

INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota
REGULAR MEETING OF THE BOARD OF EDUCATION
Administration Building
360 Colborne Street
Saint Paul, Minnesota 55102

October 22, 2024
5:30 PM

A G E N D A

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF THE ORDER OF THE MAIN AGENDA**
4. **RECOGNITIONS**
 - A. Acknowledgment of Good Work Provided by Outstanding District Employees 6
 - B. Acknowledgement of Good Work Provided by Students 8
5. **PUBLIC COMMENT**
6. **APPROVAL OF THE ORDER OF THE CONSENT AGENDA**
7. **APPROVAL OF THE MINUTES**
 - A. Minutes of the Regular Meeting of the Board of Education of September 17, 2024 9
 - B. Minutes of the Special Closed Meeting of the Board of Education of September 17, 2024 33
 - C. Minutes of the Special Meeting of the Board of Education of September 27, 2024 35
8. **COMMITTEE REPORTS**
 - A. Minutes of the Committee of the Board Meeting of October 8, 2024 39
9. **FUTURE MEETING SCHEDULE 47**
 - A. Board of Education Meetings (5:30 p.m. unless otherwise noted)
 - B. Committee of the Board Meetings (4:30 p.m. unless otherwise noted)
10. **SUPERINTENDENT'S ANNOUNCEMENTS**
11. **ACTION AGENDA ITEMS**
 - A. **Consent Agenda**
 1. Gifts
 - a. Request for Permission to Accept a Gift of Program Services from The Sanneh Foundation: Dreamline Program 48
 - b. SY24-25 Acceptance of Gift from Minnesota State High School League Foundation 49
 2. Grants

a.	Request for Permission to Accept a Grant from Ramsey County Public Health	50
b.	Request for Permission to Submit Grants to Assistance League Minneapolis/St. Paul's Operation School Bell Links to Learning Grants	51
c.	Request for Permission to Submit to the Electronic Theatre Controls' Community Betterment Grant	52
d.	Request for Permission to Submit Grants to the Minneapolis Foundation and Shakopee Mdewakanton Sioux Community	53
e.	Request for Permission to Submit to the Minnesota Department of Education's Targeted Newcomer Student Support Grant	54
f.	Request for Permission to Submit a Grant to Project Lead the Way	55
3.	Contracts	
a.	Approval of Agreement Between Independent School District No. 625 and AON, Inc. for Benefits Consulting Services	56
b.	Leadership Development for Non-licensed Staff	57
c.	Request to Sign Contract with the Center for Energy and Environment (CEE) pertaining to Student Career Pathway Exploration and Training	59
d.	Request to Sign Contract with the Office of Higher Education for the Get Ready/GEAR UP Program	60
e.	Request to Sign Contract with The Power of People Leadership Institute pertaining to Girls Taking Action & Boys of Hope	61
f.	Construction Manager as Advisor Services for the Hamline Elementary Secure Entry, Heating and Plumbing Replacement Project (Project #4160-25-01)	62
g.	Contract Amendment #2 for Paul Meyer Architects for the Highland Park Senior High Athletic Improvements Project (Project # 3082-23-01)	64
h.	Contract Amendment #7 for DLR Architects for the Hidden River Middle School Renovation and Addition (Project # 3140-20-02)	66
i.	Contract Amendment #7 for Cuningham Group Architects the Bruce Vento New Construction project (Project # 1020-22-01)	68
j.	Contract Amendment #1 for H+U Construction for the Wellstone Elementary Plumbing, Piping, and HVAC Replacement Project (Project # 4260-23-01)	70
4.	Agreements	
a.	Augustana College - University Partnership Agreement with SPPS	72

b.	Request to Enter a Memorandum of Understanding (MOU) between The Sanneh Foundation: Dreamline Program and Saint Paul Public Schools (SPPS)	73
c.	Request to Sign MOU with the City of Saint Paul's Right Track Program For Central High School's Love Vote Rise Nonpartisan Get Out the Vote Campaign	74
5.	Administrative Items	
a.	Monthly Operating Authority	75
b.	Recommendations for Exclusion of Students Non-Compliant with Minnesota Statute 121A.15 Health Standards: Immunizations	76
c.	Human Resource Transactions	77
d.	Active and Retiree Dental Insurance Rates Between Independent School District No. 625 and MetLife	89
e.	Active and Retiree Medical Insurance Rates Between Independent School District No. 625 and HealthPartners	90
f.	Active and Retiree Medical Insurance Rates Between Independent School District No. 625 and Innovo "PEIP"	91
g.	Project Budget Modification Request and Finance Plan Update for Humboldt Senior High Kitchen HVAC (Project # 2142-25-01)	92
h.	Phase Gate Approval of the Johnson HS Athletics Improvements (Project # 1150-24-01): Gate #3 – Project Budget	93
i.	Minnesota Department of Education Review and Comment – Cherokee Heights Elementary School Building Systems Replacements (Project # 2070-23-01)	95
j.	Phase Gate Approval of the FY23 Mechanical Replacements at Nokomis Montessori North and Highland Park Senior High School (Project # 0579-23-01): Gate #3 – Project Budget	96
k.	Phase Gate Approval of the Mississippi Creative Arts Paving and Play Area Replacement with Stormwater Management (Project # 4190-25-01): Gate #3 – Project Budget	98
l.	Phase Gate Approval of the Humboldt Practice Track Installation (Project # 2142-24-01): Gate #3 – Project Budget	100
m.	Approval of the Employment Agreement for an Assistant General Counsel	102
6.	Bids	
a.	Equipment Acquisition Award for the Johnson HS Athletics Improvements (Project # 1150-24-01)	103
b.	Furniture Acquisition Award for the Bruce Vento New Construction project (Project # 1020-22-01)	105
c.	Phase Gate Approval of the FY25 Fire Safety Program at Hubbs Center, Belvidere Early Learning, E-STEM Middle	107

School, Early Childhood Hub East, and Early Childhood Hub West (Project # 0652-25-01): Gate #4 - Contract Award	
d. Phase Gate Approval of the FY25 Fire Safety Program at Hubbs Center, Belvidere Early Learning, E-STEM Middle School, Early Childhood Hub East, and Early Childhood Hub West (Project # 0652-25-01): Gate #4 - Contract Award	109
7. Change Orders	
B. Further Items That Require Board Action	
1. FY23 Audit Report: Executive Audit Summary Presentation for Saint Paul Public Schools	111
2. Project Labor Agreements	
a. Projects in which a PLA is Recommended	238
(1) Multiple Site Boiler Replacement (0575-25-01)	
(2) FY25 Instructional A/V at Highland Park Senior, Battle Creek Middle, and TxujCi Upper (0680-25-01)	
(3) FY26 Fire Safety at Hazel Park Middle, 1780 W., Wilson, and Wheelock (0652-26-01)	
(4) Humboldt Senior Kitchen HVAC (2142-25-01)	
(5) Paving and Play Area Replacement with Stormwater Management at Mississippi Creative Arts (4190-25-01)	
(6) Washington Technology Roofing and Paving (4040-24-01)	
(7) LEAP @ JAJ RTU Replacement (1140-25-01)	
(8) Hamline Elementary Secure Entry, Heating, and Plumbing Replacement (4160-25-01)	
(9) FY23 Mechanical Replacements at Nokomis North and Highland Park Senior (0579-23-01)	
b. Projects in which a PLA is NOT Recommended	265
(1) Four Seasons Electrical Panel Replacement (3120-25-01)	
(2) FY25 Flooring at Como Park Elementary, Humboldt Senior, Randolph Heights, Farnsworth Upper, and Maxfield Elementary (0225-25-01)	
(3) FY25 Paving at Admin Building and Hubbs Center (0800-25-01)	
3. Policy Update	274
a. THIRD READING: Policy 500.00 - Gender Inclusion (Students)	301
b. THIRD READING: Policy 416.00 - Gender Inclusion (Staff)	305
c. THIRD READING: Policy 509.00 - Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds	309
4. Superintendent Search: Leadership Profile	320
12. INFORMATIONAL AGENDA ITEMS	
A. PreK-12 Math Update	329
B. School Year 2024-25 Enrollment Overview	362
C. Policy Update	
1. SECOND READING: Budget Policy	391

D. B.I.G.G.: Board Initiated Goals Governance Report

410

13. **BOARD OF EDUCATION**

A. Information Requests/Responses and Items for Future Agendas

B. Board of Education Reports/Communications

14. **ADJOURNMENT**

#BoldSubject#

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Acknowledgment of Good Work Provided by Outstanding District Employees

A. PERTINENT FACTS:

1. East African Magnet School Principal Dr. Abdisalam Adam received “The Outstanding Refugee Award” in the Educational Entrepreneurship category last month at the Minnesota Department of Human Services annual Outstanding Refugee Awards Ceremony.

The Human Services ceremony recognized the contributions of 11 individuals nominated in 2024 to celebrate the courage, resilience, and entrepreneurship of refugees and their children, and to recognize their contributions to the state.

Dr. Adam has been with Saint Paul Public Schools since 1997 in a variety of roles, and was an assistant principal at Highland Park Senior High School before leading East African Magnet School.

Dr. Adam received his Doctor of Education and Administrative License from Bethel University, his Master's in Curriculum and Instruction from St. Cloud State University, and a B.A. in English as a Second Language from King Saud University in Saudi Arabia. In addition to the United States, he has lived in Somalia, Ethiopia, Nigeria and Saudi Arabia. He is a strong advocate for multilingualism and he speaks Somali, English and Arabic.

2. Congratulations to the following teachers who recently achieved K-12 Hmong Language licensure through Concordia College, Moorhead: See Yee Yang (Washington Tech), Chivouayi Lo (Johnson), Youa Lee (Harding), Kalia Vang, Pang Bee Xiong, Soua Her and Ka Ying Yang (Txuj Ci Lower). This is a historic accomplishment as these are the very first teachers to achieve licensure to teach Hmong in Minnesota, likely in the country as well.

In addition to the K-12 Hmong Language licensure, See Yee Yang, Chivouayi Lo and Youa Lee also earned a Master's of Education in World Language Instruction.

Concordia College, Moorhead, is the first university to offer a viable pathway to K-12 Hmong licensure. In 2022, this cohort of Hmong teachers began the Master's of Education in World Language Instruction program with licensure in K-12 Hmong. This program utilized a Hmong teaching curriculum developed by Minnesota Zej Zog (MZZ), a Hmong non-profit, with the Hmong licensure pathway itself supported by a grant from the Minnesota Professional Educator Licensing and Standards Board.

This is the first time our Hmong language teachers have been equipped with the knowledge, expertise, and teaching license credential to be the best language teachers they can be. These pathways are vital to the sustainability of our SPPS language programs, which have played a key role in stabilizing our district enrollment after the pandemic. They are also a key element to the recruitment and retention of teachers of color.

3. This item is submitted by Andrew Collins, Executive Chief of Schools & Learning

B. RECOMMENDATION:

The recommendation is that the Board of Education recognizes the staff acknowledged above for their contributions and outstanding work.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Acknowledgement of Good Work Provided by Students

A. PERTINENT FACTS:

1. The Como Park Senior High Marine Corps Junior Reserve Officer Training Corps (MCJROTC) was awarded the prestigious National Naval Honor School Recognition for the seventh consecutive year.

The selection is based on several criteria, including the number of cadets enrolled in the program, active in school activities and clubs, number of community service hours, and scholastic achievements. The units are also measured by participation in public affairs events, drill/color guard team competitions, archery competitions, academic competitions, leadership camps, physical fitness team competitions, and field trips. This national recognition comes from the Department of the Navy and Headquarters of the Marine Corps.

The Como Park High (MCJROTC) is a program offered to students that teaches students character education, student achievement, wellness, leadership, discipline and diversity. It is a cooperative effort between the Marine Corps and Como Park High School to produce successful students and citizens, while fostering in each school a more constructive and disciplined learning environment.

The MCJROTC curriculum is facilitated and taught by Sergeant Major James C. Kirkland, Retired United States Marine Corps.

2. This item is submitted by Andrew Collins, Executive Chief of Schools & Learning

B. RECOMMENDATION:

The recommendation is that the Board of Education recognizes the students acknowledged above for their contributions and outstanding work.

**INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota**

**REGULAR MEETING OF THE BOARD OF EDUCATION
360 Colborne Street
Saint Paul, MN 55102, and**

Available Streaming Online at www.spps.org/boe and Saint Paul Cable Channel 16

**September 17, 2024
5:30 p.m.**

MINUTES

1. CALL TO ORDER

The meeting was called to order at 5:30 p.m. by Halla Henderson, Chair.

