 450 | 479 |
| Spending per Student | \$ 11,372 | \$ 11,804 | \$ 12,799 | \$ 12,735 | \$ 13,730 |

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



| Grade | End of Year Average Daily Membership (ADM) | | | | |
|---|--|--------------|--------------|--------------|------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| PreK | 28 | 23 | 27 | 27 | 24 |
| K | 93 | 84 | 84 | 81 | 85 |
| 1st | 77 | 84 | 74 | 76 | 81 |
| 2nd | 48 | 76 | 73 | 72 | 77 |
| 3rd | 67 | 52 | 69 | 72 | 70 |
| 4th | 61 | 67 | 52 | 68 | 74 |
| 5th | 63 | 63 | 56 | 54 | 68 |
| Total | 437 | 447 | 435 | 450 | 479 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 66.9% | 61.4% | 60.0% | 78.8% | NA |

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

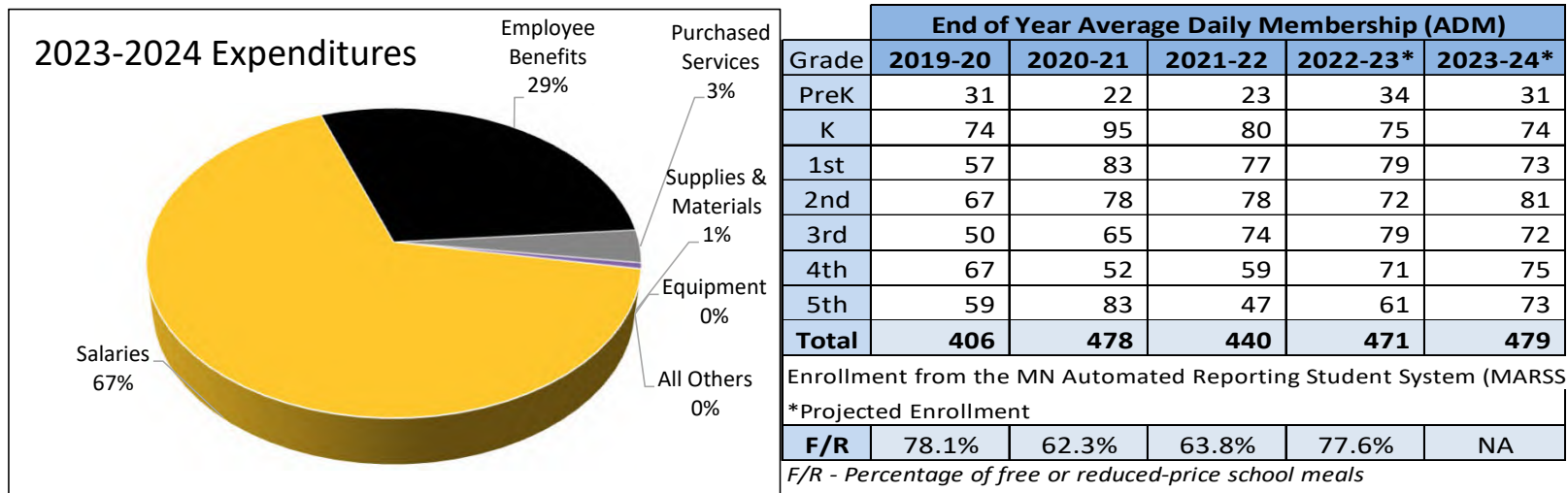
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,709,972 | \$ 4,003,001 | \$ 3,927,159 | \$ 4,251,636 | \$ 4,480,109 | \$ 228,473 |
| Employee Benefits | 1,516,485 | 1,724,538 | 1,681,166 | 1,869,078 | 1,954,414 | 85,336 |
| Purchased Services | 153,236 | 149,671 | 209,582 | 210,301 | 229,666 | 19,365 |
| Supplies & Materials | 31,132 | 44,329 | 40,389 | 27,375 | 40,647 | 13,272 |
| Equipment | 950 | 2,931 | 1,773 | 1,689 | 1,702 | 13 |
| All Others | - | - | 90 | 1,000 | 158 | (842) |
| Total Expenditures | \$ 5,411,775 | \$ 5,924,470 | \$ 5,860,159 | \$ 6,361,079 | \$ 6,706,696 | \$ 345,617 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 406 | 478 | 440 | 471 | 479 |
| Spending per Student | \$ 13,335 | \$ 12,385 | \$ 13,329 | \$ 13,505 | \$ 13,996 |

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



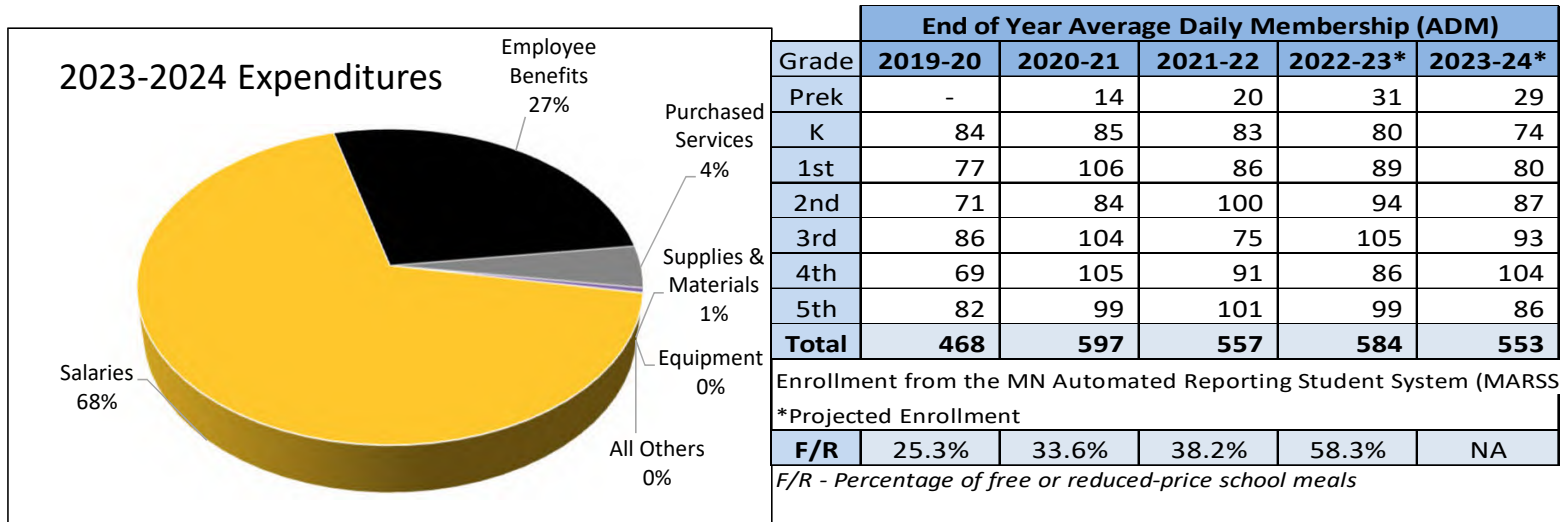
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,150,623 | \$ 4,270,444 | \$ 4,330,873 | \$ 4,097,149 | \$ 4,436,878 | \$ 339,729 |
| Employee Benefits | 1,273,977 | 1,718,621 | 1,739,633 | 1,645,735 | 1,760,617 | 114,882 |
| Purchased Services | 152,914 | 181,088 | 244,232 | 253,320 | 280,223 | 26,903 |
| Supplies & Materials | 24,782 | 39,844 | 45,829 | 33,769 | 31,000 | (2,769) |
| Equipment | 1,206 | 2,581 | 2,948 | 2,101 | 1,991 | (110) |
| All Others | 749 | 916 | 814 | 1,000 | 1,000 | - |
| Total Expenditures | \$ 4,604,251 | \$ 6,213,494 | \$ 6,364,330 | \$ 6,033,074 | \$ 6,511,709 | \$ 478,635 |

| | | | | | |
|----------------------|----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 468 | 597 | 557 | 584 | 553 |
| Spending per Student | \$ 9,836 | \$ 10,402 | \$ 11,418 | \$ 10,331 | \$ 11,779 |

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



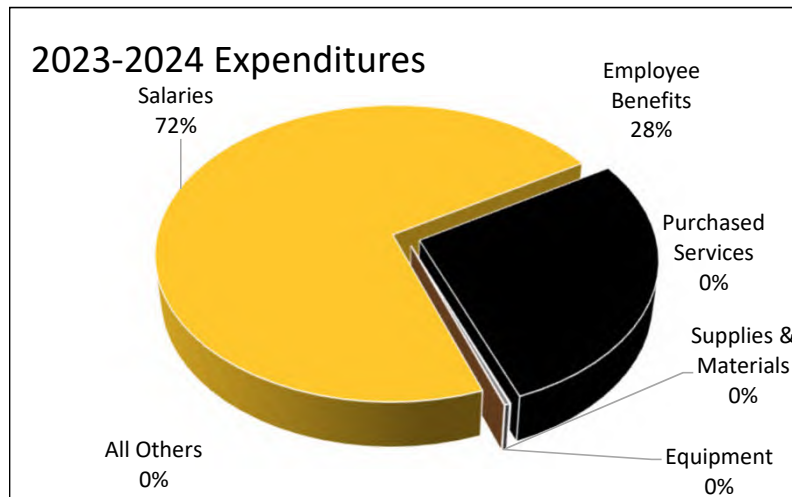
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ - | \$ - | \$ 583,769 | \$ 636,741 | \$ 616,739 | \$ (20,002) |
| Employee Benefits | - | - | 231,878 | 266,894 | 238,739 | (28,155) |
| Purchased Services | - | - | 1,730 | 1,000 | 573 | (427) |
| Supplies & Materials | - | - | 5,526 | 13,543 | 2,498 | (11,045) |
| Equipment | - | - | - | 676 | 289 | (387) |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ 822,904 | \$ 918,854 | \$ 858,838 | \$ (60,016) |

| | | | | | |
|----------------------|------|------|----------|-----------|-----------|
| Total Students (ADM) | - | - | 198 | 87 | 76 |
| Spending per Student | \$ - | \$ - | \$ 4,149 | \$ 10,562 | \$ 11,301 |

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) | | | | | |
|---|-----------|-----------|--------------|--------------|-----------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| K | - | - | 33 | 12 | 12 |
| 1st | - | - | 25 | 15 | 11 |
| 2nd | - | - | 38 | 8 | 12 |
| 3rd | - | - | 36 | 20 | 6 |
| 4th | - | - | 35 | 17 | 19 |
| 5th | - | - | 32 | 15 | 16 |
| Total | - | - | 198 | 87 | 76 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | NA | NA | 56.5% | 69.0% | NA |

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

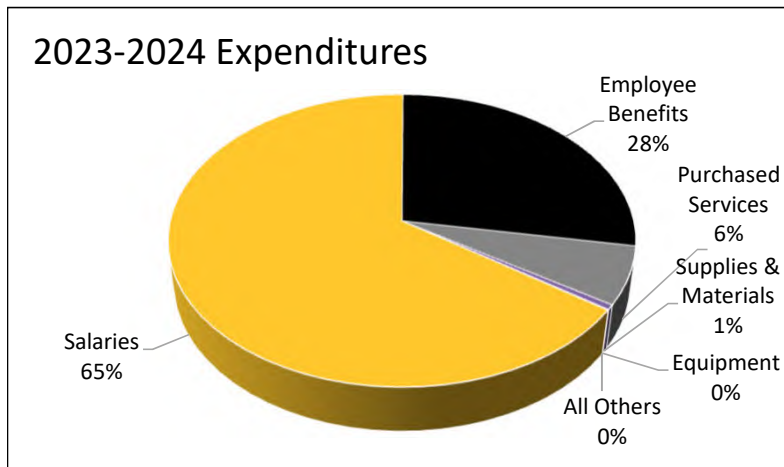
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**NICOLLET MIDDLE SCHOOL (085)
Principal - To Be Named**

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,978,860 | \$ 5,853,109 | \$ 5,459,444 | \$ 5,481,317 | \$ 5,737,505 | \$ 256,188 |
| Employee Benefits | 1,571,787 | 2,433,277 | 2,276,544 | 2,391,640 | 2,427,797 | 36,157 |
| Purchased Services | 313,037 | 321,482 | 432,156 | 515,572 | 561,485 | 45,913 |
| Supplies & Materials | 47,996 | 42,963 | 80,292 | 46,537 | 46,196 | (341) |
| Equipment | 28 | 8,474 | 4,426 | 3,786 | 3,694 | (92) |
| All Others | 1,770 | 3,102 | 2,450 | 3,000 | 2,544 | (456) |
| Total Expenditures | \$ 5,913,478 | \$ 8,662,408 | \$ 8,255,311 | \$ 8,441,852 | \$ 8,779,221 | \$ 337,369 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 535 | 772 | 656 | 823 | 803 |
| Spending per Student | \$ 11,062 | \$ 11,218 | \$ 12,581 | \$ 10,257 | \$ 10,933 |

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) | | | | | |
|---|--------------|--------------|--------------|--------------|------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| 6th | 181 | 257 | 222 | 260 | 283 |
| 7th | 181 | 243 | 233 | 273 | 250 |
| 8th | 173 | 273 | 201 | 290 | 270 |
| Total | 535 | 772 | 656 | 823 | 803 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 72.5% | 55.0% | 60.3% | 62.1% | NA |

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

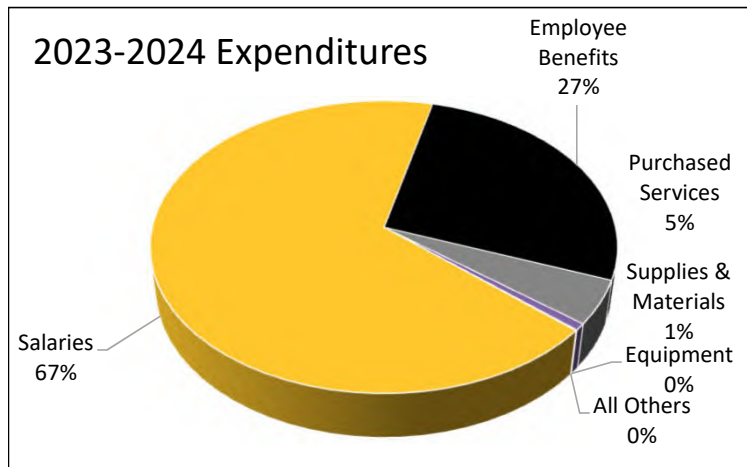
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 4,234,867 | \$ 4,742,795 | \$ 4,371,716 | \$ 4,703,637 | \$ 4,897,347 | \$ 193,710 |
| Employee Benefits | 1,602,115 | 1,940,195 | 1,802,708 | 2,023,073 | 1,954,592 | (68,481) |
| Purchased Services | 181,174 | 157,085 | 265,707 | 363,870 | 351,646 | (12,224) |
| Supplies & Materials | 59,380 | 41,883 | 42,414 | 39,183 | 53,025 | 13,842 |
| Equipment | 2,757 | 229 | 178 | 9,850 | 3,013 | (6,837) |
| All Others | 2,021 | 2,019 | 2,238 | 2,300 | 3,559 | 1,259 |
| Total Expenditures | \$ 6,082,314 | \$ 6,884,207 | \$ 6,484,960 | \$ 7,141,913 | \$ 7,263,182 | \$ 121,269 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 592 | 653 | 553 | 672 | 655 |
| Spending per Student | \$ 10,274 | \$ 10,537 | \$ 11,730 | \$ 10,628 | \$ 11,089 |

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



| Grade | End of Year Average Daily Membership (ADM) | | | | |
|---|---|----------------|----------------|-----------------|-----------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| 6th | 181 | 213 | 185 | 207 | 228 |
| 7th | 214 | 208 | 186 | 224 | 202 |
| 8th | 197 | 232 | 182 | 241 | 225 |
| Total | 592 | 653 | 553 | 672 | 655 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 51.1% | 50.5% | 57.5% | 59.9% | NA |

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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

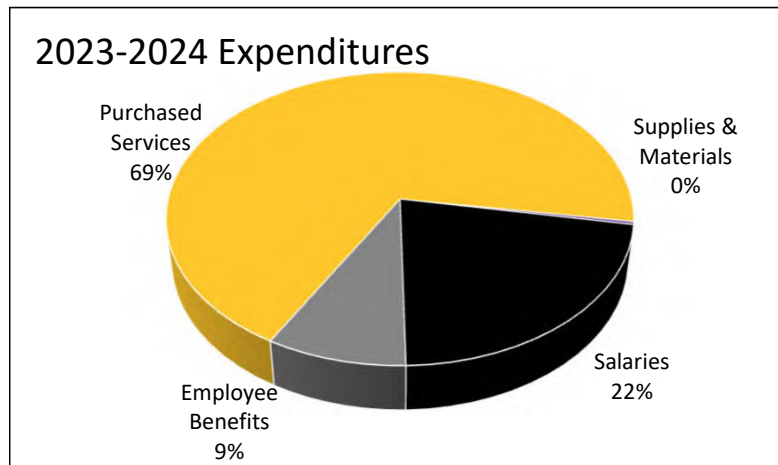
**METCALF MIDDLE SCHOOL (015)
Principal - N/A - Open Facility**

| | 2022-2023 | | | | | |
|---------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 3,801,967 | \$ 14,694 | \$ 25,600 | \$ 57,524 | \$ 60,401 | \$ 2,877 |
| Employee Benefits | 1,440,280 | 5,319 | 9,724 | 22,141 | 23,659 | 1,518 |
| Purchased Services | 249,785 | 147,677 | 172,334 | 162,000 | 191,160 | 29,160 |
| Supplies & Materials | 59,843 | 739 | 1,911 | 900 | 927 | 27 |
| Equipment | 600 | - | - | - | - | - |
| All Others | 1,730 | - | - | - | - | - |
| Total Expenditures | \$ 5,554,205 | \$ 168,428 | \$ 209,568 | \$ 242,565 | \$ 276,147 | \$ 33,582 |

Total Students (ADM) 487 - - - -

Spending per Student \$ 11,397 NA NA NA NA

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



| End of Year Average Daily Membership (ADM) | | | | | |
|---|----------------|----------------|----------------|-----------------|-----------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| 6th | 149 | - | - | - | - |
| 7th | 177 | - | - | - | - |
| 8th | 162 | - | - | - | - |
| Total | 487 | - | - | - | - |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 44.9% | NA | NA | NA | NA |
| <i>F/R - Percentage of free or reduced-price school meals</i> | | | | | |

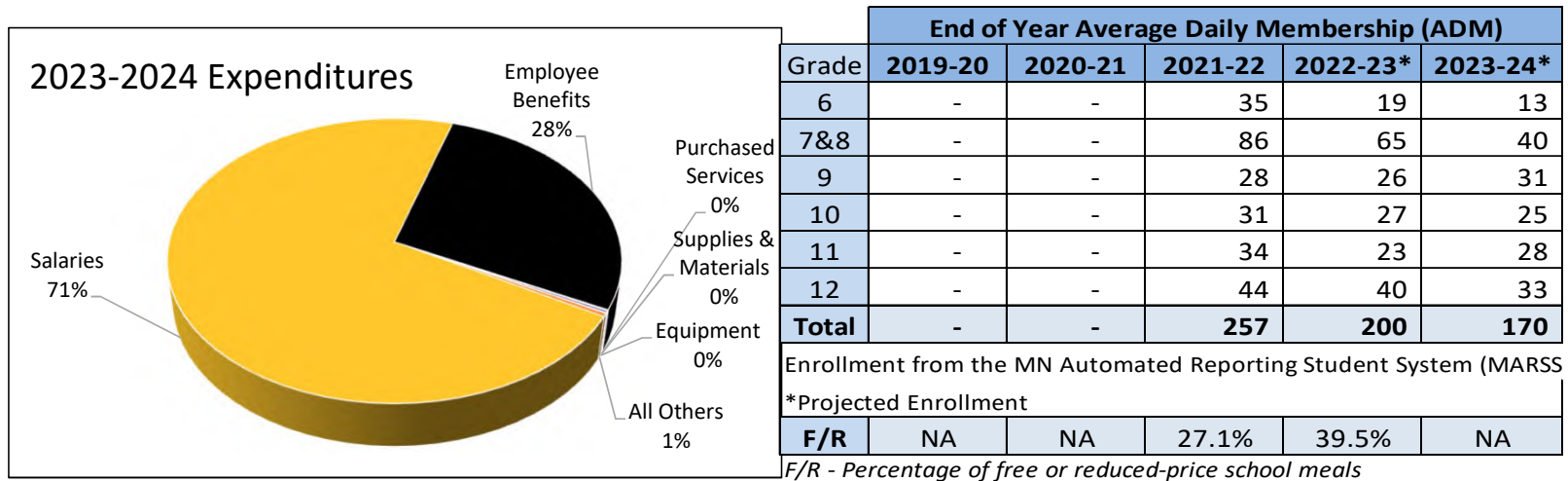
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|------------------|------------------|-------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ - | \$ - | \$ 313,122 | \$ 785,207 | \$ 1,080,344 | \$ 295,137 |
| Employee Benefits | - | - | 99,182 | 314,506 | 421,476 | 106,970 |
| Purchased Services | - | - | 2,860 | 3,228 | 1,612 | (1,616) |
| Supplies & Materials | - | - | 6,791 | 6,442 | 3,335 | (3,107) |
| Equipment | - | - | 918 | 1,279 | 782 | (497) |
| All Others | - | - | 865 | 1,000 | 5,967 | 4,967 |
| Total Expenditures | - | \$ - | \$ 423,738 | \$ 1,111,662 | \$ 1,513,516 | \$ 401,854 |

| | | | | | |
|----------------------|----|----|----------|----------|----------|
| Total Students (ADM) | - | - | 257 | 200 | 170 |
| Spending per Student | NA | NA | \$ 1,652 | \$ 5,558 | \$ 8,903 |

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



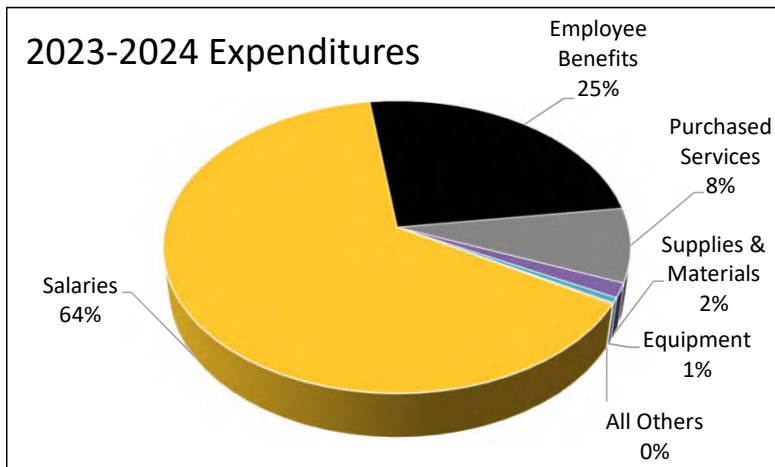
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 14,825,160 | \$ 14,444,944 | \$ 13,461,779 | \$ 13,270,989 | \$ 14,024,071 | \$ 753,082 |
| Employee Benefits | 5,577,217 | 5,577,232 | 5,159,089 | 5,171,139 | 5,432,785 | 261,646 |
| Purchased Services | 1,121,869 | 984,129 | 1,458,686 | 1,647,660 | 1,775,630 | 127,970 |
| Supplies & Materials | 489,680 | 262,253 | 350,909 | 350,986 | 345,279 | (5,707) |
| Equipment | 99,163 | 263,376 | 123,739 | 124,376 | 122,713 | (1,663) |
| All Others | 23,190 | 38,399 | 16,417 | 19,445 | 33,926 | 14,481 |
| Total Expenditures | \$ 22,136,279 | \$ 21,570,333 | \$ 20,570,618 | \$ 20,584,595 | \$ 21,734,404 | \$ 1,149,809 |

| | | | | | |
|----------------------|----------|----------|----------|----------|-----------|
| Total Students (ADM) | 2,406 | 2,247 | 2,090 | 2,080 | 2,043 |
| Spending per Student | \$ 9,202 | \$ 9,598 | \$ 9,842 | \$ 9,896 | \$ 10,638 |

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



| Grade | End of Year Average Daily Membership (ADM) | | | | |
|--------------|---|----------------|----------------|-----------------|-----------------|
| | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| 9th | 644 | 541 | 566 | 484 | 540 |
| 10th | 599 | 623 | 518 | 578 | 483 |
| 11th | 575 | 540 | 527 | 492 | 525 |
| 12th | 589 | 543 | 479 | 526 | 495 |
| Total | 2,406 | 2,247 | 2,090 | 2,080 | 2,043 |

Enrollment from the MN Automated Reporting Student System (MARSS)

*Projected Enrollment

| F/R | 40.7% | 33.9% | 35.9% | 53.5% | NA |
|------------|--------------|--------------|--------------|--------------|-----------|
|------------|--------------|--------------|--------------|--------------|-----------|

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

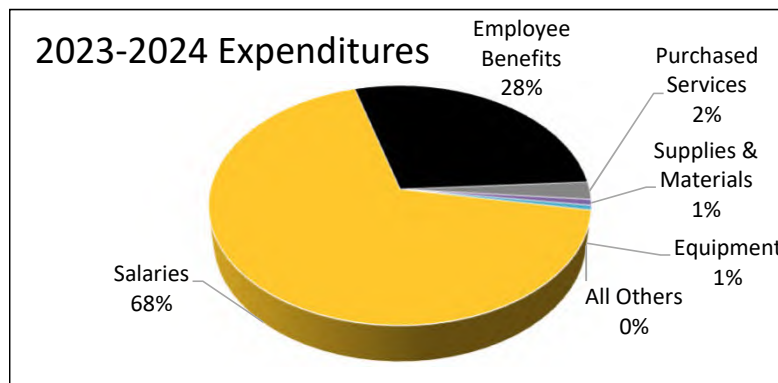
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | 2022-2023 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (Decrease) |
| Salaries | \$ 1,554,293 | \$ 1,603,644 | \$ 1,653,032 | \$ 1,878,193 | \$ 1,913,096 | \$ 34,903 |
| Employee Benefits | 556,798 | 594,012 | 659,713 | 757,705 | 799,918 | 42,213 |
| Purchased Services | 76,996 | 110,396 | 67,665 | 60,290 | 66,116 | 5,826 |
| Supplies & Materials | 6,910 | 5,688 | 48,185 | 21,500 | 22,145 | 645 |
| Equipment | 30,000 | 30,000 | - | 17,500 | 17,575 | 75 |
| All Others | 865 | 865 | 51,191 | 100 | 103 | 3 |
| Total Expenditures | \$ 2,225,862 | \$ 2,344,605 | \$ 2,479,786 | \$ 2,735,288 | \$ 2,818,953 | \$ 83,665 |

| | | | | | |
|----------------------|-----------|-----------|-----------|-----------|-----------|
| Total Students (ADM) | 157 | 185 | 218 | 224 | 213 |
| Spending per Student | \$ 14,159 | \$ 12,683 | \$ 11,373 | \$ 12,211 | \$ 13,235 |

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) | | | | | |
|---|----------------|----------------|----------------|-----------------|-----------------|
| Grade | 2019-20 | 2020-21 | 2021-22 | 2022-23* | 2023-24* |
| 10th | 10 | 10 | 14 | 11 | 7 |
| 11th | 50 | 45 | 59 | 49 | 55 |
| 12th | 97 | 129 | 145 | 164 | 151 |
| Total | 157 | 185 | 218 | 224 | 213 |
| Enrollment from the MN Automated Reporting Student System (MARSS) | | | | | |
| *Projected Enrollment | | | | | |
| F/R | 57.6% | 43.0% | 51.8% | 65.0% | NA |
| F/R - Percentage of free or reduced-price school meals | | | | | |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | 2023-2024 | | Increase |
|---------------------------|---------------------|--|-------------------|--|-------------------|--|-----------------------|-------------------|--|-------------------|
| Expenditures | Actual | | Actual | | Actual | | Revised Budget | Budget | | (Decrease) |
| Salaries | \$ 679,256 | | \$ 542,118 | | \$ 680,182 | | \$ 275,242 | \$ 359,269 | | \$ 84,027 |
| Employee Benefits | 155,764 | | 114,184 | | 144,300 | | 96,443 | 103,380 | | 6,937 |
| Purchased Services | 155,885 | | 12,791 | | 9,715 | | 85,934 | 95,190 | | 9,256 |
| Supplies & Materials | 33,930 | | 65,537 | | 19,617 | | 3,500 | 3,605 | | 105 |
| Equipment | - | | - | | - | | - | - | | - |
| All Others | - | | - | | - | | - | - | | - |
| Total Expenditures | \$ 1,024,835 | | \$ 734,630 | | \$ 853,815 | | \$ 461,119 | \$ 561,444 | | \$ 100,325 |

CREDIT RECOVERY (500)

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | 2023-2024 | | Increase |
|---------------------------|------------------|--|------------------|--|------------------|--|-----------------------|------------------|--|-------------------|
| Expenditures | Actual | | Actual | | Actual | | Revised Budget | Budget | | (Decrease) |
| Salaries | \$ 45,533 | | \$ 32,115 | | \$ 17,010 | | \$ 37,661 | \$ 39,192 | | \$ 1,531 |
| Employee Benefits | 10,238 | | 8,346 | | 6,120 | | 6,834 | 12,514 | | 5,680 |
| Professional Services | 647 | | 11 | | - | | 2,266 | 2,334 | | 68 |
| Supplies & Materials | - | | 2,696 | | - | | 16,805 | 17,309 | | 504 |
| Equipment | - | | - | | - | | 2,000 | 2,000 | | - |
| All Others | - | | - | | - | | - | - | | - |
| Total Expenditures | \$ 56,419 | | \$ 43,167 | | \$ 23,130 | | \$ 65,566 | \$ 73,349 | | \$ 7,783 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

ALTERNATIVE LEARNING

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

| | | | | | 2022-2023 | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | |
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (Decrease) | |
| Salaries | \$ 1,390,130 | \$ 1,404,951 | \$ 1,174,295 | \$ 962,507 | \$ 1,620,791 | \$ 658,284 | |
| Employee Benefits | 333,506 | 450,143 | 403,915 | 428,274 | 494,943 | 66,669 | |
| Purchased Services | 9,409 | 640 | 14,957 | 5,600 | - | (5,600) | |
| Supplies & Materials | 1,503 | 12,497 | 13,935 | 500 | 515 | 15 | |
| Equipment | - | - | - | 45,000 | 45,000 | - | |
| All Others | - | - | - | - | - | - | |
| Total Expenditures | \$ 1,734,549 | \$ 1,868,231 | \$ 1,607,102 | \$ 1,441,881 | \$ 2,161,249 | \$ 719,368 | |



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Increase |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (Decrease) |
| Salaries | \$ 2,823,620 | \$ 2,618,419 | \$ 2,601,089 | \$ 2,695,713 | \$ 3,384,608 | \$ 688,895 |
| Employee Benefits | 1,254,863 | 1,175,249 | 1,206,026 | 1,275,311 | 1,608,236 | 332,925 |
| Professional Services | 102,385 | 137,102 | 168,236 | 190,350 | 204,755 | 14,405 |
| Supplies & Materials | 26,857 | 35,689 | 35,835 | 50,975 | 19,617 | (31,358) |
| Equipment | 3,554 | - | 4,794 | 48,000 | 52,818 | 4,818 |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 4,211,280 | \$ 3,966,459 | \$ 4,015,980 | \$ 4,260,349 | \$ 5,270,034 | \$ 1,009,685 |

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Increase |
|---------------------------|------------------|------------------|-------------------|------------------|------------------|--------------------|
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (Decrease) |
| Salaries | \$ 22,430 | \$ 52,331 | \$ 89,926 | \$ 30,600 | \$ 31,518 | \$ 918 |
| Employee Benefits | 3,336 | 7,978 | 13,603 | 37,000 | - | (37,000) |
| Professional Services | - | - | 3,708 | - | - | - |
| Supplies & Materials | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 25,767 | \$ 60,309 | \$ 107,237 | \$ 67,600 | \$ 31,518 | \$ (36,082) |

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST-414)

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Increase |
|---------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (Decrease) |
| Salaries | \$ 648,530 | \$ 555,244 | \$ 558,561 | \$ 620,985 | \$ 799,725 | \$ 178,740 |
| Employee Benefits | 312,907 | 275,160 | 270,263 | 304,675 | 378,809 | 74,134 |
| Professional Services | 4,787 | 8,369 | 1,750 | - | - | - |
| Supplies & Materials | 5,266 | 1,178 | 4,918 | 500 | 515 | 15 |
| Equipment | - | - | - | 1,236 | 1,500 | 264 |
| All Others | - | - | - | - | - | - |
| Total Expenditures | \$ 971,491 | \$ 839,952 | \$ 835,493 | \$ 927,396 | \$ 1,180,549 | \$ 253,153 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| Expenditures | 2022-2023 | | | | | | Increase (Decrease) |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-----------|------------------------|
| | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Actual | Revised Budget | 2023-2024 Budget | | |
| St. John the Baptist Catholic School | \$ 34,022 | \$ 81,135 | \$ 112,075 | \$ 70,724 | \$ 71,597 | \$ | 873 |
| Cyprus Classical Academy | 947 | 5,401 | - | 827 | 830 | | 3 |
| One School Global | 1,171 | - | 189 | 808 | 5,810 | | 5,002 |
| Unity High School | - | 1,500 | 3,000 | 1,189 | 1,200 | | 11 |
| Total Expenditures | \$ 36,140 | \$ 88,036 | \$ 115,263 | \$ 73,548 | \$ 79,437 | \$ | 5,889 |

* Please note - at the time of the budget preparation, actual FY24 entitlements are not known and therefore allocations are preliminary at this time.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

The district qualifies for Achievement and Integration funding due to their status as a Racially Isolated School District. The district partners with ISD 194 - Lakeville Area Schools. The goals of the program include:

1. Reducing the disparities in academic achievement among all students and specific categories of students excluding the categories of gender, disability and English Learners.
2. Reducing the disparities in equitable access to effective and more diverse teachers among all students and specific categories of students excluding the categories of gender, disability and English learners.
3. Increasing racial and economic integration.