2. ROLL CALL

Board of Education: Y. Carrillo, E. Valliant, H. Henderson, J. Vue, C. Allen; Interim Superintendent Thein

U. Ward was absent.

C. Long, General Counsel; X. Yang, Interim Assistant Clerk

3. APPROVAL OF THE ORDER OF THE MAIN AGENDA

MOTION: Director Henderson moved approval of the order of the main agenda. The motion was seconded by Director Vue

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

4. RECOGNITIONS

BF 33952 Acknowledgment of Good Work Provided by Outstanding District Employees

1. DeWayne Combs, a teacher at Murray Middle School, has been selected as the Middle School Physical Education Teacher of the Year by the The Minnesota Society of Health and Physical Educators (MNSHAPE). He will be honored at the award ceremony during the MNSHAPE state conference at Lakeville South High School on November 4.

Mr. Combs has the opportunity to now be considered for the Central District Teacher of the

Year and then the Society of Health and Physical Educators (SHAPE America) National Teacher of the Year.

2. Como Park Senior High School's Lynn Marie Peterson, has been named the 2024 Health Teacher of the Year by the Minnesota Society of Health and Physical Educators (MNSHAPE). She will also receive her award November 4 during MNSHAPE's state conference in Lakeville.

Lynn Marie began teaching at Como Park in 2020. She teaches health education, stress management and medical career exploration. She previously taught at both Harding Senior High School and Washington Technology Magnet. Lynn Marie is a native of the East Side and received a gymnastics scholarship to The Ohio State University.

3. The NEA Foundation announced that 48 public school educators will be honored with the esteemed 2025 Travelers Awards for Teaching Excellence, including Harding Senior High School math teacher Michael Houston. Houston was the 2023 Minnesota Teacher of the Year.

The awardees, who come from every region of the country and serve urban, rural and suburban communities, have demonstrated excellence in the classroom, leadership in the teaching profession, engagement with families and communities, and dedication to equity and diversity.

Since 2001, The NEA Foundation has honored hundreds of exceptional educators throughout the country with the Awards for Teaching Excellence. The 2025 educator awardees will be celebrated at the Salute to Excellence in Education Gala on February 14, 2025, at The Anthem in Washington, D.C.

Five of the top awardees will receive the distinction of being named Horace Mann Awardees from among which, one will be chosen for the highest honor, the NEA Member Benefits Award. The five finalists will each receive \$10,000 and be featured in a short documentary highlighting their teaching practice. The educator selected for the top honor will be revealed at the Salute to Excellence in Education and receive \$25,000.

4. This item is submitted by Andrew Collins, Executive Chief of Schools & Learning

Harding High School Dedication

QUESTIONS/DISCUSSION for Harding High School Dedication:

Director Carrillo: I see the passions and the lives impacted by these two people and the affect that they have on the Harding community. We all have people like that in our lives and I applauded the community for coming forward and doing something meaningful to honoring them. So thank you for your effort and continue on the path of rewarding those people who make a positive impact on your lives and encourage everyone to do this with our current student to create a ledger of positivity for the future, so thank you.

Director Valliant: I am you proud of the community members and the students that came forward and making this happen. This was to see and this was awesome.

Director Henderson: I appreciate all of the work that went into this. It is wonderful to see you, Mr. Houston. I hope that Coach Kiemel appreciate this as well as the community members.

BF 33953 Naming the Harding Senior High School Baseball Field in Honor of Tim Kiemel

MOTION: Director Henderson moved that the Board of Education approves the request to name the Harding Senior High School Baseball Field in honor of Tim Kiemel. The motion was seconded by Director Franco.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

BF 33954 Naming the Harding Senior High School Atrium in Honor of Michael Houston

MOTION: Director Henderson moved that the Board of Education approves the request to name the Harding Senior High School Atrium in honor of Michael Houston. The motion was seconded by Director Allen.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

5. PUBLIC COMMENT

- | | |
|-------------------------|--|
| 1. Donovan Timmerman | Washington Tech's development since COVID |
| 2. Ariel Mendoza Scaife | Our Children's Safety |
| 3. Peter Hendricks | BAI Work study for high school partnership w/ St. Thomas |

6. APPROVAL OF THE ORDER OF THE CONSENT AGENDA

MOTION: Director Henderson moved approval of the Order of the Consent Agenda with changes and no item pulled for separate consideration. The motion was seconded by Director Valliant.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

7. APPROVAL OF THE MINUTES

- A. Minutes of the Regular Meeting of the Board of Education of August 20, 2024
- B. Minutes of the Committee of the Board Meeting of September 10, 2024

MOTION: Director Henderson moved approval of the Minutes of the Regular Meeting of the Board of Education of August 20, 2024, and the Minutes of the Committee of the Board Meeting of September 10, 2024. The motion was seconded by Director Vue.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

8. COMMITTEE REPORTS

- A. Minutes of the Committee of the Board Meeting of September 10, 2024

At the Committee of the Board Meeting on September 10, 2024 Superintendent Thein began the meeting by welcoming everyone to the start of a new school year and thanked everyone for their participation.

The Harding Dedication was the first presentation, where the Board got to meet the Harding Dedication committee team consisting of Harding High School's alumni, colleagues and community members that have been impacted and empowered by Michael Houston and Tim Kiemel. The committee came to the Board with words of encouragement and affirmation to support the Harding Dedication proposal by highlighting Michael Houston and Tim Kiemel's talent and dedicated services that they have given to their students, colleagues, community and to Saint Paul Public School.

The Executive Audit Summary was the second presentation, where the audit results of the end year June 2023 for Saint Paul Public School were analyzed, examined and interpreted. The presentation ended with plans and implementation guidance for upcoming years.

The third presentation was the Budget Policy where the Board presented the Budget Policy. Board members and key administrators engaged in a robust conversation about the feasibility and timing of various provisions and adjusted the language together to make it more workable. Director Ward was tasked with incorporating the edits into an updated version that would be presented at the September BOE meeting for the first reading in the three-reading process.

The last presentation was the Ethnic Studies Update that presented the overview of the Ethnic Studies curriculums with grads, content and pathways. The presentation also gave updates on the MDE requirements and standards implementation. This presentation generated a well-rounded discussion about academic concerns and ways to support both students and faculties.

MOTION: Director Valliant moved to accept the report on the September 10, 2024 Committee of the Board meeting and approve the recommended motions and minutes of that meeting as published. The motion was seconded by Director Vue.

The motion was approved by roll call vote:

Director Allen	Yes
----------------	-----

Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

9. FUTURE MEETING SCHEDULE

A. Board of Education Meetings (5:30 p.m. unless otherwise noted)

- 2024
 - October 22
 - November 19
 - December 17

B. Committee of the Board Meetings (4:30 p.m. unless otherwise noted)

- 2024
 - October 8
 - November 6 – Wednesday
 - December 3

10. SUPERINTENDENT'S ANNOUNCEMENTS

The past 2 weeks, then the start of school has been just great. They were interrupted by threats of violence to some of our schools and other schools in our community. In this time of heightened awareness, our school safety, no pair student school staff member. Should I have fear about going to school? It should be a safe place for all. First and foremost, want to thank the many individuals who took the threats that were circulated online seriously and immediately took action to ensure our students, staff and families. We're in a safe place. This important work is often behind the scenes. It starts with our security and emergency management staff district leadership building leaders, an office of communications and our trusted Partners at the St. Paul. Police department and other public safety agencies oftentimes there are details that cannot be shared, the investigation is underway. These folks work hard to strike that difficult balance between assuring the students to be safe in school and the community. When students and parents show up at school worried about the day. My friend, it becomes all of their jobs to make us serious and to calm their fears to support them, as we are trained to do this work is not easy. It's not perfect by any chance you may feel like there is nothing you can say or do that will make kids and staff feel safe. Please know that your presence your assurance, your calm, your words can and do make a difference. Our schools remain one of the safest places our children can be each and every day and you are part of the reason that is true. I would like to thank you all of you for keeping our students and yourselves and our families and our schools and each other a safe place every day. I appreciate every one of you. So, thank you for your support.

I'd also like to mention one other thing. A joyous thing that happened today. I was privileged to be over at a Battle Creek to introduce a fantastic author and a former too SPPS student who have authored a number of books and have received many honors. She is Kao Kalia Yang. She was recognized by the national endowment for the arts, the national book, a critic's awards circle, the Dayton's literary peace prize. The notable books of the American Library Association, the Heartland book sellers awards and gathered for Minnesota book awards. She was also awarded an honorary doctor of humane letters at Carlton college. This morning, it was a wonderful experience and she introduced her new book Diamond Explorer, which I intend to share with my grandchildren and she's there tonight, sharing it with the community after she shared it with our students. This is her first middle school book and it's about

Malcolm a Hmong American boy struggling to find his place in America. Thank you, Kao Kalia Yang for being here and for sharing your talents with our students and our community. Thank you.

11. AGENDA ITEMS THAT REQUIRE BOARD ACTION

1. Consent Agenda

MOTION: Director Henderson moved approval of all items within the consent agenda no item pulled for separate consideration. The motion was seconded by Director Carrillo.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

1. Gifts

BF 33955 Request for Permission to Accept a Gift from The Bureau of Engraving, Inc. Liquidating Trust

That the Board of Education authorize the Superintendent or his designee to sign a Gift of Deed confirming the acceptance of the gift from the Trust; to accept the gift from the Trust; and to utilize the gift for District-approved uses.

BF 33956 Acceptance of Gift from – The Friends of the Friendship Club

That the Board of Education authorize the Superintendent or his designee to sign a Gift of Deed confirming the acceptance of the gift from The Friends of the Friendship Club; to accept the gift from The Friends of the Friendship Club donation; and to utilize the gift for District-approved uses.

2. Grants

BF 33957 Request for Permission to Submit a Grant to the US Department of Education

That the Board of Education authorize the Superintendent (designee) to accept a grant from the University of Minnesota for funds to further the work of a pre-literacy assessment for Hmong-speaking children in the district; to accept funds; and to implement the project as specified in the award documents.

BF 33958 Request for Permission to Accept a Grant from Project Lead the Way

That the Board of Education authorize the Superintendent (designee) to accept funds from Project Lead the Way and to implement the project as specified in the award documents.

BF 33959 Request for Permission to Submit a Grant to EVERFI

That the Board of Education authorize the Superintendent (designee) to submit an application, to accept funds from EVERFI, and to implement the project as specified in the award documents.

3. Contracts

BF 33960 Request to Sign the Contract with Saint Paul College for MATH 0920 (Intermediate Algebra) at Gateway to College

That the Board of Education authorize the Superintendent (designee) to sign the Contract between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33961 Request to Sign the Contract with Saint Paul College for MATH 0910 (Introductory Algebra) at Gateway to College

That the Board of Education authorize the Superintendent (designee) to sign the Contract between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33962 Request to Sign the PSEO by Contract Agreement with Saint Paul College

That the Board of Education authorize the Superintendent (designee) to sign the PSEO by Contract Agreement between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33963 Request to Sign the Contract with St. Catherine University for CNA Programming

That the Board of Education authorize the Superintendent (designee) to sign the contract with St. Catherine University for FY25.

BF 33964 Request to Sign Customized Training Income Contract with Saint Paul College

That the Board of Education authorize the Superintendent (designee) to sign the Customized Training Income Contract between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33965 Request to Sign Concurrent Enrollment Contract with Saint Paul College

That the Board of Education authorize the Superintendent (designee) to sign the Concurrent Enrollment Contract between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33966 Request to Sign Concurrent Enrollment Joint Powers Agreement with Century College

That the Board of Education authorize the Superintendent (designee) to sign the Concurrent Enrollment Joint Powers Agreement between Saint Paul Public Schools and Century College for FY25.

BF 33967 Request to Sign Customized Training Income Contract with Saint Paul College

That the Board of Education authorize the Superintendent (designee) to sign the Customized Training Income Contract between Saint Paul Public Schools and Saint Paul College for FY25.

BF 33968 Request to Sign Income Contract with Inver Hills Community College.

That the Board of Education authorize the Superintendent (designee) to sign the Income Contract between Saint Paul Public Schools and Inver Hills Community College for FY25.

BF 33969 Request to Sign Contract with TPT (Twin Cities PBS) for the implementation of Skillsville.

That the Board of Education authorize the Superintendent (designee) to sign the contract with TPT for Skillsville for the 2024-2025 school year

BF 33970 Contract Amendment #4 for Cuningham Group Architects for the Jie Ming Mandarin Immersion Academy Addition & Renovation (Project # 3090-21-01)

That the Board of Education authorize award of Amendment #4 for Cuningham Group Architects in the amount of \$55,800 for the Jie Ming Mandarin Immersion Academy Addition & Renovation (Project # 3090-21-01).

BF 33971 Contract Amendment #4 for Knutson for the Jie Ming Mandarin Immersion Academy Addition & Renovation (Project # 3090-21-01)

That the Board of Education authorize award of Amendment #4 for Knutson in the amount of \$18,706 for the Jie Ming Mandarin Immersion Academy Addition & Renovation (Project # 3090-21-01).

BF 33972 Contract Amendment #2 for ATSR for the Mississippi ARP HVAC Upgrades project (Project # 4190-22-01)

That the Board of Education authorize award of Amendment #2 for ATSR in the amount of \$8,100 for the Mississippi ARP HVAC Upgrades project (Project # 4190-22-01)

BF 33973 Contract Amendment #3 for ATSR for the Highland Park Middle School Entry Addition and Renovation (Project # 3081-23-01)

That the Board of Education authorize award of Amendment #3 for ATSR in the amount of \$5,800 for the Highland Park Middle School Entry Addition and Renovation project (Project #3081-23-01).

BF 33974 Design Services for Hamline Elementary Secure Entry, Heating and Plumbing Replacement Project (Project #4160-25-01)

That the Board of Education authorize award of design and construction administration services to JLG Architects for the not-to-exceed fee of \$724,250.

BF 33975 Contract Amendment #4 for BTR Architects the Cherokee Heights Elementary School Building Systems Replacements (Project # 2070-23-01)

That the Board of Education authorize award of Amendment #4 for BTR Architects in the amount of \$214,137 for the Cherokee Heights Elementary School Building Systems Replacements (Project # 2070-23-01).

BF 33976 Contract Amendment #3 for Dunham Associates for the Creative Arts ARP HVAC Upgrades (Project # 2170-22-01)

That the Board of Education authorize award of Amendment #3 for Dunham Associates in the amount of \$8,000 for the Creative Arts ARP HVAC Upgrades project (Project #2170-22-01).

BF 33977 Amendment of Contract with Teachers on Call

That the Board of Education authorizes the Superintendent (designee) to amend the contract with Teachers on Call to provide a managed permanent paraprofessional program to Independent School District 625. The contract amount will be charged to budget codes:

K-5 (elementary) – 01-005-203-000-6305-0000.

6-12 (secondary) – 01-005-211-000-6305-0000.

BF 33978 Approval of Employment Agreement Between Independent School District No. 625 and Manual and Maintenance Supervisors' Association Representing Facility and Nutrition Services Supervisors

That the Board of Education of Independent School District No. 625 approve and adopt the Agreement concerning the terms and conditions of employment for Manual and Maintenance Supervisors' Association in this school District; duration of said Agreement is for the period of January 1, 2024, through June 30, 2026.

4. Agreements

BF 33979 College Preparation and Career Readiness Agreement between College Possible and Saint Paul Public Schools

That the Board of Education authorize the Superintendent (designee) to sign the agreement between Saint Paul Public Schools and College Possible.

BF 33980 Request for Permission to apply with University of St. Thomas job study program to hire staff for Discovery Club with Community Education

That the Board of Education authorize the Superintendent (designee) to support an application to the University of St. Thomas to recruit work study students to support Community Education, Discovery Club students and families.

5. Administrative Items

BF 33981 Monthly Operating Authority

1. That the Board of Education approve and ratify the following checks and electronic transfers for the period July 1, 2024- July 31, 2024

(a) General Account	#775864-776845	\$58,647,246.56
	#0005306-0005332	
	#7005277-7005303	
	#0010642-0010856	
(b) Construction Payments	- 0 -	\$9,111,043.33
(c) Debt Service	- 0 -	<u>\$8,700.00</u>
		\$67,766,989.89

Included in the above disbursements are two payrolls in the amount of \$14,506,849.11 and overtime of \$70,083.63 or 0.48% of payroll.

(d) Collateral Changes

Released:

None

Additions:

None

2. That the Board of Education further authorize payment of properly certified cash disbursements including payrolls, overtime schedules, compensation claims, and claims under the Worker's Compensation Law falling within the period ending January 31, 2025

BF 33982 Recommendations for Exclusion of Students Non-Compliant with Minnesota Statute 121A.15 Health Standards: Immunizations

That the Board of Education exclude noncompliant student(s) from school(s) effective September 17, 2024, should they not comply with Minnesota State Health Standards for Immunizations on or before this date.

BF 33983 Human Resource Transactions | **August 1, 2024 – August 31, 2024**

6. Bids

BF 33984 Phase Gate Approval of the Nokomis Montessori Magnet South Playground Replacement (Project # 1220-26-01): Gate #3 – Project Budget

That the Board of Education approve the Nokomis Montessori Magnet North Playground Replacement project (Project # 1180-22-01) at Phase Gate Check #3 – Project Budget; setting the final project budget at \$618,000 and indicating direction to proceed with construction bidding.

BF 33985 Phase Gate Approval of American Indian Magnet School Addition and Renovation (Project # 1160-19-01): Gate #5.1 – Project Close-out

That the Board of Education accept this report provided for American Indian Magnet School Addition and Renovation project (Project #1160-19-01) at Phase Gate Check #5.1 – Project Close-out.

BF 33986 Proposed Discharge of Tenured Teacher
That the Board of Education:

1. Accept the filing of the Charges proposing to discharge Tenured Teacher for the grounds alleged in the Charges.
2. Direct the Assistant Clerk of the Board of Education to serve Tenured Teacher with a copy of the Charges filed with the Clerk on September 12, 2024, and give notice to Tenured Teacher of the teacher's rights to a hearing or arbitration under the Teacher Tenure Act.
3. Authorize the District's legal counsel to select a hearing officer or an arbitrator, as applicable, if Tenured Teacher requests a hearing.

7. Change Orders

2. FURTHER AGENDA ITEMS THAT REQUIRE BOARD ACTION

BF 33987 **Refunding Bond Information presentation and resolution**

Exec Chief-Financial Services T. Sager and team presented the Refunding Bond Information presentation and resolution. Within the presentation were details about:

- Refunding Candidate Series
- Refund Opportunity
- Saving Detail
- Board Resolution
- Calendar Events

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION:

Director Valliant: Is there a way for you to explain refinancing in simpler way and with analogy.

- Yes, I'm happy to do that, we are when the bonds originally issued, both of these bonds were set out to be paid back over 20 years. Once you hit a 10 year time frame you're allowed to reduce the interest rate or the cost of that bond and so this is a complicated process to go from in. I'll go back a couple slides. Like on the 2015 bond, we're going from either a 3 or 4% rate down to a 3.12% rate, and so we're not changing how much is outstanding, we're just reducing the interest cost you would do a very similar process for folks who have a mortgage on a home, you could go back to the bank and reduce the interest rate and so you reduce the overall interest cost. That is the process that we're going through here.

Thank you, and the interest is what we pay on the bond that's issued.

- Yes, so the interest is paid to the bond holders. When you sell bonds, they are purchased by investors in the school district that and you pay them back over time, you pay the principal back plus an interest rate that's established at the time of the bond sale.

Director Carillo: Are there other groups of bonds that have been identified as potential candidates in the future where this action would take place, or is this the only ones that we're going to see in the foreseeable future?

- Yes, one of the roles that we play as your municipal advisor is that we are constantly monitoring the outstanding bonds. The school district has many bond issues outstanding at any given time. They all have provisions in terms of within the bond arrangement when you are able to do this and we are monitoring that and the monitoring market interest rates, and we share those updates regularly with the school administration and have regular conversations about the right time to bring these forwards to the school board. So, at this time, there are not any other bonds that

should be actively considered today but depending upon market conditions, it's likely that you'll see these in future years.

MOTION: Director Henderson moved that the Board of Education approve of the parameters resolution stating official intent to proceed with and authorizing the issuance of not to exceed \$14,700,00 general obligation school building refunding bonds; and authorizing the Superintendent, Executive Chief of Financial services or Executive Chief of Administration and Operations to award the sale thereof and to take such action and execute all documents necessary to accomplish said award and sale.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

12. INFORMATIONAL AGENDA ITEMS

A. The READ ACT: CAREIALL

The Office of Teaching and Learning team presented The READ ACT: CAREIALL presentation. Within the presentation were details about:

- The READ act overview
- Professional development details
- LERTS for early childhood educators
- CAREIALL overview
- Connection to instruction

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION:

Director Carrillo: when are these hours going to be used for the teachers, and how are we going to cover for them?

- So, there are professional learning days that are already in the calendar that you have approved for this current school year, the first of which is October 3rd and during the October 3rd session, they will do 2 hours of synchronous, all folks and that in the morning and then 2 hours in the afternoon and then there of a 6 hour day, there are 2 hours remaining where they'll have time to work on their work, and so the entire professional learning day will be for them to move forward on this. Work before that professional learning date and they've already been given this information, they need to do module one and module 2, because that's what they're going to talk about and that happens at their own time, in their own place in their own space, and they will be compensated for that time at their contractual rate of \$25 an hour and so and then we have 2 more all day, pd sessions, and it works very similarly, it's just a process and then they should be done by May 8th.

This is not really a response to that, because it makes sense that you incorporated into the PD days, but I think more for us as a group. I've had educators come to me saying that the pd days that we have approved in the calendar are landing specifically on Jewish holidays so Jewish teachers won't be able to take this training on those days. They will have to do it separately and their own time.

- The 3 pd days, this year, our one is a Jewish holiday, one is a Christian holiday and the third one is a Muslim holiday. Our calendar committee have worked for a more inclusive calendar for

students and families, and that is that they don't have school moving forward on their holiday and yet staff need to report for contractual reasons and all those. They do have in their pool of time off and the ability to use time to take that day off and we do have a plan for makeup sessions for anyone who needs to take that as a holiday.

Director Valliant: The new curriculum? Is there any emphasis on handwriting or cursive writing?

- This is really about the professional learning for teachers and it's about the acquisition of how to read and how our brains work and how students put together the information. We do have curriculum for those items, but that's a different conversation and as for print print and the being able to structure the letters and to be able to know what the letter's names are in lowercase, uppercase, and the sounds that they make together and separate. That's the learning that the teachers will be doing about how you acquire how to read.

Director Franco: Can you talk a little bit more about the rationale behind choosing CAREIALL versus others, and if you could also just remind us what the contracts are, how much we're paying for this professional development and how much money we're receiving from the state for this.

- The state really did not give us any new money for any of this. They changed the purpose of the use of the literacy aid and they said it now can be for this use and should be for this use and that's it's a \$38 per student, and so that number is between 1.1 an \$1.3 million, depending on how many students we have for the school year and the cost that we projected for paying teachers to do this if 1300 of them do the full pd and are paid the \$1000 that we have decided on. The state of Minnesota contracted with CAREIALL and I don't know what they're paying them for the course, but we could only select from 1 of 3 courses that MDE would pay for and so I don't know how much there are.

I'm just to clarify, It is not SPPS paying CAREIALL.

Remind us about when the full assessment where I know at there's eventually going to be a 3 week student assessment that's going to be reported out on does at start after phase 2.

- It started this year with implementation of the read act, but we've been doing the fast assessment 3 times a year since 2017, so we're just going to continue our practice because it is one of the approved screeners for the read act.

Can you talk a little bit more about how you guys identified who was going to be participating in phase one versus phase 2.

- It's pretty laid out in the statute, and we use the statute to identify the teachers they so eventually everyone well for anticipate.

I guess my question is lie sp-ed teachers and K5 plans from educators makes sense to me as the primary folks that we should give this information and front of first, but I'm curious if we considered when we identify the other folks on the phase one list versus phase 2, because then I also wonder about ELA staff.

- We followed what the authors of the bill, we had flexibility in adding the 35 educators just because they're all in the same building, so they're all going to do the same pd at the same time, but the 612 ELA, and those folks were actually identified in phase 2 in the bill for starting next year. I think it was a capacity of all the trainers and all of the ability of the state to go into contract train with people and they had to divide to keep the numbers manageable.

So just to clarify you're saying that the state-mandated at what cadence, each educator or level of educator needs to take this

- Yes

Are there any language in the bill that allowed for some flexibility? Whether say special education teachers that might be binding paperwork and may need to utilize time during those professional development days to possibly catch up or have a little additional flexibility in there.

- That special educators who teach reading are phase one teachers and flexibility, can be sought by anyone in an on an individual basis but this is where we're trying to implement the statute as written the flexibility that they put in there was for the commissioner to extend the periods of time, and so as we go, we'll see if we need that and we could ask the commissioner, but it's all written in the bill.

Can you talk a little bit more about the 25 hours of a synchronous on your own time training seems like a lot. And can you talk about any times in past history that we've required subjects disciplinary action for time outside of work that educators are going to be required to take training.