Achievement and Integration revenue is 70 percent state aid and 30 percent local levy. Total revenue is broken into two categories:

1. Initial Revenue = $\$350 \times \text{adjusted pupil units for current year} \times \text{ratio of enrollment of protected students from previous year divided by total enrollment from previous year}$
2. Incentive Revenue = $\$10 \times \text{adjusted pupil unit}$

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|----------------------|---------------------|---------------------|---------------------|-----------------------|---------------------------|
| Revenue | Actual | Actual | Actual | Revised Budget | Preliminary Budget |
| State Aid | \$ 1,400,584 | \$ 1,456,881 | \$ 1,340,419 | \$ 1,433,125 | \$ 1,439,732 |
| Levy | 584,441 | 598,253 | 609,268 | 531,545 | 595,329 |
| Total Revenue | \$ 1,985,025 | \$ 2,055,134 | \$ 1,949,687 | \$ 1,964,670 | \$ 2,035,061 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

Achievement and integration expenditure budgets are submitted annually for approval to the Minnesota Department of Education. At least 80 percent of the budget must be spent on direct student services, up to 20 percent can be spent on professional development and no more than 10 percent can be spent on administrative costs.

Direct student services expenses cover the cost of salary and benefits for .65 FTE of 13 social workers at each site, 1.0 FTE Native American Liaison, 12.0 FTE Cultural Liaisons and \$78,554 for staffing and benefits for the AVID Program.

Professional development expenditures include \$22,345 for registration for AVID professional development activities with Lakeville Public Schools, as well as \$6,380 for staff to attend professional development opportunities.

Administrative expenditures include .25 FTE of the Director of Educational Equity and .20 FTE of the AVID Site Coordinator at four sites.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

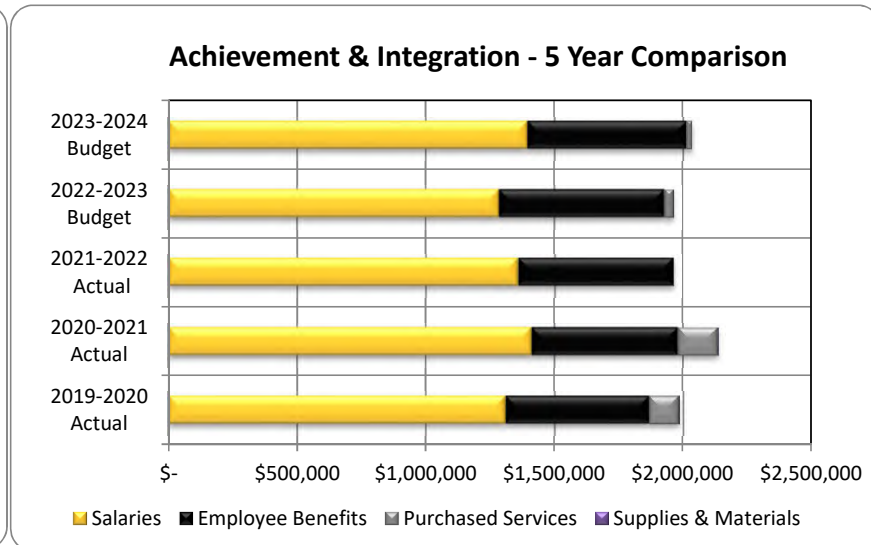
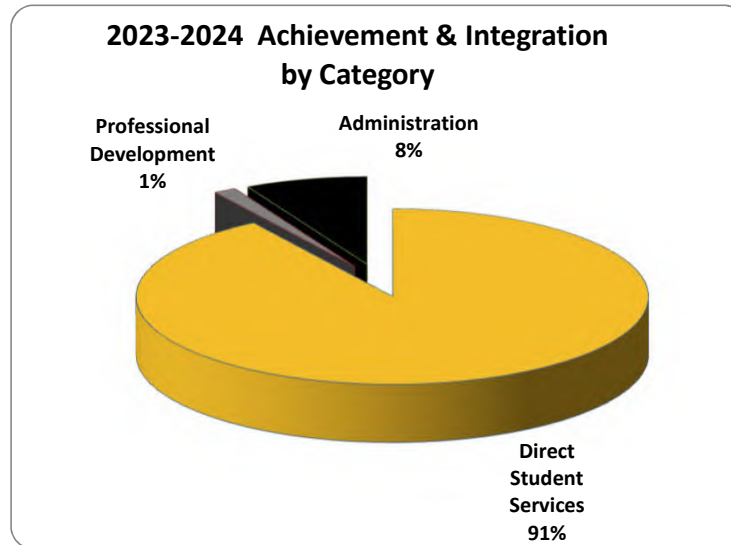
**ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan**

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Preliminary Budget |
| Expenses | | | | | |
| Direct Student Services | | | | | |
| Salaries | \$ 1,243,734 | \$ 1,340,114 | \$ 1,320,307 | \$ 1,248,527 | \$ 1,281,000 |
| Benefits | 531,084 | 545,224 | 585,439 | 628,753 | 568,336 |
| Purchased Services | 115,137 | 81,401 | 3,038 | - | - |
| Supplies & Materials | 3,548 | 3,451 | - | 1,353 | - |
| Subtotal Direct Student Services | \$ 1,893,502 | \$ 1,970,191 | \$ 1,908,784 | \$ 1,878,633 | \$ 1,849,336 |
| % of Total Budget | 95.4% | 92.2% | 97.3% | 95.6% | 90.9% |
| Professional Development | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ 5,500 |
| Employee Benefits | - | - | - | - | 880 |
| Purchased Services | - | 71,046 | - | 35,000 | 22,345 |
| Supplies & Materials | - | - | - | - | - |
| Subtotal Professional Development | \$ - | \$ 71,046 | \$ - | \$ 35,000 | \$ 28,725 |
| % of Total Budget | 0.0% | 3.3% | 0.0% | 1.8% | 1.4% |

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ACHIEVEMENT & INTEGRATION
Director of Educational Equity - Isis Buchanan

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Preliminary Budget |
| Expenses | | | | | |
| Administrative/Indirect | | | | | |
| Salaries | \$ 67,392 | \$ 72,420 | \$ 38,638 | \$ 36,938 | \$ 108,991 |
| Employee Benefits | 23,837 | 23,901 | 15,011 | 14,099 | 48,009 |
| Purchased Services | - | - | - | - | - |
| Supplies & Materials | - | - | - | - | - |
| Subtotal Administration | \$ 91,229 | \$ 96,321 | \$ 53,650 | \$ 51,037 | \$ 157,000 |
| % of Total Budget | 4.6% | 4.5% | 2.7% | 2.6% | 7.7% |
| Total Expenditures | \$ 1,984,731 | \$ 2,137,558 | \$ 1,962,434 | \$ 1,964,670 | \$ 2,035,061 |



This detailed budget is provided to clarify and better communicate the uses of the Achievement and Integration funds.
The funds are included in the school and district wide budgets.

Special Revenue Funds

Special Revenue Funds

Food & Nutrition Services Fund (02)

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

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

The Food & Nutrition Services department is prepared to provide meals for 16 sites which include 14 district schools, Intermediate 917 and Options Family & Behavior Services.

Due to the Free School Meals for Kids program recently passed by the Minnesota legislature, breakfast and lunch will be served free of charge to students. The District is expecting to operate under a federal program called the Community Eligibility Provision (CEP) within the National School Lunch and Breakfast Program. This allows the District to provide one free breakfast and lunch to each student per day. Overall, revenue is anticipated to increase by almost \$250,000 over the previous year. The District is anticipating an increase in participation with free meals; therefore, food, milk and supply costs are expected to increase. Overall, expenditures are expected to increase by over \$725,000.



Community Service Fund (04)

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

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

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

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

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

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

In 2023-24, revenue is projected to have a slight decline over 2022-23 by approximately \$19,000.

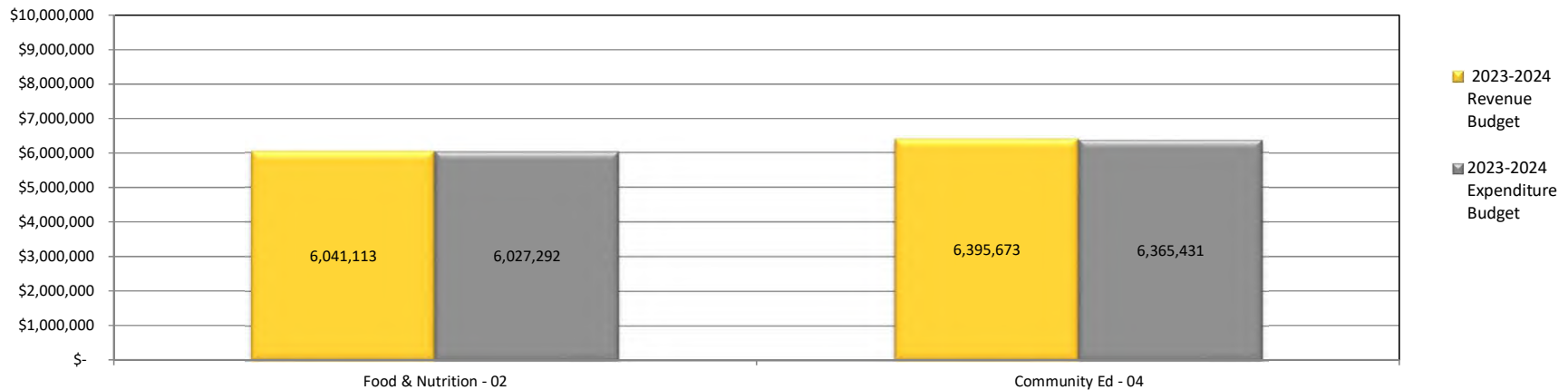
Expenditures in 2023-24 are expected to increase by 5.4% to \$6,365,431 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net gain to the overall Community Service fund balance by \$30,000.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SPECIAL REVENUE FUNDS - SUMMARY

| | Actual Fund Balance 6/30/20 | Actual Fund Balance 6/30/21 | Actual Fund Balance 6/30/22 | 2022-2023 Revised Revenue Budget | 2022-2023 Revised Expenditure Budget | Projected Fund Balance 6/30/23 | 2023-2024 Revenue Budget | 2023-2024 Expenditure Budget | Projected Fund Balance 6/30/24 |
|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|---|--------------------------------------|--------------------------------|------------------------------------|--------------------------------------|
| Food & Nutrition - 02 | \$ 1,025,203 | \$ 1,119,125 | \$ 2,511,460 | \$ 5,792,542 | \$ 5,298,849 | \$ 3,005,153 | \$ 6,041,113 | \$ 6,027,292 | \$ 3,018,974 |
| Community Ed - 04 | 1,143,251 | 2,072,635 | 3,195,511 | 6,414,832 | 6,039,135 | 3,571,208 | 6,395,673 | 6,365,431 | 3,601,450 |
| Total | \$ 2,168,454 | \$ 3,191,759 | \$ 5,706,971 | \$ 12,207,374 | \$ 11,337,984 | \$ 6,576,361 | \$ 12,436,786 | \$ 12,392,723 | \$ 6,620,424 |

**2023-2024
Special Revenue Funds Summary**

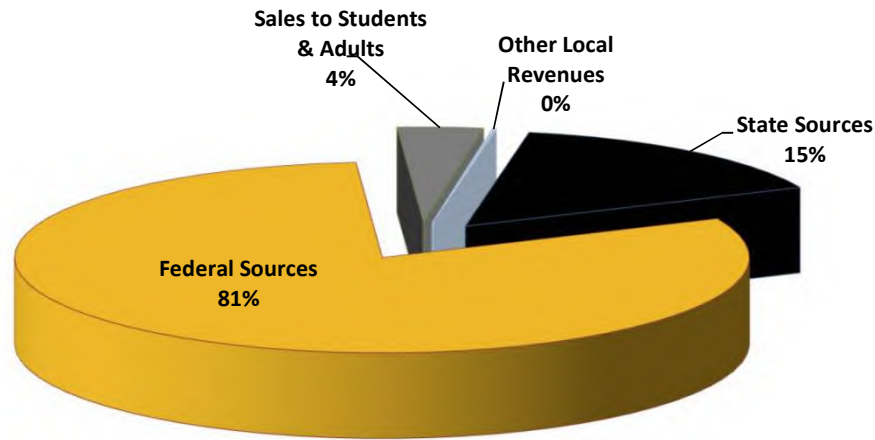


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

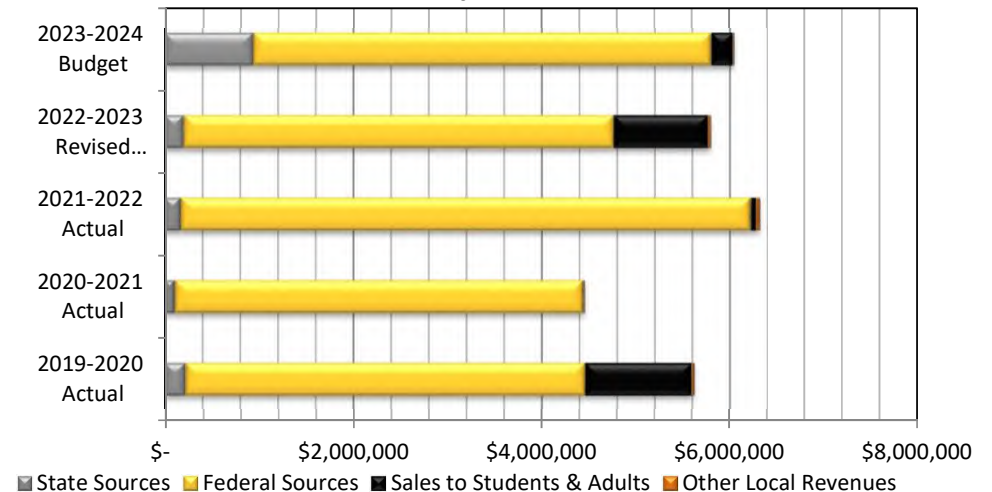
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

| | 2022-2023 | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Revised | 2023-2024 | Amount | % Change |
| | Actual | Actual | Actual | Budget | Budget | Change | |
| State Sources | \$ 217,758 | \$ 104,895 | \$ 168,745 | \$ 199,500 | \$ 938,105 | \$ 738,605 | 370.23% |
| Federal Sources | 4,246,562 | 4,338,324 | 6,053,200 | 4,568,792 | 4,865,950 | 297,158 | 6.50% |
| Sales to Students & Adult | 1,126,583 | 98 | 56,715 | 997,000 | 227,000 | (770,000) | -77.23% |
| Other Local Revenues | 29,572 | 14,953 | 34,971 | 27,250 | 10,058 | (17,192) | -63.09% |
| Total | \$ 5,620,475 | \$ 4,458,269 | \$ 6,313,631 | \$ 5,792,542 | \$ 6,041,113 | \$ 248,571 | 4.29% |

2023-2024 Food & Nutrition Services Fund Revenue by Source



**Food & Nutrition Services Fund Revenue
5 Year Comparison**

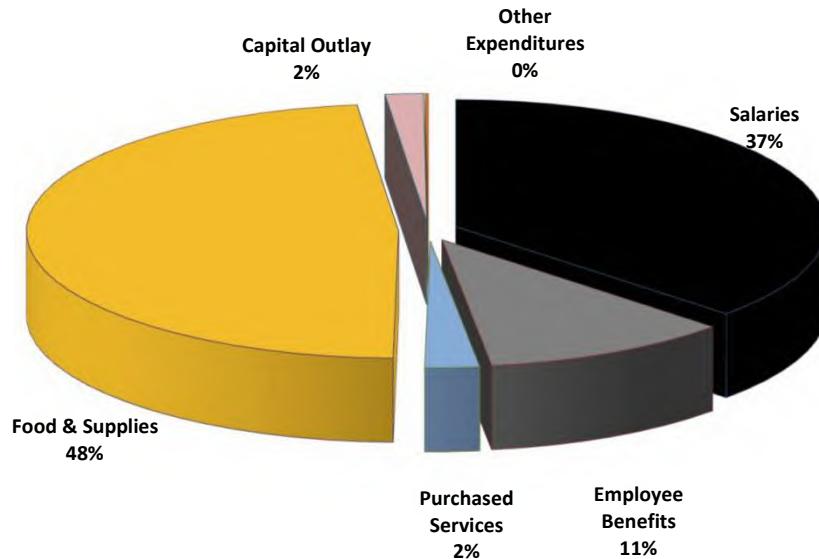


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

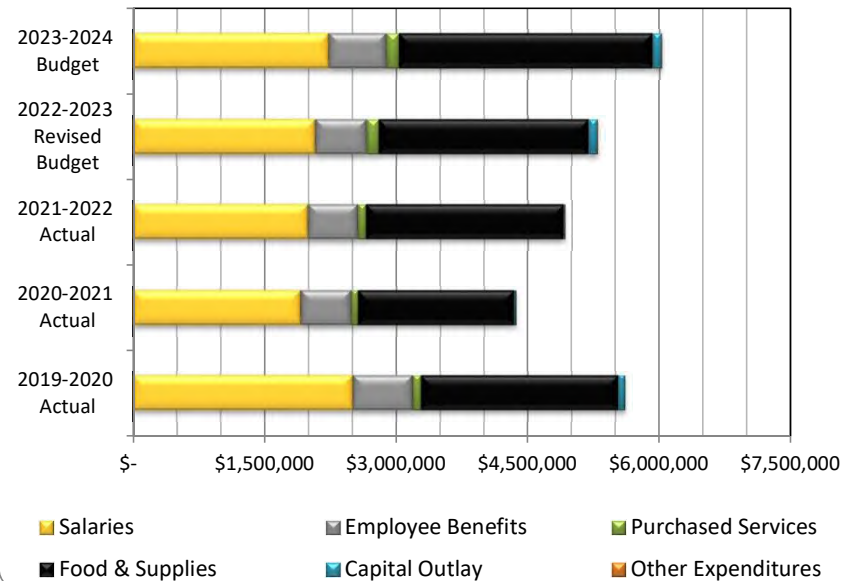
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | % |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Change | Change |
| Salaries | \$ 2,508,248 | \$ 1,911,797 | \$ 1,994,326 | \$ 2,080,846 | \$ 2,231,141 | \$ 150,295 | 7.22% |
| Employee Benefits | 678,667 | 574,300 | 566,599 | 582,293 | 654,419 | 72,126 | 12.39% |
| Purchased Services | 97,440 | 79,331 | 95,111 | 137,314 | 142,257 | 4,943 | 3.60% |
| Food & Supplies | 2,246,920 | 1,775,458 | 2,250,330 | 2,390,896 | 2,891,750 | 500,854 | 20.95% |
| Capital Outlay | 73,443 | 18,658 | 7,497 | 100,000 | 100,000 | - | 0.00% |
| Other Expenditures | 4,729 | 4,804 | 7,432 | 7,500 | 7,725 | 225 | 3.00% |
| Total | \$ 5,609,449 | \$ 4,364,348 | \$ 4,921,295 | \$ 5,298,849 | \$ 6,027,292 | \$ 728,443 | 13.75% |

2023-2024 Food & Nutrition Services Fund Expense By Object



Food & Nutrition Services Fund Expenditures-5 Year Comparison



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | | | | | | 2022-2023 | |
|--------|---------------------------------------|------------|------------|------------|----|-----------|------------|
| | | 2019-2020 | 2020-2021 | 2021-2022 | | Revised | 2023-2024 |
| | | Actual | Actual | Actual | | Budget | Budget |
| Object | Description | | | | | | |
| 110 | Administration/Supervision | \$ 246,058 | \$ 248,683 | \$ 264,708 | \$ | 320,060 | \$ 336,064 |
| 170 | Non-Instructional Support | 1,707,912 | 1,351,796 | 1,416,026 | | 1,460,786 | 1,586,077 |
| 186 | Stipend - Licensed | - | - | 400 | | - | - |
| 195 | Salary Chargeback | 554,279 | 311,318 | 313,192 | | 300,000 | 309,000 |
| 210 | FICA (Social Security & Medicare) | 145,530 | 117,285 | 125,310 | | 131,651 | 144,853 |
| 214 | Public Employees Retirement (PERA) | 143,932 | 117,803 | 124,505 | | 130,096 | 139,020 |
| 220 | Health Insurance | 314,513 | 278,698 | 260,165 | | 261,507 | 310,319 |
| 230 | Life Insurance | 2,500 | 1,483 | 1,508 | | 1,404 | 1,404 |
| 235 | Dental Insurance | 13,708 | 12,604 | 11,463 | | 11,610 | 12,134 |
| 240 | Long-Term Disability | 5,805 | 5,062 | 5,247 | | 5,522 | 5,522 |
| 250 | 403B Match | 27,555 | 21,506 | 20,843 | | 18,425 | 18,425 |
| 251 | Tax-Advantage Employer Health | 4,251 | - | 6,433 | | 2,020 | 2,081 |
| 270 | Workers' Compensation | 8,633 | 10,236 | 1,604 | | 10,000 | 10,300 |
| 299 | Other Employee Benefits | 12,240 | 9,622 | 9,520 | | 10,058 | 10,361 |
| 305 | Consulting Fees/Fees for Services | 28,801 | 22,712 | 25,770 | | 51,000 | 52,534 |
| 320 | Communications Services | 497 | 1,124 | 493 | | 500 | 515 |
| 329 | Postage & Parcel Services | 3,390 | 3,137 | 2,269 | | 3,500 | 3,605 |
| 335 | Rental and Lease | 12 | - | - | | - | - |
| 350 | Repairs & Maintenance Services | 30,954 | 25,169 | 42,918 | | 50,000 | 50,000 |
| 366 | Travel, Conventions and Conferences | 2,705 | 874 | 3,052 | | 6,000 | 8,500 |
| 398 | Interdepartmental Services Chargeback | 31,080 | 26,314 | 20,609 | | 26,314 | 27,103 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 401 | General Supplies | 182,936 | 175,374 | 238,670 | 250,000 | 257,500 |
| 490 | Food | 1,452,741 | 1,026,810 | 1,423,036 | 1,560,000 | 1,950,000 |
| 491 | Commodities | 347,106 | 368,948 | 433,403 | 405,896 | 504,000 |
| 495 | Milk | 264,137 | 204,326 | 155,221 | 175,000 | 180,250 |
| 530 | Equipment | 71,763 | 18,250 | 4,941 | 100,000 | 100,000 |
| 555 | Technology Equipment Non-Instructional | 1,680 | 408 | 2,556 | - | - |
| 820 | Dues, Memberships, Licenses | 4,729 | 4,804 | 7,432 | 7,500 | 7,725 |
| Total Food & Nutrition Services Expenditures | | \$ 5,609,449 | \$ 4,364,348 | \$ 4,921,295 | \$ 5,298,849 | \$ 6,027,292 |

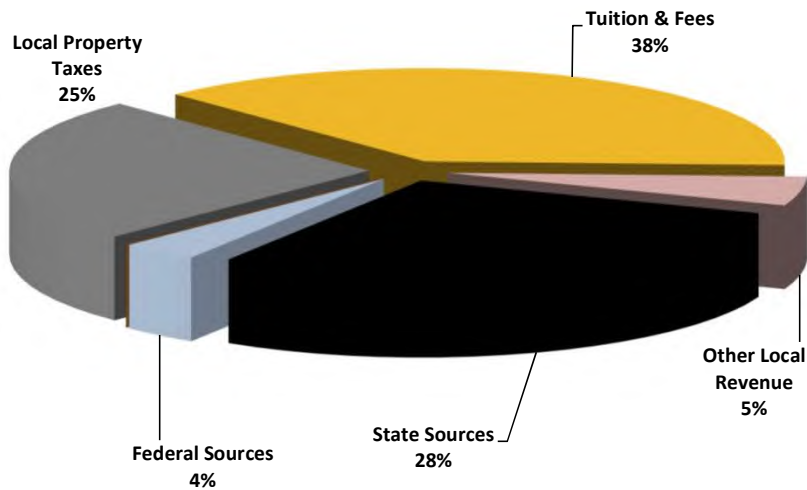


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

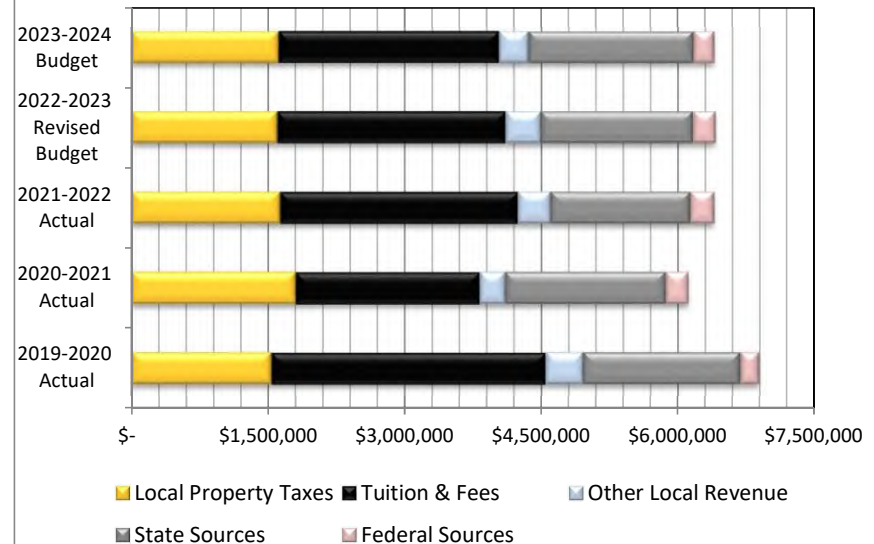
COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | % Change |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Change | |
| Local Property Taxes | \$ 1,538,149 | \$ 1,805,658 | \$ 1,635,122 | \$ 1,602,379 | \$ 1,617,454 | \$ 15,075 | 0.9% |
| Tuition & Fees | 3,008,557 | 2,017,332 | 2,607,859 | 2,506,500 | 2,420,500 | (86,000) | -3.4% |
| Other Local Revenue | 413,163 | 282,774 | 360,693 | 387,900 | 323,000 | (64,900) | -16.7% |
| State Sources | 1,727,929 | 1,761,223 | 1,532,851 | 1,669,913 | 1,810,012 | 140,099 | 8.4% |
| Federal Sources | 202,045 | 247,722 | 259,906 | 248,140 | 224,707 | (23,433) | -9.4% |
| Total | \$ 6,889,843 | \$ 6,114,709 | \$ 6,396,431 | \$ 6,414,832 | \$ 6,395,673 | \$ (19,159) | -0.3% |

**2023-2024 Community Education Fund
Revenue by Source**



**Community Education Fund Revenue
5 Year Comparison**

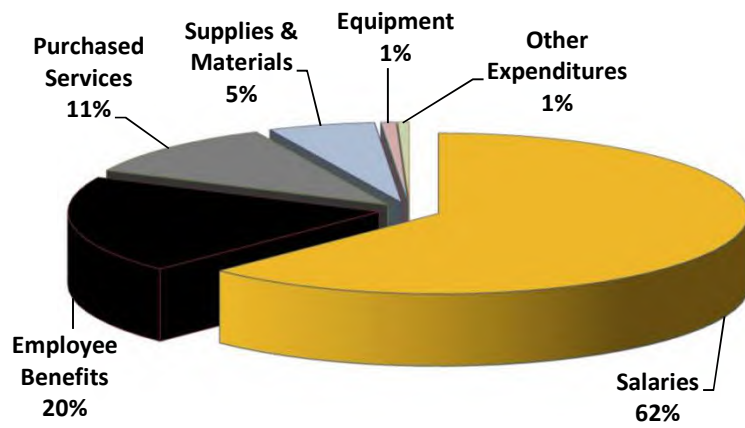


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

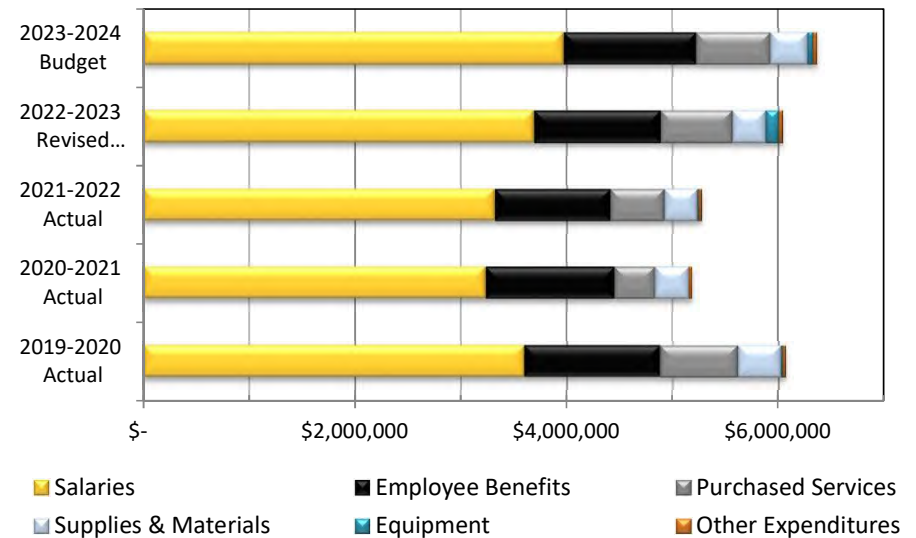
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

| | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 Revised Budget | 2023-2024 Budget | Amount Change | % Change |
|----------------------|---------------------|--|---------------------|--|---------------------|--|--------------------------------|---------------------|-------------------|--------------|
| | Actual | | Actual | | Actual | | | | | |
| Salaries | \$ 3,596,790 | | \$ 3,236,007 | | \$ 3,321,121 | | \$ 3,693,564 | \$ 3,972,741 | \$ 279,177 | 7.56% |
| Employee Benefits | 1,283,270 | | 1,215,275 | | 1,089,102 | | 1,193,200 | 1,250,006 | 56,806 | 4.76% |
| Purchased Services | 731,239 | | 383,055 | | 509,557 | | 676,149 | 699,541 | 23,392 | 3.46% |
| Supplies & Materials | 409,820 | | 321,234 | | 312,617 | | 316,848 | 354,818 | 37,970 | 11.98% |
| Equipment | 15,512 | | 1,037 | | 14,696 | | 122,191 | 50,400 | (71,791) | -58.75% |
| Other Expenditures | 29,802 | | 28,718 | | 26,461 | | 37,183 | 37,925 | 742 | 2.00% |
| Total | \$ 6,066,433 | | \$ 5,185,325 | | \$ 5,273,554 | | \$ 6,039,135 | \$ 6,365,431 | \$ 326,296 | 5.40% |