- We haven't. This is as a state requirement. You asked the question earlier about how did we fall on or how did we CAREIALL. So, there are 3 choices letters was 163 hours course was about 70 hours, and then letters is 63 with asynchronous and synchronous time, and so we chose CAREIALL, all partly as Jenny Davis, the literacy coordinator and I took core and very outdated, lots of outdated information didn't meet what we felt was SPPS' vision and who our students are and who our staff are, and so we chose not to do that. We chose CAREIALL with the connection to the UofM, their flexibility with the number of hours that we have to provide for synchronous sessions, for example, letters is 8, my 8 live sessions and we were that would have occurred, Saturdays and weekends and nights, and so it was like unreasonable to think that we could implement that here with our schedule, and so CAREIALL also was really flexible, with choosing and working with us to be able to provide all of this, the synchronous time during the school day, given that the state statute says that all's teachers are trained and then working with them, we couldn't figure out how we could do the synchronous, or the module work inside the school day. There are just not enough hour, not enough days in our current calendar. Not enough time, given that the CAREIALL's expectation is that there were alive sessions, synchronous, same thing with letters and with course, so all 3 have live sessions that we were required to provide. We just felt like the professional development days would allow for that, but the 25 or the 40 hours outside of the workday.

While we're piloting something really new, I'll want to just encourage us to really make sure that we're listening to staff and their feedback around the stressors that this is causing, I've talked to a number of staff particularly working in special education that new parents and have a million and a 1/2 other things and I think anytime that we get into the language of requiring, because we know that a lot of our staff already do so much work outside of their contract hours when we're requiring subject to disciplinary action that this gets done without maybe even more flexibility for school day time for this to be accomplished, I think it can be a huge challenge that we're as a district going to have to tackle and as a state, I'm assuming that this isn't unique just to us but I do think that we can continue leading in the way that we support our educators in getting this done, and we've been open to suggestions on how to implement, especially because I it's going to be tough for folks to get 40 hours outside of their already workday. Just one other question. Do you know the number of staff that are currently trained in either letters or the staff that have the training that may just be exempt is at a high number of our educators now.

- It was about a 130 took letters last year. The full it's like a 160 hours worth of work and they completed, and we have over a 100 staff who completed it and turned in their certificate. Those staff are exempt from doing this, but there's still the 1300 that were identified. Initially, we also had about 80% of our pre-k teachers do the letters for early childhood education last year, because through a grant through the state because they were offering the ability to get started, and so we do have a little head start in pre. K, and generally across the system, there aren't a lot who took the letters, but it was that was an amazing amount of work that those folks did, and we are right with everybody else about how this is a lot and it's taking all of the pd time and we can't put anything else on and honestly, when we talk about building curriculum, we talk about bundling benchmarks, and so it's the idea of accomplishing more than one thing with this. Idea, and so if teachers choose to make this their plan, their goal plan for teacher development and evaluation, and then when they're talking about it with their other teachers, all that can be their plc time and they can bundle all this together to be more manageable for their workload. Of the things that are required and again, these are all out of statute, it's not us saying we couldn't, we could only choose 1 of 3, and this is the most culturally responsive choice and we get all now and we can only do phase one teachers, and these are the phase 1 teachers that they identified. It's really not our choice, this is just information of how we're choosing to implement. The state made the choice for us.

I just want to make sure. Yes, I think anytime we can make sure literacy in the way that we're teaching the science a readiness is being addressed. I think as a district that is responsible for teaching and learning that is absolutely critical so yes, I do believe that access to the professional development is good.

Director Allen: All of those are great questions and it just made me think about, though, I appreciate that we're trying to figure out ways to make things easier for our teachers, but the one thing that we have to stay centered on is this legislation went through because our students can't read. I need our teachers to be efficient. I need them to go to their PD and actually learn the science of reading so that they can implement it in a way that our outcomes show that. So where I want to make all these shortcuts, worried

about this, and that, the bottom line is all I really care about is our students right now. I know that things are hard. I've worked many years in the schools and some years are harder than other years. It's like that some days are hard, and sometimes it's really smooth. You get a building and everybody's intact and it's running like a machine and you show up every morning and the day goes by smooth. Those are great years sometimes not for me on board, but that's different. I'm a different kind of employee, but what I'm saying is it's hard sometimes and I think that this year is going to be very difficult, but we have to push through and make sure that we keep our students centered in the process of this because the reality is we're in a literacy crisis right now, and this is an opportunity to actually reverse that process to really get us on track and get our students reading so that they can actually have the dreams that they really want. Not just the dreams that they think about and then it just flies out the window because they don't have the basic skills like literacy to actually achieve them. Since you guys had a lot of really great answers for our teachers, I love it but I need a lot of really a lot of action from our teachers for our students.

Director Henderson: I do just have one question before we move on and knowing that some of our teachers have already gone through this training, I'm assuming they're implementing some of the things that they've learned, if not a lot of the things that they've learned into curriculum and planning about how they go about. What are the different ways that we're collecting that feedback and the knowledge that folks who have gone through this have learned and been able to do or to see some impacts into the train the educators who are now going through that training, like the things you learn in a seminar are really great but the actual tools you use in the day to day basis are often the most tangible. Can you share anything about that?

- Yes, the 2 things have happened since we have 100 and so teachers that completed it, one I just want to mention that was an MDE initiative, so over a 100 people in our district signed up on their own, and so I think that shows a commitment to wanting to support our students and learning the now, especially given that it was 163 hours and Saturdays and nights and there was not happening on professional development and what was really exciting about that was we paired that with our curriculum, so they learned the science we had the curriculum, so it was like we were kind of a whole package and then also, and we've collected lots and lots of anecdotal notes about what that looks like. It's like we've also done walkthroughs to see the implementation, or what it looks like we also had 11 educators go through facilitator training, so they were teachers who created or completed letters, and then also now we're going to lean into them as kind of the supporting teachers in the implementation of the curriculum, because the science is one thing, but actually implementing it with students is going to be a whole other avenue of that and so we're going to lean into those educators, they've been building leaders in their school already. We've had a couple people who have completed the modules 1 and 2 and are kind of rallying their whole staff with module one is really hard, but it's so good and module two. We're going to see the application to the classroom and so we have, you know the amount of work has not gone unnoticed by us and we have been very responsive to trying to figure out ways to make this, but we also believe our kids need this and so we're going to support teachers in any way so that it can be implemented in the classroom, and then ultimately our hope is a year from now we're going to come back with data to say that our reading scores like skyrocketed, because we've had the science and now we have the curriculum, and let's put it together so yes.

I agree with that I think yes, as we move forward, I would love to hear more anecdotal information as well as you know, as the data comes in what this is looking like in our school buildings, but also in the way that it shows up in. I think often times when you're excited to come into class and you're excited to learn that obviously boosts the attention in the performance. So how does that show up in our classrooms as we move forward.

B. PreK-12 Summer Learning

Assistant Superintendent Dr. A Kunz and Director T. Walker presented the PreK-12 Summer Learning presentation. Within the presentation were details about:

- Summer School enrollments overview,
- Summer program and themed
- Highschool credit recovery and Re-engagement overview and data

- Special education extended school year
- Community Education summer enrollment overview
- Youth and adult summer programs Overview
- Summer Nutrition Service summary

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION:

Director Valliant: I like our summer programs. My kids go to summer school every year. I think they missed one year and they were very bored and I was like, I think that the children really like the social aspects, so they really want to go to see their friends and they get to learn stuff and try stuff in the process. How are the students doing better in summer school? I think that in regards to credit recovery, I have a question, how do we evaluate what's being taught in the summer classes or what's happening in summer classrooms. Are there some opportunities for high schoolers outside of credit recovery and I don't know if we just like expect them to get a summer job, but those children really need something to do in the summer?

- One thing I want to point out about this slide is that this is the number of students, not percentages, so there's probably no coincidences, but it could be. It's not a percentage, it's a number of students who are back on track, but I do see the peril all you're seeing as well to how are students graded in summer? School is a great question and so credit recovery and fair and equitable grading, as we have come through that journey have been working in working together like it's been a parallel work and so is equitable grading work, as students have multiple opportunities to show their learning in essentially at the core of credit recovery grading until they have met proficiency of a standard or an assessment and/or they're going to kind of run out of time, and so I know that historically credit recovery has been has had a reputation that if you stay here long enough, if you stay here for 18 days, you're going to get a credit and that philosophy and that way of doing is not the way that we do credit recovery in SPPS anymore, the mentality in St. Paul public schools is that this is about you showing me you showing the educator you know this and you can do this and if you can meet the standards, if you can meet the assessments, we can finish this course and you can move on to the next one and you can become caught up at an accelerated rate. It's about you showing that you can learn it. Learning is not time bound, right learning is about what you can show us you can do.

How are we evaluating, how it's curriculum, where the class is being taught during the summer?

- So, through the department of alternative education, there's a group of staff that supports the curriculum, writing, and they give that out to teachers and support teachers throughout summer to ensure that the teachers have access to that curriculum through school and they support the implementation.

Director Carrillo: In regards to the comment that you made on slide 18, that this was one of the highest I guess passing last years. Is there a point in comparison to previous years as a like growth or a jump? I'm just curious to know what it looked like in the past and maybe an additional comment as to why, or you know any potential ideas?

- I believe on the presentation I shared last year, we were in the mid-sixties overall, so why, I hope it's related to the implementation of fair and equitable grading and students knowing how and grades are happening. It could be many different factors. It could be that students are engaged in credit recovery during the school year. They know how the system works. It could be that our teachers have been working in this credit recovery system now for a couple of years and they're getting better at teaching, and therefore our students are getting better at learning from them.

Director Allen: I love how engaging all of these programs are, and I think it's really important especially in the summer time that we find alternative ways so I appreciate I've been talking about that for a few years, I see, we're making the adjustments. I think that's great now. I always have to push a little further because although we have to meet our standards during the school year, we need to be just as engaging throughout the school year too. We need our students to just love education in general, as much as they love summer school. I go to freedom school and check-in here and there I'm at, you know, read along and pop it in and one thing that feels different is the fact that the students there are having fun. They're dancing and they're singing and they're really just being their whole selves, they're free to be their whole

selves and I think that that's what's so important in summer, it's like the teachers themselves kind of relax. They're not all bottled up with these standards and things and so then they allow the students to be their whole selves and I want all of our wonderful experts out there in the crowd and that are sitting here with you and our wonderful experts over here. I want you guys to really just start putting your heads into how do we make day in and day out fun. Alongside every single standard, for every single student in SPPS, how do we get them to a place where they absolutely love learning and it's going to take more than just what we've been doing, it's going to take these kinds of visions. It's going to take these kinds of implementations, and it's going to take us to be able to allow our teachers to relax and teach and educate our students too. So, I just wanted to put that out there. Thank you for your summer programs. It feels like we're moving in the right direction. This is exactly how things are supposed to look and I hope that we can roll it into our regular school years too.

Director Franco: Can you talk a little bit about on slide 17, re-engagement with school and this effort? I think you said it was a new effort that we tried this year. Can you talk about like the success rate? In how many young folks that we actually re-engage in school

- Re-engagement are students who have left school and like light switches, we don't go from on to off. They don't just necessarily come back to school in a way that we want them to and just start and so the efforts that we've made and I know how many students tried summer school, but that doesn't necessarily mean that they're starting in their back and it's like fine so of the many students that we engaged, we're talking small numbers here, so probably around 20 students tried school after this work, but that doesn't mean it ended. I believe my team said that 3 students still enrolled.

I think re-engagement in school is really just a concept or just absenteeism is just a concept that I know. I thought a lot about during just the pandemic in the ARP funds, when those existed in our buildings and how we were making those efforts and so to just hear a small sample of this being piloted, and this was the first year that we piloted it and it did yield some additional engagement. That's helpful for me to hear. Because my other question is, I'd be curious what percentage of summer programming that like is all of these really great things that you just showed us was actually ARP funded this past year because I know that things started to expire, and so as the board, I starting to think about that offset cost was because that is important, especially, we want to continue offering these robust opportunities in the future and/or what does that look like for our school year, credit recovery efforts during this FY25NFY26 budget process.

- I think of a more thorough report would be easier way for me to try to answer that and we are putting the report together during this time.

Director Valliant: Typically, in addition to summer class, my kids also signed up for Flip Side. So, I love all these programs. I just want to say that and I use them and also it saves a lot of money for kids with summer school. I have to worry less about snacks and it help up save, so just thank you.

Director Allen: I know you said that a lot of this was supplemented with ARP funds, but pretty much Community Ed is a fee-based program. I just was wondering; do you have numbers for the amount of revenue that you have, that's the one question and then two, because this is a fee base program, so we collect money from the public who are paying, this money can roll over to the next budget year, correct?