**2023-2024 Community Education Fund
Expenditures By Object**



**Community Education Fund Expenditures
5 Year Comparison**



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------|--|------------|------------|------------|----------------|------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 110 | Administration/Supervision | \$ 274,137 | \$ 299,989 | \$ 284,240 | \$ 266,271 | \$ 279,583 |
| 120 | Early Childhood Administration/Supervision | 144,296 | 153,211 | 147,856 | 182,573 | 191,702 |
| 140 | Licensed Classroom Teacher | 509,309 | 454,116 | 362,269 | 434,819 | 472,889 |
| 141 | Non-Licensed Classroom Personnel | 1,180,814 | 1,199,493 | 1,085,859 | 1,376,149 | 1,383,679 |
| 144 | Non-Licensed Instructional Support | 17,672 | 8,206 | 67,933 | 82,858 | 123,604 |
| 145 | Substitute Teacher Salaries | 4,808 | 203 | 4,556 | 10,000 | 20,000 |
| 154 | School Nurse | 28,886 | 23,941 | 25,869 | 49,102 | 61,180 |
| 155 | Licensed Nursing Services | 30,154 | 13,685 | 13,910 | 15,162 | - |
| 165 | School Counselor | 18,969 | 18,515 | 27,310 | 14,605 | 15,538 |
| 170 | Non-Instructional Support | 240,827 | 243,450 | 209,355 | 240,229 | 376,263 |
| 175 | Cultural Liaison | 42,444 | 4,173 | - | - | - |
| 185 | Other Licensed Salary Payments | 85,794 | 113,036 | 129,387 | 152,126 | 139,160 |
| 186 | Other Non-Licensed Salary Payments | 970,680 | 655,989 | 914,576 | 821,670 | 859,703 |
| 195 | Salary Chargeback | 48,000 | 48,000 | 48,000 | 48,000 | 49,440 |
| 210 | FICA (Social Security & Medicare) | 260,558 | 233,574 | 241,404 | 232,967 | 257,962 |
| 214 | Public Employees Retirement (PERA) | 167,654 | 151,925 | 162,147 | 167,935 | 173,148 |
| 218 | Teacher Retirement (TRA) | 73,623 | 71,664 | 69,695 | 70,790 | 78,006 |
| 220 | Health Insurance | 673,772 | 648,367 | 522,648 | 618,993 | 635,186 |
| 230 | Life Insurance | 2,157 | 1,276 | 1,087 | 1,152 | 1,111 |
| 235 | Dental Insurance | 28,052 | 27,385 | 21,556 | 23,422 | 24,298 |
| 240 | Long-Term Disability | 9,633 | 9,175 | 8,291 | 9,583 | 9,329 |
| 250 | 403B Match | 34,902 | 36,707 | 31,911 | 33,309 | 35,225 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | |
|---------------|---|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Actual | Revised | 2023-2024 |
| Object | Description | | | | Budget | Budget |
| 251 | Employer Health Arrangements (HSA, FSA) | 10,569 | 4,457 | 11,838 | 5,549 | 5,716 |
| 270 | Workers' Compensation | 10,351 | 16,440 | 16,187 | 15,000 | 15,450 |
| 295 | Benefits Chargeback | 12,000 | 12,000 | - | 12,000 | 12,000 |
| 299 | Other Employee Benefits | - | 2,304 | 2,339 | 2,500 | 2,575 |
| 305 | Consulting Fees/Fees for Services | 432,496 | 354,579 | 389,388 | 504,200 | 519,327 |
| 320 | Communications Services | 2,530 | 1,968 | 3,271 | 4,000 | 4,120 |
| 329 | Postage & Parcel Services | 7,202 | 8,876 | 15,562 | 31,100 | 32,033 |
| 330 | Utilities | 11,334 | 8,299 | 11,957 | 10,300 | 12,154 |
| 335 | Operating Leases or Rentals | 2,484 | 3,242 | 2,189 | 309 | 318 |
| 350 | Repairs & Maintenance Services | - | 76 | - | 2,100 | 2,163 |
| 360 | Transportation Contracts | 109,490 | - | 24,069 | 52,000 | 55,120 |
| 366 | Travel, Conventions and Conferences | 10,117 | 2,913 | 2,651 | 13,090 | 13,484 |
| 369 | Entry Fees/Student Travel | - | 91 | 60,321 | 59,050 | 60,822 |
| 394 | Payments for Educ to Other Agencies | 155,587 | 3,010 | 150 | - | - |
| 401 | General Supplies | 138,019 | 157,858 | 109,557 | 122,200 | 135,866 |
| 430 | Instructional Supplies | 22,743 | 5,757 | 37,209 | 25,000 | 50,450 |
| 433 | Individualized Instructional Supplies | 5,790 | 4,198 | 2,374 | 3,561 | 3,668 |
| 456 | Technology Supplies Instructional | - | - | - | 2,000 | 2,060 |
| 460 | Textbooks and Workbooks | 26,024 | 10,181 | 28,094 | 46,097 | 41,244 |
| 461 | Standardized Tests | 4,380 | - | - | - | - |
| 465 | Technology Devices Non-Instructional | - | 13,990 | - | 1,000 | 1,030 |
| 466 | Technology Devices Instructional | - | 51,073 | 51,065 | 7,490 | 7,715 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 490 | Food | 207,728 | 76,424 | 83,272 | 107,500 | 110,725 |
| 495 | Milk | 5,135 | 1,753 | 1,047 | 2,000 | 2,060 |
| 530 | Equipment | 14,489 | 180 | 904 | 46,272 | 22,660 |
| 555 | Technology Equipment Non-Instructional | 1,023 | 857 | 2,077 | 71,500 | 23,755 |
| 556 | Technology Equipment Instructional | - | - | 11,715 | 2,550 | 2,060 |
| 560 | Principal on Long-Term Computer or Tech Lease | - | - | - | 1,869 | 1,925 |
| 820 | Dues, Memberships, Licenses | 16,213 | 18,322 | 16,816 | 24,720 | 25,462 |
| 891 | TRA and PERA Special Pension Expense | 13,589 | 10,396 | 9,645 | 12,463 | 12,463 |
| Total Community Education Expenditures | | \$ 6,066,433 | \$ 5,185,325 | \$ 5,273,554 | \$ 6,039,135 | \$ 6,365,431 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

| Summary by Program | | 2023-24 Budgeted Revenue | | 2023-24 Budgeted Expense | | Variance |
|----------------------------------|---|-------------------------------------|------------------|-------------------------------------|------------------|------------------|
| 505 | General Community Education | \$ | 427,412 | \$ | 645,399 | \$ (217,987) |
| 510 | Adult Education | | 115,000 | | 150,863 | (35,863) |
| 511 | Adult Recreation | | 13,000 | | 1,030 | 11,970 |
| 520 | Adult Basic Education | | 757,783 | | 811,814 | (54,031) |
| 551 | Elementary Enrichment | | 157,000 | | 212,601 | (55,601) |
| 552 | Secondary Enrichment | | 181,000 | | 182,580 | (1,580) |
| 553 | Gifted and Talented Enrichment | | 17,000 | | 24,720 | (7,720) |
| 560 | Aquatics | | 55,500 | | 48,430 | 7,070 |
| 570 | Project Kids (School-Age Child Care) | | 2,025,000 | | 1,332,042 | 692,958 |
| 571 | Ready to Grow/Ready to Learn | | 700,000 | | 759,548 | (59,548) |
| 572 | Kindergarten Ready | | 34,000 | | 33,756 | 244 |
| 573 | Edge Program | | - | | 65,991 | (65,991) |
| 580 | Early Childhood Family Education | | 548,361 | | 548,208 | 153 |
| 582 | School Readiness | | 809,476 | | 1,024,232 | (214,756) |
| 583 | Early Childhood Screening | | 49,644 | | 49,644 | - |
| 585 | Youth Development (Backpack) | | 151,881 | | 165,754 | (13,873) |
| 586 | Youth Development (Afterschool) | | 100,109 | | 9,489 | 90,620 |
| 590 | Senior Citizens | | 155,000 | | 200,823 | (45,823) |
| 590 | Non Public-Health, Guidance & Textbooks | | 98,507 | | 98,507 | - |
| Total Community Education | | \$ | 6,395,673 | \$ | 6,365,431 | \$ 30,242 |

Other Funds

Other Funds

Building Construction Funds (06)

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Long-Term Facility Bonding Program (including levies).

There are currently no active building construction funds.

Bond Referendum 2015 Fund (26) - Inactive

The 2015 Bond Referendum Fund was used to record revenue and expenditures associated with projects passed by voter approval on February 24, 2015. The district sold \$64.5 million in bonds in April of 2015. The projects included an addition and other major remodeling projects at Burnsville High School and deferred maintenance projects at multiple sites. No funds are budgeted in 2022-23 as all bond funds were spent by June 30, 2022.

Alternative Facility Bonds – Deferred Maintenance Fund (06) - Inactive

The Alternative Facility program was phased out in FY2016 and remaining amounts were rolled into the Long-Term Facility Maintenance (LTFM) Fund for expenditures in FY2017. The District spent the remaining bond funds in FY2020. Since FY2020, the district has levied for its LTFM projects and therefore has recognized both revenue and expenditures in the General Fund.

Debt Service Funds

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction, other postemployment benefits (OPEB) or for initial or refunding bonds.

Debt Service Fund (07)

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. Further details on specific long-term debt outstanding can be found in the Informational Section under Outstanding Debt.

The Debt Service Revenue budget for FY2024, is \$8,810,000 with the largest part, \$8,462,755 coming from property tax. The District is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers. Other revenue includes Long-term Facility State Aid of approximately \$79,000 and anticipated interest earnings of approximately \$4,300.

Expenditures in the Debt Service Fund include \$5,945,000 in principal and \$3,999,129 in interest on four outstanding bonds – 2015A General Obligation Bonds, 2016A General Obligation Alternative Facility Refunded Bonds, 2020A General Obligation Alternative Facility Refunded Bonds and 2021A General Obligation Alternative Facility Refunded Bonds. An additional \$5,871 is budgeted for fiscal service fees related to the record keeping of the bonds.

Post-Employment Benefits Debt Service Fund (47)

Activity to record levy proceeds and the repayment of the OPEB (Other Post-Employment Benefits) bonds will be accounted for in this fund. The final payment on the OPEB bonds is scheduled for February 1, 2029.

As in the debt service fund 07, the largest portion of the OPEB Fund 07 revenue, \$1,399,739 is from property tax. Other income is interest earnings of \$5,414.

OPEB Debt Service expense budget includes principal payment of \$1,215,000 and interest of \$189,678. An additional \$475 has been budgeted for fiscal service fees related to the record keeping of the OPEB Bonds.

Proprietary/Internal Funds

The District maintains an Internal Service Fund to account for self-insurance programs for health, dental, and severance. An Internal Service Fund is 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 by school districts is for self-insurance programs.

Self-Insured Dental Fund (20)

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

Fiduciary/Trust Funds

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.

Custodial Fund (18)

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 school district receives funds and distributes these funds to an organization, with no financial benefit to the school district.

Beginning in FY2022, all scholarships have flowed through the Foundation 191. Foundation 191 is a non-profit organization with the mission to enhance, enrich and expand educational opportunities within the Burnsville-Eagan-Savage school district.

Although the Custodial Fund is active, there is nothing budgeted for FY2024.

Post-Employment Benefits Revocable Trust Fund (25)

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

The District has budgeted \$500,000 in interest earnings in the Other Post Employment Benefit Revocable Trust (OPEB) for FY2024.

Expenditures in the OPEB Revocable Trust for FY2024, include \$900,920 which is for implicit and direct benefit costs as determined by the District's latest actuarial study. An additional \$24,080 is budgeted for banking and investment fees.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OTHER FUNDS - SUMMARY

| | Actual Fund Balance 6/30/20 | Actual Fund Balance 6/30/21 | Actual Fund Balance 6/30/22 | 2022-2023 Revised Revenue Budget | 2022-2023 Revised Expenditure Budget | Projected Fund Balance 6/30/23 | 2023-2024 Revenue Budget | 2023-2024 Expenditure Budget | Projected Fund Balance 6/30/24 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|---|---|--------------------------------------|--------------------------------|------------------------------------|--------------------------------------|
| Construction | | | | | | | | | |
| Construction 06, 26 | \$ 2,091,263 | \$ 1,657,695 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Construction | \$ 2,091,263 | \$ 1,657,695 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | | | | | | | | |
| Debt Service - 07 | \$ 3,922,609 | \$ 3,786,111 | \$ 5,386,218 | \$ 9,480,000 | \$ 9,950,000 | \$ 4,916,218 | \$ 8,810,000 | \$ 9,950,000 | \$ 3,776,218 |
| OPEB Debt Service - 47 | 374,601 | 337,604 | 405,673 | 1,300,000 | 1,410,000 | 295,673 | 1,405,153 | 1,405,153 | 295,673 |
| Total Debt Service | \$ 4,297,210 | \$ 4,123,714 | \$ 5,791,892 | \$ 10,780,000 | \$ 11,360,000 | \$ 5,211,892 | \$ 10,215,153 | \$ 11,355,153 | \$ 4,071,892 |
| Proprietary/Internal Service | | | | | | | | | |
| Self Insured Dental Insurance - 20 | \$ 736,147 | \$ 460,569 | \$ 497,195 | \$ 870,000 | \$ 870,000 | \$ 497,195 | \$ 900,000 | \$ 900,000 | \$ 497,195 |
| Self Insured Severance Fund - 21 | 2,502,241 | 2,451,098 | 2,278,613 | 200,000 | 250,000 | 2,228,613 | 200,000 | 250,000 | 2,178,613 |
| Self Insured Health Insurance - 22 | 9,066,555 | 8,455,618 | 7,350,461 | 21,600,000 | 23,100,000 | 5,850,461 | 23,350,000 | 24,000,000 | 5,200,461 |
| Total Proprietary/Internal Service | \$ 12,304,943 | \$ 11,367,284 | \$ 10,126,269 | \$ 22,670,000 | \$ 24,220,000 | \$ 8,576,269 | \$ 24,450,000 | \$ 25,150,000 | \$ 7,876,269 |
| Fiduciary | | | | | | | | | |
| Custodial Trust - 18 | \$ 64,072 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPEB Revocable Trust - 25 | 11,853,144 | 12,417,828 | 10,774,721 | 500,000 | 900,000 | 10,374,721 | 500,000 | 925,000 | 9,949,721 |
| Total Fiduciary | \$ 11,917,216 | \$ 12,417,828 | \$ 10,774,721 | \$ 500,000 | \$ 900,000 | \$ 10,374,721 | \$ 500,000 | \$ 925,000 | \$ 9,949,721 |
| Total Other Funds | \$ 30,610,632 | \$ 29,566,522 | \$ 26,692,882 | \$ 33,950,000 | \$ 36,480,000 | \$ 24,162,882 | \$ 35,165,153 | \$ 37,430,153 | \$ 21,897,882 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

LONG-TERM FACILITY MAINTENANCE - DEFERRED MAINTENANCE - FUND 06 (CONSTRUCTION)

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------------|-------------------------------|-------------------|-------------|-------------|----------------|-------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| LTFM Revenue | | | | | | |
| 096 | Interest Income | \$ 1,520 | \$ - | \$ - | \$ - | \$ - |
| | Total LTFM Revenue | \$ 1,520 | \$ - | \$ - | \$ - | \$ - |
| LTFM Expense | | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | Benefits | - | - | - | - | - |
| 300 | Purchased Services | - | - | - | - | - |
| 400 | Supplies & Materials | - | - | - | - | - |
| 500 | Equipment | 299,549 | - | - | - | - |
| 800 | Other Expenditures | - | - | - | - | - |
| | Total LTFM Expenditure | \$ 299,549 | \$ - | \$ - | \$ - | \$ - |

This construction fund represents the remaining proceeds from the sale of Alternative Facility Bonds for major maintenance projects. This program was replaced with the Long-Term Facility Maintenance program and has been funded with pay as you go levy in recent years.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CONSTRUCTION - FUND 26

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---------------------------------------|----------------------|-------------------|-------------------|---------------------|-----------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Referendum 2015 Revenue | | | | | | |
| 092 | Interest | \$ 29,366 | \$ 246 | \$ 438 | \$ - | \$ - |
| Total Construction Revenue | | \$ 29,366 | \$ 246 | \$ 438 | \$ - | \$ - |
| Referendum 2015 Expense | | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | Benefits | - | - | - | - | - |
| 300 | Purchased Services | - | 107,290 | 209,530 | - | - |
| 400 | Supplies & Materials | - | - | - | - | - |
| 500 | Equipment | 440,886 | 326,524 | 1,448,603 | - | - |
| 700 | Debt Expenses | - | - | - | - | - |
| 800 | Other Expenditures | - | - | - | - | - |
| Total Construction Expenditure | | \$ 440,886 | \$ 433,814 | \$ 1,658,133 | \$ - | \$ - |

This construction fund was financed with the sale of the 2015A School Building Bonds as part of the Vision One91. Building construction projects included an addition and major remodeling projects at Burnsville High School.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

DEBT SERVICE - FUND 07

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|-----------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Debt Service Revenue | | | | | | |
| 001 | Property Taxes | \$ 10,332,909 | \$ 9,555,635 | \$ 10,304,794 | \$ 9,133,673 | \$ 8,462,755 |
| 092 | Interest Income | 107,983 | 16,901 | (14,687) | 7,498 | 4,296 |
| 093 | Rental Income | 210,883 | 214,127 | 256,163 | 259,548 | 263,874 |
| 200 | State Aid | 1,233 | 609 | 234 | 206 | - |
| 317 | Long-Term Facility Aid | 424,261 | 266,765 | 157,309 | 79,075 | 79,075 |
| 623 | Sale of Real Property | - | - | 856,756 | - | - |
| 631 | Sale of Bonds Proceeds | - | 12,962,046 | 11,823,678 | - | - |
| Total Debt Service Revenue | | \$ 11,077,269 | \$ 23,016,083 | \$ 23,384,248 | \$ 9,480,000 | \$ 8,810,000 |
| Debt Service Expenditures | | | | | | |
| 710 | Principal Payments on Bonds | \$ 5,865,000 | \$ 5,935,000 | \$ 5,920,000 | \$ 5,945,000 | \$ 6,335,000 |
| 720 | Interest on Bonds | 4,383,598 | 4,261,198 | 4,038,895 | 3,999,129 | 3,612,563 |
| 790 | Service Charges | 1,900 | 171,384 | 120,245 | 5,871 | 2,437 |
| 920 | Bond Refunding Payments | - | 12,785,000 | 11,705,000 | - | - |
| Total Debt Service Expenditures | | \$ 10,250,498 | \$ 23,152,581 | 21,784,140 | \$ 9,950,000 | \$ 9,950,000 |

The Debt Service Fund is used to record revenues and expenditures for the district's outstanding bonded indebtedness which includes the 2015A General Obligation bonds - final payment due February 1, 2036; 2016A Alternative Facility Refunded Bonds - final payment due February 1, 2033; 2020A GO Alternative Facility Refunded Bonds - final payment due February 1, 2030 and 2021A GO Alternative Facility refunded Bonds - final payment due February 1, 2030.

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB DEBT SERVICE - FUND 47

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| OPEB Debt Service Revenue | | | | | | |
| 001 | Property Taxes | \$ 1,397,886 | \$ 1,366,862 | \$ 1,467,314 | \$ 1,295,891 | \$ 1,399,739 |
| 092 | Interest Income | 14,104 | 2,288 | (1,002) | 4,109 | 5,414 |
| 200 | Other State Revenues | 15 | - | 3 | - | - |
| Total OPEB Debt Service Revenue | | \$ 1,412,005 | \$ 1,369,150 | \$ 1,466,315 | \$ 1,300,000 | \$ 1,405,153 |
| OPEB Debt Service Expenditures | | | | | | |
| 710 | Principal Payments on Bonds | \$ 1,140,000 | \$ 1,155,000 | \$ 1,165,000 | \$ 1,195,000 | \$ 1,215,000 |
| 720 | Interest on Bonds | 266,063 | 250,673 | 232,770 | 212,383 | 189,678 |
| 790 | Service Charges | 475 | 475 | 475 | 2,617 | 475 |
| Total OPEB Debt Service Expenditures | | \$ 1,406,538 | \$ 1,406,148 | \$ 1,398,245 | \$ 1,410,000 | \$ 1,405,153 |

Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016. The final payment on the bonds will be on February 1, 2029.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget |
| Self Funded Dental Insurance Revenue | | | | | |
| 092 Interest Income | \$ 4,816 | \$ 803 | \$ (466) | \$ 5,000 | \$ 5,000 |
| 099 Miscellaneous Revenue | 895,374 | 857,378 | 844,904 | 835,000 | 865,000 |
| 615 Contributions for Postemployment | 30,910 | 7,598 | 5,875 | 10,000 | 10,000 |
| 616 Retiree Contribution to Post Employment | 26,014 | 23,008 | 21,595 | 20,000 | 20,000 |
| Total Self Funded Dental Revenue | \$ 957,115 | \$ 888,787 | \$ 871,908 | \$ 870,000 | \$ 900,000 |
| Self Funded Dental Insurance Expenditures | | | | | |
| 220 Claims | \$ 698,819 | \$ 1,107,730 | \$ 784,801 | \$ 815,000 | \$ 845,000 |
| 305 Administrative Services | 60,776 | 56,634 | 50,481 | 55,000 | 55,000 |
| Total Self Funded Dental Expenditures | \$ 759,596 | \$ 1,164,365 | \$ 835,282 | \$ 870,000 | \$ 900,000 |

SELF FUNDED SEVERANCE BENEFITS - FUND 21

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget |
| Self Funded Severance Revenue | | | | | |
| 092 Interest Income | \$ 55,859 | \$ 3,697 | \$ (3,516) | \$ 5,000 | \$ 5,000 |
| 099 Miscellaneous Revenue | 222,988 | 195,575 | 291,394 | 195,000 | 195,000 |
| 615 Contributions for Postemployment | - | - | - | - | - |
| 616 Retiree Contribution to Post Employment | - | - | - | - | - |
| Total Self Funded Severance Revenue | \$ 278,847 | \$ 199,272 | \$ 287,878 | \$ 200,000 | \$ 200,000 |
| Self Funded Severance Expenditures | | | | | |
| 191 Severance Payments | \$ 5,880 | \$ 45,469 | \$ - | \$ 45,000 | \$ 45,000 |
| 2XX Benefit Payments | 133,852 | 204,947 | 460,363 | 205,000 | 205,000 |
| Total Self Funded Severance Expenditures | \$ 139,732 | \$ 250,416 | \$ 460,363 | \$ 250,000 | \$ 250,000 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

SELF FUNDED HEALTH INSURANCE - FUND 22

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget |
| Self Funded Health Insurance Revenue | | | | | |
| 092 Interest | \$ 138,043 | \$ 4,449 | \$ 11,868 | \$ 10,000 | \$ 10,000 |
| 099 Miscellaneous Revenue | 20,566,119 | 20,395,458 | 20,817,564 | 21,011,910 | 22,769,957 |
| 615 Contributions for Postemployment | 299,190 | 391,180 | 308,383 | 303,090 | 295,043 |
| 616 Retiree Contribution to Post Employment | 259,614 | 253,347 | 275,975 | 275,000 | 275,000 |
| Total Self Funded Health Revenue | \$ 21,262,966 | \$ 21,044,434 | \$ 21,413,790 | \$ 21,600,000 | \$ 23,350,000 |
| Self Funded Health Insurance Expenditures | | | | | |
| 299 Other Benefits | \$ 20,254,294 | \$ 21,580,574 | \$ 22,444,104 | \$ 23,005,000 | \$ 23,905,000 |
| 305 Administrative Fees | - | - | - | - | - |
| 401 General Supplies | 37,806 | 68,119 | 74,842 | 85,000 | 85,000 |
| 896 ACA Fees & Taxes | 1,714 | 6,678 | - | 10,000 | 10,000 |
| Total Self Funded Health Expenditures | \$ 20,293,815 | \$ 21,655,371 | \$ 22,518,947 | \$ 23,100,000 | \$ 24,000,000 |

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

| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget |
| Total Self Funded Revenue | | | | | |
| 092 Interest | \$ 198,718 | \$ 8,948 | \$ 7,886 | \$ 20,000 | \$ 20,000 |
| 099 Miscellaneous Revenue | 21,684,481 | 21,448,411 | 21,953,862 | 22,041,910 | 23,829,957 |
| 615 Contributions for Postemployment | 330,100 | 398,778 | 314,258 | 313,090 | 305,043 |
| 616 Retiree Contribution to Post Employment | 285,628 | 276,355 | 297,570 | 295,000 | 295,000 |
| Total Self Funded Revenue | \$ 22,498,927 | \$ 22,132,492 | \$ 22,573,576 | \$ 22,670,000 | \$ 24,450,000 |
| Self Funded Expenditures | | | | | |
| 299 Other Benefits | \$ 20,254,294 | \$ 21,580,574 | \$ 22,444,104 | \$ 23,005,000 | \$ 23,905,000 |
| 305 Administrative Fees | - | - | - | - | - |
| 401 General Supplies | 742,505 | 1,221,318 | 859,644 | 945,000 | 975,000 |
| 896 ACA Fees & Taxes | 196,343 | 268,258 | 510,844 | 270,000 | 270,000 |
| Total Self Funded Expenditures | \$ 21,193,143 | \$ 23,070,151 | \$ 23,814,592 | \$ 24,220,000 | \$ 25,150,000 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

CUSTODIAL FUND - FUND 18

| | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-------------------------------------|-----------------------|------------------|------------------|-------------|----------------|-------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Custodial Revenue | | | | | | |
| 092 | Interest | \$ 1,453 | \$ - | \$ - | \$ - | \$ - |
| 096 | Gifts/Bequests | 497 | - | - | - | - |
| 099 | Miscellaneous Revenue | 5,000 | - | - | - | - |
| Total Custodial Revenue | | \$ 6,951 | \$ - | \$ - | \$ - | \$ - |
| Custodial Expenditures | | | | | | |
| 401 | Printing | \$ 300 | \$ - | \$ - | \$ - | \$ - |
| 898 | Scholarships | 78,410 | 64,072 | - | - | - |
| Total Custodial Expenditures | | \$ 78,710 | \$ 64,072 | \$ - | \$ - | \$ - |

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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

OPEB REVOCABLE TRUST - FUND 25

| | | 2019-2020 | | 2020-2021 | | 2021-2022 | | 2022-2023 | | 2023-2024 | |
|--------------------------------------|---------------------|-----------|----------------|-----------|------------------|-----------|------------------|----------------|----------------|-----------|----------------|
| | | Actual | | Actual | | Actual | | Revised Budget | | Budget | |
| OPEB Trust Revenue | | | | | | | | | | | |
| 092 | Interest Income | \$ | 470,616 | \$ | 1,485,860 | \$ | (847,295) | \$ | 500,000 | \$ | 500,000 |
| Total OPEB Trust Revenue | | \$ | 470,616 | \$ | 1,485,860 | | (847,295) | \$ | 500,000 | \$ | 500,000 |
| OPEB Trust Expenditures | | | | | | | | | | | |
| 220 | Health Insurance | \$ | 745,184 | \$ | 874,929 | \$ | 775,812 | \$ | 842,173 | \$ | 900,920 |
| 305 | Contracted Services | | 38,026 | | 46,247 | | 20,000 | | 57,827 | | 24,080 |
| Total OPEB Trust Expenditures | | \$ | 783,210 | \$ | 921,176 | \$ | 795,812 | \$ | 900,000 | \$ | 925,000 |

The District follows GASB Statement No. 45, 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 45, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 45.

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, 2022, the District had a Total OPEB Liability of \$9,289,131. Plan assets in the Revocable OPEB Trust at July 1, 2022 is \$10,774,721. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

BLAZE YOUR PATH BLAZE
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Informational

The last section of the school budget document contains information on past and future budgets as well as factors that influence the proposed budget. The data in the Information Section helps reveal the impact of past and current decisions on future budgets and budget results. It is therefore designed to give both a historical as well as a future perspective to the proposed budget.

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INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ENROLLMENT BY GRADE BY YEAR

| Grade | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u>⁽²⁾ | <u>2023-24</u>⁽²⁾ | <u>2024-25</u>⁽²⁾ | <u>2025-26</u>⁽²⁾ | <u>2026-27</u>⁽²⁾ |
|-------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| EC | 126 | 101 | 137 | 100 | 145 | 145 | 145 | 145 |
| PreK | 137 | 134 | 126 | 195 | 195 | 195 | 195 | 195 |
| K | 653 | 618 | 600 | 650 | 588 | 600 | 600 | 590 |
| 1 | 616 | 608 | 588 | 590 | 574 | 588 | 600 | 597 |
| 2 | 597 | 566 | 590 | 572 | 592 | 572 | 588 | 599 |
| 3 | 551 | 541 | 541 | 562 | 574 | 590 | 572 | 584 |
| 4 | 580 | 514 | 539 | 513 | 573 | 576 | 590 | 572 |
| 5 | 648 | 548 | 493 | 511 | 543 | 575 | 576 | 590 |
| 6 | 564 | 557 | 509 | 473 | 524 | 548 | 575 | 576 |
| 7 | 637 | 527 | 547 | 488 | 468 | 529 | 548 | 574 |
| 8 | 586 | 588 | 511 | 530 | 519 | 473 | 529 | 548 |
| 9 | 652 | 547 | 601 | 483 | 571 | 519 | 473 | 529 |
| 10 | 622 | 641 | 571 | 568 | 516 | 571 | 519 | 473 |
| 11 | 637 | 599 | 632 | 541 | 609 | 516 | 571 | 519 |
| 12 ⁽¹⁾ | 750 | 742 | 734 | 738 | 715 | 695 | 611 | 591 |
| Total Enrollment | 8,355 | 7,831 | 7,720 | 7,514 | 7,704 | 7,690 | 7,690 | 7,680 |

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

(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

Enrollment Projections are based on:

Historical trends including birth rates

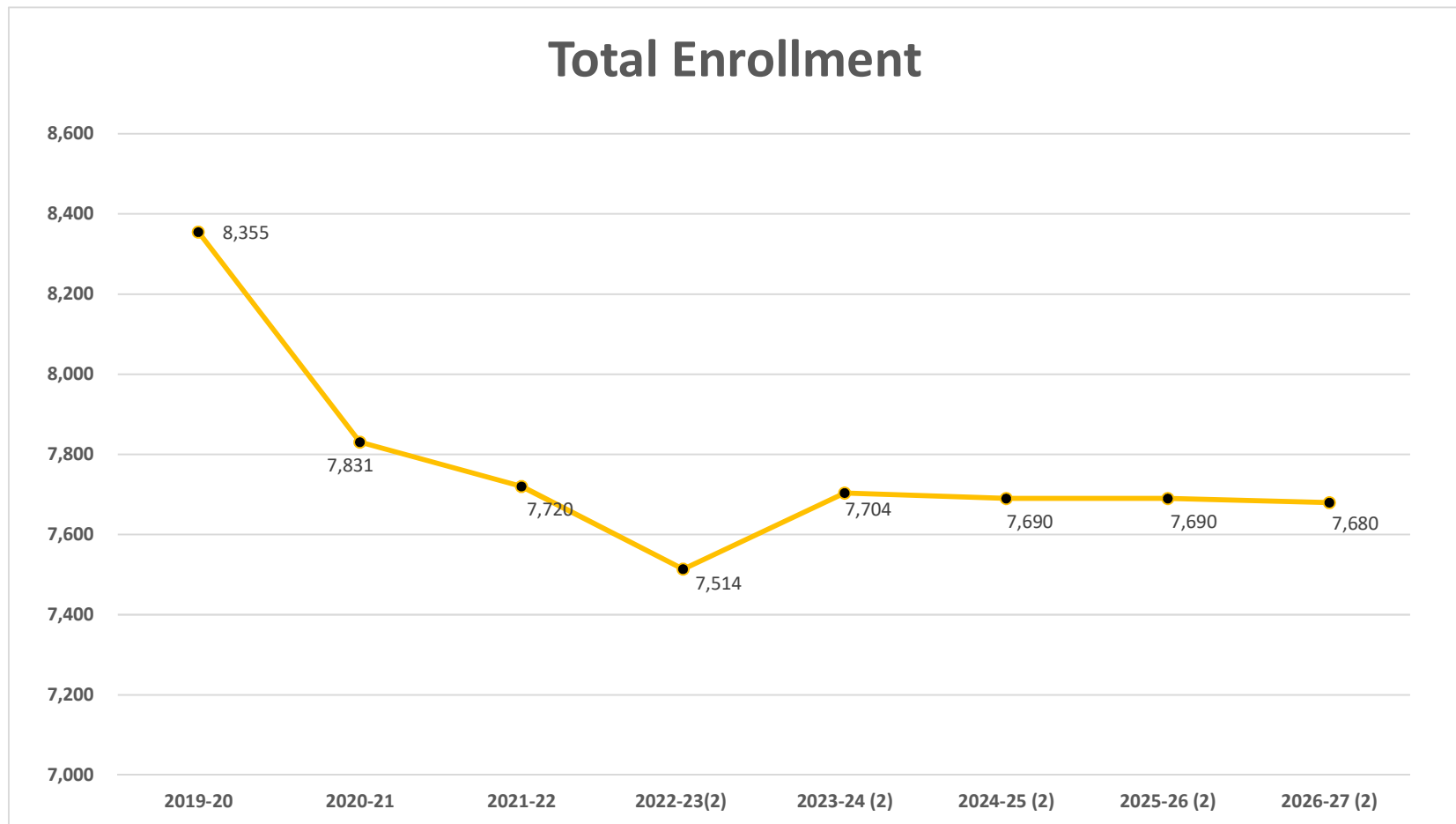
Fall 2022 Seat counts

Housing Market Methodology

Demographic Study (pending as of May 25, 2023)

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

ENROLLMENT BY GRADE BY YEAR



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

(1) Grade 12 includes students in the BEST Program

(2) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

STANDARDIZED TESTING AND GRADUATION RATES
Assessment and Student Achievement

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

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

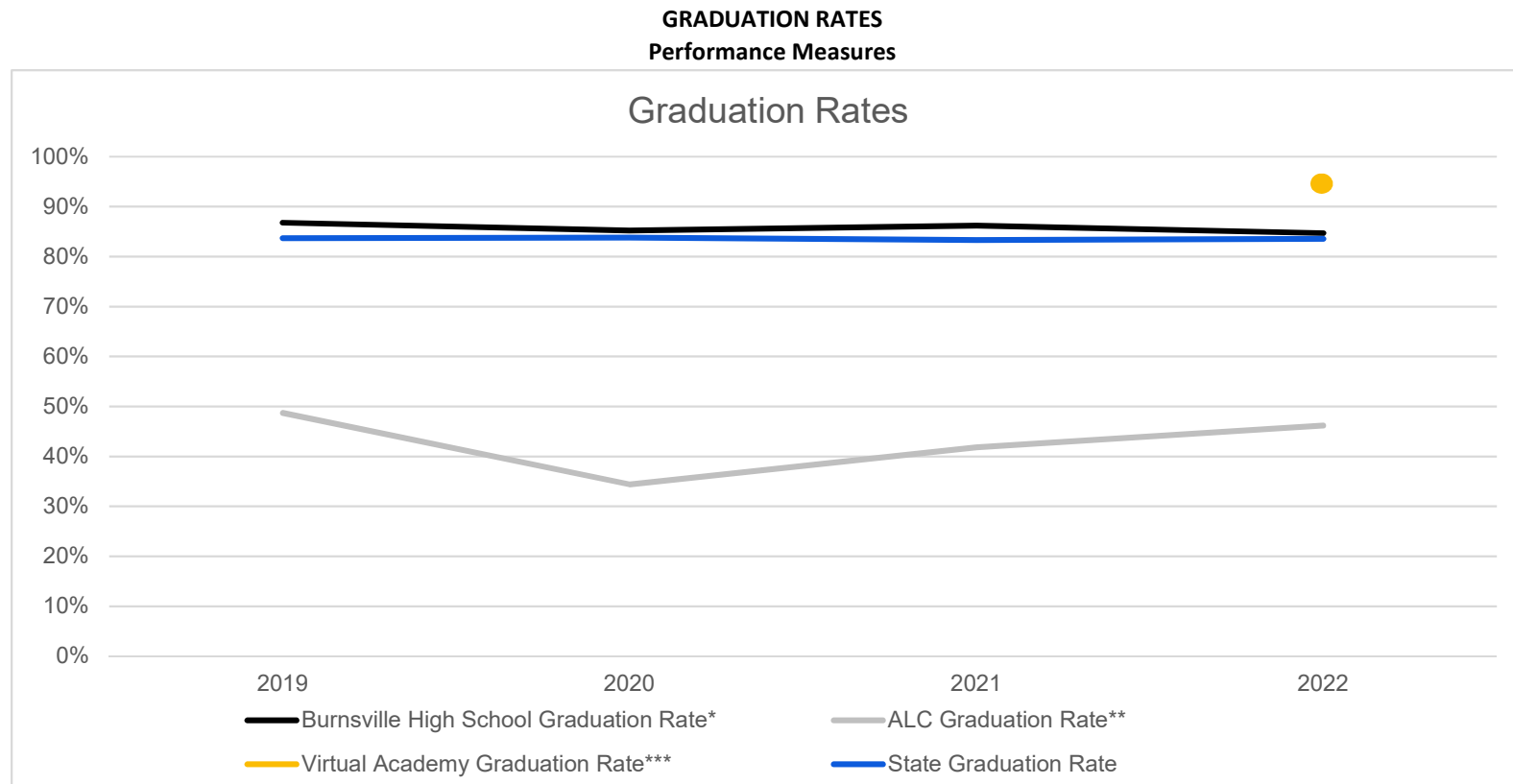
(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT. State Average Composite Scores are available through MN Office of Higher Education.

(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 of 2020

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

Source: MDE Report Card

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET



*BHS is the District's traditional High School with grades 9 through 12.

**ALC is the District's Alternative Learning Center

***The ISD 191 Virtual Academy experienced their first graduating class in FY22

Source: MDE Report Card

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET

School Lunch Program Data

| Fiscal Year | Average Daily Attendance (1) | Total Lunches Served | Days | Average Daily Participation | Participation as a Percent of Average Daily Attendance | Free Lunch | | Reduced Lunch | |
|-------------|------------------------------|----------------------|------|-----------------------------|--|---------------|------------------|---------------|------------------|
| | | | | | | Number Served | Percent of Total | Number Served | Percent of Total |
| 2013 | 9,001 | 1,074,606 | 172 | 6,248 | 69.41 | 508,951 | 47.36 | 95,527 | 8.89 |
| 2014 | 8,901 | 1,057,173 | 166 | 6,369 | 71.55 | 520,432 | 49.23 | 87,674 | 8.29 |
| 2015 | 8,792 | 1,074,200 | 169 | 6,356 | 72.30 | 533,864 | 49.70 | 102,744 | 9.56 |
| 2016 | 8,752 | 1,067,859 | 170 | 6,282 | 71.77 | 545,887 | 51.12 | 97,590 | 9.14 |
| 2017 | 8,693 | 1,082,421 | 174 | 6,221 | 71.56 | 545,677 | 50.41 | 110,524 | 10.21 |
| 2018 | 8,563 | 1,040,408 | 174 | 5,979 | 69.83 | 512,908 | 49.30 | 115,231 | 11.08 |
| 2019 | 8,336 | 1,030,144 | 169 | 6,096 | 73.12 | 475,065 | 46.12 | 134,711 | 13.08 |
| 2020 (2) | 8,086 | 697,480 | 116 | 6,013 | 74.36 | 322,177 | 46.19 | 100,312 | 14.38 |
| 2021 (3) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| 2022 (4) | -- | -- | -- | -- | -- | -- | -- | -- | -- |

| Year Ended June 30, | Student Lunch Prices | | |
|------------------------|----------------------|---------|-------------|
| | Elementary | Middle | High School |
| 2019 | \$ 2.70 | \$ 2.80 | \$ 2.80 |
| 2020 | 2.80 | 2.90 | 2.90 |
| 2021 | 2.80 | 2.90 | 2.90 |
| 2022 | 2.80 | 2.90 | 2.90 |
| 2023 | 2.80 | 2.90 | 2.90 |

- (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

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

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

| Employee by Program Series | Contract Group | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|------------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| District & School Admin | | | | | | |
| Superintendent | Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Superintendent | Unaffiliated | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Director/Supervisor | District Wide | 0.00 | 0.00 | 0.00 | 0.15 | 0.15 |
| Executive Admin Assistant | Confidential | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Principals | Principal | 15.00 | 12.00 | 13.00 | 12.00 | 12.00 |
| School Board | School Board | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Other Support Staff | Clerical, Unaffiliated | 30.50 | 27.50 | 28.00 | 28.50 | 28.50 |
| Support Services | | | | | | |
| Director/Supervisor | District Wide, Unaffiliated, Principal | 6.40 | 6.40 | 6.40 | 5.40 | 5.40 |
| Cultural Liaison | Unaffiliated | 0.00 | 0.00 | 3.00 | 2.00 | 1.00 |
| Other Support Staff | Clerical, Unaffiliated, Confidential | 17.00 | 17.00 | 18.00 | 18.00 | 19.00 |
| Student Instruction | | | | | | |
| Director/Supervisor | District Wide, Unaffiliated | 1.00 | 1.00 | 1.15 | 1.20 | 1.95 |
| K-12 Teachers | Teacher | 409.25 | 389.33 | 394.85 | 386.60 | 393.12 |
| Teacher on Special Assignment | Teacher | 0.00 | 0.00 | 1.00 | 2.00 | 1.00 |
| Digital Learning Specialist | Teacher | 8.00 | 7.00 | 7.75 | 8.00 | 8.00 |
| Advanced Learning Specialist | Teacher | 0.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Psychologist | Teacher | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Counselors | Teacher | 0.00 | 0.20 | 1.20 | 1.70 | 1.70 |
| Educational Assistants | Educational Assistant | 29.31 | 19.79 | 22.85 | 34.03 | 30.60 |
| Other Administration | District Wide, Unaffiliated | 4.00 | 3.98 | 4.35 | 4.46 | 5.46 |
| Other Support Staff | Clerical, CE, Unaffiliated | 37.66 | 31.41 | 30.83 | 33.36 | 35.51 |
| Vocational Instruction | | | | | | |
| Director/Supervisor | District Wide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| K-12 Teachers | Teacher | 15.10 | 13.60 | 13.77 | 13.18 | 12.81 |
| Educational Assistants | Educational Assistant | 5.25 | 5.25 | 5.25 | 6.13 | 6.13 |

| Employee by Program Series | Contract Group | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|-------------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Special Education | | | | | | |
| Director/Supervisor | District Wide | 4.50 | 4.50 | 4.00 | 4.00 | 4.00 |
| Teachers | Teacher | 118.60 | 116.80 | 115.30 | 114.16 | 121.36 |
| Physical Therapist | Teacher | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Occupational Therapist | Teacher | 5.50 | 5.50 | 6.30 | 6.50 | 7.50 |
| Speech Teachers | Teacher | 20.55 | 16.80 | 15.80 | 15.80 | 16.50 |
| Nurses | Teacher | 5.62 | 3.94 | 3.99 | 5.33 | 5.36 |
| Social Workers | Teacher | 6.25 | 5.55 | 5.48 | 5.48 | 5.55 |
| Psychologist | Teacher | 11.40 | 10.40 | 9.90 | 9.40 | 10.90 |
| Cultural Liaison | Unaffiliated | 1.88 | 1.88 | 1.88 | 2.00 | 2.00 |
| Educational Assistants | Educational Assistant | 125.84 | 118.75 | 117.91 | 123.36 | 123.51 |
| Other Support Staff | Clerical, Unaffiliated | 6.80 | 5.80 | 6.80 | 8.50 | 9.60 |
| Student Support | | | | | | |
| Director/Supervisor | District Wide | 1.00 | 1.00 | 1.00 | 1.00 | 1.25 |
| Assistant Principals | Principal | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Teachers | Teacher | 0.20 | 1.60 | 1.60 | 0.00 | 0.00 |
| Dean | Unaffiliated | 7.00 | 5.00 | 5.83 | 9.00 | 7.00 |
| Teacher on Special Assignment | Teacher | 2.00 | 0.00 | 0.00 | 1.74 | 4.74 |
| Continuous Improvement Coach | Teacher | 10.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Advanced Learning Specialist | Teacher | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Media Specialist | Teacher | 3.70 | 3.00 | 3.00 | 3.00 | 3.00 |
| Social Workers | Teachers | 9.75 | 8.45 | 8.32 | 8.52 | 8.45 |
| Cultural Liaison | Unaffiliated | 10.00 | 11.00 | 10.00 | 12.00 | 11.00 |
| Educational Assistants | Educational Assistant | 9.88 | 4.75 | 4.75 | 4.75 | 4.75 |
| Tech Specialist | Information Tech Specialist | 10.00 | 12.00 | 13.00 | 13.00 | 14.00 |
| Other Administration | District Wide, Unaffiliated, Principal | 1.50 | 4.60 | 3.80 | 2.60 | 2.60 |
| Other Support Staff | Clerical, Unaffiliated | 1.50 | 0.50 | 1.00 | 1.50 | 1.50 |
| Pupil Support | | | | | | |
| Director/Supervisor | District Wide | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Nurses | Teacher, Educational Assistant | 7.78 | 9.26 | 8.61 | 7.27 | 11.64 |
| Counselors | Teacher | 12.50 | 10.50 | 10.50 | 10.50 | 10.50 |
| Educational Assistants | Educational Assistant | 8.11 | 5.72 | 5.38 | 1.81 | 2.72 |
| Other Support Staff | Unaffiliated | 2.00 | 2.00 | 2.00 | 1.71 | 1.11 |
| Operations & Maintenance | | | | | | |
| Director/Supervisor | District Wide | 2.60 | 2.60 | 3.60 | 4.60 | 4.60 |
| Custodians | Custodian | 73.50 | 67.50 | 70.50 | 69.50 | 70.50 |
| Other Support Staff | Clerical | 2.00 | 2.00 | 2.00 | 1.89 | 1.89 |
| Total | | 1,079.93 | 1,007.34 | 1,024.64 | 1,036.63 | 1,060.86 |

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Outstanding Debt By Type

| Fiscal Year | Governmental Activities | | | | Population | Per Capita |
|-------------|--------------------------------|----------------|------------------------|-----------------------------|------------|------------|
| | General Obligation Bonds | Capital Leases | Special Assessments | Total Primary Government | | |
| 2012 | \$ 96,710,000 | \$ 3,914,576 | \$ 20,163 | \$100,644,739 | 67,370 | 1,494 |
| 2013 | 108,795,000 | 3,406,148 | 6,721 | 112,207,869 | 67,370 | 1,666 |
| 2014 | 103,405,000 | 2,875,088 | - | 106,280,088 | 67,370 | 1,578 |
| 2015 | 162,490,000 | 2,691,255 | - | 165,181,255 | 67,370 | 2,452 |
| 2016 | 193,640,000 | 2,447,817 | - | 196,087,817 | 67,370 | 2,911 |
| 2017 | 186,029,667 | 1,871,605 | - | 187,901,272 | 68,261 | 2,753 |
| 2018 | 150,839,845 | 1,270,148 | - | 152,109,993 | 68,261 | 2,228 |
| 2019 | 138,355,000 | 884,653 | - | 139,239,653 | 68,261 | 2,040 |
| 2020 | 131,350,000 | 479,964 | - | 131,829,964 | 68,261 | 1,931 |
| 2021 | 122,960,000 | 234,534 | - | 123,194,534 | 68,261 | 1,805 |
| 2022 | 113,850,000 | 160,460 | - | 114,010,460 | 68,261 | 1,670 |
| 2023* | 106,710,000 | 82,355 | - | 106,792,355 | 68,261 | 1,564 |
| 2024* | 99,160,000 | - | - | 99,160,000 | 68,261 | 1,453 |

*Unaudited Data

**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

COMPONENTS OF GENERAL LONG-TERM DEBT

| Bond Issue/ Debt Issue | Type | Net Interest Rate | Issue Amount | Maturity | Projected Principal at 6/30/23 | Due 2023-2024 |
|----------------------------------|---------------|-------------------|--------------|----------|-----------------------------------|------------------|
| BHS Turf Lease May/Nov | Capital Lease | 5.37% | \$ 875,000 | 2024 | \$ 82,355 | \$ 82,355 |
| 2015A GO School Building | Bond | 2.00-4.00% | 64,485,000 | 2036 | 55,210,000 | 3,691,613.00 |
| 2016A GO Alt Fac Refunding Bonds | Bond | 2.00-5.00% | 36,715,000 | 2033 | 25,350,000 | 3,382,925.00 |
| 2016B OPEB Taxable | Bond | 2.00-5.00% | 13,990,000 | 2029 | 7,685,000 | 1,392,224.00 |
| 2020A GO Alt Fac Refunding Bonds | Bond | 2.00-4.00% | 11,485,000 | 2030 | 9,575,000 | 1,388,400.00 |
| 2021A GO Alt Fac Refunding Bonds | Bond | 5.00% | 9,680,000 | 2030 | 8,890,000 | 1,365,875.00 |
| | | | | | 106,792,355 | 11,303,392 |

(1) GO = General Obligation

(2) 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 \$1,389,585,525 as of 2022.



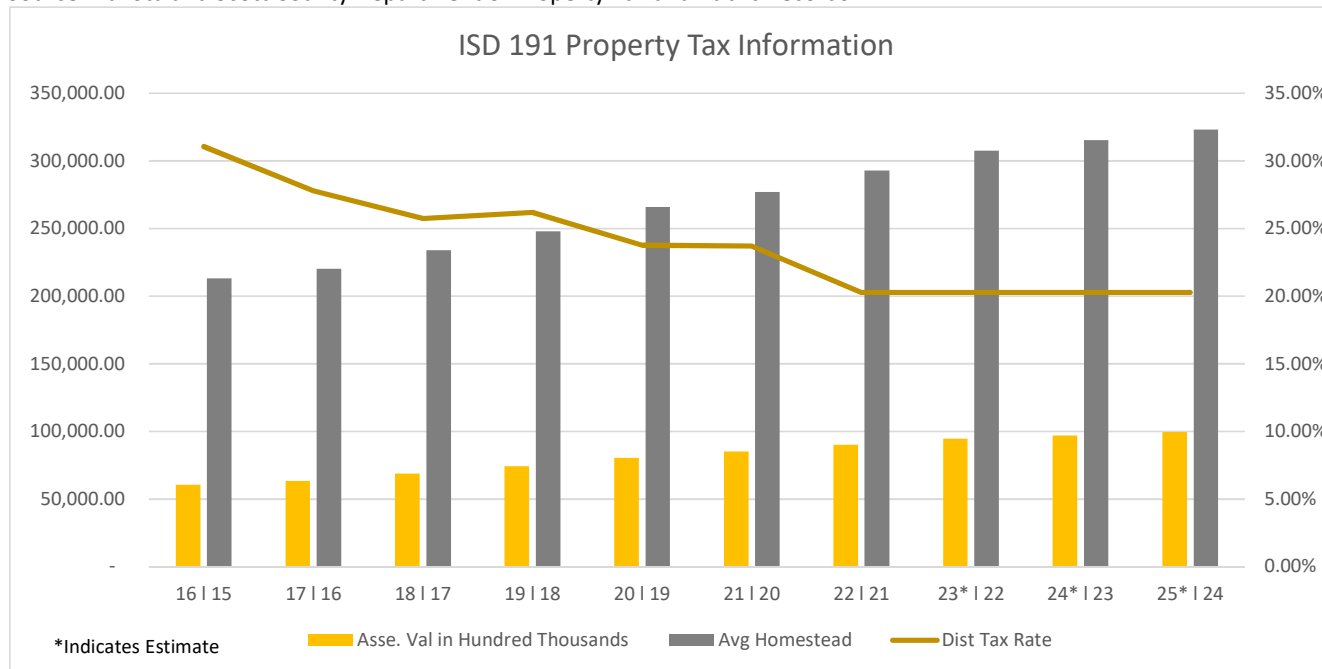
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

Taxable Market Value of Properties in District

| Fiscal Year/Payable Year | Total Assessed Value | Average Homestead | Dist Tax Rate |
|--------------------------|----------------------|-------------------|---------------|
| 16 15 | 6,078,216,849 | 213,138 | 31.06% |
| 17 16 | 6,342,662,320 | 220,148 | 27.78% |
| 18 17 | 6,884,771,670 | 233,948 | 25.75% |
| 19 18 | 7,437,341,349 | 247,844 | 26.20% |
| 20 19 | 8,046,683,354 | 265,896 | 23.77% |
| 21 20 | 8,511,201,879 | 277,006 | 23.70% |
| 22 21 | 9,019,196,895 | 292,879 | 20.27% |
| 23* 22 | 9,470,156,740 | 307,523 | 20.27% |
| 24* 23 | 9,706,910,658 | 315,211 | 20.27% |
| 25* 24 | 9,949,583,425 | 323,091 | 20.27% |

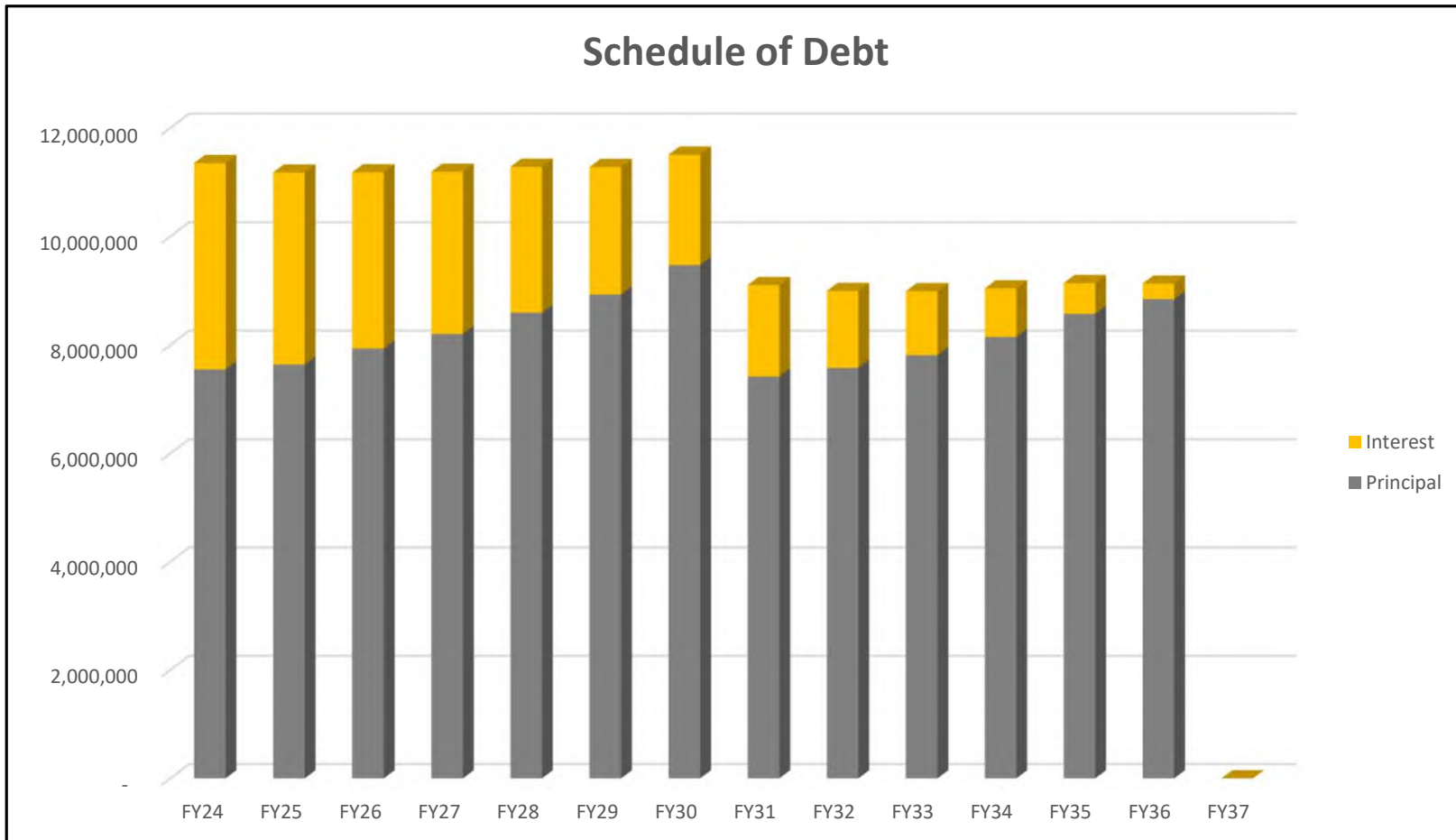
* Forecast based on historical trends including but not limited to an inflation rate of 2.5%

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



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

The District aims to use debt appropriately and with our constituent's financial well-being in mind. Bonded debt is primarily consisted of funds needed for major construction projects for our school buildings. The last major bond issuance occurred in the year 2015. This issuance provided necessary funds to complete a needed remodeling of Burnsville High School as well as renovations at other sites. Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016. The final payment on the bonds will be on February 1, 2029.



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**

PROPERTY LAX LEVIES

Taxes Levied for the Fiscal Year

| Fiscal Year | Payable Year | General RMV Voters | General RMV Other | General NTC Voter | Community Service Levy | Debt Service Fund Levy | OPEB Debt Levy | Total Tax Levy (1) | |
|-------------|--------------|--------------------|-------------------|-------------------|------------------------|------------------------|----------------|--------------------|-----|
| 2020 | 2019 | \$ 16,107,032 | \$ 5,204,274 | \$ 9,070,650 | \$ 1,543,821 | \$ 10,372,592 | \$ 1,402,667 | \$ 43,701,036 | (2) |
| 2021 | 2020 | 15,247,949 | 6,427,084 | 9,820,210 | 1,809,068 | 9,569,825 | 1,368,864 | 44,242,999 | (2) |
| 2022 | 2021 | 14,575,150 | 5,906,987 | 10,173,995 | 1,640,765 | 10,341,995 | 1,472,264 | 44,111,154 | (2) |
| 2023 | 2022 | 14,109,365 | 5,708,610 | 9,548,250 | 1,602,379 | 9,133,673 | 1,295,891 | 41,398,167 | (2) |
| 2024 | 2023 | 19,027,404 | 6,708,122 | 8,441,180 | 1,617,454 | 8,462,755 | 1,399,739 | 45,656,653 | (2) |

Notes:

- (1) State credits are included in the operating levy
- (2) Original Gross Levy
- (3) Minnesota legislation allows for conversion of up to \$724 of voter approved to non-voter approved referendum

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.

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

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

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

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

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

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

Note: *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

E

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

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

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

H

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

I

Individualized Education Program (IEP): A document that outlines the unique needs of the student and the specialized

goals and objectives that will help the student make educational progress.

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

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

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and

traditional school year to qualified learners.

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

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

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

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

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

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

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

U

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

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

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

V

No entries

W

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

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

X

No entries

Y

No entries

Z

No entries

**INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

APPENDIX A

The following is a summary of School Board policies related to the budget process. Full text of these policies can be found on the pages following.

Policy 701 – Budget

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

Policy 701.1 – Modification of School District Budget

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

Policy 702 – Accounting

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education.

Policy 714 – Fund Balance – GASB 54

The purpose of this policy is to create 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).

Adopted: 2/1991, 8/1996
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DBH

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral and collaborative part of program planning so that the annual budget will effectively express and implement school board goals and align with the school district mission and core values of the school district.

III. REQUIREMENT

- A. The superintendent or designee shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes section 123B.76.
- C. 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, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section 123B.10.
- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.
- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including the link to the school district's report card on the Minnesota Department of Education's website, and publish a summary of information

and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. The school district shall make such reports to the Minnesota Commissioner of Education as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)

Cross References: Burnsville-Eagan-Savage School District Policy 701.1 (Modification of School District Budget)
Burnsville-Eagan-Savage School District Policy 702 (Accounting)

701-1

Adopted: 2/1991
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DBH

Burnsville-Eagan-Savage School District Policy 701.1

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund. Unbudgeted expenditures, in clear alignment with the school district mission, may be made for which revenue is collected for a particular purpose and for which neither revenue nor expenditures were budgeted. Example of such includes; PTO donations, insurance proceeds, miscellaneous grants, etc.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent

shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

Cross References: Burnsville-Eagan-Savage School District Policy 701 (Establishment and Adoption of School District Budget)

Adopted: 2/1991
Reviewed: 2/9/2023
Revised: 2/27/2023
Rescinds: DIA

702 ACCOUNTING

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes section 123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes section 123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for Current Operating Costs; Capital Expenditure Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: Burnsville-Eagan-Savage School District Policy 703 (Annual Audit)

Adopted: 5/2001
Reviewed: 3/9/2023
Revised: 3/23/2023
Rescinds: DAA

Burnsville-Eagan-Savage School District Policy 714

714 FUND BALANCES

I. PURPOSE

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).

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

III. DEFINITIONS

- A. “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- B. “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- C. “Enabling legislation” means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

- D. “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.
- E. “Nonspendable” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- F. “Restricted” fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- G. “Unassigned” fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.
- H. “Unrestricted” fund balance is the amount of fund balance left after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: nonspendable, restricted, committed, assigned, and unassigned.

V. MINIMUM FUND BALANCE

Unassigned balances in the District’s Operating Funds are necessary to:

- A. Maintain a positive cash position at all times.
- B. Provide for reasonable and expected budget variances.
- C. Anticipate appropriation deficiencies.
- D. Retain credit worthiness as determined by bond rating agencies.
- E. Provide for unexpected or emergency expenditures.

The school district will strive to maintain a minimum unassigned general fund balance of 8 percent of the general fund expenditures. Amounts in excess of that goal may be

committed to future years' expenditures upon determination that the accumulation of reserves are not needed for other reasons. If the school board determines that the fund balance goal cannot be met, the policy requirements may be waived upon majority vote when the budget is formally adopted or revised. When conditions permit, subsequent budgets shall reflect an effort to restore the unassigned general fund balance to the desired level.

VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

VII. COMMITTING FUND BALANCE

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the Executive Director of Administrative Services. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

IX. REVIEW

The school board will review the sufficiency of the minimum unassigned general fund balance level at least annually, when the budget is formally adopted or revised.

Legal References: Statement No. 54 of the Governmental Accounting Standards Board

Cross References:

INDEPENDENT SCHOOL DISTRICT #191 BURNSVILLE – EAGAN - SAVAGE

2023-2024 BUDGET

APPENDIX B

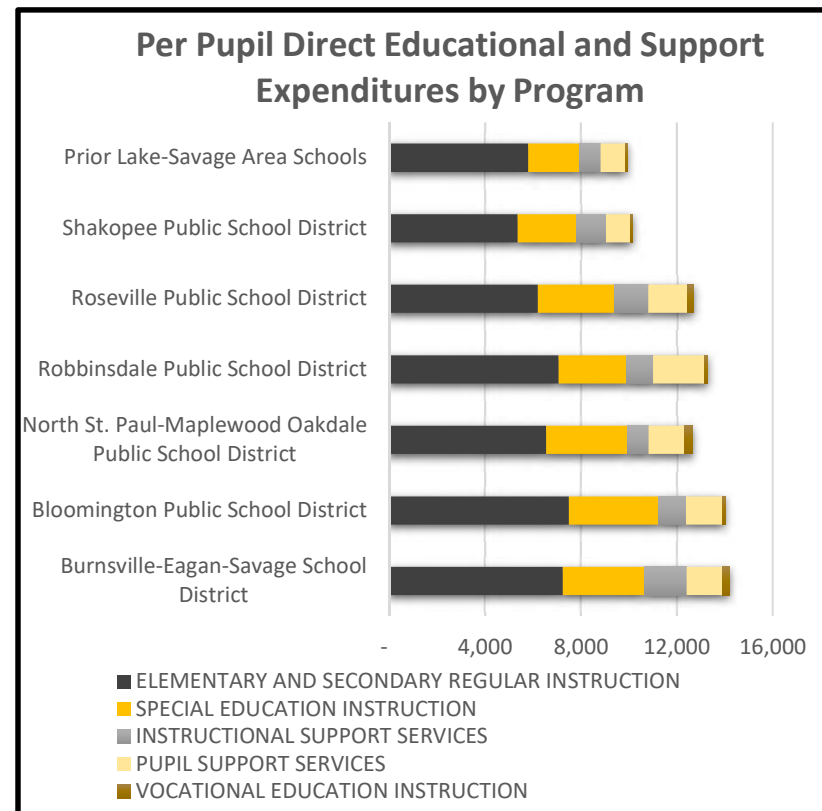
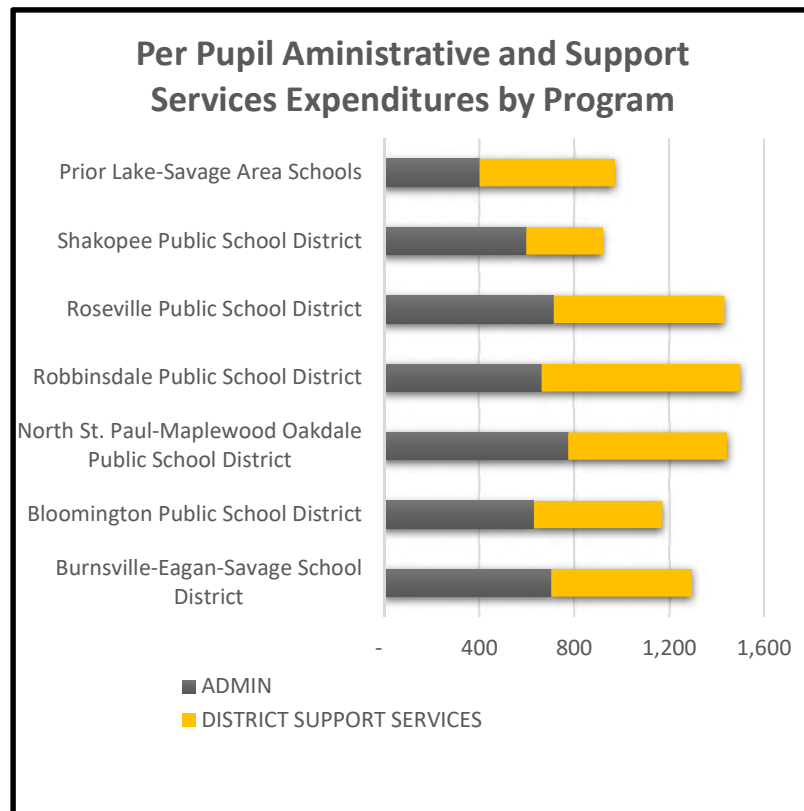
The following are reports pulled from Comparative Analytics, a Frontline Education Company. Comparative Analytics uses data submitted to the Minnesota Department of Education by school districts. The analytics were developed to support the information needs of school districts and their stakeholders. These reports provide information to users about their school districts and how their district compares to other MN school districts.