- Yes, mainly our adult what we really focused on this summer was our adult enrichment fees they have to by state law. They have to be funded through those avenues so adult enrichment class of has to be. We do supplement some of our programs with local free partnership so we're not always providing costs for adults, but essentially that's what the state law says. For youth are some of our camps and like specifically, a driver's education, things that nature do cost these to pay for those services we used ARP dollars to fund a lot of it, so I don't have exact numbers as far as cause it's summer still happening as far as budget tile things of that nature but I can definitely get that information to you like what we collected and what the expenses are. We did use all the resources we could Of the resources we had available, we were allotted to in communication through our ARP dollars in connection to provide as many opportunity as we could for kids at no cost that was our goal for the most part, because the reality is like we offered so many free classes so and that's our that was our equity commitment goal to make sure like we can serve everyone and here's what we need to do.

Thank you and then the second part of the question whatever dollars is rolls over because this isn't granted money.

- Correct, so we would, it's essentially what our model is at what's our cost of our program and what are those expenses need to be in let's break even as much as possible, so that's kind of how that works in our world. Now, if we're able to generate some revenue, it would go over based off carryover, but usually summer's not that way, in our program because of the length of time and the resources so in an after-school program, you might be a 2-hour program, whereas in the summer program you're in 8 or 10 hours. The cost rise quite a bite.

Director Vue: This is more of a comment, my daughter did it in the Flipside program at the Como, and when my wife and I told her that she was going, she is very grumpy. She didn't want to do it, but after the first week, she was really into it, and at the end of the 3 weeks, they did an entire play and she got to write the script, help her friends, act and do costumes and all that stuff, and she's actually taking those skills and applying it to the theater program at our school right now. So, I just want to share that, because that's an example of the value of these summer programs and how they keep kids engaged connected and sort of build their interest up and that's all I wanted to share.

Director Franco: Thank you for the presentation this is a comment. I think we all know that a theme of my questions is around what it's happening next. I think it's good to hear and recap the summer, but how is flipside impacted during the school year? How are our other programs impacted during the school year? In what efforts are we as a district taking too offset, even though we're in a really tough budget year and I just wanted to uplift real quick while we had the opportunities to really try to balance the efforts that have been reduced based on our budget cuts, to really make sure that we're still offering high level high quality programming to the city.

C. School Year 2024-25 Opening Week

Executive Chiefs J. Tuner and Executive Chiefs S. Gray Akyea presented the School Year 2024-25 Opening Week presentation. Within the presentation were details about:

- Opening week operation highlights
- Enrollment fluctuation in the first weeks
- Daily enrollment: 2023 -24 and 2024 -25

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION

Director Carrillo: I think I was one of the directors who was requesting this earlier, so thank you very much and just so that the public is very aware, this is very pre-pre preliminary and I've handled these numbers myself and it's always word of caution, not to jump up and start getting narratives out of this, but would your sentiment be cautiously optimistic based on the what you see here.

- Our research evaluation assessment department is conservative and as the previous director of research evaluation assessment I too am conservative, I would say that it looks promising and I would remain cautiously optimistic, and at the same time, I would not be surprised if we are very close to our enrollment last year or even a little bit under for October 1, it wouldn't be a surprise. I am very optimistic that we will come in higher than our projection and that is that in and of itself is a good sign, because what we're seeing is like a leveling off what may have just been. It's a leveling off until we can meet in the middle and then begin to go up so yes.

Regarding the clearing of enrollments in the work that goes into that, I want to paraphrase it to see if I understand it correctly, because I want to make sure the public as well understands is the work behind the clearing, saying students is enrolled at a school, A but also, maybe enrolled at a private school or a charter school or a surrounding district, and an idea is like is that student really at school A and we confirmed it so then therefore that enrollment is cleared or he's not there. There's an empty seat that we cleared that that enrollment, so is that the idea is it is essentially determining where that student is among the many possibilities

- Yes,

Director Valliant: Just a comment, about the lunch. My ninth grader came home and told me that he didn't eat because the lunch line was long but he also said it was a pizza day so I guess it's a compliment.

Director Henderson: I do have a question you mentioned that we're still currently most likely in a place of less loss versus increase can you share a little of it and maybe it doesn't, maybe it can be more hypothetical, but what would it feel like or look like to see when we're at the tipping point of going into an increase? How will we know when that is?

- it's very much where we are right now, there are a couple of things there tends to be less certainty with regard to if we're going to continue to decline, or if we're going to sure stabilize, and we've been having that conversation for the last couple years. If we continue to go down this road, we will stabilize, and then so and we are at that Apex, I'll say another indicator is that our projections will lag, so you'll see our projections which are very solid, I'll say that the standard measure of projections and have been for several years, so our projections definitely the district level are very solid. They will tend to lag, and they tend to get larger, because as you're having the pattern and the trend is changing, it's less predictive, the projections, and so if we've been more and more coming in above projection and so and our projections are a year. They go on trend and if we continue to come in October 1 above projection, and if that number keeps getting larger, that's another indicator that it makes me more comfortable to think that we are changing.

So if I'm understanding correctly, then it's actually a in some ways and I'm can't say it quite as eloquently as you did, but in some ways, it's helpful that we are coming in over projection or have previous years and if we continue to maintain that and do you go in over projection

- It's a sign that we're starting to write that course, but accurate through the share. I would say, yes, but not for too many years, just for a couple of years and then our projections will catch up and one other thing is our continuation rate, there's a couple of ways to look at it. We want larger kindergarten enrollments, but then we also want continuation of families that we have, so we'd want to see our continuation rate stabilize, or grow.

D. Second Reading | Gender Inclusion Policies - Policy 500.00 (Students) - Update & Policy 416.00 - (Staff) – Proposed

M. Pop, Director - Office of Equity presented the Second Reading | Gender Inclusion Policies - Policy 500.00 (Students) - Update & Policy 416.00 - (Staff) – Proposed. Within the presentation were details about:

- Policy 500.00 – Gender inclusion overview, shifts, and new language
- Policy 416.00 Gender Inclusion – Staff overview and language update
- Additional considerations and next steps.

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION

Director Henderson: it was a bit nitpicky, but looking at a few of the and policy 500 to specifically under letter G for the definitions should where it says things like identity matches the gender, they were assigned at first, should that be sex?

- No, sex and gender are defined very differently, and so when you look at the definitions that are traditionally used it really makes a distinction. Gender is perceived and known to be very fluid and different, and so therefore that's why we don't use, we don't use sex.

I'm not saying that, but we want to change gender identity, but I my understanding and I've got some feedback from a community member is that when we're referring to what if someone is identified as at birth that it's sex as opposed to gender, because it also says it in some of the other places of where it's specifically assigned sex at birth and then we have other places where it says gender. I think we need to make that distinction and have the language match or let's just finalize what the correct language. I'll double check that throughout the policies.

E. Second Reading | Board Policy 509: Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds

M. Sullivan, Director of Security Ops and H. Nistler, Assistant Superintendent of Specialized Service presented the Refunding Bond Information Second Reading | Board Policy 509: Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds. Within the presentation were details

about:

- Policy 509 overview and purpose
- Special education considerations
- Communication plans
- Changes once policy is adopted
- What does it look like in practice

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION

Director Allen: This is good and I'm glad that we're implementing this policy. I went to the model policy meeting that they have with community members and police officers around the state, working on this policy, specifically because they are creating a model policy that they'll be reimplementing beyond that, are we going to have to change this policy. When that happens, or model policy they're developing is going to be applied to other districts. How's it work?

- I don't know that I was aware that those conversations were taking place. If there were more changes, if there was another model policy made and the board could absolutely consider making changes to this policy at any time.

They weren't getting very far, so also that I'm hoping that we're not going to go backwards was my concern was once they get done with their whole process. So, I think they still have like 2 or 3 more meetings to do once they get done with their process, and they make this model policy available to all school districts. I don't want us to go backwards and start implementing some of that stuff that they were talking about in those meetings.

- Through the chair, I think we are all in agreement on come that. Thank you.

Director Valliant: So, my only comment is it's nice to hear about the work that you're doing with the parent groups specifically around communicating this policy to parents letting them know that is this, you know where I can find it, and just send it out once we're a prodigal, we'll probably get lost in like an email because we get so many emails and so I'm just really glad to hear that's happening.

F. First Reading: Budget Policy - 1. Budget Policy Draft

Director Y. Carrillo presented that First Reading: Budget Policy - 1. Budget Policy Draft. Within the presentation were details about:

- Policy preamble
- Policy purpose
- Requirement
- Board budget operations
- Work session and options
- Public input
- Adjustments and reallocation
- Adoption and implementation

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION

Director Vue: I look at the policy, there's a sequence of actions that we had taken. It's in an order sequence, and because of that, I just want to suggest that we move the public input before the working session noted simply because the public input will help us inform our work session.

Director Carlo: Just a quick follow-up question to that, would the public input be move after the budget options are presented when there's little bit more clarity around what the thoughts are around, where spending it will happen or both places. I mean, I know we do different levels of engagement at different times but just a clarifying question.

Director Vue: My thought it was we were supposed to do 2 public input sections to begin with but you can add more to that.

Director Carrillo: Yeah, I was just going to add that it spells it out one of the public input sessions, and I think the one that where we take the most feedback from would be in the fall, which will always happen before these budget options are being floated or worked on and I think the idea is that more than moving it prior is you're talking about physically moving the paragraph. Okay!

Director Allen: I just want to point out that this kind of all stemmed from board members getting outside of Minnesota and some of these legalities that MSBA requires around how we govern here in the state of Minnesota, and it allowed board members to get outside of Minnesota and go to other folks who are also governing in other districts, to hear about how their budget process is set up and realized that we didn't have to conform to status quo that we could create a budget process that was good for our board and for the public for our students and for our administration, and it works more cohesively, and so I just want to point that out, because there's a lot of league out of the east, connected to how we govern in MSBA. I don't want to say anything bad about MSBA, but the majority of the folks that represent MABS, don't govern urban school districts and so they don't really know and understand what it takes to manage a district of this size with this much diversity and it's necessary if you want to really govern properly to look outside of the state to see how other urban districts are running and then we can start to kind of move in a way that's effective for our communities,

Director Valliant: it might be quick, and it's not necessarily about the budget policy. What I learned is that they have so many templates, but those are templates. I clarified that with them, is this the way there has to be done? No, this is just a template. As long as we're following the law. So agree on with Director Allen, one when it's a share that even for other school boards in Minnesota, who made you listen for some reason that those templates, the MSBA provides ourselves with that simplicity

Director Carlo: My question is regarding reallocation, and if I know that there was discussion in the COB meeting around like an actual dollar figure related to When the board gets notified and I know that there was discussion around, does that number need to be higher or does that number need to be lower? What I remember from that conversation was that at a figure was, I believe that there was more consistent transactions between different accounts that happened or reallocations that happen at that figure. Can you to ease my mind a little bit? Help me understand what some of those dollar transactions would be between different accounts as compared to those transaction

- I'm not aware of any such transactions but we will certainly as per policy once it's adopted inform the board if they do occur.

Okay, and just to clarify, when I say transactions, it might mean something different than does that mean something completely different than demarcation of like when funds are reallocated between one account to another?

- As an example, if we were to move money out of instruction and put that into facilities. Those are 2 different program types that would be an example of triggering the communication of that movement of funds and to this point, you're not aware of any of those type of things happening on a regular basis that amount.

Director Henderson: I think a lot of where this policy came from and originated from was for a desire for a better understanding of what the board and the community can anticipate. When it comes to budgeting, not necessarily in response to things had already existed, but instead of the things that felt needed to exist in the way that we wanted to work with each other moving forward. I think there are still like some maybe more pedantic questions that I have for Director Ward and for members of the policy committee that I'll follow-up with on, but I do I appreciate a lot of the list of a lot of the work and time that has gone into this, both within board members, community members who have raised this as a concern and then also to administration to work on this.

- In addition to that, a big part of the impetus behind the formulation of the policy that we're considering is that up until this point school district didn't have one okay and when we had a fund balance policy, but not a budget policy and it is true that most school districts have a budget policy. So, when we recognized that and started working on it, it did seem timely, and it made sense for us to create one too. You're not building or amending something that has already been established. Or noticed and we are establishing something new.
- We talk about board budget, 2 highlight some of the conversation that we had at the committee of the board's discussion about this that it's important to note that the board's intent wasn't to prioritize its budget over the other many program budgets in the district. So just think somewhere

in there that we should say something about it's the board's intent to align their department of program budget with all the other overall district program budgets, goals and parameters, something to say that the boards it was not the board's intent too. I know that's not the board's intent but when reading this, it appears that the board is prioritizing its budget over other program in schools budget and just some language around there that would help.

I think I think we can we can accommodate with some kind of statement that would read along the lines of the board's intent to make sure that have input and an awareness of their budgeting process that we're not content to prioritize our budget over other programs.

What I'm hearing is, the policy working group will or policy group will take some of this back and work on particularly the board budget section and making sure that that fits in or is relevant to the overall policy.

- I just wanted to clarify. I'm just scroll up a little bit, here in the one of the conversations that we had at the working session was that the purpose of a budget policy for the organization is really around the modification and the approval of revenues and expenditure and that that really is the ultimate responsibility of the board and so part of our conversation was that the community would be taken out of the purpose as what I understood what if we agreed to, and that part, their reference to the community would be in the preamble, not in the policy purpose because the policy purpose is really around the board ultimately approving the revenues and expenditures of the district.

Yeah, we can review that, but my understanding is that we do need to set expectations for the roles of the community and that is something that is clearly the purpose of what the board is intending is to make sure that the community understands what their role is in. If we do not spell it out, then the community is going to come and ask us again, what is our role and we're delineating a place for where they have a voice and being able to communicate with us both at the working session and at the public input ways that they can engage with the board relating to you know, setting the budget doesn't mean that they're going to have ultimate authority over approving and reviewing and enacting the budget. I would suggest again, that is another conversation for the policy work group.

G. Board-Initiated Goals Governance Presentation

Director Vue presented the Board-Initiated Goals Governance Presentation. Within the presentation were details about:

- Recap of April BOE
- Phases and Progress
- Shortfalls and draft goals
- Student outcome goals and programmatic goals
- Deistic relation goals and internal goals

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION

Director Henderson: Some months ago, we sat together and talked through an idea of how do we taking the work that was started. The idea of how do we create expectations and parameters for the district and clear the goals that the board has set forth, how do we do that work differently and how do we do it in a way that works should. So members of the board have we've spent some time over the last, however, many months thinking about what that could look like we had an ambitious timeline, an ambitious goal and quite frankly, are now in a place where we react to adjust and readjust and we have learned a lot about our own capacity, the things that we can do and can't do this places that we can show up really well and have really wonderful conversations and the places where we need more support and to be clearer about what that support looks like. So tonight, we are acknowledging and saying that we have not met the mark. I think, in terms of our timeline, we are going to have to adjust that move forward, reassess what that looks like, and we are still committed to building a process that works for St. Paul, and that allows us to have a clear expectations and at the same time, give ourselves administration and the community some grace in how we get there and to come back together and have clearer expectations of each other and how we show up and do this work, I still feel really encouraged by the opportunity that we have to work together and it also means that we have to be clear on our end about what it is of your asking and how we get there,

Director Vue: Let's continue to say that timelines are important, but they are also there to be adjusted and adapted and I think we would rather do this work well, then push it through and leave at the end of the day and think we didn't meet the mark. We missed it so. That's where I am at right now. Really appreciate the frankness of our conversation at the last COB, a lot of opportunity for us and excited to see how we can adjust and move this forward, whether that's on our adjusted timeline, if that looks a little bit different to you open to some flexibility

Director Carrillo: I just wanted to say, even though it feels like a letdown that we couldn't meet the very high demanding goals that we set for ourselves. I still feel very proud of all the work that we have done so far and more importantly, I feel very, very happy or I should say, I feel very safe with the with the thought that that our board is willing to say this is not good enough and we're not going to drum up some goals that we have. The fact that we're deciding we're holding ourselves accountable to that is very important to me and I'm very comforted in that thought and then finally, I just want to say that you know, for those people who have completed the surveys, we will still use that data. It's not data that we're going to throw away. We will value those entries

Director Valliant: I think I mentioned before that no school boards in SPPS ever adopted Governance goals, I typically relied on a strategic plan to sort of measure. The outcome and performance of our schools, so I guess I just wanted to say, this is something very new and I think I've been in this district long enough to understand that whenever you do something new it's very rare that you knock it out of the park on the first try. I commend this board for continuing to work through this process who want to command and encourage administration to kind of work with us as we move this process and I want to say it to community that this doesn't get done with you. The board we're not here to tell you what's best for you. It's our intent to work with you so we can find that out together. So, we all can hold each other accountable and bring forth what's best for our students.

13. BOARD OF EDUCATION

A. Information Requests/Responses and Items for Future Agendas

Director Valliant: Comment, responding to Public Commenter's request to pull a BAI

Director Allan: Why contract with St. Thomas for work study for Discovery Cub and what happened to Grow your own program at Como?

Director Carrillo: An assessment of summer spending and what percentage of it are from the ARP. Temp serviced related to Nutritional Services, that are their timeline from process to earning/ be eligible for benefits and what happened to the worker over the summer. How safety and security are working collaboratively with the office of school support to really be doing proactive teaching around expectations. Especially during the beginning of the school year, and what outcomes look like, feel like, what is the rights and responsibilities? There are a lot of BAI that are contracting with Saint Paul Tech, with the history of Gate Way To College and St. Paul tech. How are the College and Career Readiness and learning taking precaution. Would like a presentation about this contact and goals with St. Paul College in the future, either at COB or BOE.

B. Board of Education Reports/Communications

Director Henderson: I was out there with the student on the first week of school. I will say aside of seeing the kiddos with really big backpacks. I think the highlight was talking to staff and hearing complaints about things that were like fixable and minimal versus I feel unsafe. I was talking to students and seeing them excited to be there on the 1st day of school and families who were ready and really excited to send their kiddos into her building is exactly the way I want us to show up and I know that community wants us to show up as well, so just wanted to point that out that it was a really good experience.

Director Allen: I just want to shout out the facilities team because I went over to Hidden River, that was one of the first buildings I worked in almost a long time ago so I'll tell you a long time ago and so I was really concerned about moving that huge middle school into that building because I knew how that building was set up, I knew what it felt like in there when I worked there and then a long time ago. My thoughts were, it's going to probably be worse than that. No, it's amazing. So I just want to shout out the facilities team for turning that space around. I also want to shout out Principal Vibar, because I know how

particular she is about all of the things in her building and I'm sure that she contributed to a lot of that happening and it is now a beautiful, vibrant building right in the middle of Hamlin midway area, so thank you to the team that made that happen and I'm excited for their time here this year and then excited for what it can be moving forward.

Director Henderson: The last thing that I will share is that superintendent search community engagement is starting. There is information that is supposed to online. That should be already gone out in an email and additional communication that will go out community members. This is a really wonderful opportunity to share what it is that we want and need in the leader in our building in our district. We are going to continue to do this work and keep folks updated as we go but keep your eyes out and show up to the forums that we have available.

14. ADJOURNMENT

Director Henderson moved to adjourn the meeting; Director Allen seconded the motion.

The motion was approved by roll call vote:

Director Allen	Yes
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Absent
Director Vue	Yes

The meeting adjourned at 9:41 p.m.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Xue Yang, Interim Assistant Clerk,
St. Paul Public Schools Board of Education

**INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota**

**SPECIAL MEETING OF THE BOARD OF EDUCATION
360 Colborne Street
Saint Paul, MN 55102**

**September 17, 2024
4:30 p.m.**

MINUTES

I. CALL TO ORDER

The meeting was called to order at 4:30 p.m. by Chair Henderson.

II. ROLL CALL

Board of Education: J. Vue, H. Henderson, E. Valliant, C. Franco, C. Allen
Y. Carrillo arrived at 4:40 p.m.

U. Ward was absent.

Administration: Interim Superintendent Thein, K. Thao, D. Wells, P. Pratt-Cook, T. Sager,
J. Turner, S. Gray Akyea, E. Wacker, X. Yang

III. APPROVAL OF THE ORDER OF THE MAIN AGENDA

MOTION: It was moved by Director Henderson, and seconded by Director Allen, to approve the order of the agenda. It passed by acclaim.

IV. MOTION TO CLOSE MEETING

MOTION: It was moved by Director Henderson and seconded by Director Carrillo that the Board of Education close the special meeting and continue the meeting as a closed meeting to discuss the matter of strategy for labor negotiations for these bargaining units, including MSEA and AFSCME , as is provided for by Minnesota Statutes Section 13D.03. The motion passed by acclaim.

V. NEW BUSINESS

The Board of Education and staff discussed the matter of strategy for labor negotiations for these bargaining units, MSEA and AFSCME, as is provided for by Minnesota Statutes Section 13D.03.

VI. MOTION TO OPEN MEETING

MOTION: It was moved by Director Henderson to conduct the remainder of this meeting as an open meeting. The motion was seconded by Director Carrillo. It passed by acclaim.

VIII. ADJOURNMENT

MOTION: It was moved by Director Henderson, and seconded by Director Allen, to adjourn the meeting. It passed by acclaim.

The meeting adjourned around 5:08 p.m.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Xue Yang

Interim Assistant Clerk, St. Paul Public Schools Board of Education

**INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota**

**SPECIAL MEETING OF THE BOARD OF EDUCATION
360 Colborne Street
Saint Paul, MN 55102**

**September 27, 2024
11:00 a.m.**

MINUTES

I. CALL TO ORDER

Director Henderson called the meeting to order at 11:04 a.m.

II. ROLL CALL

Board of Education: H. Henderson, J. Vue, U. Ward, C. Franco, Y. Carrillo
E. Valliant arrived at 11:20 am.
Interim Superintendent Thein,
C. Allen were absent

K. Walker, General Counsel; X. Yang, Interim Board Secretary,

III. APPROVAL OF THE ORDER OF THE MAIN AGENDA

MOTION: Director Henderson moved to approve the order of the main agenda. The motion was seconded by Director Ward

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Absent
Director Ward	Yes
Director Vue	Yes

IV. 2025-2026 School Year Preliminary Property Tax Levy Certification

BF 33988 2025-2026 School Year Preliminary Property Tax Levy Certification

The Administration recommends that the School Board take action to certify the maximum allowable levy for taxes payable in 2025 as presented and recommends the School Board to set the required annual Truth in Taxation Hearing date for Tuesday December 3, 2024 at 6:00 PM.

Interim Superintendent Thein: Before I introduce Chief Sager, I want to talk a little bit about the Levy Certification and bring everyone up to date. This is a very complex procedure and the Levy Certification document has 39 pages and over 5000 lines of formula the max that we are putting in is only because the

work from the state is not done and we do not want to mislead the community and the public. It is not just for the general fund; it is for the funds that cover by this document. One of the things that slows us down is the abatement and adjustment that most people are not aware of. So if you are in a school district that are smaller in size, you don't have the numbers of adjustment and changes but in large school district, this is very common and I think that about 75% of all the schools in the state levy the maximal to start with and make adjustment afterward

Interim Superintendent Thein then introduced Tom Sager, Executive Chief of Financial Services, to present this item.

The basics of the levy were reviewed, including that school levy authority is established in law, that the Pay25 school levy funds are for the 2025-2026 school year. Information on the determination of property taxes was also provided, including state legislature, taxing jurisdictions, and the county assessor. Major factors impacting property taxes were also shared, as well as factors impacting school levies. The major levy categories, including General Operating, Pension/OPEB/Contractual, Facilities, and Community Service, were also presented.

Details of the requested action include:

- Levy basic and overview
- Who Determines property tax
- Major factors impacting property taxes and Factors impacting school levies
- Major levy categories and recap
- Key drivers if the pay 2025 SPPS Levy
- Five year trend for annual property tax Levy
- Total property taxes per student
- Property taxes as percent of total budget and general fund
- Dept service tax revenue per student
- MDE's calculations and Pay 25 Levy calendar.
- Requested action

QUESTIONS/DISCUSSION:

Director Franco: What is the maximin amount that we are being ask to approve of today and is that translated to a percentage?

- It is, the maximin is 16.2 million and that is 7.97 percent and if there is any change from now and December that go past the 16.2 million, then that will be the new number but that does not happen often. Certifying the maximin gives us the greatest flexibility.

That does automatically mean that St. Paul residents' taxes will go up by that percentage?

- Correct.

Can you talk more about what we set as the maximin today and how that would impact on a medium size residential. I'm sorry and I know that the county provided a big scale overview during the JPTAC meeting, but I was wondering if you can give us.

- We did review this during JPTAC and the county is part of their presentation. They did give us a summary of the tax impact on various properties, they provided as it pertains to the question, looking at the big picture for a medium, valued, single family home property tents, going up by about a \$133 for that year, and I think that comes out for that particular homeowner, about 3.4%. So, the overall Levy that we're bringing in is going up by the 7.97, based on this information, and what the county is providing in a city that would equate to about a 3.4% increase to the school-related taxes on a medium size home.

Director Carrillo: That includes city, county, and other authorities as well, correct? that 133 or is that just ours?

- Just ours.

Director Franco:

When we're looking at that 16.2 million increase in the Levy, can you give us a little inside about the daily primarily, do it go through some kind of like wages and benefits that we know that we project out that gets increased annually based on current bargaining or like, can you give us a little bit more insight, I think what that additional revenue goals to kind of offset or supplement.