Independent School District #191 compares itself to six other MN school districts based on a number of criteria including enrollment, number of high schools and location. The six comparable districts are Bloomington, Roseville, Shakopee, Prior Lake, Robbinsdale and North St Paul – Maplewood. Included are the following comparison reports:

- Total PK-12 General Fund Expenditures
- District Administration and Support Services



**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2023-2024 BUDGET**



Our current expenditures on a program basis align with the long-term goals set forth by the Board of Education and our tax constituents. We have an above average spend in terms of direct instruction relative to our peer group. The District, as a whole, falls in the middle of the peer group in terms of expenditures relating to direct administration and support expenditures. As a whole, the District spends more than the average on a per pupil basis as compared to districts of similar sizes and demographics.

**INDEPENDENT SCHOOL DISTRICT #191 BURNSVILLE – EAGAN - SAVAGE
2023-2024 BUDGET**

APPENDIX C

The following documents are reports that the district has historically included in the budget documentation. These documents are included in Appendix C to ensure all stakeholders are receiving the information that they may have come to rely on.

- FY2024 Adopted Budget by Budget Unit
- Staffing Detail by Site and Budget Unit as of May 15, 2023
- General Fund Budget Comparative Summary (Current Reality)
- FY2024 Staff Salary and Benefits by Bargaining Group
- Bargaining Unit Descriptions

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|---|---------------------|-------------------------|-------------------|------------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 01010 | General Elementary Instruction Personnel | 18,906,277 | 0 | 18,906,277 | 144.00 |
| | Provides the funding necessary to provide instruction in the core academic subjects of language arts, math, and social studies at the district's eight elementary schools. | | | | |
| 01030 | General Elementary Instruction Subs | 0 | 645,000 | 645,000 | 0.00 |
| | Provides the funding necessary for elementary substitutes. | | | | |
| 02010 | General Middle School Instruction Personnel | 5,094,483 | 0 | 5,094,483 | 41.88 |
| | Provides the funding necessary to offer courses in the core academic subjects of language arts, math, science, social studies, and world language at the district's three middle schools. | | | | |
| 02020 | General Middle School Instruction Subs | 60,000 | 208,000 | 268,000 | 0.00 |
| | Provides the funding necessary for middle school substitutes. | | | | |
| 03010 | General High School Instruction Personnel | 6,160,611 | 0 | 6,160,611 | 55.99 |
| | Provides the funding necessary to offer courses in the core academic subjects of language arts, math, science, social studies, and world language at the district's high school. | | | | |
| 03020 | General High School Instruction Subs | 85,000 | 165,000 | 250,000 | 0.00 |
| | Provides the funding necessary for high school substitutes. | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|---|------------------|----------------------|----------------|---------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 04010 | PhyEd, Health, Art, Music Personnel | 5,597,570 | 0 | 5,597,570 | 49.10 |
| | Provides the funding to provide K-12 physical education, 6-12 health, K-12 visual arts, K-12 general/vocal music, and 6-12 Instructional music instruction. | | | | |
| 05010 | Long Term Subs | 150,000 | 0 | 150,000 | 0.00 |
| | Provides the funding necessary for payment of Long Term Subs K-12. | | | | |
| 06000 | Health Care Teacher | 30,623 | 0 | 30,623 | 0.30 |
| | Provides the funding to operate the instructional program of health care. | | | | |
| 06010 | Family and Consumer Science Instruction | 854,345 | 0 | 854,345 | 8.00 |
| | Provides the funding to operate the instructional program of family and consumer science. | | | | |
| 06020 | Trade and Industrial Education | 515,660 | 0 | 515,660 | 4.00 |
| | Provides the funding to operate the instructional program of trade and industrial education. | | | | |
| 06030 | Career and Tech General Education | 127,061 | 0 | 127,061 | 0.90 |
| | Provides the funding for general career and tech education in a variety of career objectives. | | | | |
| 06040 | Business and Office Education | 299,261 | 0 | 299,261 | 2.51 |
| | Provides the funding to operate the instructional program of business and office education. | | | | |
| 06050 | Partnerships | 212,512 | 5,000 | 217,512 | 1.00 |
| | Provides the funding for Strategic Partnerships and Pathways and related efforts in connecting our students with community opportunities. | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|--|------------------|----------------------|----------------|---------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 06060 | PostSecondary Tuition Career Tech | | 610,000 | 610,000 | 0.00 |
| | Provides the budget for secondary students to attend Career & Technical classes. | | | | |
| 06070 | PostSecondary CIS PSEO | | 635,000 | 635,000 | 0.00 |
| | Provides the budget for secondary students to attend classes through the District's various University and College programs including college in the schools (CIS) and post-secondary enrollment options (PSEO). | | | | |
| 07010 | K12 Media Services | 767,557 | 0 | 767,557 | 7.75 |
| | Provides the funding to provide K-12 media services- media specialists and media educational assistants. | | | | |
| 07020 | K12 Gifted and Talented | 145,040 | 0 | 145,040 | 1.00 |
| | Provides the funding to provide for a gifted and talented instructor at each elementary school. | | | | |
| 07030 | 612 Guidance Services | 1,292,394 | 0 | 1,292,394 | 11.00 |
| | Provides the funding to provide 6-12 guidance services. | | | | |
| 07040 | 912 Deans | 548,786 | 0 | 548,786 | 6.00 |
| | Provides the funding to provide 6-12 Dean support. | | | | |
| 07060 | English Second Language Learner | 5,101,631 | 72,100 | 5,173,731 | 46.40 |
| | Provides funding for the district's K-12 English Second Language Learner program and includes salaries, benefits, and other instructional expenses. | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|---|---|---------------------|-------------------------|-------------------|------------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 08010 | Site Allocation of Instructional/Operational Resources | 3,430 | 464,379 | 467,809 | 0.00 |
| Provides the per pupil funding allocation for instructional and operational related expenses. This funding is intended to cover the costs of building level equipment repairs, purchase of general supplies, classroom supplies, telephone, etc. | | | | | |
| 08020 | Building Level Copier Leases | 0 | 65,000 | 65,000 | 0.00 |
| Provides the funding for the monthly lease costs of the main multi-functional device within each school. | | | | | |
| 09010 | Special Ed Salaries/Benefits | 27,832,942 | 0 | 27,832,942 | 314.91 |
| Provides funding for staff costs necessary to operate the Office of Student Support Services. Most, but not all of these expenditures, are either reimbursed with state or federal special education funds or are related to general education functions. | | | | | |
| 09030 | Special Ed Purchased Services | 0 | 2,420,345 | 2,420,345 | 0.00 |
| Provides funding for Student Support Services purchased services, supplies and equipment. | | | | | |
| 09040 | Special Ed Transportation | 0 | 4,608,923 | 4,608,923 | 0.00 |
| Required transportation, purchased services, supplies and equipment for students served by Student Support Services. | | | | | |
| 10010 | Alternative Learning Center | 1,961,188 | 235,080 | 2,196,268 | 37.40 |
| Provides categorical funds to operate the alternative high school, school within a school, extended day and extended year programs for elementary and middle school students. | | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|--|------------------|----------------------|----------------|---------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 10020 | Licensed Mental Health Services | 0 | 125,000 | 125,000 | 0.00 |
| | Provides categorical funding to support a financial partnership with Headway, who are able to respond to pressing mental health needs, proactively support student success, and be readily available in case of a crisis. | | | | |
| 10030 | K12 Nursing/Health Services | 1,307,853 | 30,793 | 1,338,646 | 14.36 |
| | Provides funding to operate the district health services department including salaries, benefits and other operating expenses for the district school health offices. Certain FTEs may also be included in Special Ed Salaries, 09010. | | | | |
| 11010 | Co-Curricular Activities (Non-Athletic) | 276,877 | 0 | 276,877 | 0.00 |
| | Provides the funding to support co-curricular activities. These funds are supplemented through ticket sales, fund raising, donations, etc. | | | | |
| 11011 | Student Activities | 0 | 200,000 | 200,000 | 0.00 |
| | Provides funding to provide Student Activities. These funds are supplemented through fundraising and donations. | | | | |
| 11020 | High School Interscholastic Athletics | 897,319 | 483,715 | 1,381,034 | 2.00 |
| | Provides the funding to provide high school athletics. These funds are supplemented through ticket sales, fund raising, donations, etc. | | | | |
| 11021 | Middle School Interscholastic Athletics | 105,411 | 89,700 | 195,111 | 0.00 |
| | Provides the funding to provide middle school athletics. These funds are supplemented through ticket sales, fund raising, donations, etc. This budget unit consists of salaries and benefits for no FTEs | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|---|------------------|----------------------|----------------|---------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 12010 | Title I, Part A Regular Improving Basic Programs | 1,878,504 | 144,861 | 2,023,365 | 20.76 |
| | Provides funding to help ensure all children meet challenging state academic standards. Includes staffing, instructional, Supplemental Education Services and staff development expenses. | | | | |
| 12020 | Title II, Part A Regular Teacher/Principal Training & Recruiting | 235,182 | 25,500 | 260,682 | 3.71 |
| | Funding pays a portion of teacher and administrative salaries of highly qualified professionals working to improve student achievement. | | | | |
| 12030 | Title III Regular Limited English Proficient Students | 150,348 | 84,641 | 234,989 | 0.50 |
| | Funding supports ESL personnel, their professional development, and for interpretation needs of our LEP families. | | | | |
| 12040 | Title IV Regular Limited English Proficient Students | 176,933 | 20,840 | 197,773 | 1.00 |
| | Provides funding to provide students with a well rounded education, support safe and healthy students and support effective use of technology for personalized learning opportunities. | | | | |
| 12050 | Carl Perkins Grant | 8,097 | 92,084 | 100,181 | 0.00 |
| | Funding pays for professional development and supplies to teachers of Family and Consumer Science, Business, and Technology Education at Burnsville High School. | | | | |
| 13010 | QComp/ProPay | 2,178,781 | 3,200 | 2,181,981 | 6.00 |
| | Provides for expenditures associated with the district's Q-Comp / Pro-Pay programs including salaries and benefits, stipends, performance incentives and other operating expenses. | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|--|---------------------|-------------------------|-------------------|------------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 13020 | Integration and Achievement | 2,012,716 | 92,845 | 2,105,561 | 22.55 |
| Provides for expenditures related to the achievement and integration program including salaries and benefits, professional development and other operating expenses. | | | | | |
| 13030 | Compensatory Education | 9,435,263 | 0 | 9,435,263 | 9.00 |
| Provides funding for compensatory programs and initiatives to meet the educational needs of students who are under prepared or are not meeting age appropriate performance standards. | | | | | |
| 14010 | Technology | 1,008,369 | 1,036,683 | 2,045,052 | 8.00 |
| Provides funding to manage and support the district's technologies including digital learning specialist, instructional, operational resources, equipment and supplies including the District's intranet and telephone systems. | | | | | |
| 14020 | Technology: Capital Levy | 1,603,796 | 2,138,148 | 3,741,944 | 15.00 |
| Provides funding of technical staff, 1:1 initiative, and technical training of instructional staff. | | | | | |
| 14030 | Technology: ERP and SIS Systems | 0 | 696,750 | 696,750 | 0.00 |
| Provides funding to manage the business management software for HR/Business, Finance, Budgeting, Archival (ERP) and Student Information Systems (SIS) | | | | | |
| 15010 | Instructional Development | 113,746 | 109,250 | 222,996 | 0.50 |
| Provides the funding for district professional development (PD) to support the acquisition of district learning goals. Includes operational resources, purchased services, equipment, supplies, and building level PD allocations. | | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|---|------------------|----------------------|----------------|---------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 15020 | Curriculum Development | 488,554 | 247,600 | 736,154 | 1.75 |
| | Provides the funding for the ongoing development of a comprehensive written curriculum. Also includes operational resources, purchased services, equipment and supplies. | | | | |
| 15030 | Curriculum Adoptions | 0 | 621,000 | 621,000 | 0.00 |
| | Provides the funding for the purchase of curriculum resources to support delivery of the written curriculum including textbooks, manipulatives, software and software subscriptions. | | | | |
| 15040 | Assessment Program | 129,445 | 168,500 | 297,945 | 0.00 |
| | Provides the funding necessary to implement required accountability assessments to monitor student progress toward achievement of academic standards through software fees, purchased services, equipment and supplies. | | | | |
| 16010 | Board of Education | 42,535 | 91,538 | 134,073 | 7.00 |
| | Provides the funding for the School Board. Includes School Board stipends, District elections, legal fees and other expenses related to Board initiatives. | | | | |
| 16020 | Superintendent | 415,932 | 36,288 | 452,220 | 2.00 |
| | Provides the funding to operate the office of Superintendent of Schools to support the District's mission, vision, and instructional goals. | | | | |
| 16030 | Assistant Superintendent | 275,811 | 42,700 | 318,511 | 1.50 |
| | Provides the funding to operate the office of the Assistant Superintendent of Schools to support the development, operation and evaluation of the district's elementary and secondary instructional programs. | | | | |

2024 Adopted Budget by Budget Unit

(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)

| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
|---|---|------------------|----------------------|----------------|---------------|
| 16040 | Human Resources | 654,826 | 178,283 | 833,109 | 5.00 |
| Provides the funding to support operation of the Human Resources office including advertising, recruiting, hiring, staff development, legal fees, software applications, and compliance requirements. | | | | | |
| 16041 | Workers Comp, Unemployment, & Premiums for Property Casualty Liability Insurance | 500,000 | 530,000 | 1,030,000 | 0.00 |
| Provides the funding to support the District's workers comp, unemployment, and property, casualty liability insurance and contingencies for deductibles. | | | | | |
| 16042 | Flexible Savings Accounts/FSA | 0 | 0 | 0 | 0.00 |
| Provides expenditures associated with the District's Flexible Benefit Program. A Health Care FSA is a pre-tax benefit account that's used to pay for eligible medical, dental, and vision care expenses that are not covered by your health care plan or elsewhere. | | | | | |
| 16050 | Business | 31,131 | 184,140 | 215,271 | 0.50 |
| Provides the funding to manage the school district's business services- including operations, finance, and mandatory state and federal reporting. | | | | | |
| 16051 | Accounting & Finance | 872,090 | 25,000 | 897,090 | 7.00 |
| Provides the funding to operate the school district's accounting & finance- including payroll, accounts payable, accounts receivable, and compliance with mandatory state and federal reporting. | | | | | |
| 16054 | Business OPEB Implicit Chargeback | (595,877) | 412,363 | (183,514) | 0.00 |
| Represents allowable medical, dental, and life insurance costs reimburseable by the district's other postemployment benefits trust (credit to general fund budget) and costs associated with required pension entries for statewide PERA and TRA programs | | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|--|---------------------|-------------------------|-------------------|------------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 16060 | Communications and Marketing | 380,282 | 239,520 | 619,802 | 3.00 |
| | Provides the funding to the District's communications and marketing initiatives, maintenance of District websites, social networks, publications, etc. | | | | |
| 16070 | Student Registration and Census | 341,482 | 11,000 | 352,482 | 4.00 |
| | Provides the funding to operate the school district's student registration, enrollment, and reporting services. | | | | |
| 17010 | Voluntary PreKindergarten | 1,403,406 | 31,621 | 1,435,027 | 24.00 |
| | Provides the funding to operate the Voluntary Pre-Kindergarten Program. | | | | |
| 17011 | Elementary Administrators | 2,107,646 | 0 | 2,107,646 | 12.00 |
| | Provides the funding to operate the elementary principals' offices at each school. | | | | |
| 17012 | Elementary Building Clerical | 682,532 | 0 | 682,532 | 9.00 |
| | Provides the funding to operate the elementary principals' offices at each school. | | | | |
| 17013 | Elementary EAs | 443,808 | 0 | 443,808 | 14.44 |
| | Provides the funding various administrative and educational roles at each school. | | | | |
| 17021 | Secondary Administrators | 1,910,268 | 0 | 1,910,268 | 10.25 |
| | Provides the funding to operate the secondary principals' offices at each school. | | | | |
| 17022 | Secondary Building Clerical | 1,070,821 | 0 | 1,070,821 | 15.00 |
| | Provides the funding to operate the secondary principals' offices at each school. | | | | |

| 2024 Adopted Budget by Budget Unit (Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023) | | | | | |
|--|---|---------------------|-------------------------|-------------------|------------------|
| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
| 17013 | Secondary EAs | 59,885 | 0 | 59,885 | 1.47 |
| | Provides the funding various administrative and educational roles at each school. | | | | |
| 17025 | Miscellaneous Stipends | 96,579 | 0 | 96,579 | 0.00 |
| | Provides the funding for miscellaneous stipends and extra hours that are currently not attached to another budget unit. | | | | |
| 17027 | DEC CLERICAL | 74,170 | 5,000 | 79,170 | 1.00 |
| | Provides the funding to operate the Administrative Services at Diamondhead. | | | | |
| 18010 | Student Transportation | 0 | 4,572,174 | 4,572,174 | 0.00 |
| | Provides the funding to transport eligible students to and from school including during regular and extended year/day terms. | | | | |
| 19010 | Custodial | 5,424,427 | 892,439 | 6,316,866 | 70.40 |
| | Provides the funding to operate the District's custodial services. Includes supplies, equipment and contracted services. | | | | |
| 19020 | Building, Grounds and Maintenance | 301,208 | 1,226,435 | 1,527,643 | 3.50 |
| | Provides the funding to operate the District's building, grounds and maintenance departments. Includes supplies, equipment and contracted services. | | | | |
| 19030 | Environmental Health and Safety/ADA Compliance | 305,244 | 4,273,481 | 4,578,725 | 2.60 |
| | Provides the funding to operate the District's environmental health and safety department as well as Long Term Facilities Maintenance Projects. Includes supplies, equipment and contracted services. | | | | |

2024 Adopted Budget by Budget Unit

(Staffing and budgeted Full-time Equivalent (FTE) as of May 15, 2023)

| | | Payroll Expenses | Non-Payroll Expenses | Adopted Budget | Adopted FTE's |
|--|---|--------------------|----------------------|--------------------|-----------------|
| 19040 | Facility Leases | 0 | 548,199 | 548,199 | 0.00 |
| Provides the funding for the District's facility leases for Pates Stadium, Ice Arena and Diamondhead leasehold improvements. | | | | | |
| 19041 | Facility Rental | 172,020 | 88,117 | 260,137 | 0.89 |
| Provides the funding for the expenditures related to rental of the District's facilities. | | | | | |
| 19050 | Warehouse and Purchasing | 126,087 | 0 | 126,087 | 1.50 |
| Provides the funding to operate the school district's warehouse and purchasing departments. | | | | | |
| 19060 | Utilities | 0 | 3,227,300 | 3,227,300 | 0.00 |
| Provides the funding for the District's utilities. | | | | | |
| 20010 | School Resource Officers | 0 | 101,242 | 101,242 | 0.00 |
| Provides the primary funding for school police resource officers for the district's secondary schools. | | | | | |
| 20030 | Safe Schools | 12,069 | 270,613 | 282,682 | 0.11 |
| Provides the primary funding for additional Deans at Middle Schools. | | | | | |
| 21000 | Miscellaneous State and Local Grants | 187,007 | 82,415 | 269,422 | 1.08 |
| Provides the primary funding for various grants received outside of Federal and Special Education funding. | | | | | |
| 21100 | Emergency Relief Aid | 3,487,240 | 1,341,986 | 4,829,226 | 26.35 |
| Federal emergency relief funds provided to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation. | | | | | |
| Total General Fund Expenditure Budget | | 118,536,194 | 34,956,791 | 153,492,985 | |
| Total General Fund Period FTEs | | | | | 1,060.86 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|---------------------------------|--------------------------------------|------------------------------|-----------------------------|----------------------|
| BES Transition Services | 09010 - Spec Ed Salaries/Bene | Ace L4 Admin Asst/Specialist | Tanberg, Teri L | 1.00 |
| | | Psychologist | OPEN | 1.00 |
| | | Sped Ea | Anderson, Cheryl L | 0.88 |
| | | Sped Ea | Engstrom, Heather L | 0.88 |
| | | Sped Ea | Finch, Jeanne | 0.88 |
| | | Sped Ea | Frank, Sharon M | 0.88 |
| | | Sped Ea | Goodling, Beverly | 0.88 |
| | | Sped Ea | Koechlein, Laurie Leeanne | 0.88 |
| | | Sped Ea | Tousignant, Kare-kathleen K | 0.88 |
| | | Sped Tcr | Anderson, Kasey D | 1.00 |
| | | Sped Tcr | Chrissis, Erik R | 1.00 |
| | | Sped Tcr | Schmidtke, Angila R | 1.00 |
| | | Sped Tcr | Seamen, Michelle A | 1.00 |
| | | Sped Tcr | Smith, Ashley | 1.00 |
| | | Work Exp Tcr | Erickson, Shelly L | 1.00 |
| BES Transition Services Total | | | | 14.13 |
| Burnsville Alternative HS | 06030 - Career & Technical Personnel | Work Exp Tcr | Bates, Daniel W | 0.90 |
| | | 07060 - ESL | ESL Tcr | Friendt, Andrea Lynn |
| | 09010 - Spec Ed Salaries/Bene | Psychologist | Gunderson, Mary Jane N | 0.10 |
| | | Sped Tcr | Morris, Angela J | 1.00 |
| | 10010 - ALC/At Risk Programming | Ace L3 Secretary | Ho-Buttleman, Staci | 1.00 |
| | | Art Tcr | Braun, Catherine A | 1.00 |
| | | Counselor | Romano, Molly E | 0.50 |
| | | EA Level 3 | Dimberio, Robbie | 0.88 |
| | | Lang Arts Tcr | Bergman, Anna T | 0.50 |
| | | Lang Arts Tcr | Meilleur, Stephanie J | 1.00 |
| | | Lang Arts Tcr | Sloneker, Angela | 1.00 |
| | | Math Tcr | Lotze, Timothy | 1.00 |
| | | Math Tcr | Mueller, Sarah K | 1.00 |
| | | Math Tcr | OPEN | 0.50 |
| | | Phy Ed Tcr | Morrissey, Kevin P | 1.00 |
| | | Principal | Ronn, Kelly J | 0.75 |
| | | Science Tcr | Engelhardt, Angela C | 1.00 |
| | | Science Tcr | Soderholm, William Eric | 1.00 |
| | | Soc Stu Tcr | Bates, Daniel W | 0.10 |
| | | Soc Stu Tcr | Bergman, Anna T | 0.50 |
| | Soc Stu Tcr | Kirchner, Amy | 1.00 | |
| | Soc Stu Tcr | OPEN | 0.90 | |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LPN | Carlisano, Marta L | 1.00 |
| | | 13030 - Compensatory Ed | Counselor | Maidment, Lori |
| | Counselor | | Romano, Molly E | 0.50 |
| | Interventionist | | Maidment, Lori | 0.80 |
| Burnsville Alternative HS Total | | | | 20.13 |
| Burnsville HS | 03010 - HS Core Instr Personnel | Avid Tcr | Christy, Danielle H | 0.30 |
| | | Avid Tcr | Harrod, Kim | 0.20 |
| | | Dance Tcr | Waller, Jennifer | 0.20 |
| | | Lang Arts Tcr | Burke, Katie J | 1.00 |
| | | Lang Arts Tcr | Connell, Paul J | 0.60 |
| | | Lang Arts Tcr | Dyrhaug, Michelle | 1.00 |
| | | Lang Arts Tcr | Eggers, Sheana | 1.00 |
| | | Lang Arts Tcr | Hansen, Marie C | 0.80 |
| | | Lang Arts Tcr | Hazelton, Morgan T | 1.00 |
| | | Lang Arts Tcr | Millea, Allison B | 0.80 |
| | | Lang Arts Tcr | OPEN | 1.50 |
| | | Lang Arts Tcr | Rudolph, Roxanne J | 1.00 |
| | | Lang Arts Tcr | Staum, Anne C | 1.00 |
| | | Lang Arts Tcr | Vonderharr, Alicia | 1.00 |
| | | Lang Arts Tcr | Waller, Jennifer | 0.60 |
| | | Lang Arts Tcr | Webber, Gloria M | 1.00 |
| | | Math Tcr | Banitt, Justin | 0.80 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|----------------------|-----------------------------------|-----------------------------|---------------------------|------|
| Burnsville HS | 03010 - HS Core Instr Personnel | Math Tcr | Croatt, Charles C | 1.00 |
| | | Math Tcr | Delmont, Brooke | 1.00 |
| | | Math Tcr | Harrod, Kim | 0.80 |
| | | Math Tcr | Kuziej, Janet L | 1.00 |
| | | Math Tcr | Meuser, Teresa | 1.00 |
| | | Math Tcr | Nelson, Amy | 1.00 |
| | | Math Tcr | Noss, Jean | 1.00 |
| | | Math Tcr | OPEN | 1.00 |
| | | Math Tcr | Quamme, David R | 1.00 |
| | | Math Tcr | Vogt, Kendra M | 0.30 |
| | | Science Tcr | Blandin, Melissa | 1.00 |
| | | Science Tcr | Davidson, Elizabeth A | 1.00 |
| | | Science Tcr | Douglas, Lori | 1.00 |
| | | Science Tcr | Hoeschen, Kerry | 1.00 |
| | | Science Tcr | Holt, Clayton B | 0.90 |
| | | Science Tcr | Huber, Jon Alan | 1.00 |
| | | Science Tcr | Huemoeller, Michael T | 0.80 |
| | | Science Tcr | Johnson, Cory Charles | 0.80 |
| | | Science Tcr | Morgan, William E | 0.80 |
| | | Science Tcr | Owings, Harrison D | 0.40 |
| | | Science Tcr | Weightman, Elizabeth C | 1.00 |
| | | Science Tcr | Werner-Dempsey, Anne | 0.70 |
| | | Soc Stu Tcr | Aars, Kristina | 1.00 |
| | | Soc Stu Tcr | Bousu, Mollie J | 0.80 |
| | | Soc Stu Tcr | Engelhardt, William T | 1.00 |
| | | Soc Stu Tcr | Eppen, Matthew W | 1.00 |
| | | Soc Stu Tcr | Graff, Jenn | 1.00 |
| | | Soc Stu Tcr | Jensen, Jennifer | 1.00 |
| | | Soc Stu Tcr | McDevitt, Paul David | 0.80 |
| | | Soc Stu Tcr | Milnovich, Chris M | 1.00 |
| | | Soc Stu Tcr | Moffitt, Leslie Allan | 1.00 |
| | | Soc Stu Tcr | Silberman, Kevin | 1.00 |
| | | Soc Stu Tcr | Strand, Nate R | 1.00 |
| | | Soc Stu Tcr | VanSchoonhoven, Katherine | 1.00 |
| | | Soc Stu Tcr | Wendling, Kathryn | 1.00 |
| | | World Lang Tcr | Abdullahi, Sahro | 0.40 |
| | | World Lang Tcr | Blazquez, Javier | 0.47 |
| | | World Lang Tcr | Dundon, Mary Lou | 1.00 |
| | | World Lang Tcr | Holcombe, Sara J | 0.80 |
| | | World Lang Tcr | Larson, Rachael M | 0.40 |
| | | World Lang Tcr | Lehner, Timothy | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Buckrey, Susan E | 1.00 |
| | | Art Tcr | Kegley, Robyn E | 1.00 |
| | | Art Tcr | Pings, Kenadie B | 1.00 |
| | | Art Tcr | Soley, Nicole D | 1.00 |
| | | Band Tcr | French, Keith J | 1.00 |
| | | Band Tcr | Holmes, Molly | 1.00 |
| | | Phy Ed Tcr | Fritz, Kimberly A | 1.00 |
| | | Phy Ed Tcr | Hermes, Shelley | 0.10 |
| | | Phy Ed Tcr | Johnson, Ronna E | 1.00 |
| | | Phy Ed Tcr | OPEN | 1.00 |
| | | Phy Ed Tcr | Reuss, Eric | 1.00 |
| | | Phy Ed Tcr | Stachowski, Susan C | 1.00 |
| | | Phy Ed Tcr | Varpness, Vincent C | 1.00 |
| | | Strings Tcr | Kosloski, Scott | 0.40 |
| | | Vocal Tcr | Leyva, Ana M | 1.00 |
| | 06000 - Medical Careers Personnel | Health Care Tcr | Werner-Dempsey, Anne | 0.30 |
| | 06010 - FACS Instr Personnel | Facs Tcr | Deutsch, Matt R | 0.46 |
| | | Facs Tcr | Eichten, Heidi J | 1.00 |
| | | Facs Tcr | Holman, Sandra L | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|----------------------|-----------------------------------|-----------------------------|-------------------------|------|
| Burnsville HS | 06010 - FACS Instr Personnel | Facs Tcr | OPEN | 1.00 |
| | | Facs Tcr | Spies, Gabrielle | 1.00 |
| | | Facs Tcr | West, Julie | 0.50 |
| | 06020 - Trade Instr Ed Personnel | Ind Tech Tcr | OPEN | 1.00 |
| | | Ind Tech Tcr | Patrie, Orion D | 1.00 |
| | | Ind Tech Tcr | Tesmer, Russell | 1.00 |
| | 06040 - Business Ed Personnel | Business Tcr | Carroll, Michele | 1.00 |
| | | Business Tcr | Mayernik, Maggie | 1.00 |
| | 07010 - K12 Media Serv Support | Media Specialist | Oie, Roger | 1.00 |
| | 07030 - K12 Guidance Serv Support | College & Career Specialist | Sexton, Marcia | 1.00 |
| | | Counselor | Akerson, Rebecca D | 1.00 |
| | | Counselor | Harrison, Scott | 1.00 |
| | | Counselor | Markham, Angela L | 1.00 |
| | | Counselor | Marshall, Veronica Jean | 1.00 |
| | | Counselor | Schwanke, Samantha | 1.00 |
| | | Counselor | Soderholm, John | 1.00 |
| | | Dean | Shaw, David W | 1.00 |
| | | Dean | Torres, Hector R | 1.00 |
| | | ESL Tcr | Abdullahi, Sahro | 0.60 |
| | 07060 - ESL | ESL Tcr | Edmondson, Eduardo | 1.00 |
| | | ESL Tcr | Larson, Rachael M | 0.30 |
| | | ESL Tcr | Moukrim, Mina | 1.00 |
| | | ESL Tcr | O'Sheaghnessy, Susan | 1.00 |
| | | ESL Tcr | Parent, Andrea J | 1.00 |
| | | ESL Tcr | Persons, Melissa B | 1.00 |
| | | ESL Tcr | Winterlin, Jeffrey | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Nurse - LSN | Beaulieu, Kourtney A | 0.36 |
| | | Nurse - RN | Robison, Kim A | 0.16 |
| | | Psychologist | Gunderson, Mary Jane N | 0.90 |
| | | Psychologist | OPEN | 1.00 |
| | | Social Worker | Hewett, Thomas | 0.35 |
| | | Social Worker | Morrissey, Michelle M | 0.35 |
| | | Sped Ea | Ahmed, Amina | 0.88 |
| | | Sped Ea | Blanchard, Trey C | 0.88 |
| | | Sped Ea | Bocklund, Timothy | 0.88 |
| | | Sped Ea | Chroust, Vicki | 0.88 |
| | | Sped Ea | Dixon, Dave T | 0.88 |
| | | Sped Ea | Garvis, Angela N | 0.88 |
| | | Sped Ea | Gibbs Holtan, Helen | 0.88 |
| | | Sped Ea | Grahn, Anders AD | 0.88 |
| | | Sped Ea | Kaytor, Linda K | 0.88 |
| | | Sped Ea | Kinsella, Joe | 0.88 |
| | | Sped Ea | Kolumbus, Ryan C | 0.88 |
| | | Sped Ea | Larson, Janet Anne | 0.88 |
| | | Sped Ea | Lorig, Diane | 0.88 |
| | | Sped Ea | Martinson, Joni | 0.88 |
| | | Sped Ea | O'Neal, Patrick F | 0.88 |
| | | Sped Ea | OPEN | 1.75 |
| | | Sped Ea | Ray, Stephen | 0.88 |
| | | Sped Ea | Robles, Michelle R | 0.88 |
| | | Sped Ea | Smidt, Holly B | 0.88 |
| | | Sped Tcr | Ansell, Emily | 1.00 |
| | | Sped Tcr | Bortel, Shawn D | 1.00 |
| | | Sped Tcr | Brammer, Olivia A | 1.00 |
| | | Sped Tcr | Bunkers, Kathleen K | 1.00 |
| | | Sped Tcr | Cox, Kelly J | 1.00 |
| | | Sped Tcr | Galles, Betsy M | 1.00 |
| | | Sped Tcr | Ganion, Emma C | 1.00 |
| | | Sped Tcr | Kappel, Genevieve N | 1.00 |
| | | Sped Tcr | Kibler, Christian D | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|----------------------|----------------------------------|------------------------------|-----------------------|------|
| Burnsville HS | 09010 - Spec Ed Salaries/Bene | Sped Tcr | Knox, Jacob M | 1.00 |
| | | Sped Tcr | Lauer, Lisa N | 1.00 |
| | | Sped Tcr | McCool, Molly | 1.00 |
| | | Sped Tcr | Nelson, Emily A | 1.00 |
| | | Sped Tcr | Neuer, Michelle E | 1.00 |
| | | Sped Tcr | OPEN | 2.00 |
| | | Sped Tcr | Pawley, Meg A | 1.00 |
| | | Sped Tcr | Roark, Kim J | 1.00 |
| | | Sped Tcr | Russell, Dimitri | 1.00 |
| | | Sped Tcr | Walker, Ryan M | 1.00 |
| | | Sped Tcr | Webber, Jeffrey | 1.00 |
| | | Speech Tcr | Barnes, Cherise C | 1.00 |
| | | Work Exp Tcr | Pope, Kristina | 1.00 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | Beaulieu, Kourtney A | 0.64 |
| | | Nurse - RN | Robison, Kim A | 0.85 |
| | 11020 - 9-12 Athletics | Ace L4 Admin Asst/Specialist | Riggs, Jeanine L | 1.00 |
| | | Dir Activities | Kleiner, Kevin T | 1.00 |
| | 12020 - F414 Fed Title II Part A | Avid Coordinator | Christy, Danielle H | 0.20 |
| | | Lang Arts Tcr | Connell, Paul J | 0.20 |
| | 12040 - F433 Fed Title IV-A | Lang Arts Tcr | Connell, Paul J | 0.20 |
| | 13020 - Integration Program | Avid Coordinator | Christy, Danielle H | 0.10 |
| | | Social Worker | Hewett, Thomas | 0.65 |
| | | Social Worker | Morrissey, Michelle M | 0.65 |
| | 13030 - Compensatory Ed | Avid Tcr | Christy, Danielle H | 0.40 |
| | | Avid Tcr | Deutsch, Matt R | 0.20 |
| | | Avid Tcr | Hansen, Marie C | 0.20 |
| | | Avid Tcr | Johnson, Cory Charles | 0.20 |
| | | Avid Tcr | McDevitt, Paul David | 0.20 |
| | | Avid Tcr | Millea, Allison B | 0.20 |
| | | Avid Tcr | Waller, Jennifer | 0.20 |
| | | Lang Arts Tcr | OPEN | 0.50 |
| | | Math Tcr | Banitt, Justin | 0.20 |
| | | Math Tcr | Vogt, Kendra M | 0.20 |
| | | Reading Tcr | Holcombe, Sara J | 0.20 |
| | | Science Tcr | Holt, Clayton B | 0.10 |
| | | Science Tcr | Huemoeller, Michael T | 0.20 |
| | 17021 - Sec Bldg Administrators | Dean | Wilson, Catima | 1.00 |
| | | Principal | Sandoval, Jesus Jaime | 1.00 |
| | | Principal Asst | Blaylark, Eddie D | 1.00 |
| | | Principal Asst | Braspenick, Cherie | 1.00 |
| | | Principal Asst | Heim, Bill V | 1.00 |
| | | Principal Asst | Noble, Sarah J | 1.00 |
| | 17022 - Sec Bldg Clerical | Ace L3 Secretary | Funk, Ann E | 1.00 |
| | | Ace L3 Secretary | Moberg, Carlene | 1.00 |
| | | Ace L3 Secretary | Plomski, Marci | 1.00 |
| | | Ace L3 Secretary | Salinas, Myra A | 1.00 |
| | | Ace L3 Secretary | Scherer, Deb M | 1.00 |
| | | Ace L3 Secretary | Thornton, Jenifer A | 1.00 |
| | | Ace L4 Admin Asst/Specialist | Cenci, Barbara | 1.00 |
| | | Ace L4 Admin Asst/Specialist | Ebel, Krystel A | 1.00 |
| | | Registrar | Westerlund, Danette R | 1.00 |
| | 19010 - OP Custodial | Custodian - Level 1 | Davis, Kyle | 1.00 |
| | | Custodian - Level 1 | Jacobson, Michael J | 1.00 |
| | | Custodian - Level 1 | Jimenez, David M | 1.00 |
| | | Custodian - Level 1 | Linder, Anthony J | 1.00 |
| | | Custodian - Level 1 | Martinez, Annette | 1.00 |
| | | Custodian - Level 1 | Mcdonald, David | 1.00 |
| | | Custodian - Level 1 | Molina, Luis A | 1.00 |
| | | Custodian - Level 1 | Orellana, Laura I | 1.00 |
| | | Custodian - Level 1 | Schwanke, Craig A | 1.00 |
| | | Custodian - Level 1 | | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|----------------------------------|---------------------------------|------------------------------------|-------------------------------|---------------------|--------|
| Burnsville HS | 19010 - OP Custodial | Custodian - Level 1 | Toeller, John F. | 1.00 | |
| | | Custodian - Level 1 | Wick, Darryl | 1.00 | |
| | | Custodian - Level 2 | Gibbons, Patrick M | 1.00 | |
| | | Custodian - Level 2 | Gorzycki, Mark | 1.00 | |
| | | Custodian - Level 2 | Lundberg-Schmidt, Pamela M | 1.00 | |
| | | Custodian - Level 2 | Mauser, Benjamin | 1.00 | |
| | | Custodian - Level 2 | Wendorf, Eric S | 1.00 | |
| | | Custodian - Level 3 | Morgan, Julie C | 1.00 | |
| | | Custodian - Level 3 | Sahli, Jonathan C | 1.00 | |
| | | 21000 - Current Grants | Facs Tcr | Deutsch, Matt R | 0.34 |
| | 21100 - Emergency Relief Aid | Interventionist | Shimshock, Erik A | 0.80 | |
| | | Lang Arts Tcr | Burnham, Charles F | 0.80 | |
| | | Math Tcr | Vogt, Kendra M | 0.50 | |
| | | Burnsville HS Total | | | 178.17 |
| Community Ed | 10010 - ALC/At Risk Programming | ALC/CE Program Coordinator | Jordan, Allison A | 1.00 | |
| | | Community Connections Coord | Daoud, Hamde | 0.33 | |
| | | Community Connections Coord | Ontiveros, Eddieca | 0.33 | |
| | | Dir Community Ed | Sellers, Jason A | 0.15 | |
| | | Youth Development/ALC Coord | Floback, Courtnee L | 0.60 | |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Program Supervisor | Abraha, Wubet A | 0.75 | |
| | | CE Program Supervisor | Ali, Faduma | 1.00 | |
| | | CE Program Supervisor | Coulter, Elizabeth E | 0.63 | |
| | | CE Program Supervisor | Monnens, Selena | 0.88 | |
| | | CE Program Supervisor | Patricio, Angelie A | 1.00 | |
| | | Dir Community Ed | Sellers, Jason A | 0.05 | |
| | | Early Learning Coordinator | Sampers, Cynthia | 0.30 | |
| | | 21100 - Emergency Relief Aid | CE Social Services Specialist | Wild, Priscila C | 1.00 |
| | Community Ed Total | | | 8.02 | |
| | Diamondhead | 06050 - Partnership Burnsville Pro | Dir Strategic Partnerships | Funston, Kathy L | 1.00 |
| | | | | | |
| | | 09010 - Spec Ed Salaries/Bene | Ace L4 Admin Asst/Specialist | Gries, Brenda J | 1.00 |
| Ace L4 Admin Asst/Specialist | | | Hardt, Annette | 1.00 | |
| Behavior Analyst | | | OPEN | 0.60 | |
| Dir Special Ed | | | Piotrowski, Amy | 1.00 | |
| Sped Supervisor | | | Cherry, Carolyn J | 0.50 | |
| Sped Supervisor | | | Middendorf, Jennifer L | 1.00 | |
| Sped Supervisor | | | Thompson, Dana K | 1.00 | |
| TOSA | | | McDowell, Morgan | 0.26 | |
| 10010 - ALC/At Risk Programming | | | Ace L4 Admin Asst/Specialist | Adan, Naimo | 1.00 |
| 12010 - F401 Fed Title I | | | Ace L3 Secretary | Chamberland, Tausha | 1.00 |
| | | Ace L4 Admin Asst/Specialist | Boucher, Jodi L | 0.50 | |
| | | Sisa Coordinator | Fischer McDonald, Christine | 0.80 | |
| | | Sisa Coordinator | Howe, Jaimie K | 0.80 | |
| | | TOSA | Gehrke, Andrew R | 0.40 | |
| 12020 - F414 Fed Title II Part A | | Sisa Coordinator | Fischer McDonald, Christine | 0.20 | |
| | | Sisa Coordinator | Lowe, Brandon L | 1.00 | |
| | | Sisa Coordinator | OPEN | 1.00 | |
| | | TOSA | Gehrke, Andrew R | 0.60 | |
| | | 12040 - F433 Fed Title IV-A | Behavior Analyst | OPEN | 0.40 |
| | | Sisa Coordinator | Howe, Jaimie K | 0.20 | |
| 13020 - Integration Program | | Cultural Liaison | Dale, Maricela | 1.00 | |
| 14020 - Tech Capital Projects | | Ace L4 Admin Asst/Specialist | Lallier, Britney | 1.00 | |
| | | Dir Technology | Gorton, Rachel | 1.00 | |
| | | Tech Spec 1 | Abdiwahab, Mohamed S | 1.00 | |
| | | Tech Spec 1 | Meyer, Jessica M | 1.00 | |
| | | Tech Spec 1 | Music, Tyler L | 1.00 | |
| | | Tech Spec 1 | Stalock, Andrew R | 1.00 | |
| | | Tech Spec 2 | Lund, Elliott J | 1.00 | |
| | | Tech Spec 2 | Rethlake-homolka, Pam | 1.00 | |
| | | Tech Spec 2 | Thomas, John S | 1.00 | |
| | | Tech Spec 2 | Webster, James A | 1.00 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|---------------------------------|--------------------------------|----------------------------------|------------------------------|-----------------------------|-------|
| Diamondhead | 14020 - Tech Capital Projects | Tech Spec 3 | Kopp, Elizabeth A | 1.00 | |
| | | Tech Spec 3 | Lund, Tim J | 1.00 | |
| | | Tech Spec 4 | OPEN | 1.00 | |
| | | Tech Spec 4 | Weiler, Bob M | 1.00 | |
| | | Tech Spec 4 | Wolke, Drew D | 1.00 | |
| | 15010 - Prog Development | Ace L4 Admin Asst/Specialist | Boucher, Jodi L | 0.50 | |
| | 15020 - Curriculum | Dir Curriculum & Instruction | Oftedahl, Imina P | 1.00 | |
| | | Sisa Coordinator | Lucius, Rachel H | 1.00 | |
| | 16020 - Superintendent | Exec Admin Assistant | Kenney, Jami M | 1.00 | |
| | | Superintendent | Battle, Theresa F | 1.00 | |
| | 16030 - Assist Superintendent | Ace L4 Admin Asst/Specialist | Mitsch, Kelli L | 0.50 | |
| | | Asst Superintendent | Bellmont, Chris | 1.00 | |
| | 16040 - Human Resources | Dir Human Resources | Sovine, Stacey | 1.00 | |
| | | Hr Benefits Specialist | Olson, Ariel R | 1.00 | |
| | | Hr Coord | Busker, Hailey M | 1.00 | |
| | | Hr Employment Specialist | Kacmarynski, Krissi | 1.00 | |
| | | Hr Labor Relations Mgr | Demuth, Joy S | 1.00 | |
| | 16050 - Business Services | Ace L4 Admin Asst/Specialist | Mitsch, Kelli L | 0.50 | |
| | 16051 - Accounting & Finance | Accounting & Compliance Coord | Leake, Jarrod S | 1.00 | |
| | | Ace L4 Admin Asst/Specialist | Kaisershot, Stacy L | 1.00 | |
| | | Ace L4 Admin Asst/Specialist | Wilson, Michele L | 1.00 | |
| | | Ace L4 Admin Asst/Specialist | Zellmer, Julie A | 1.00 | |
| | | Dir Finance | Dehne, Tyler | 1.00 | |
| | | Financial Controller | Baker, Jack T | 1.00 | |
| | | Pyrl Supervisor | Robasse, Christine M | 1.00 | |
| | | 16060 - Marketing Communications | Communications Coordinator | Steichen, Matthew J | 1.00 |
| | | | Communications Specialist | Lake, Lisa L | 1.00 |
| | | | Dir Communications | Tinklenberg, Aaron D | 1.00 |
| | | 16070 - Student Registration | Ace L3 Secretary | Carrillo Martinez, Angelica | 1.00 |
| | | | Ace L3 Secretary | Kaiser, Tanya J | 1.00 |
| | | | Ace L4 Admin Asst/Specialist | Odowa, Huda Y | 1.00 |
| | | | Student Systems Coordinator | Petroskey, Kellie A | 1.00 |
| | | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Cherne, Lori M | 1.00 |
| | CE Coordinator 2 | | Miliovich, Tracy | 1.00 | |
| | Sped Supervisor | | Cherry, Carolyn J | 0.15 | |
| | 17027 - DEC Clerical | Ace L2 Clerk | Lau, Jessie | 1.00 | |
| | 19010 - OP Custodial | Custodian - Level 1 | Abbott, Mark M | 1.00 | |
| | | Custodian - Level 1 | Alvarado Robles, Luis | 1.00 | |
| | | Custodian - Level 1 | Graupmann, David A | 1.00 | |
| | | Custodian - Level 3 | Glende, Mark | 1.00 | |
| | | Custodian - Level 3 | Thurber, Laurie | 1.00 | |
| | | Dir Operations | Lake, David | 0.40 | |
| | 19030 - H & S/ADA Compliance | Ace L4 Admin Asst/Specialist | Maro, Julie A | 1.00 | |
| | | Dir Operations | Lake, David | 0.60 | |
| | 19041 - Facilities Rental | Facilities Coordinator | Hinrichsen, Kyle | 0.89 | |
| | 20030 - Campus Secur Personnel | Facilities Coordinator | Hinrichsen, Kyle | 0.11 | |
| | 21000 - Current Grants | TOSA | McDowell, Morgan | 0.74 | |
| | 21100 - Emergency Relief Aid | Ace L4 Admin Asst/Specialist | Schonewill, Jamie | 1.00 | |
| | | Student Svcs Acct Specialist | De Leon, Angel M | 1.00 | |
| | | Tech Spec 1 | Tarnofsky, John J | 1.00 | |
| | Diamondhead Total | | | | 71.65 |
| | District-wide | 01010 - Elem Core Instr Person | 1st Grade Tcr | Hildreth, Casey L | 1.00 |
| | | | 1st Grade Tcr | OPEN | 1.00 |
| 2nd Grade Tcr | | | Gravink, Ashley | 1.00 | |
| 3rd GradeTcr | | | Krueger, Kaitlynn L | 1.00 | |
| 4th Grade Tcr | | | Viktora, Gabrielle E | 1.00 | |
| 03010 - HS Core Instr Personnel | | BEA President | Wuensch, Wendy Drugge | 1.00 | |
| 07060 - ESL | | ESL Tcr | Hennen, Jennifer S | 1.00 | |
| 09010 - Spec Ed Salaries/Bene | | Assistive Tech Tcr | Nelson, Katie L | 1.00 | |
| | | Behavior Analyst | Czapar, Kelly N | 0.90 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|----------------------|----------------------------------|-------------------------------|---------------------------|------|
| District-wide | 09010 - Spec Ed Salaries/Bene | Behavior Analyst | Ewert, Casey B | 0.90 |
| | | Dape | Holden, Matt J | 0.66 |
| | | Dape | Sweeney, Michael J | 1.00 |
| | | Nurse - LSN | OPEN | 0.40 |
| | | Occ Therapist | Cesaro-Moxley, Rachel L | 0.50 |
| | | Occ Therapist | Elliott, Jenna E | 1.00 |
| | | Occ Therapist | Kolstad, Michele M | 1.00 |
| | | Occ Therapist | OPEN | 1.00 |
| | | Occ Therapist | Roeske, Melissa L | 1.00 |
| | | Physical Therapist | Lian, Jocelyn M | 1.00 |
| | | Sped Supervisor | Oscarson Wanzek, Kristi R | 1.00 |
| | | Sped Tcr | Zondag-Hamer, Kimberly | 1.00 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | OPEN | 0.60 |
| | 12010 - F401 Fed Title I | Band Tcr | Kessler, Miles | 1.00 |
| | 12020 - F414 Fed Title II Part A | Director of Equity | Isis Buchanan | 0.25 |
| | 12030 - F417 Fed Title III | Director of Equity | Isis Buchanan | 0.50 |
| | 12040 - F433 Fed Title IV-A | Behavior Analyst | Czapar, Kelly N | 0.10 |
| | | Behavior Analyst | Ewert, Casey B | 0.10 |
| | 13010 - F335 Pro Pay (QComp) | Continuous Improvement Coach | Bane, Deanna S | 1.00 |
| | | Continuous Improvement Coach | Barnes, Monet M | 1.00 |
| | | Continuous Improvement Coach | Coleman, Colleen M | 1.00 |
| | | Continuous Improvement Coach | Lorincz, Kristen L | 1.00 |
| | | Continuous Improvement Coach | Ness, Katie L | 1.00 |
| | | Continuous Improvement Coach | Niffenegger, Kamala N | 1.00 |
| | 13020 - Integration Program | Avid Coordinator | OPEN | 0.10 |
| | | Cultural Liaison | Ali, Maryan H | 1.00 |
| | | Cultural Liaison | Bauer, Andrea C | 1.00 |
| | | Cultural Liaison | Gaston, Tommie | 1.00 |
| | | Cultural Liaison | Grant, Heidi A | 1.00 |
| | | Cultural Liaison | Kaahiye, Axmad | 1.00 |
| | | Cultural Liaison | Lopez, Mary T | 1.00 |
| | | Cultural Liaison | Moalim, Shamsa A | 1.00 |
| | | Cultural Liaison | OPEN | 1.00 |
| | | Cultural Liaison | Osman, Amal M | 1.00 |
| | | Cultural Liaison | Yasin, Muna I | 1.00 |
| | | Director of Equity | Isis Buchanan | 0.25 |
| | | Specialist of American Indian | Mousseau, Rebecca J | 1.00 |
| | 13030 - Compensatory Ed | Continuous Improvement Coach | Hagen, Aimee E | 1.00 |
| | | Continuous Improvement Coach | Nemeth, Heather | 1.00 |
| | 14010 - Tech General | Digital Learning Specialist | Salmela, Kathryn | 1.00 |
| | 16010 - Board of Education | School Board | Alt, Abigail | 1.00 |
| | | School Board | Conner, Antoinette | 1.00 |
| | | School Board | Mursal, Safio D | 1.00 |
| | | School Board - Chair | Hume, Michael S | 1.00 |
| | | School Board - Clerk | Chester, Lesley A | 1.00 |
| | | School Board - Treasurer | Miller, Eric Charles | 1.00 |
| | | School Board - Vice Chair | Werb, Anna J | 1.00 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Program Supervisor | Hassan, Hamza A | 0.44 |
| | 19010 - OP Custodial | Custodian - Level 1 | Kiehn, Jean M | 1.00 |
| | | Custodian - Level 1 | Molina, Julio C | 1.00 |
| | | Custodian - Level 1 | OPEN | 1.00 |
| | | Custodian - Level 2 | Davila, Guillermo D | 1.00 |
| | | Custodian - Level 2 | Johnson, Mark E | 1.00 |
| | | Custodian - Level 2 | Johnson, Michael A | 1.00 |
| | | Custodian - Level 2 | Wollersheim, Christian P | 1.00 |
| | | Ops Supervisor | O'Laughlin, John M | 1.00 |
| | | Ops Supervisor | Powers, Scott D | 1.00 |
| | | Ops Supervisor | Wolfram, Michael | 1.00 |
| | 19020 - OP Bldg Main & Grounds | Custodian - Level 2 | Anderson, John Charles | 1.00 |
| | | Custodian - Level 2 | Chantara, Thomas Khamsing | 0.50 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|----------------------|-----------------------------------|----------------------------------|---------------------------|--------------------------|------|
| District-wide | 19020 - OP Bldg Main & Grounds | Custodian - Level 4 | Alvarado, Angel | 1.00 | |
| | | Custodian - Level 4 | Gilbertson, Dale | 1.00 | |
| | 19030 - H & S/ADA Compliance | Ops Supervisor | Henderson, Sean M | 1.00 | |
| | 19050 - Purchasing/Warehouse | Custodian - Level 2 | Chantara, Thomas Khamsing | 0.50 | |
| | | Custodian - Level 4 | Hadac, William | 1.00 | |
| | 21100 - Emergency Relief Aid | Cultural Liaison | Ruiz, Cynthia | 1.00 | |
| | | EA Level 3 | OPEN | 0.91 | |
| | | Finance Project Manager | Jensen, Pamela K | 1.00 | |
| | | Math Tcr | OPEN | 1.00 | |
| | | Science Tcr | OPEN | 0.60 | |
| District-wide Total | | | | 70.20 | |
| Eagle Ridge MS | 02010 - MS Core Instr Personnel | 6th Grade Tcr | Barton, Duane | 0.65 | |
| | | 6th Grade Tcr | Kraft, Stephen | 0.95 | |
| | | 6th Grade Tcr | Lewandowski, Megan J | 0.65 | |
| | | 6th Grade Tcr | Lundahl, Timothy | 0.95 | |
| | | 6th Grade Tcr | Mikelson, Teresa | 0.65 | |
| | | 6th Grade Tcr | OPEN | 1.00 | |
| | | Lang Arts Tcr | Anderson, Kristen L | 0.65 | |
| | | Lang Arts Tcr | Blair, Michael E. | 0.65 | |
| | | Lang Arts Tcr | Elward, Lucius P | 0.65 | |
| | | Lang Arts Tcr | Meyer, Joseph | 1.00 | |
| | | Lang Arts Tcr | Moran, Molly K | 0.92 | |
| | | Lang Arts Tcr | OPEN | 0.25 | |
| | | Lang Arts Tcr | Parkinson, Jacquelyn R | 0.65 | |
| | | Lang Arts Tcr | Thomas, Jessica | 0.44 | |
| | | Lunch Supervision - TEA | OPEN | 0.26 | |
| | | Math Tcr | Czapar, Ryan J | 0.95 | |
| | | Math Tcr | Drutowski, Alison | 0.65 | |
| | | Math Tcr | Grueneich, Janelle | 0.65 | |
| | | Math Tcr | Isaacson, Melissa J | 0.65 | |
| | | Math Tcr | Nelson, Michelle L | 0.65 | |
| | | PLTW | Beckmann, Emily C | 0.83 | |
| | | Science Tcr | Hammer, Jeffrey | 0.95 | |
| | | Science Tcr | Meyer, Chad | 0.95 | |
| | | Science Tcr | OPEN | 0.17 | |
| | | Soc Stu Tcr | Klubberud, Michael | 0.95 | |
| | | Soc Stu Tcr | Simmons, Sean D | 0.95 | |
| | | World Lang Tcr | Larson, Rachael M | 0.30 | |
| | | World Lang Tcr | OPEN | 0.17 | |
| | | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Weilandgruber, Elizabeth | 0.74 |
| | | | Band Tcr | Armstrong, Nicholas G | 0.75 |
| | | | Music Tcr | Adkins, Abigail E | 0.34 |
| | | | Music Tcr | Armstrong, Nicholas G | 0.08 |
| | | | Phy Ed Tcr | Hermes, Shelley | 0.66 |
| | | | Phy Ed Tcr | Holden, Matt J | 0.17 |
| | Phy Ed Tcr | | Pearson, Chad W | 1.00 | |
| | Strings Tcr | | Armstrong, Nicholas G | 0.17 | |
| | Strings Tcr | | OPEN | 0.17 | |
| | 06010 - FACS Instr Personnel | | Facs Tcr | Borden, Paige M | 0.65 |
| | | Facs Tcr | OPEN | 0.34 | |
| | 07010 - K12 Media Serv Support | Media Specialist | Galland, John | 1.00 | |
| | 07030 - K12 Guidance Serv Support | Counselor | Russell, Desha S | 1.00 | |
| | | Counselor | Thornton, Madison M | 1.00 | |
| | 07040 - DEANS | Dean | Claiborn, LaShunda R | 1.00 | |
| | | Dean | El-Shabazz, Deonta | 1.00 | |
| | 07060 - ESL | ESL Tcr | Garrison, Amber L | 1.00 | |
| | | ESL Tcr | Heil, Rachel A | 1.00 | |
| | | ESL Tcr | Limberg, Mindi L | 1.00 | |
| | 09010 - Spec Ed Salaries/Bene | Nurse - LSN | Eilertson, Jane Ann | 0.21 | |
| | | Psychologist | Kral, Melissa M | 1.00 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|-----------------------------|----------------------------------|------------------------------|--------------------------|--------------|
| Eagle Ridge MS | 09010 - Spec Ed Salaries/Bene | Social Worker | Poliquin, Anne E | 0.35 |
| | | Sped Ea | Ashley, James M | 0.91 |
| | | Sped Ea | Bringgold, Debbie | 0.91 |
| | | Sped Ea | Evans, Lukah W | 0.91 |
| | | Sped Ea | Gillis, Cindy M | 0.91 |
| | | Sped Ea | Huitron, Victor M | 0.91 |
| | | Sped Ea | Kusniryk, Cassidy J | 0.91 |
| | | Sped Ea | Kusniryk, Kelly R | 0.91 |
| | | Sped Ea | Nassar, Thanaa R | 0.91 |
| | | Sped Ea | Pickett, Brian T | 0.91 |
| | | Sped Ea | Schwarz, Darcie N | 0.91 |
| | | Sped Tcr | Byrne, Edward | 1.00 |
| | | Sped Tcr | Chouanard, Mary E | 1.00 |
| | | Sped Tcr | Fredricks, Joel J | 1.00 |
| | | Sped Tcr | Gonnella, Mark P | 1.00 |
| | | Sped Tcr | Hermansen, Laura J | 1.00 |
| | | Sped Tcr | Mikkelson, Timothy | 1.00 |
| | | Sped Tcr | Nash, Derek B | 1.00 |
| | | Sped Tcr | Nicklin, Liza | 1.00 |
| | | Speech Language Assistant | Robran, Kimberly J | 0.70 |
| | | Speech Tcr | OPEN | 0.50 |
| | 10010 - ALC/At Risk Programming | 6th Grade Tcr | Barton, Duane | 0.35 |
| | | 6th Grade Tcr | Kraft, Stephen | 0.05 |
| | | 6th Grade Tcr | Lewandowski, Megan J | 0.35 |
| | | 6th Grade Tcr | Lundahl, Timothy | 0.05 |
| | | 6th Grade Tcr | Mikelson, Teresa | 0.35 |
| | | Lang Arts Tcr | Anderson, Kristen L | 0.35 |
| | | Lang Arts Tcr | Blair, Michael E. | 0.35 |
| | | Lang Arts Tcr | Elward, Lucius P | 0.35 |
| | | Lang Arts Tcr | Parkinson, Jacquelyn R | 0.35 |
| | | Lang Arts Tcr | Thomas, Jessica | 0.23 |
| | | Math Tcr | Czapar, Ryan J | 0.05 |
| | | Math Tcr | Drutowski, Alison | 0.35 |
| | | Math Tcr | Grueneich, Janelle | 0.35 |
| | | Math Tcr | Isaacson, Melissa J | 0.35 |
| | | Math Tcr | Nelson, Michelle L | 0.35 |
| | | Science Tcr | Hammer, Jeffrey | 0.05 |
| | | Science Tcr | Meyer, Chad | 0.05 |
| | | Soc Stu Tcr | Klubberud, Michael | 0.05 |
| | | Soc Stu Tcr | Simmons, Sean D | 0.05 |
| | | Soc Stu Tcr | Yager, Amy | 1.00 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | Eilertson, Jane Ann | 0.79 |
| | 12020 - F414 Fed Title II Part A | Avid Coordinator | Thomas, Jessica | 0.13 |
| | 13020 - Integration Program | Avid Coordinator | Thomas, Jessica | 0.20 |
| | | Social Worker | Poliquin, Anne E | 0.65 |
| | 17021 - Sec Bldg Administrators | Principal | Helke, David M | 1.00 |
| | | Principal Asst | Bohr, Jennifer L | 1.00 |
| | 17022 - Sec Bldg Clerical | Ace L3 Secretary | Evans-Vorhies, Maryann C | 1.00 |
| | | Ace L3 Secretary | Felton, Shelly M. | 1.00 |
| | | Ace L4 Admin Asst/Specialist | Scalzo, Kristi | 1.00 |
| | 17023 - Sec Bldg Ed Assistants | EA L2 Support | OPEN | 1.00 |
| | 19010 - OP Custodial | Custodian - Level 1 | Arreola, Bertha A | 1.00 |
| | | Custodian - Level 1 | Leon, Steven F | 1.00 |
| | | Custodian - Level 1 | Ly, Ty V | 1.00 |
| | | Custodian - Level 1 | Sahli, Teresea | 1.00 |
| | | Custodian - Level 2 | Johnson, Nicholas A | 1.00 |
| | | Custodian - Level 3 | Johnson, Glenn A. | 1.00 |
| | 21100 - Emergency Relief Aid | Math Tcr | Schmidt-boyles, Dawn | 1.00 |
| Eagle Ridge MS Total | | | | 72.23 |
| ECSE | 09010 - Spec Ed Salaries/Bene | Ace L4 Admin Asst/Specialist | Mcbride, Kristen | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|-------------------------|--------------------------------|-----------------------------|----------------------------|-----------------------|------|
| ECSE | 09010 - Spec Ed Salaries/Bene | Behavior Analyst | OPEN | 0.50 | |
| | | Cultural Liaison | Hassan, Rahma | 1.00 | |
| | | Cultural Liaison | Riveros, Anna-maria | 1.00 | |
| | | ECSE Coordinator | Wakal, Kimberly B | 1.00 | |
| | | ECSE Tcr | Albersheim-Carter, Marcina | 1.00 | |
| | | ECSE Tcr | Barcus, Christine J | 1.00 | |
| | | ECSE Tcr | Blomquist, Stephanie | 1.00 | |
| | | ECSE Tcr | Blood, Kelsey Jo | 1.00 | |
| | | ECSE Tcr | Bresina, Autumn R | 1.00 | |
| | | ECSE Tcr | Clancy, Carissa | 1.00 | |
| | | ECSE Tcr | Cloutier, Dana | 0.60 | |
| | | ECSE Tcr | Dedomines, Jennifer L | 1.00 | |
| | | ECSE Tcr | Ebenhoh, Teegan M | 1.00 | |
| | | ECSE Tcr | Erbes, Sarah L | 1.00 | |
| | | ECSE Tcr | Melquist, Michelle | 1.00 | |
| | | ECSE Tcr | Nelson, Katherine J | 1.00 | |
| | | ECSE Tcr | Ness, Karen M | 1.00 | |
| | | ECSE Tcr | Niemiec, Alicia | 1.00 | |
| | | ECSE Tcr | Nolte, Nicole L | 1.00 | |
| | | ECSE Tcr | OPEN | 4.00 | |
| | | ECSE Tcr | Yost, Molly M | 1.00 | |
| | | Occ Therapist | Erickson, Kayla M | 1.00 | |
| | | Occ Therapist | Oliver, Kerry M | 1.00 | |
| | | Occ Therapist | Robole, Vicki M | 1.00 | |
| | | Psychologist | Arthur, Paula J | 0.50 | |
| | | Psychologist | Kennedy, Jennifer K | 0.60 | |
| | | Psychologist | Petersen, Holly M | 0.80 | |
| | | Social Worker | OPEN | 1.00 | |
| | | Sped Ea | Artiga-rosa, Patricia | 0.81 | |
| | | Sped Ea | Bachmeier, Michelle M | 0.81 | |
| | | Sped Ea | Kantor, Nancy M | 0.81 | |
| | | Sped Ea | Kendall, Dasia K | 0.81 | |
| | | Sped Ea | Mai, Anh T | 0.81 | |
| | | Sped Ea | Mohamed Ahmed, Malaz K | 0.81 | |
| | | Sped Ea | Ortiz, Janina E | 0.81 | |
| | | Sped Ea | Painter, Terri Lynn | 0.81 | |
| | | Sped Ea | Schroeder, Gina M | 0.81 | |
| | | Sped Ea | Smith, Brittney | 0.81 | |
| | | Sped Ea | Walterson, Kristen A | 0.81 | |
| | | Sped Ea | Zich, Mary M | 0.81 | |
| | | Speech Tcr | Jordan, Joanna | 1.00 | |
| | | Speech Tcr | Neal, Bryeny B | 1.00 | |
| | | Speech Tcr | Niesen, Elizabeth A | 1.00 | |
| | | Speech Tcr | Nordeen, Denise M | 1.00 | |
| | | Speech Tcr | OPEN | 1.00 | |
| | | Speech Tcr | Vodnick, Sarah A | 1.00 | |
| | | 19010 - OP Custodial | Custodian - Level 1 | James, Marcus C | 0.50 |
| | | | Custodian - Level 1 | Lopez, Joseph D | 1.00 |
| | | | Custodian - Level 1 | Molina Urgiles, David | 0.50 |
| | | | Custodian - Level 3 | Dykstra, Bryan G. | 1.00 |
| ECSE Total | | | | 48.76 | |
| Edward Neill Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Allman, Kellie R | 1.00 | |
| | | 1st Grade Tcr | Olsen, Laura | 1.00 | |
| | | 1st Grade Tcr | Webster, Susan M | 1.00 | |
| | | 2nd Grade Tcr | Armstrong, Ryann M | 1.00 | |
| | | 2nd Grade Tcr | Engdahl, Ann Mary | 1.00 | |
| | | 2nd Grade Tcr | Lenton, Tiffany | 1.00 | |
| | | 3rd GradeTcr | Lobben, Angela | 1.00 | |
| | | 3rd GradeTcr | Wagner-smith, Sherry | 1.00 | |
| | | 3rd GradeTcr | Zak, Gloria | 1.00 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|--------------------------------------|-------------------------------------|------------------------------|-------------------------|--------------|
| Edward Neill Elementary | 01010 - Elem Core Instr Person | 4th Grade Tcr | Condon, James F | 1.00 |
| | | 4th Grade Tcr | Gilray, Rebecca J | 1.00 |
| | | 5th Grade Tcr | Hirani, Misbah M | 1.00 |
| | | Kindergarten Tcr | Cantolla, Kaitlin M | 1.00 |
| | | Kindergarten Tcr | Elfering, Kaylin E | 1.00 |
| | | Kindergarten Tcr | Lippka, Jonalyn | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Binn, Malorie | 0.67 |
| | | Music Tcr | OPEN | 1.00 |
| | | Music Tcr | Tranby, Bonnie K. | 0.67 |
| | | Phy Ed Tcr | Mode, Jason T | 0.33 |
| | | Phy Ed Tcr | Moorlach, Brian | 0.25 |
| | | EA Media Support | Scheuneman, Kristen Joy | 0.59 |
| | 07010 - K12 Media Serv Support | Advanced Learning | Petrella, Sara M | 0.50 |
| | 07020 - K12 Gifted Talented Support | ESL Tcr | Moran, Ryan W | 1.00 |
| | | ESL Tcr | Musa-agboneni, Kari | 1.00 |
| | | ESL Tcr | Rhinevault, Lynn | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Kugler, Julie | 0.80 |
| | | Nurse - LSN | OPEN | 0.23 |
| | | Nurse - RN | Scoville, Jennifer | 1.00 |
| | | Psychologist | Otto, Caron | 0.50 |
| | | Social Worker | Parker, Sarah E | 0.35 |
| | | Sped Ea | Gronseth, Allyssa M | 0.91 |
| | | Sped Ea | Haile, Shamso A | 0.91 |
| | | Sped Ea | Hammoud, Hanaa | 0.91 |
| | | Sped Ea | Heger, Elizabeth A | 0.91 |
| | | Sped Ea | Herman, Linda R | 0.91 |
| | | Sped Ea | Kuhlman, Susan M | 0.91 |
| | | Sped Ea | Pofahl, Janell C | 0.91 |
| | | Sped Ea | Rockett, Joan | 0.91 |
| | | Sped Tcr | Bing, Dena M | 1.00 |
| | | Sped Tcr | Discher, Tracy L | 1.00 |
| | | Sped Tcr | Gillispie, Jameson M | 1.00 |
| | | Sped Tcr | OPEN | 1.00 |
| | | Sped Tcr | Sullivan, Jodi L | 0.50 |
| | | Speech Tcr | Jamison, Darcie L | 1.00 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | OPEN | 0.77 |
| | | Nurse - RN | Loerzel, Michelle M | 1.00 |
| | 12010 - F401 Fed Title I | EA Level 3 | Kruger, Tara N | 0.94 |
| | | Learning Specialist | Herkenhoff, Patty Ann | 1.00 |
| | | Learning Specialist | Kugler, Julie | 0.20 |
| | 13020 - Integration Program | Social Worker | Parker, Sarah E | 0.65 |
| | 14010 - Tech General | Digital Learning Specialist | Anderson, Bjorn Rs | 0.67 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Program Supervisor | Abdul, Ayan M | 0.75 |
| | | CE Program Supervisor | OPEN | 1.00 |
| | 17011 - Elem Bldg Administrators | Principal | Bomsta, Lyle J | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Stickle, Carolyn E | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | OPEN | 0.41 |
| | | EA L2 Support | Polding, Molly A | 0.47 |
| | | EA L2 Support | Rosenberger, Rose M | 0.88 |
| | 19010 - OP Custodial | Custodian - Level 1 | Alvarado, Mary | 1.00 |
| | | Custodian - Level 1 | Amos, Susan K | 0.50 |
| | | Custodian - Level 1 | Molina, Angel | 0.50 |
| | | Custodian - Level 3 | Reimers, James F | 1.00 |
| | 21100 - Emergency Relief Aid | 5th Grade Tcr | Wening, Alesha | 1.00 |
| Edward Neill Elementary Total | | | | 52.87 |
| Gideon Pond Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Odegard, Elisa | 1.00 |
| | | 1st Grade Tcr | Trekell, Terese | 1.00 |
| | | 2nd Grade Tcr | Ambuehl, Jennifer A | 1.00 |
| | | 2nd Grade Tcr | Kleven, Mark A | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|-------------------------------------|----------------------------------|------------------------------|---------------------------|--------------|
| Gideon Pond Elementary | 01010 - Elem Core Instr Person | 2nd Grade Tcr | Stoneking, Stacy | 1.00 |
| | | 3rd GradeTcr | Anderson, Brittney | 1.00 |
| | | 3rd GradeTcr | Traetow, Andrea | 1.00 |
| | | 3rd GradeTcr | Zucollo, Susan R | 1.00 |
| | | 4th Grade Tcr | Gallus, Jeffrey | 1.00 |
| | | 4th Grade Tcr | King, Dan Austin | 1.00 |
| | | 5th Grade Tcr | Rau, Jessica | 1.00 |
| | | 5th Grade Tcr | Selby, Hannah | 1.00 |
| | | Kindergarten Tcr | Brace, Roxanna N | 1.00 |
| | | Kindergarten Tcr | Carver, Emily J | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Schrivier, Mara C | 0.75 |
| | | Music Tcr | Buck, Rebecca L | 0.75 |
| | | Phy Ed Tcr | Dungey, Nate | 0.75 |
| | 07010 - K12 Media Serv Support | EA Media Support | Butorac, Melanie A | 0.59 |
| | 07060 - ESL | ESL Tcr | King, Kristen | 1.00 |
| | | ESL Tcr | OPEN | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Skoglund, Allison L | 0.50 |
| | | Nurse - LSN | Cozad, Patricia M | 0.19 |
| | | Psychologist | Otto, Caron | 0.50 |
| | | Social Worker | Khalif, Abdullahi M | 0.35 |
| | | Sped Ea | Hassan, Fatuma D | 0.91 |
| | | Sped Ea | Hendrickson, Lisa | 0.91 |
| | | Sped Ea | Mohamud, Ayan O | 0.91 |
| | | Sped Ea | Theis, Rachael L | 0.91 |
| | | Sped Ea | Weatherford, Andrea M | 0.91 |
| | | Sped Ea | Wilson, Danelle P | 0.91 |
| | 10030 - K-12 Nursing Hlth Serv | Sped Tcr | Lynch, Molly | 1.00 |
| | | Sped Tcr | OPEN | 1.00 |
| | | Sped Tcr | Tucker, Emily A | 1.00 |
| | | Speech Tcr | Klein, Heather | 1.00 |
| | | EA Health | Stene, Barbara | 0.91 |
| | | Nurse - LSN | Cozad, Patricia M | 0.21 |
| | 12010 - F401 Fed Title I | EA L2 Support | Papendick, Sharon L | 0.44 |
| | | EA Level 3 | Abdi, Rahima A | 0.50 |
| | | EA Level 3 | Waters, Stacie | 0.63 |
| | | Learning Specialist | Skoglund, Allison L | 0.50 |
| | 13020 - Integration Program | Advanced Learning | Stalock, Sharron C | 0.50 |
| | | Social Worker | Khalif, Abdullahi M | 0.65 |
| | 14010 - Tech General | Digital Learning Specialist | Knudsen, Julie A | 0.75 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Smith-Lossiah, Sharon Kay | 1.00 |
| | | CE Program Supervisor | Yusuf, Ubah | 0.88 |
| | 17011 - Elem Bldg Administrators | Principal | Hussein, Salma | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Olsen-Dickhausen, Sarah J | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Abdi, Rahima A | 0.50 |
| | | EA L2 Support | Butorac, Melanie A | 0.25 |
| | | EA L2 Support | Kump, Jolene | 1.00 |
| | | EA L2 Support | Kump, Jolene | 1.00 |
| | 19010 - OP Custodial | Custodian - Level 1 | Fitzgerald, Elizabeth | 1.00 |
| | | Custodian - Level 1 | Ohlhauser, Connor C | 0.50 |
| | | Custodian - Level 3 | Dotzler, Brenda L | 1.00 |
| | 21100 - Emergency Relief Aid | EA Level 3 | Hussein, Sofia Y | 0.91 |
| Gideon Pond Elementary Total | | | | 44.43 |
| Harriet Bishop Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Anderson, Megan C | 1.00 |
| | | 1st Grade Tcr | Marshall, Debra L | 1.00 |
| | | 1st Grade Tcr | Strowbridge, Staci | 1.00 |
| | | 2nd Grade Tcr | Engen, Amy | 1.00 |
| | | 2nd Grade Tcr | Jarzyna-ingles, Anne W | 1.00 |
| | | 2nd Grade Tcr | Omodt, Jane | 1.00 |
| | | 2nd Grade Tcr | Schafer, Kristy J | 1.00 |
| | | 3rd GradeTcr | Anderson, Melissa | 1.00 |
| | | 3rd GradeTcr | Anderson, Melissa | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|---------------------------|----------------------------------|------------------------------|--------------------------|------|
| Harriet Bishop Elementary | 01010 - Elem Core Instr Person | 3rd GradeTcr | Holden, Nichole L | 1.00 |
| | | 3rd GradeTcr | Jensen, Leta | 1.00 |
| | | 3rd GradeTcr | Meyer, Tanya L | 1.00 |
| | | 4th Grade Tcr | Coronis, Stacy S | 1.00 |
| | | 4th Grade Tcr | Soruco, Maria R | 1.00 |
| | | 4th Grade Tcr | Wallenta, Paul S | 1.00 |
| | | 4th Grade Tcr | Warmka, Cheri R | 1.00 |
| | | 5th Grade Tcr | Campen, Kim A. | 0.50 |
| | | 5th Grade Tcr | Dahl, Sabrina Lynn | 1.00 |
| | | 5th Grade Tcr | Morlock, Katie R | 0.50 |
| | | 5th Grade Tcr | VanHorn, Alexander W | 1.00 |
| | | Kindergarten Tcr | Berryman, Ashley A | 1.00 |
| | | Kindergarten Tcr | Harrold, Stacey L | 1.00 |
| | | Kindergarten Tcr | Pavek, Brooke C | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | OPEN | 1.00 |
| | | Music Tcr | Geesman, Garrett D | 1.00 |
| | | Phy Ed Tcr | Loesch, Jake | 1.00 |
| | 07010 - K12 Media Serv Support | EA Media Support | OPEN | 0.59 |
| | 07060 - ESL | ESL Tcr | Blom, Anne E | 1.00 |
| | | ESL Tcr | Christenson, Rachel A | 1.00 |
| | | ESL Tcr | Kessler, Cecilia | 1.00 |
| | | ESL Tcr | Mikunda, RYANNE R | 1.00 |
| | | ESL Tcr | OPEN | 2.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Campen, Kim A. | 0.50 |
| | | Learning Specialist | Morlock, Katie R | 0.50 |
| | | Nurse - LSN | OPEN | 0.17 |
| | | Nurse - RN | OPEN | 1.00 |
| | | Psychologist | Lautigar-beutz, Julie | 0.50 |
| | | Social Worker | Koch, Rebecca M | 0.35 |
| | | Sped Ea | Chhen, Kuoy L | 0.91 |
| | | Sped Ea | Dantoft, Erik N | 0.91 |
| | | Sped Ea | Foley, Alena M | 0.91 |
| | | Sped Ea | Keirstead, Amy | 0.91 |
| | | Sped Ea | Mcguire, Rebecca L | 0.91 |
| | | Sped Ea | OPEN | 1.72 |
| | | Sped Ea | Rathjen, Lori A | 0.91 |
| | | Sped Ea | Schmitt, Hanna R | 0.91 |
| | | Sped Ea | Weber, Robert D | 0.91 |
| | | Sped Tcr | Classen, Jodie L | 1.00 |
| | | Sped Tcr | Hassler, Hannah E | 1.00 |
| | | Sped Tcr | Logan, Kari M | 0.50 |
| | | Sped Tcr | Mickelson, Ashly D | 1.00 |
| | | Sped Tcr | Pred, Renee R | 1.00 |
| | | Speech Tcr | Witt, Samantha M | 1.00 |
| | 10030 - K-12 Nursing HLth Serv | EA Health | OPEN | 0.91 |
| | | Nurse - LSN | OPEN | 0.83 |
| | 12010 - F401 Fed Title I | 5th Grade Tcr | Schwalbe, Heather | 1.00 |
| | | EA L2 Support | Montoya Alvarez, Maria A | 0.63 |
| | | EA Level 3 | Lazenby, Charline N | 0.94 |
| | | EA Level 3 | Oshiro, Karen M | 0.03 |
| | | Learning Specialist | Shirley, Kaitlyn N | 1.00 |
| | 13020 - Integration Program | Social Worker | Koch, Rebecca M | 0.65 |
| | 13030 - Compensatory Ed | Advanced Learning | Huber, Erin | 0.50 |
| | 14010 - Tech General | Digital Learning Specialist | Risteau, Joseph S | 1.00 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Derusha, Jessalynn | 1.00 |
| | | CE Coordinator 2 | Fandrich, Kari M | 1.00 |
| | | CE Program Supervisor | Sanborn, Nicholas | 0.19 |
| | 17011 - Elem Bldg Administrators | Principal | Essay, Kenneth P | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Liyantage, Melanie | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|---------------------------------|----------------------------------|-----------------------------|------------------------------|-------|
| Harriet Bishop Elementary | 17013 - Elem Bldg Ed Assistants | EA L2 Support | OPEN | 1.38 |
| | | EA L2 Support | Smith, Linda M | 0.63 |
| | 19010 - OP Custodial | Custodian - Level 1 | Robasse, Charles W | 1.00 |
| | | Custodian - Level 1 | Spencer, Tandelyn T | 1.00 |
| | | Custodian - Level 3 | Martinez, Robert V | 1.00 |
| | 21100 - Emergency Relief Aid | EA Level 3 | Oshiro, Karen M | 0.91 |
| Harriet Bishop Elementary Total | | | | 66.16 |
| Hidden Valley Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Hiebert, Tracy | 1.00 |
| | | 1st Grade Tcr | Langreck, Lori | 1.00 |
| | | 1st Grade Tcr | OPEN | 1.00 |
| | | 2nd Grade Tcr | Andrews, Donna | 1.00 |
| | | 2nd Grade Tcr | Briggs, Lori A | 1.00 |
| | | 2nd Grade Tcr | Tollerud, Teresa Jo | 1.00 |
| | | 3rd GradeTcr | Dwire, Melinda | 1.00 |
| | | 3rd GradeTcr | Ertl, Abby | 1.00 |
| | | 3rd GradeTcr | Taack, Gina | 1.00 |
| | | 4th Grade Tcr | Katchmark, Laura E | 1.00 |
| | | 4th Grade Tcr | Lecompte, Emilie | 1.00 |
| | | 4th Grade Tcr | OPEN | 1.00 |
| | | 5th Grade Tcr | Nelson, Kathryn L | 1.00 |
| | | 5th Grade Tcr | Schwenn, Jeffrey A | 1.00 |
| | | 5th Grade Tcr | Voris, Quincy B | 1.00 |
| | | Kindergarten Tcr | Finch, Christine M | 1.00 |
| | | Kindergarten Tcr | McCroskey, Shari | 1.00 |
| | | Kindergarten Tcr | Walby, Molly E | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Merkel, Sara A | 1.00 |
| | | Music Tcr | Wood, Kimberly R | 1.00 |
| | | Phy Ed Tcr | Shelden, Jon | 1.00 |
| | 07010 - K12 Media Serv Support | EA Media Support | Schatzlein, Rachel | 0.59 |
| | 07060 - ESL | ESL Tcr | Michels, Christine | 1.00 |
| | | ESL Tcr | O'brien, Brianna | 1.00 |
| | | ESL Tcr | OPEN | 2.00 |
| | | ESL Tcr | Quinonez, Jessica L | 1.00 |
| | | ESL Tcr | Reissy, Meagan C | 1.00 |
| | | ESL Tcr | Sasseville-Praska, Natalie M | 1.00 |
| | | ESL Tcr | OPEN | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Collins, Leanne | 1.00 |
| | | Learning Specialist | Nurmela, Crystal | 0.50 |
| | | Psychologist | Komar, Karen K | 0.50 |
| | | Social Worker | Gauer-Kloos, Megan | 0.35 |
| | | Sped Ea | Datres, Susan | 0.91 |
| | | Sped Ea | Davila, Ruth E | 0.91 |
| | | Sped Ea | Jones, Jean | 0.91 |
| | | Sped Ea | Kienitz, Darlys | 0.91 |
| | | Sped Ea | Ochoa Herrera, Lisbet | 0.91 |
| | | Sped Ea | OPEN | 1.00 |
| | | Sped Ea | Peterson, Kim L | 0.91 |
| | | Sped Ea | Sanz, Margaret M | 0.91 |
| | | Sped Ea | Twardoski, Ruthann | 0.91 |
| | | Sped Ea | Yousuf, Nimo I | 0.91 |
| | | Sped Ea | Yusuf, Hana A | 0.91 |
| | | Sped Tcr | Biagi, Louis | 1.00 |
| | | Sped Tcr | Brown, Alta T | 1.00 |
| | | Sped Tcr | Gagner, Ashly | 1.00 |
| | | Sped Tcr | Hanson, Alyssa | 1.00 |
| | | Sped Tcr | Pettes, Julie A | 1.00 |
| | | Sped Tcr | Sullivan, Jodi L | 0.50 |
| | | Speech Tcr | Spoden, Annemarie | 1.00 |
| | 10010 - ALC/At Risk Programming | CE Coordinator 3 | Dudley, Martha Viczian | 0.20 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - RN | Dillon, Riley N | 1.00 |
| | 12010 - F401 Fed Title I | Counselor | Bodin, Kristin M | 1.00 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|--------------------------------|----------------------------------|------------------------------|--------------------------|-------|
| Hidden Valley Elementary | 12010 - F401 Fed Title I | EA L2 Support | Givens, Katidea | 0.31 |
| | | Learning Specialist | Nurmela, Crystal | 0.50 |
| | | Psychologist | Komar, Karen K | 0.50 |
| | 13020 - Integration Program | Social Worker | Gauer-Kloos, Megan | 0.65 |
| | 13030 - Compensatory Ed | Advanced Learning | Huber, Erin | 0.50 |
| | 14010 - Tech General | Digital Learning Specialist | Grundstrom, Katie M | 1.00 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Rivers, Jessica L | 1.00 |
| | | CE Coordinator 2 | Tusa, Angela M | 1.00 |
| | | CE Program Supervisor | Rush, Diane | 1.00 |
| | 17011 - Elem Bldg Administrators | Principal | Black, Kristine C | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L3 Secretary | Najera Vazquez, Martha E | 1.00 |
| | | Ace L4 Admin Asst/Specialist | Hreha, Kyle J | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Ali, Fartun A | 0.31 |
| | | EA L2 Support | Dracheva, Darya V | 0.38 |
| | | EA L2 Support | Gillies, Heidi D | 0.41 |
| | | EA L2 Support | OPEN | 0.06 |
| | 19010 - OP Custodial | Custodian - Level 1 | Alvarado, Ernesto | 1.00 |
| | | Custodian - Level 1 | Sullivan, Geraldine E | 1.00 |
| | | Custodian - Level 3 | Nelson, Kirk A | 1.00 |
| | 21100 - Emergency Relief Aid | EA Level 3 | Lopez, Janet | 0.91 |
| Hidden Valley Elementary Total | | | | 64.73 |
| Metcalf MS | 19010 - OP Custodial | Custodian - Level 3 | Johnson, Brian J | 1.00 |
| Metcalf MS Total | | | | 1.00 |
| Nicollet MS | 02010 - MS Core Instr Personnel | 6th Grade Tcr | Cin, Stephanie P | 0.60 |
| | | 6th Grade Tcr | Coronis, Anthony L | 0.60 |
| | | 6th Grade Tcr | Glas, John M | 0.60 |
| | | 6th Grade Tcr | Kelly, Katie J | 0.95 |
| | | 6th Grade Tcr | Kohner, Joseph E | 0.60 |
| | | 6th Grade Tcr | Nemetz, Scott | 0.95 |
| | | 6th Grade Tcr | Ring, Katlin | 0.60 |
| | | 6th Grade Tcr | Smalley, Amy C | 0.55 |
| | | Lang Arts Tcr | Abdullahi, Ibrahim H | 0.72 |
| | | Lang Arts Tcr | Brainard, Cole D | 0.60 |
| | | Lang Arts Tcr | Hansen, William C | 0.60 |
| | | Lang Arts Tcr | Orth, Steven D. | 0.60 |
| | | Lang Arts Tcr | Salad, Hawa D | 0.60 |
| | | Lang Arts Tcr | Schmidt, Jennifer R | 1.00 |
| | | Lang Arts Tcr | Sorensen, Brad | 0.60 |
| | | Lunch Supervision - TEA | OPEN | 0.13 |
| | | Math Tcr | Benson, Ross S | 0.83 |
| | | Math Tcr | Funches, Monique Roy | 0.60 |
| | | Math Tcr | Geddes, Richard W | 0.72 |
| | | Math Tcr | Hoge, Brittney | 0.60 |
| | | Math Tcr | OPEN | 0.70 |
| | | Math Tcr | Sticha, Matthew | 0.60 |
| | | Science Tcr | Challgren, Peg Ten | 0.95 |
| | | Science Tcr | Liberacki, Lauren | 0.95 |
| | | Science Tcr | Pieper, Jill | 0.61 |
| | | Science Tcr | Pranschke, Stephanie T | 0.95 |
| | | Soc Stu Tcr | Elfering, Jean | 0.95 |
| | | Soc Stu Tcr | Iverson, Adam | 0.95 |
| | | Soc Stu Tcr | Kammueller, Inga K | 0.95 |
| | | Soc Stu Tcr | Philipsek, Megan K | 0.95 |
| | | World Lang Tcr | Blazquez, Javier | 0.33 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Hoffman, Emiley | 0.83 |
| | | Band Tcr | Bakken, Ann | 0.67 |
| | | Band Tcr | Kosloski, Scott | 0.20 |
| | | Lunch Supervision - TEA | OPEN | 0.13 |
| | | Music Tcr | Adkins, Abigail E | 0.34 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|----------------------|-----------------------------------|-----------------------------|------------------------|------|
| Nicollet MS | 04010 - K12 PhyEd/Art/Math/Music | Phy Ed Tcr | Brown, Christopher M | 0.66 |
| | | Phy Ed Tcr | Kubes, Margaret J | 1.00 |
| | | Phy Ed Tcr | Neseth, Paul L | 1.00 |
| | | Strings Tcr | Kosloski, Scott | 0.40 |
| | | Vocal Tcr | Bakken, Ann | 0.33 |
| | 06010 - FACS Instr Personnel | Facs Tcr | Ruzichka, Laurie | 1.00 |
| | | Facs Tcr | West, Julie | 0.50 |
| | 06020 - Trade Instr Ed Personnel | PLTW | Paetzold, Robert James | 0.84 |
| | 07010 - K12 Media Serv Support | Media Specialist | Meyer, Nancy L | 1.00 |
| | 07030 - K12 Guidance Serv Support | Counselor | Hemmah, Katy M | 1.00 |
| | | Counselor | OPEN | 1.00 |
| | 07040 - DEANS | Dean | Conwell, Peirre D | 1.00 |
| | | Dean | Henderson, Michelle A | 1.00 |
| | 07060 - ESL | ESL Tcr | Cherne, Emily A | 1.00 |
| | | ESL Tcr | Olson, Amy | 1.00 |
| | | ESL Tcr | Proctor, Beth | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Dape | Brown, Christopher M | 0.34 |
| | | Nurse - LSN | OPEN | 0.21 |
| | | Psychologist | Krylova, Anna V | 1.00 |
| | | Social Worker | Fahey, Kara J | 0.35 |
| | | Social Worker | Mains, Kristin E | 0.35 |
| | | Sped Ea | Barr, Sarah B | 0.91 |
| | | Sped Ea | Brown, Patricia L | 0.91 |
| | | Sped Ea | Graves, Diana L | 0.91 |
| | | Sped Ea | Hartman, Daniel | 0.91 |
| | | Sped Ea | Lang, Hayden M | 1.00 |
| | | Sped Ea | Miskiewicz, Kelly A | 0.91 |
| | | Sped Ea | Needham, Diane M | 0.91 |
| | | Sped Ea | Neptuno-temozan, Julio | 0.91 |
| | | Sped Ea | Olson, Pamela S | 0.91 |
| | | Sped Ea | OPEN | 1.81 |
| | | Sped Ea | Payne, Debra Kay | 0.91 |
| | | Sped Ea | Queen, LeVar A | 0.91 |
| | | Sped Ea | Reeves, Jonathan K | 0.91 |
| | | Sped Ea | Soucek, Mary L | 0.91 |
| | | Sped Ea | Thompson, Robert L | 0.91 |
| | | Sped Tcr | Bell, Angela | 1.00 |
| | | Sped Tcr | Blons, Liane M | 1.00 |
| | | Sped Tcr | Ferguson, Antanaya S | 1.00 |
| | | Sped Tcr | Geditz, Randall J | 1.00 |
| | | Sped Tcr | McCue, Michelle | 1.00 |
| | | Sped Tcr | OPEN | 1.00 |
| | | Sped Tcr | Rappe, Brian | 1.00 |
| | | Sped Tcr | Scheit, Andrea | 1.00 |
| | | Sped Tcr | Schroeder, Jean M | 1.00 |
| | | Sped Tcr | Tetzloff, Mitzi R | 1.00 |
| | | Sped Tcr | Tillman, Megan | 1.00 |
| | | Speech Tcr | Brinkman, Carole I | 0.50 |
| | 10010 - ALC/At Risk Programming | 6th Grade Tcr | Cin, Stephanie P | 0.40 |
| | | 6th Grade Tcr | Coronis, Anthony L | 0.40 |
| | | 6th Grade Tcr | Glas, John M | 0.40 |
| | | 6th Grade Tcr | Kelly, Katie J | 0.05 |
| | | 6th Grade Tcr | Kohner, Joseph E | 0.40 |
| | | 6th Grade Tcr | Nemetz, Scott | 0.05 |
| | | 6th Grade Tcr | OPEN | 1.00 |
| | | 6th Grade Tcr | Peterson, Christine K | 1.00 |
| | | 6th Grade Tcr | Ring, Katlin | 0.40 |
| | | 6th Grade Tcr | Smalley, Amy C | 0.12 |
| | | Interventionist | OPEN | 2.00 |
| | | Lang Arts Tcr | Abdullahi, Ibrahim H | 0.28 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|----------------------------------|---------------------------------|----------------------------------|------------------------------|---------------------|-------|
| Nicollet MS | 10010 - ALC/At Risk Programming | Lang Arts Tcr | Brainard, Cole D | 0.40 | |
| | | Lang Arts Tcr | Hansen, William C | 0.40 | |
| | | Lang Arts Tcr | Orth, Steven D. | 0.40 | |
| | | Lang Arts Tcr | Salad, Hawa D | 0.40 | |
| | | Lang Arts Tcr | Smolke, Angela S | 1.00 | |
| | | Lang Arts Tcr | Sorensen, Brad | 0.40 | |
| | | Math Tcr | Benson, Ross S | 0.17 | |
| | | Math Tcr | Funches, Monique Roy | 0.40 | |
| | | Math Tcr | Geddes, Richard W | 0.28 | |
| | | Math Tcr | Hoge, Brittney | 0.40 | |
| | | Math Tcr | Sticha, Matthew | 0.40 | |
| | | Science Tcr | Challgren, Peg Ten | 0.05 | |
| | | Science Tcr | Liberacki, Lauren | 0.05 | |
| | | Science Tcr | Pieper, Jill | 0.06 | |
| | | Science Tcr | Pranschke, Stephanie T | 0.05 | |
| | | Soc Stu Tcr | Elfering, Jean | 0.05 | |
| | | Soc Stu Tcr | Iverson, Adam | 0.05 | |
| | | Soc Stu Tcr | Kammueler, Inga K | 0.05 | |
| | | Soc Stu Tcr | Khamratthanome, Bounthavy | 1.00 | |
| | | Soc Stu Tcr | OPEN | 0.20 | |
| | | Soc Stu Tcr | Philipsek, Megan K | 0.05 | |
| | | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | OPEN | 1.57 |
| | | 12020 - F414 Fed Title II Part A | Avid Coordinator | Smalley, Amy C | 0.13 |
| | | 13020 - Integration Program | Avid Coordinator | Smalley, Amy C | 0.20 |
| | | | Social Worker | Fahey, Kara J | 0.65 |
| | | | Social Worker | Mains, Kristin E | 0.65 |
| | | 17021 - Sec Bldg Administrators | Principal | OPEN | 1.00 |
| | | | Principal Asst | Lepper, Jay C | 1.00 |
| | | 17022 - Sec Bldg Clerical | Ace L3 Secretary | Olson, Diane B | 1.00 |
| | | | Ace L3 Secretary | Paul, Tara | 1.00 |
| | | | Ace L4 Admin Asst/Specialist | O'Hara, Erin E | 1.00 |
| | | 19010 - OP Custodial | Custodian - Level 1 | Mathys, Frederic G | 1.00 |
| | | | Custodian - Level 1 | O'leary, Daniel L | 1.00 |
| | | | Custodian - Level 2 | Teske, Jeffrey J | 1.00 |
| | | | Custodian - Level 3 | Schmidt, Brent G | 1.00 |
| | 21100 - Emergency Relief Aid | Behavior Analyst | Milligan, Anna | 1.00 | |
| | | Math Tcr | Bakeberg, Jessie L | 1.00 | |
| | Nicollet MS Total | | | | 93.12 |
| | Rahn Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Gambucci, Ann Marie | 1.00 |
| | | | 1st Grade Tcr | Peterson, Keri | 1.00 |
| | | | 1st Grade Tcr | Plucinak, Jody L | 1.00 |
| | | | 2nd Grade Tcr | Elliott, Rachel R | 1.00 |
| | | | 2nd Grade Tcr | Rabino, Sophie R | 1.00 |
| 3rd GradeTcr | | | Athey, Callie L | 1.00 | |
| 3rd GradeTcr | | | Guertin, Heather | 1.00 | |
| 3rd GradeTcr | | | Naef, Nathan A | 1.00 | |
| 4th Grade Tcr | | | Hill, Kari L | 1.00 | |
| 4th Grade Tcr | | | Tofte, Alissa G | 1.00 | |
| 5th Grade Tcr | | | Hartl, Aran J | 1.00 | |
| 5th Grade Tcr | | | Slattery, Cara | 1.00 | |
| Kindergarten Tcr | | | McCarthy, Jennifer | 1.00 | |
| Kindergarten Tcr | | | Paloma, Lisa A | 1.00 | |
| 04010 - K12 PhyEd/Art/Math/Music | | Art Tcr | OPEN | 1.00 | |
| | | Music Tcr | Lampone, Molly B | 0.75 | |
| | | Phy Ed Tcr | Moorlach, Brian | 0.75 | |
| 07010 - K12 Media Serv Support | | EA Media Support | Christman, Amber S | 0.59 | |
| 07060 - ESL | | ESL Tcr | Arias, Angela Joy | 1.00 | |
| | | ESL Tcr | Olson, Kimberly Lenora | 1.00 | |
| 09010 - Spec Ed Salaries/Bene | | Learning Specialist | Keuler, Lori J | 0.50 | |
| | | Nurse - LSN | Stinson, Katrina L | 0.04 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE | |
|-----------------------|----------------------------------|---------------------------------|----------------------------|---------------|------|
| Rahn Elementary | 09010 - Spec Ed Salaries/Bene | Psychologist | Lautigar-beutz, Julie | 0.50 | |
| | | Social Worker | Keller, Katie | 0.35 | |
| | | Sped Ea | Busing, Marlene L | 0.91 | |
| | | Sped Ea | Droege, Sheryl L | 0.91 | |
| | | Sped Ea | Ho, Linda S | 0.91 | |
| | | Sped Ea | Noor, Khadra | 0.91 | |
| | | Sped Ea | Raichert, Sarah | 0.91 | |
| | | Sped Ea | Reuter, Lisa L | 0.91 | |
| | | Sped Ea | Sarhan, Sabah | 0.91 | |
| | | Sped Ea | Sunde, Sara | 0.91 | |
| | | Sped Ea | Torres-Busch, Michaeline E | 0.91 | |
| | | Sped Ea | Wegner, Lisa L | 0.91 | |
| | | Sped Tcr | Branch, Nancy C | 1.00 | |
| | | Sped Tcr | Bunce, Jack K | 1.00 | |
| | | Sped Tcr | Fechner, Susan | 0.50 | |
| | | Sped Tcr | Reeson, Katie | 1.00 | |
| | | Sped Tcr | Zwicke, Kayla M | 1.00 | |
| | | Speech Tcr | Klinnert, Elizabeth | 1.00 | |
| | | 10010 - ALC/At Risk Programming | CE Coordinator I | Berge, Sara K | 0.18 |
| | | 10030 - K-12 Nursing Hlth Serv | EA Health | OPEN | 0.91 |
| | Nurse - LSN | | Stinson, Katrina L | 0.16 | |
| | 12010 - F401 Fed Title I | EA Level 3 | Gutierrez Beltran, Maria L | 0.09 | |
| | | Learning Specialist | Keuler, Lori J | 0.50 | |
| | 13020 - Integration Program | Social Worker | Keller, Katie | 0.65 | |
| | 13030 - Compensatory Ed | Advanced Learning | Podratz, Anne Marie | 0.50 | |
| | 14010 - Tech General | Digital Learning Specialist | Miller, Kaycie R | 0.75 | |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Watson, Melissa A | 1.00 | |
| | | CE Program Supervisor | Burkart, Paula J | 1.00 | |
| | 17011 - Elem Bldg Administrators | Principal | Robb, Brad E | 1.00 | |
| | | TOSA | OPEN | 0.50 | |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Crosbie, Cindy | 1.00 | |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Christman, Amber S | 0.31 | |
| | | EA L2 Support | Kato, Nojelyn L | 1.00 | |
| | | EA L2 Support | Mosley, Julie G | 1.00 | |
| | 19010 - OP Custodial | Custodian - Level 1 | Needham, Timothy | 1.00 | |
| | | Custodian - Level 1 | Ohlhauser, Connor C | 0.50 | |
| | | Custodian - Level 1 | OPEN | 1.00 | |
| | | Custodian - Level 3 | Jensen, Bryan J | 1.00 | |
| | 21100 - Emergency Relief Aid | 2nd Grade Tcr | Mathys, Sandra | 1.00 | |
| | | EA Level 3 | Gutierrez Beltran, Maria L | 0.91 | |
| Kindergarten Tcr | | Richardson, Sarah | 1.00 | | |
| Rahn Elementary Total | | | | 52.00 | |
| Sky Oaks Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Kachman, Angela | 1.00 | |
| | | 1st Grade Tcr | OPEN | 1.00 | |
| | | 1st Grade Tcr | Sands, Anne | 1.00 | |
| | | 2nd Grade Tcr | OPEN | 2.00 | |
| | | 2nd Grade Tcr | Plaschko, Mary Beth | 1.00 | |
| | | 2nd Grade Tcr | Teien, Joan K | 1.00 | |
| | | 3rd GradeTcr | Jermeland, Meghan M | 1.00 | |
| | | 3rd GradeTcr | Schneider, Marisa Lynn | 1.00 | |
| | | 3rd GradeTcr | Stoltz, Lisa A | 1.00 | |
| | | 4th Grade Tcr | Bryant, Melanie A | 1.00 | |
| | | 4th Grade Tcr | Cunnien, Laurie A | 1.00 | |
| | | 4th Grade Tcr | Flom, Megan M | 1.00 | |
| | | 5th Grade Tcr | Berg, Matthew T | 1.00 | |
| | | 5th Grade Tcr | OPEN | 1.00 | |
| | | 5th Grade Tcr | Richards, Jesse | 1.00 | |
| | | Kindergarten Tcr | Nicholson, Marcia L | 1.00 | |
| | | Kindergarten Tcr | Preston, Angela | 1.00 | |
| | | Kindergarten Tcr | Ritchie, Jacki Rae | 1.00 | |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|---------------------------|-------------------------------------|------------------------------|----------------------------|-------|
| Sky Oaks Elementary | 01010 - Elem Core Instr Person | Kindergarten Tcr | Strahota, Sara J | 1.00 |
| | | Art Tcr | Knott, Kelly S | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Music Tcr | OPEN | 1.00 |
| | | Phy Ed Tcr | Ceola, Mike | 1.00 |
| | 07010 - K12 Media Serv Support | EA Media Support | Berge, Kristy K | 0.59 |
| | 07020 - K12 Gifted Talented Support | Advanced Learning | Petrella, Sara M | 0.50 |
| | 07060 - ESL | ESL Tcr | Cadwell, Ann M | 1.00 |
| | | ESL Tcr | Jones, Noelle | 1.00 |
| | | ESL Tcr | King, Hannah | 1.00 |
| | | ESL Tcr | OPEN | 1.00 |
| | | ESL Tcr | Rippenburg, Wendy A | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Harves, Nicole R | 0.60 |
| | | Learning Specialist | Lindell, Michelle M | 0.70 |
| | | Learning Specialist | Ruhland, Maria | 0.70 |
| | | Nurse - LSN | Cozad, Patricia M | 0.27 |
| | | Psychologist | Arthur, Paula J | 0.50 |
| | | Social Worker | OPEN | 0.35 |
| | | Sped Ea | Boldt, Julie A | 0.91 |
| | | Sped Ea | Jungers, Gail | 0.91 |
| | | Sped Ea | Kegley, Renee C | 0.91 |
| | | Sped Ea | Mathews, Heather L | 0.91 |
| | | Sped Ea | Mohamud, Fauzia T | 0.91 |
| | | Sped Ea | OPEN | 0.91 |
| | | Sped Ea | Ruiz, Jessica | 0.91 |
| | | Sped Ea | Santos, Laura | 0.91 |
| | | Sped Ea | Schiller, Lori L | 0.91 |
| | | Sped Ea | Spaulding, Kristie | 0.91 |
| | | Sped Ea | Subah, Motee | 0.91 |
| | | Sped Ea | Terrell, Jewell K | 0.91 |
| | | Sped Tcr | Hansen, Amy | 1.00 |
| | | Sped Tcr | Hanson, Amy E | 1.00 |
| | | Sped Tcr | Heller, Mary R | 1.00 |
| | | Sped Tcr | Logan, Kari M | 0.50 |
| | | Sped Tcr | Sowieja, Olivia | 1.00 |
| | | Sped Tcr | Tangney, Amy K | 1.00 |
| | | Speech Tcr | Faust, Danielle M | 1.00 |
| | 10010 - ALC/At Risk Programming | CE Coordinator 3 | Konopa, Stacey | 0.20 |
| | 10030 - K-12 Nursing Hlth Serv | Nurse - LPN | Wolke, Sara C | 1.00 |
| | | Nurse - LSN | Cozad, Patricia M | 0.33 |
| | 12010 - F401 Fed Title I | EA Level 3 | Abtow, Anab A | 0.03 |
| | | Learning Specialist | Harves, Nicole R | 0.40 |
| | | Learning Specialist | Lindell, Michelle M | 0.30 |
| | | Learning Specialist | Ruhland, Maria | 0.30 |
| | 13020 - Integration Program | Social Worker | OPEN | 0.65 |
| | 14010 - Tech General | Digital Learning Specialist | Christen, Lisa K. | 1.00 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Santos, Miya D | 1.00 |
| | | CE Coordinator 2 | Vogt, Kathrine M | 1.00 |
| | 17011 - Elem Bldg Administrators | Principal | Brandner, Renee | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Halvorson Peralta, Nancy E | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Berge, Kristy K | 0.41 |
| | | EA L2 Support | Haroon, Hajir S | 0.63 |
| | | EA L2 Support | OPEN | 0.41 |
| | | EA L2 Support | Yusuf, Kali M | 0.31 |
| | 19010 - OP Custodial | Custodian - Level 1 | Kinyon, Terry R | 1.00 |
| | | Custodian - Level 3 | Kaisershot, Troy M | 1.00 |
| | 21100 - Emergency Relief Aid | EA Level 3 | Abtow, Anab A | 0.91 |
| Sky Oaks Elementary Total | | | | 62.95 |
| St. John's | 09010 - Spec Ed Salaries/Bene | Sped Tcr | Glashagel, Megan D | 0.40 |
| | 12010 - F401 Fed Title I | Title 1 Tcr | Pfeiffer, Donna M | 0.40 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|---|---|-----------------------------|--------------------------|-------------|
| St. John's Total | | | | 0.80 |
| Virtual Academy - Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Putman, Tanja | 0.50 |
| | | 2nd Grade Tcr | Cooper, Kirenza I | 0.50 |
| | | 3rd GradeTcr | Cooper, Kirenza I | 0.50 |
| | | 4th Grade Tcr | Davidson, Jessica J | 0.50 |
| | | 5th Grade Tcr | Davidson, Jessica J | 0.50 |
| | | Kindergarten Tcr | Putman, Tanja | 0.50 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Schrivier, Mara C | 0.25 |
| | | Music Tcr | Buck, Rebecca L | 0.25 |
| | | Phy Ed Tcr | Dungey, Nate | 0.25 |
| | 07060 - ESL | ESL Tcr | OPEN | 0.50 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | OPEN | 0.20 |
| | | Sped Ea | Ulrich, Kimberly A | 0.94 |
| | | Sped Tcr | Hill, Madeline E | 1.00 |
| | | Speech Tcr | OPEN | 0.50 |
| | 12010 - F401 Fed Title I | EA Level 3 | Schonewill, Crix L | 0.47 |
| | | Learning Specialist | OPEN | 0.30 |
| | 14010 - Tech General | Digital Learning Specialist | Knudsen, Julie A | 0.25 |
| | 17011 - Elem Bldg Administrators | Principal | Pohl, Angie J | 0.25 |
| Virtual Academy - Elementary Total | | | | 8.16 |
| Virtual Academy Secondary | 02010 - MS Core Instr Personnel | 6th Grade Tcr | Mosey, Pat | 0.72 |
| | | Lang Arts Tcr | Moran, Molly K | 0.08 |
| | 03010 - HS Core Instr Personnel | Lang Arts Tcr | OPEN | 0.46 |
| | | Lang Arts Tcr | Parkin, Landen A | 0.60 |
| | | Math Tcr | Christian, David | 0.60 |
| | | Math Tcr | Goff, Tara P | 0.63 |
| | | Math Tcr | Good, Mary Jo | 0.25 |
| | | Science Tcr | Morgan, William E | 0.20 |
| | | Science Tcr | Owings, Harrison D | 0.60 |
| | | Science Tcr | Pieper, Jill | 0.34 |
| | | Soc Stu Tcr | Hill, Amy | 0.80 |
| | | Soc Stu Tcr | OPEN | 0.34 |
| | | World Lang Tcr | Blazquez, Javier | 0.20 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Hoffman, Emiley | 0.17 |
| | | Art Tcr | OPEN | 0.30 |
| | | Art Tcr | Weilandgruber, Elizabeth | 0.26 |
| | | Music Tcr | Adkins, Abigail E | 0.32 |
| | | Phy Ed Tcr | Hermes, Shelley | 0.24 |
| | | Phy Ed Tcr | Holden, Matt J | 0.17 |
| | | Phy Ed Tcr | OPEN | 0.50 |
| | 06010 - FACS Instr Personnel | Facs Tcr | Borden, Paige M | 0.35 |
| | | Facs Tcr | OPEN | 0.20 |
| | 06020 - Trade Instr Ed Personnel | PLTW | Paetzold, Robert James | 0.16 |
| | 06040 - Business Ed Personnel | Business Tcr | OPEN | 0.31 |
| | | Interventionist | Shimshock, Erik A | 0.20 |
| | 07060 - ESL | ESL Tcr | Blair, Frances M. | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Sped Tcr | Eiler, Elizabeth P | 1.00 |
| | | Sped Tcr | Miller, Jill Elizabeth | 0.80 |
| | 10010 - ALC/At Risk Programming | 6th Grade Tcr | Mosey, Pat | 0.20 |
| | | Math Tcr | Goff, Tara P | 0.20 |
| | 13030 - Compensatory Ed | 6th Grade Tcr | Mosey, Pat | 0.08 |
| | | Interventionist | OPEN | 0.25 |
| | | Math Tcr | Goff, Tara P | 0.17 |
| | 17021 - Sec Bldg Administrators | Principal | Ronn, Kelly J | 0.25 |
| | 17023 - Sec Bldg Ed Assistants | EA Level 3 | Schonewill, Crix L | 0.47 |
| | 21100 - Emergency Relief Aid | Lang Arts Tcr | Burnham, Charles F | 0.20 |
| | | Lang Arts Tcr | Parkin, Landen A | 0.40 |
| | | Math Tcr | Christian, David | 0.40 |
| | | Soc Stu Tcr | Bousu, Mollie J | 0.20 |
| | | Soc Stu Tcr | Hill, Amy | 0.20 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|--|---|------------------------------|-----------------------|--------------|
| Virtual Academy Secondary Total | | | | 14.82 |
| Vista View Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Bolfing, Alisha L | 1.00 |
| | | 1st Grade Tcr | Gaylord, Samuel M | 1.00 |
| | | 1st Grade Tcr | Steeg, Kimberly Kaye | 1.00 |
| | | 2nd Grade Tcr | Gandrud, Jennifer L | 1.00 |
| | | 2nd Grade Tcr | OPEN | 1.00 |
| | | 3rd GradeTcr | Houtman, Jennifer L | 1.00 |
| | | 3rd GradeTcr | Ivory, Courteney | 1.00 |
| | | 4th Grade Tcr | Dempsey, Jodi Jean | 1.00 |
| | | 4th Grade Tcr | Kramer, Krista | 1.00 |
| | | 5th Grade Tcr | Orlenko, Corbin D | 1.00 |
| | | 5th Grade Tcr | Rogers, Cole | 1.00 |
| | | Kindergarten Tcr | Downey, Samantha R | 1.00 |
| | | Kindergarten Tcr | Tucci, Amy J | 1.00 |
| | | Kindergarten Tcr | Warren, Haley M | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Binn, Malorie | 0.33 |
| | | Art Tcr | OPEN | 1.00 |
| | | Music Tcr | Lampone, Molly B | 0.25 |
| | | Music Tcr | OPEN | 1.00 |
| | | Music Tcr | Tranby, Bonnie K. | 0.33 |
| | | Phy Ed Tcr | Mode, Jason T | 0.67 |
| | 07010 - K12 Media Serv Support | EA Media Support | Cermak, Barbara L | 0.59 |
| | 07060 - ESL | ESL Tcr | Carlson, Lisa M | 1.00 |
| | | ESL Tcr | Zimmerman, Kara J | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | Learning Specialist | Crawford, Cynthia Y | 0.80 |
| | | Learning Specialist | Green, Kerianne Loran | 0.20 |
| | | Learning Specialist | Woods, Megan M | 0.50 |
| | | Nurse - LSN | OPEN | 0.23 |
| | | Psychologist | Roehl, Peter A | 0.50 |
| | | Social Worker | Lemke, Emily A | 0.35 |
| | | Sped Ea | Auge, Elizabeth | 0.91 |
| | | Sped Ea | Boekhoff, Melissa M. | 0.91 |
| | | Sped Ea | Brown, Ruth | 0.91 |
| | | Sped Ea | Hall, Jennifer J | 0.91 |
| | | Sped Ea | Kuskayeva, Irina V | 0.91 |
| | | Sped Ea | Latourelle, Sandra E | 0.91 |
| | | Sped Ea | Meitrodt, Kathleen M | 0.91 |
| | | Sped Ea | Pettengill, Taylor M | 0.91 |
| | | Sped Ea | Roark, Kari L | 0.91 |
| | | Sped Ea | Sackett, Emma J | 1.00 |
| | | Sped Tcr | Fechner, Susan | 0.50 |
| | | Sped Tcr | OPEN | 1.00 |
| | | Sped Tcr | Peterson, Julie A | 1.00 |
| | | Sped Tcr | Santele, Layne A | 1.00 |
| | | Sped Tcr | Trisko, Mary | 1.00 |
| | | Sped Tcr | Woods, Megan M | 0.50 |
| | | Speech Tcr | Meulebroeck, Susanne | 1.00 |
| | 12010 - F401 Fed Title I | EA L2 Support | Cermak, Barbara L | 0.16 |
| | | EA Level 3 | Tillman, Jack R | 1.00 |
| | | Learning Specialist | Crawford, Cynthia Y | 0.20 |
| | | Learning Specialist | Green, Kerianne Loran | 0.40 |
| | 13020 - Integration Program | Social Worker | Lemke, Emily A | 0.65 |
| | 13030 - Compensatory Ed | Advanced Learning | Podratz, Anne Marie | 0.50 |
| | 14010 - Tech General | Digital Learning Specialist | Anderson, Bjorn Rs | 0.33 |
| | | Digital Learning Specialist | Miller, Kaycie R | 0.25 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Rottjakob, Ronda K | 1.00 |
| | 17011 - Elem Bldg Administrators | Principal | Pohl, Angie J | 0.75 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Berra, Angie Marie | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Cermak, Barbara L | 0.25 |