- It is an ongoing operation. So, in general fund we budget through our budget process salary wages, salary benefits, so the percent of that general fund goes into that area and that is 80% of it. But, we also have achieved integration, so that's where it goes, the one up there that we really don't have too much flexibility with is a debt service because those are schedules that are set up, that revenue comes and we can't use that revenue for general operation that has to go to pay our mortgage, so there's not a lot of flexibility with that and then community service, same thing there, all the programs and services have run through the community ed and on for this Levy helps offset those expenses so and that is going to protein to the budgeting process when we start putting together the FY26 budget, which will be here before we know it, we kind of have started doing that. We'll use these numbers has inputs for what we're going to have to work with as we move into that fiscal year.

Director Carrillo: I have a question about debt service, so I understand that it is the accrued interest and principle that we're paying off on our bonds that we already approved and funded, those are our schedules, do we expect the debt service to increase at this rate going forward or is there fluctuations in different years that we have to be aware of curious, mostly because If there's a large debt service line in an approved Levy, the community may make making concerns that you know most both of our taxes are going to pay off the mortgage before the payment rather than the general fund which they associated with classrooms, funding or direct operations funding so that that's where I'm just curious to know because understandable that service is a debt service, it's not going to change, but what is our large fluctuations. is this a steady growth that we see? I understand different interests rate years when we impact that from disappears, and now, if you have an idea about that would be helpful.

- Based on what we know today and I'd ask you to sign back to July, our municipal advisor PMA was with us, assuming we don't acquire any more debt, that is going to get the decrease, that's based on what we know today that said we know that with all of the properties at the average age of 60 years old, that we're going to have to do ongoing maintenance. if it does not increase, I would anticipate it to be, somewhere around inflation, but even though some of those show it acts to be taper off and then we get to get high so that's assuming no additional.

Let's assuming hypothetically, the district engages on some large capital expenditures because they a desire to renovate or build new building here that would directly impact that general debt service line and it would see that increase, correct?

- Correct

Director Henderson: I think you explained it really well a JPTAC, just a difference in terms of property taxes as a percent or general fund compared to some of our neighbors and I wondered, if 20.42% is that ideally where we should be and respect the neighbors, or is it just ideally where we want to be in terms of like this feels comfortable this is the right place for both the district and for taxpayers.

- We do these comparisons to look for outliers, and generally speaking the goal is to that be an outlier in this regard. Now that's said there may be reasons for that. This can be a cause pause, we may be way up there and wonder why, but there might be a reason for it. we're validated that we're in a norm that's said.

Director Vue: We have to get this approved by September 30, are we in tack to get this in on time?

- Yes we are.

MOTION: Director Henderson move that the Board of Education approves the Administration recommends that the School Board take action to certify the maximum allowable levy for taxes payable in 2025 as presented and that the School Board to set the required annual Truth in Taxation Hearing date for Tuesday December 3, 2024 at 6:00 PM. in Conference Rooms A and B of the District Administration Building at 360 Colborne. Motion was second by Director Carrillo.

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes

VIII. ADJOURNMENT

MOTION: Director Henderson moved to adjourn the meeting. It was seconded by Director Vue.

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes

The meeting adjourned at 11:36 a.m.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Xue Yang

Interim Secretary to the Board, St. Paul Public Schools Board of Education

**INDEPENDENT SCHOOL DISTRICT NO. 625
Saint Paul, Minnesota**

**COMMITTEE OF THE BOARD MEETING
360 Colborne Street
Saint Paul, MN 55102**

**October 8, 2024
4:30 p.m.**

MINUTES

1. CALL TO ORDER

The meeting was called to order at 4:30 p.m. by Vice Chair Ward.

2. ROLL CALL

Board of Education: U. Ward, H. Henderson, E. Valliant, J. Vue, C. Franco, Y. Carrillo, C. Allen

Staff: Superintendent Thein, C. Long, S. Dahlke, S. Gray Akyea, T. Sager, K. Thao, A. Collins, E. Wacker, S. Schmitt de Caranza, K. Kimani, B. Schmidt, D. Abrams, D. Moser, P. Pratt-Cook, Y. Vang, K. Arzamendia, P. Norwig, G. Carlson, C. Anderson, J. Turner, L. Bolopue

Community: J. Brodrick, E. Cardwell, M. Boyd, D. LeGault, N. Nielsen, A. Ratwik, Y. Mgeni, T. Rein, K. Thompson, J. Borman, I. Hurvitz, M. Jakel, J. Sigmund, V. Negaard, N. Schultz, K. Arndt, C. Cass, T. Bopp, N. Parker, F. Borgeson, B. Robb, J. Magnuson, A. Wachter, I. Cruzen, B. Schrankler, N. Cameron, L. Garnett, J. Kvalbein, A. Erbes, P. Donaldson, A. Schilling, S. White, M. Braun, M. Celbv, T. Moher, D. Driscoll, N. Hendrickson, B. Dorgan

3. APPROVAL OF THE ORDER OF THE MAIN AGENDA

MOTION: Director Carillo moved approval of the Order of the Agenda with one change - to move the agenda item, Retiree Health Insurance to precede the Superintendent's Announcements. The motion was seconded by Director Henderson. It passed by acclaim.

MOTION: Director Ward moved approval of the amended Order of the Agenda. The motion was seconded by Director Henderson. It passed by acclaim.

4. SUPERINTENDENT'S ANNOUNCEMENTS

5. RETIREE HEALTH INSURANCE

Superintendent Thein welcomed members of the Benefits Team to present this information, including an overview, timeline, options, and recommendation. The overview included information that as on January

1, 2025, HealthPartners facilities will no longer accept UnitedHealthcare insurance, and further details on the role of SPPS in this. SPPS is not a decision-maker in this situation; it impacts approximately 2,300 SPPS retirees and thousands of people throughout the state; SPPS has been monitoring this situation; SPPS is currently under contract for our retirees for one more year with UnitedHealthcare; and a temporary resolution is needed as SPPS will go out for bid early next year for retirees effective January 1, 2026.

The timeline of events was also reviewed.

Considerations, including the plan options, network differences, and cost comparisons, were also discussed. A cost comparison of retiree medical plans was also shown.

Options for a resolution were presented:

- Continue to offer Medicare Advantage plan only
 - Retirees would no longer have access to HealthPartners medical providers or clinics for 2025
 - Cost: there is no additional cost to the district outside of our annual increase.
- Offer Medicare Advantage plan and one Medicare Supplemental plan
 - Retirees would be able to retain access to HealthPartners providers and clinics if they so choose; they would need to pay out of pocket for premium costs in addition to the coverage differences.
 - Cost: Up to \$3.5 million, depending on how many retirees choose the Supplemental Plan option

District funding options were also proposed, including:

- Use district's general fund - unassigned fund balance
- Increase district's levy for cost
- Use reserved Other Post Employee Benefits (OPEB)

The leading recommendation is to offer Medicare Advantage Plan and one Medicare Supplemental Plan - Plan B for retirees, and the funding option to use reserved Other Post Employment Benefits (OPEB) account.

The full presentation can found in the BoardBook.

QUESTIONS/DISCUSSION:

- Board members requested further information on the total costs noted within the presentation. Response: While some retirees have different amounts and different contracts, the general amount that the district will cover per retiree is \$300, and the retiree would then pay the remaining \$87.16.
- Do we need to report these to the state auditor? Response: Yes, it would be part of our reporting process, and part of the UFARS auditing procedure for the standard reporting mechanisms.
- Director Franco requested further information on the OPEB trust fund and the current status of the account, as well as what the \$3.5M used for this item could potentially mean for future implications. Response: The fund is currently at about \$54M, so with the potential \$3.5M deduction, it would be a little more than \$50M. It remains viable and healthy in coordination with the current legislation and levy authority. There are actuarial studies every two years with an update as well.

- Director Vue requested information on the usage of the OPEB trust. Response: It is designed specifically for other post employee benefits, including retiree insurance. The trust document does have specific language to abide by and ensure we are using it appropriately and in an allowable manner, in consultation with our outside counsel.
- Director Carrillo requested information on the sustainability of the OPEB trust and risk assessment. Response: We do an RFP every 2-3 years for retiree insurance, and we also consult with others on the marketplace. There have been recent changes, including pharmacy benefits. A schedule of RFPs is important to evaluate plans and to be fiscally responsible. Dr. Thein noted that costs will dissipate as well over a period of time.
- Director Franco requested information on the guarantee to retirees that they can continue to use HealthPartners providers within their network as United Healthcare and HealthPartners continue to negotiate. Response: This is also a newer concern among insurance companies, and they continue to negotiate, and costs may vary for each person. One of the components of the RFP process is a disruption report, and going forward, we will be asked provider contracts with other vendors and disruptions. This recommendation is for the calendar year 2025.
- More details were also requested on the presentation information and that variables still exist.
- Director Henderson noted protection for our members in the future and is very glad that this item does not require a tax levy, as many retirees are also homeowners, and the additional stress. She noted we need to be thoughtful to leverage the semblance of power at the state level, and to continue to hold insurance providers accountable for options that work for retirees across the state, and is very grateful for the work being done.
- More information was also provided on the timeline, with October 15th as a deadline for our Benefits and Communications teams to send information to retirees, and for them to sign up prior to open enrollment and send to United Healthcare for new insurance cards prior to the end of the year for care beginning January 1.
- Director Allen thanked everyone for their work and resolution. She noted that a tax levy would be a great burden on our elders, and believes that our history lies with our elders and their stories, and they need to stay healthy as long as possible in order to thrive as a community in Saint Paul.
- Director Ward thanked those who contacted the Board, and is grateful to Administration for their work, especially Chief Pratt-Cook and Superintendent Thein. This is frustrating to see a private insurance company doing something that harms a lot of people it serves. He is nervous for another insurance company to be a “bad actor” and thinking about an appropriate way to respond.

MOTION: Director Ward moved to approve that In the event that HealthPartners and UnitedHealthcare do not reach an agreement to maintain the current service arrangement by midnight on October 15, 2024, the Saint Paul Public Schools Board of Education approves the district to take all necessary steps to offer Medicare Advantage plan and one Medicare Supplemental plan (Plan B) to impacted retirees for a one-time, one year (plan year 2025) benefit option using the restricted Other Post Employee Benefits (OPEB) account to pay for the cost, up to approximately \$3.5 million, depending on how many retirees choose to use this one-time, one-year benefit option. If HealthPartners and UnitedHealthcare come to an agreement to maintain the current service arrangement after midnight on October 15, 2024, the District may seek to terminate its offer to provide the Medicare Advantage plan and Medicare Supplemental plan, if allowable and feasible. The motion was seconded by Director Allen.

The motion was approved by roll call vote:

Director Carrillo	Yes
Director Franco	Yes

Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes
Director Allen	Yes

6. ASSESSMENTS AND CONSISTENT ATTENDANCE: SY23-24

Superintendent Thein then welcomed Kara Arzamendia, Director of Research, Evaluation and Assessment to present this report.

Information included in the presentation included MCA/MTAA SY2023-24 results by trend, grade level proficiency, and demographic group proficiency; ACCESS 2.0 SY2023-24 results with meeting targets by grade level and proficiency by grade level; consistent attendance SY 2023-24 by trend, grade level, and demographic group. Graphs showing this information were provided.

The full presentation can be found in the BoardBook.

QUESTIONS/DISCUSSION:

- Director Franco noted his experience at Humboldt and the number of students taking the ACCESS tests, and if the proficiency rates noted in the presentation include the students who choose not to test or opt out of testing. Response: The proficiency rate includes students who test, and does not include students who do not complete the test, opt out, or refuse. It was also noted that the ACCESS test is a long test and there are four components, and it is not uncommon for students to not complete a domain due to absence or attendance.
- More information on the ACCESS test was also provided, including that the four domains are reading, writing, listening, and speaking, and there are heavier weights for domains based on if they are producing or receiving information. It's unusual to develop all four domains at the same level at the same time, so the results are unsurprising because that is the way that acquiring a language works.
- It was noted that the math and reading proficiency rates by grade level are based on MCA scores. The lower grades tend to score higher than upper grades.
- The importance of teachers and belief in students that they can succeed in subjects such as math was noted, and is an important conversation for the Board and community to address.
- More information was requested on the results from 5th grade and 10th grade in reading scores. Administration noted that there have been investments in new curriculum and methods within the district, and there typically is a dip as it is being implemented for the teachers to learn the new curriculum, and it is new for students, and is a slower implementation. For math, it is the first year of implementation of the new K-12 curriculum of HMH and SAAVAS, with results to be presented at an upcoming board meeting. For the 5th grade results, it could also be related to the first grade that was in-person for learning through the COVID pandemic.
- Director Henderson noted that math instruction builds upon lessons and becomes more difficult throughout the grades. How do we find students who are maybe struggling and get them caught up so they can succeed? Response: There are check-ins and informing of teachers for small group instruction and independent work. More information was also provided on the check-ins for students and teachers.
- Director Allen requested information on rigor and how it is determined - whether it is state standards or curriculum. Response: Materials are aligned to teach the benchmarks of the state standards, which are made every 10 years and state what students should be able to know and

do. Curriculum helps us to do that with hands-on materials and software. There is a wide range of learners, and teachers differentiate based on their classes.