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|------------------------------------|----------------------------------|-----------------------------|-----------------------|--------------|
| Vista View Elementary | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Geedi, Ayaan M | 0.69 |
| | | EA L2 Support | Gilbertson, Sherry A | 0.69 |
| | 19010 - OP Custodial | Custodian - Level 1 | Amos, Susan K | 0.50 |
| | | Custodian - Level 1 | Molina, Angel | 0.50 |
| | | Custodian - Level 1 | Morales, Manuela | 1.00 |
| | | Custodian - Level 3 | Gomez, Oscar A | 1.00 |
| | 21100 - Emergency Relief Aid | EA Level 3 | Colareta, Karina G | 0.91 |
| Vista View Elementary Total | | | | 50.18 |
| William Byrne Elementary | 01010 - Elem Core Instr Person | 1st Grade Tcr | Risteau, Jill A | 1.00 |
| | | 1st Grade Tcr | Simpson, Lisa | 1.00 |
| | | 1st Grade Tcr | Smith, Melissa | 1.00 |
| | | 2nd Grade Tcr | Krzewki, Catherine D | 1.00 |
| | | 2nd Grade Tcr | Lamont, Heidi O | 1.00 |
| | | 2nd Grade Tcr | Mulder, Lindsey | 1.00 |
| | | 2nd Grade Tcr | Tomala, Crystal M | 1.00 |
| | | 3rd GradeTcr | Boche, Sonia R | 1.00 |
| | | 3rd GradeTcr | Hanson, Debra A | 1.00 |
| | | 3rd GradeTcr | Tompach, Tracy J | 1.00 |
| | | 3rd GradeTcr | Wurdeman, Deb Sue | 1.00 |
| | | 4th Grade Tcr | Batterman, Jessica M | 1.00 |
| | | 4th Grade Tcr | Happe, Nicole | 1.00 |
| | | 4th Grade Tcr | Walgenbach, Rachel C | 1.00 |
| | | 5th Grade Tcr | Gierada, Barbara L | 1.00 |
| | | 5th Grade Tcr | Kersten, Sarah M | 1.00 |
| | | 5th Grade Tcr | Zupke, Samuel | 1.00 |
| | | Kindergarten Tcr | Calnon, Jennifer | 1.00 |
| | | Kindergarten Tcr | OPEN | 1.00 |
| | | Kindergarten Tcr | Perez, Teresa G | 1.00 |
| | 04010 - K12 PhyEd/Art/Math/Music | Art Tcr | Vo, Kelly Rae | 1.00 |
| | | Music Tcr | Langsjoen, Sonja | 1.00 |
| | | Phy Ed Tcr | Mckane, Michelle M | 1.00 |
| | 07010 - K12 Media Serv Support | EA Media Support | Engberg, Denise G | 0.59 |
| | 07060 - ESL | ESL Tcr | Benson, Briana M | 1.00 |
| | | ESL Tcr | Cisek, Abigayil | 1.00 |
| | | ESL Tcr | Johnson, Ashley | 1.00 |
| | 09010 - Spec Ed Salaries/Bene | EA Health | Coleman, Sonya | 0.91 |
| | | Learning Specialist | Hanson, Lisa | 0.80 |
| | | Nurse - LSN | Stinson, Katrina L | 0.72 |
| | | Nurse - RN | Exley, Amanda | 0.18 |
| | | Psychologist | Roehl, Peter A | 0.50 |
| | | Social Worker | Bruns, Brittany G | 0.35 |
| | | Sped Ea | Abdallah, Hibo Saad | 0.91 |
| | | Sped Ea | Adam, Sile Y | 0.91 |
| | | Sped Ea | Ahmed, Faiza A | 0.91 |
| | | Sped Ea | Freeman, Tammy S | 0.91 |
| | | Sped Ea | Godfrey, Cintra L | 0.91 |
| | | Sped Ea | Herbold, Nancy L | 0.91 |
| | | Sped Ea | O'donnell, Joseph J | 0.91 |
| | | Sped Ea | OPEN | 0.91 |
| | | Sped Ea | Peters, John F | 0.91 |
| | | Sped Ea | Scott, Angela J | 0.91 |
| | | Sped Ea | Theyson, Brenda | 0.91 |
| | | Sped Tcr | Bugenhagen, Erica A | 1.00 |
| | | Sped Tcr | Henrich, Sarah L | 1.00 |
| | | Sped Tcr | Nerland, Lauren L | 1.00 |
| | | Sped Tcr | OPEN | 2.00 |
| | | Sped Tcr | Smith, Jennifer S | 1.00 |
| | | Sped Tcr | Stegbauer, Amethyst R | 1.00 |
| | | Speech Tcr | Kibler, Jeanne | 1.00 |
| | 10010 - ALC/At Risk Programming | CE Coordinator 3 | Kristjanson, Jeanine | 0.20 |

Staffing Detail by Site and Budget Unit as of May 15, 2023

| Location Description | Budget Unit | Assignment Type Description | Full Name | FTE |
|--------------------------------|----------------------------------|------------------------------|-----------------------|-----------------|
| William Byrne Elementary | 10030 - K-12 Nursing Hlth Serv | Nurse - LSN | Stinson, Katrina L | 0.08 |
| | | Nurse - RN | Exley, Amanda | 0.82 |
| | 12010 - F401 Fed Title I | EA L2 Support | Engberg, Denise G | 0.41 |
| | | Learning Specialist | Hanson, Lisa | 0.20 |
| | | Learning Specialist | Knutson, Christine | 1.00 |
| | 13020 - Integration Program | Advanced Learning | Stalock, Sharron C | 0.50 |
| | | Social Worker | Bruns, Brittany G | 0.65 |
| | 14010 - Tech General | Digital Learning Specialist | Abrahamson, Jonathan | 1.00 |
| | 17010 - VOLUNTARY PRE-SCHOOL | CE Coordinator 2 | Hanson, Virginia A | 1.00 |
| | | CE Program Supervisor | Kaplan, Emma A | 1.00 |
| | | CE Program Supervisor | OPEN | 1.00 |
| | 17011 - Elem Bldg Administrators | Principal | Bonneville, Jon G | 1.00 |
| | | TOSA | OPEN | 0.50 |
| | 17012 - Elem Bldg Clerical | Ace L4 Admin Asst/Specialist | Mcclellan, Melissa E | 1.00 |
| | 17013 - Elem Bldg Ed Assistants | EA L2 Support | Anderson, Nancy E | 0.41 |
| | | EA L2 Support | Cull, Margaret R | 0.91 |
| | | EA L2 Support | Duran, Lindsey M | 0.38 |
| | | EA L2 Support | OPEN | 0.09 |
| | | EA L2 Support | Vervais, Elizabeth | 0.31 |
| | | 19010 - OP Custodial | Custodian - Level 1 | James, Marcus C |
| | 21100 - Emergency Relief Aid | Custodian - Level 1 | Molina Urgiles, David | 0.50 |
| | | Custodian - Level 1 | OPEN | 1.00 |
| | | Custodian - Level 3 | Sather, Derek D | 1.00 |
| | | 1st Grade Tcr | Peka, Emily | 1.00 |
| | | EA Level 3 | Johnson, Megann M | 0.91 |
| | | Kindergarten Tcr | Bernier, Brionna | 1.00 |
| William Byrne Elementary Total | | | | 66.37 |
| Grand Total | | | | 1,060.86 |

General Fund Budget Comparative Summary

| | Actual Results 2021-22 | Adopted Budget 2022-23 | Revised Budget 2022-23 | Adopted Budget 2023-24 |
|---|---------------------------|------------------------------|------------------------------|------------------------------|
| Total Beginning Fund Balance | \$ 29,521,880 | \$ 29,371,898 | \$ 32,521,899 | \$ 32,474,123 |
| Revenues | 126,974,994 | 125,658,061 | 127,778,817 | 148,085,390 |
| Federal Relief Revenues for current costs | 3,902,488 | 3,400,000 | 4,027,847 | 3,400,000 |
| Federal Relief Revenues for new costs | 5,443,165 | 6,270,499 | 5,949,046 | 4,829,226 |
| Expenditures | 127,877,463 | 130,869,041 | 131,854,440 | 148,663,759 |
| Federal Relief Expenditures for new costs | 5,443,165 | 6,270,499 | 5,949,046 | 4,829,226 |
| Variance (Revenues - Expenditures) | 3,000,019 | (1,810,980) | (47,776) | 2,821,631 |
| Total Ending Fund Balance | \$ 32,521,899 | \$ 27,560,918 | \$ 32,474,123 | \$ 35,295,754 |
| Breakdown of Fund Balance Categories | | | | |
| Nonspendable | \$ 254,436 | \$ 382,338 | \$ 254,436 | \$ 254,436 |
| Restricted | 9,841,889 | 8,637,897 | 10,819,678 | 12,350,354 |
| Committed | 1,837,017 | 1,168,634 | 1,394,580 | 1,016,319 |
| Assigned | 1,810,980 | - | - | - |
| Unassigned | 18,777,577 | 17,372,049 | 20,005,429 | 21,674,645 |
| Total Ending Fund Balance | \$ 32,521,899 | \$ 27,560,918 | \$ 32,474,123 | \$ 35,295,754 |
| Unassigned Fund Balance % | 14.08% | 12.67% | 14.52% | 14.12% |

Staff Salary and Benefits by Bargaining Group

| General Fund Bargaining Group | Sum of FTE (Full-Time Equivalent) | Sum of Salary | Sum of Benefits | Total Salary + Benefits | % of Total |
|----------------------------------|---|----------------------|----------------------|-------------------------|-------------|
| Clerical | 43.00 | \$ 2,236,212 | \$ 953,337 | \$ 3,189,549 | 2.92% |
| Confidential | 5.00 | \$ 402,063 | \$ 177,973 | \$ 580,036 | 0.53% |
| Custodial | 72.00 | \$ 3,995,978 | \$ 1,600,765 | \$ 5,596,743 | 5.13% |
| District Wide | 9.85 | \$ 1,360,272 | \$ 482,683 | \$ 1,842,955 | 1.69% |
| Educational Asst | 167.70 | \$ 5,305,281 | \$ 3,088,537 | \$ 8,393,818 | 7.70% |
| Info Tech Specialists | 14.00 | \$ 921,060 | \$ 408,255 | \$ 1,329,315 | 1.22% |
| Operations | 4.00 | \$ 321,321 | \$ 117,066 | \$ 438,387 | 0.40% |
| Principals | 18.00 | \$ 2,732,363 | \$ 909,007 | \$ 3,641,370 | 3.34% |
| Superintendent | 1.00 | \$ 205,736 | \$ 69,091 | \$ 274,827 | 0.25% |
| Teachers | 635.26 | \$ 53,413,133 | \$ 22,598,584 | \$ 76,011,717 | 69.70% |
| Unaffiliated | 59.10 | \$ 4,322,644 | \$ 1,910,987 | \$ 6,233,630 | 5.72% |
| VPK / CE | 24.95 | \$ 1,139,436 | \$ 377,639 | \$ 1,517,074 | 1.39% |
| Grand Total | 1,053.86 | \$ 76,355,498 | \$ 32,693,924 | \$ 109,049,422 | 100% |

Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions

Below are definitions of the categories from which all of our Human Resource Assignments within the General Fund are derived. Close to 80% of the total general fund budget is made up of Salary and Benefits, including hourly assignments, from these groups within the General Fund.

Clerical refer to positions that fall under the **Association of Clerical Employees** collective bargaining agreement which are expected to complete clerical tasks as assigned.

"Confidential employee" means an employee who as part of the employee's job duties: (1) is required to access and use labor relations information as that term is defined in section [13.37, subdivision 1](#), paragraph (c) *"Labor relations information" means management positions on economic and noneconomic items that have not been presented during the collective bargaining process or interest arbitration, including information specifically collected or created to prepare the management position.*"; or
(2) actively participates in the meeting and negotiating on behalf of the public employer.

Custodial refer to positions that fall under the **Service Employees International Union Local 284 - Custodial Employees** which are expected to complete custodial tasks as assigned.

District Wide - Districtwide Administrators Association includes the following positions whose roles vary depending upon their job description (note some of these positions are funded outside of the General Fund yet are included within this category) :

- Director of Curriculum, Instruction, and Student Support Services
- Director of Individualized Student Services
- Director of Operations, Properties, and Transportation
- Director of Community Education (funded by Fund 04)
- Director of Strategic Partnerships and Pathways
- Director of Activities and Athletics
- Director of Food Services (funded by Fund 02)
- Special Education Supervisor(s)
- Adult Basic Education Coordinator (funded by Fund 04)

Educational Asst - refer to positions that fall under the **Burnsville Association of Educational Assistants** collective bargaining agreement which are expected to complete tasks as assigned in the areas of support, health, media and special education.

Info Tech Specialists - refer to positions that fall under the **Information Technology Specialists** collective bargaining agreement which are expected to complete tasks as assigned to either level of Tech Spec 1, 2, 3, or 4.

Operations Supervisors - refer to positions that fall under the **Operations and Maintenance Supervisors** collective bargaining agreement which are expected to complete tasks as assigned for Operations Supervisors.

Principals - refer to positions that fall under the **Burnsville Principals Association** collective bargaining agreement which are expected to complete tasks as assigned for their assigned level of either Associate or Principal at Elementary, Middle or Senior High levels.

School Board - elected officials comprising the **ISD 191 School Board of Directors**.

Superintendent - Individual who leads ISD 191 as per job description and contract with School Board.

Teachers - refer to positions that fall under the **Burnsville Education Association** collective bargaining agreement which are expected to complete tasks as assigned for their position as a licensed teaching personnel as defined in the Public Employment Labor Relations Act (PELRA).

Unaffiliated Employees are positions that do not have a "Community of Interest" with established bargaining units within the district. These positions are At-Will and fall under Terms and Conditions of Employment verses a negotiated agreement.

Revised 3/5/2021