- Director Allen also noted the importance of social-emotional learning, and room for growth for students, especially when there are tragedies in the community, and space for students to deal with that trauma, instead of being swept to the side to meet standards. There needs to be a way to give teachers that information, and room for variations for students who may fall behind when events occur in the community and address them immediately.
- Director Franco noted he is interested in learning more about the implementation of the curriculum and strategies to utilize it, as well as layers of support for students to catch up in real time.
- The READ Act and Carryall programs were also discussed, with multi-tiered systems of support. Tier 1 is provided to all students. Tier 2 is our WINN program. The Tier 1 and Tier 2 phonics programs were also discussed to learn the code of reading, with narrative assessments to ensure that skills are built within small groups, and independent work time. There are also screeners through FAST and Carryall, with every parent notified at report card time if a student needs additional support in reading, and ways both families can help and teachers, and talk about it at conferences.
- Director Carrillo noted a data request for families who pay for tutoring for their students and to see the discrepancies, and what programs can bridge the gap for students.
- Director Vue noted attendance rates for communities of color, as well as ESL learners.
- Administration noted that the presentation was meant to be outcomes-based and consistent attendance is an indicator of the accountability system, and is a concern of urban school districts, especially since the pandemic.
- It was noted that students more likely to meet or pass targets are based on the last assessment they had, and the ACCESS test timeline may be two to seven years long, and the tracking of students. If a student qualifies for ESL services, their progress is measured in a yearly testing process. Students and families may opt out.
- As the test progress, they become more linguistically complex and more complex situations within the test. The grade bands at 5th and 6th grade have a new test and are significantly more difficult than the elementary tests.

7. SUPERINTENDENT SEARCH: BWP - COMMUNITY ENGAGEMENT REPORT

Superintendent Thein then welcomed consultants from BWP to present this information.

The community engagement objectives were reviewed and included:

- To identify perceived strengths and challenges of SPPS
- To identify desired qualities and characteristics of the next superintendent
- To build community understanding and support for the superintendent search process
- To invite broad community engagement in the search process

Community engagement data was reviewed with conversations and surveys. Survey results were also shown and discussed, including the role of the respondent, three most significant strengths of SPPS, three most important skills for the next superintendent, three most important characteristics of the next superintendent to exhibit, and importance of different items for the next superintendent. The items rated as extremely important are academic outcomes, classroom experiences, experience in budgeting, finance and fiscal stewardship, strategic planning, experience in advancing racial equity with demonstrated success, and experience as a superintendent with a proven record of success. Results of the question

related to the three most important issues or concerns facing SPPS in the next five years were also reviewed.

Information regarding the language affinity groups survey response summary was also discussed, with the survey questions and responses from affinity groups of the Hmong community, Karen community, Somali community, and Spanish-speaking community.

Data from engagement conversations was also presented, with the questions posed to participants as:

- What are the strengths of SPPS?
- What are the greatest issues, concerns, and challenges facing SPPS?
- What experiences, qualities, and characteristics will the next superintendent need to possess and demonstrate?

It was noted that recorded responses from approximately 622 participants in meetings or emails were documented, and data was analyzed for themes and patterns. Prominent responses were included in the report.

Strengths of the district include committed staff, diversity, diverse programs and services, student support, partnerships, and community pride. Challenges, issues and concerns of the district include academic outcomes, school/district collaboration, budget and finances and facilities, enrollment, staff diversity and cultural competency, school safety and labor relations.

Next, BWP reviewed the building of the Leadership Profile, which was organized into three areas - SPPS Strengths to Build Upon, SPPS Challenges to Address, and Essential Leadership Qualities. The data on which the Leadership Profile is built was also reviewed, including interviews with board members, focus groups, open forums, and an online survey. The Profile Overview was then presented, with the draft Leadership Profile indicating that the incoming SPPS superintendent should enhance the district's strengths while tackling its challenges. To achieve this, the superintendent must possess personal qualities and values that foster relationship-building throughout the district and encourage collaborations with community organizations to better support students. The next superintendent should also demonstrate qualities and characteristics that are essential leadership qualities, including:

- Instructional leader
- Culturally competent
- Equity advocate
- Trust builder
- Relationship builder
- Experience in similar districts
- Communicator
- Politically skilled
- Committed

Updates on the SPPS process were then provided with specifications presented at the October 8th board meeting, recruitment and assessment process through November 18th, and the selection timeline, with a target goal of December 20th for the Board to identify the final candidate, and January 21st for the Board to appoint the new superintendent.

The full Community Engagement Report can be found in the BoardBook, as well as the full presentation on this agenda item.

QUESTIONS/DISCUSSION:

- Director Ward requested further information on the percentages of respondents, and some did not respond to the question in the survey. More information was also provided on the importance of an item within the report and included in the survey, as well as those related to labor relations. The consultants did conduct listening sessions with unions and we all work to serve our students.
- It was noted that comments regarding the leadership profile should be forwarded to Chair Henderson from board members and it will be adopted in its final form at the October 22, 2024 Regular Meeting.
- Further information was also provided on the “experience in similar districts” as noted in the report for the Superintendent Search, and it was a measure of an urban district, similar enrollment size, similarities in demographics and moving students forward academically. The complexity of languages in the school district were also noted, with the hundreds of languages spoken by students and families in SPPS. BWP also noted that those interested in the position must also research SPPS and the community to see if their skill sets match, as SPPS is unique and they must know SPPS and care about SPPS.
- Director Allen requested details on the movement of academic outcomes for students, and the indicators to show the academic needle is moving for the knowing and understanding of information by students. Response: We will look at standardized testing, graduation rates, exclusion and discipline reports, and attendance.
- Discussion also focused on the ways to view an anonymous list of applicants. BWP noted that any candidate selected is guaranteed for two years or they will redo the search at no cost, and they do not want to bring forward a candidate who is not going to be successful. It's also important to maintain confidentiality and can also be complicated because of state statute. They intend to build trust with the Board and community to bring the best candidates forward and in the best interest of the community. Director Franco noted questions about the Board viewing the larger pool of candidates and an anonymous list of those candidates to the search task force.
- For the leadership profile, how will it be used to screen candidates? Response: BWP will be looking at the candidate's application, references, and paperwork to support the match of the leadership profile. It is rare to match 100%, but they aim for about an 80% match. There will be a rubric used that is consistent with all interviews with notes about exceeding, meeting, or not meeting the expectations, and will be objective in that way. The interview questions will be designed around the leadership profile. Questions will be behavior based, including, for example, how they addressed improving student performance in a previous district, and evidence-based examples. Board members noted that one aspect missing in the leader profile is around goals and strategic planning, and that it needs to be added. Director Henderson also noted it will be important to distinguish the work of candidates in what they inherited or championed, and then impacts of that work. The consultants also noted that the Board and Superintendent Search Task Force will be able to align priorities on the list and prioritize candidates based on values.
- Director Henderson also noted it will be important to provide encouragement to candidates who are women or people of color because diversity in leadership is so important. A candidate may not believe they have all the qualifications, but have some, and it will be important to encourage them to apply.
- It was also noted that some aspects of the qualifications are weighted higher than others.
- It was reiterated that the consultants are looking for an 80% match.
- The timeline for edits to the leadership profile were discussed, with feedback due by 10/15 and a full discussion on 10/22 at the Regular Board of Education meeting.
- A possibility of small groups to discuss was also noted, with concerns about a walking quorum and serial meetings. Chair Henderson is always available to have conversations with board members as well.

9. ADJOURNMENT

Director Ward thanked interim board secretary, Xue Yang, for her wonderful work. She stepped into a situation that is not an easy job with a lot of moving pieces, and she did an amazing job and he thanked her for her work and help. Ms. Yang noted that it was a wonderful time and a good experience in learning insights into the responsibilities of Administration. She is a former student of SPPS and a parent, and she was able to work with the district from a different perspective and has great respect for everyone and their role. The Board and Ms. Yang also welcomed Sarah Dahlke back to the role of Board Secretary.

Director Ward moved to adjourn the meeting. Director Henderson seconded the motion. It passed by acclaim.

The meeting adjourned at 7:23 p.m.

10. WORK SESSION

The Board then conducted a work session regarding a review of the proposed budget policy and B.I.G.G: Board Initiated Goals Governance.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Sarah Dahlke, Assistant Clerk, St. Paul Public Schools Board of Education

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

TOPIC: Future Meeting Schedule

2024 Regular Meeting Schedule

Time: 5:30 p.m. (unless noted otherwise)

Location: Conference Rooms A and B – 360 Colborne Street, Saint Paul, MN 55102 (unless noted otherwise)

- January 9, 2024 (Annual Organizational Meeting at 4:30 p.m.)
- January 23, 2024
- February 20, 2024
- March 19, 2024
- April 23, 2024
- May 21, 2024
- June 11, 2024 (Special Meeting – Non-Renewals) | 4:00 p.m. | Conference Room 5A
- June 18, 2024
- July 16, 2024
- August 20, 2024
- September 17, 2024
- October 22, 2024
- November 19, 2024
- December 17, 2024

2024 Committee of the Board Meeting Schedule

Time: 4:30 p.m.

Location: Conference Room 5A – 360 Colborne Street, Saint Paul, MN 55102

- January 9, 2024
- February 6, 2024
- March 6, 2024 - Wednesday
- April 3, 2024 - Wednesday
- May 7, 2024
- June 11, 2024
- August 7, 2024 – Wednesday
- September 10, 2024
- October 8, 2024
- November 6, 2024 – Wednesday
- December 3, 2024

INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS

DATE: Tuesday, October 22, 2024

TOPIC: Request for Permission to Accept a Gift of Program Services from The Sanneh Foundation: Dreamline Program.

A. PERTINENT FACTS:

1. The Sanneh Foundation: Dreamline Program serves the holistic youth development needs of the increasingly diverse Twin Cities metro area. Our mission is to empower youth by supporting and promoting educational attainment through in-school and after-school support, improve lives by providing programs that strengthen physical health and social and emotional development, and unite communities by advancing diversity, equity, and community well-being.
2. The gift of services will be used to focus on developmental relationships, improved academic achievement, social-emotional learning competencies, and positive student engagement with Saint Paul Public Schools students at Harding Senior High School (9-12), Hazel Park Preparatory Academy (K-12), and Humboldt High School (6-12) during the 2024-2025 school year through June 30, 2025.
3. This gift of program services will meet the districts strategic plan goals of College and Career Readiness by developing relationships, improving student academic achievement, building social-emotional learning competencies through in-class support, homework help, tutoring, mentorship and afterschool expanded learning opportunities.
4. This item is submitted by Aquanetta Speed, Assistant Director of Office of Family Engagement and Community Partnerships (OFECP), Dana Abrams, Director of Office Family Engagement & Community Partnerships, Anthony Chlebeczek, Principal of Harding High School (9-12), Duane Dutrieuille, Principal of Hazel Park Preparatory Academy (K-12), Valerie Littles-Butler, Principal of Humboldt High School (6-12), Nancy Páez, Assistant Superintendent, Dr. Yeu Vang, Assistant Superintendent and Jackie Turner, Executive Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to accept this gift services from The Sanneh Foundation: Dreamline Program for the 2024-2025 school year.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: SY24-25 Acceptance of Gift from Minnesota State High School League Foundation

A. PERTINENT FACTS:

1. As SPPS high schools with athletic programs are members of the Minnesota State High School League (MSHSL), the schools are eligible to receive monetary gifts from the MSHSL Foundation.

Member schools must submit the MSHSL's Form's A and B and Board of Education approval is required for schools to accept the donation once amounts are determined. The Form A Grant allocates funds to schools based on the unduplicated number of participants who qualify for educational benefits including free and reduced meals. The Form B Grant assists member schools, school districts and related conferences or regions with costs in three specific areas including health and safety, leadership initiatives and transportation that reduces barriers to participation.

2. The eight qualifying schools are listed below:
 - Central High School
 - Como Park High School
 - Johnson High School
 - Harding High School
 - Highland Park High School
 - Humboldt High School
 - Open World Learning
 - Washington Technology Magnet High School
3. The financial support will support the District's strategic plan goals of providing sustainability in athletic programming and offerings.
4. This grant will meet the District target area goals by ensuring high academic achievement for all students and accelerating the path to excellence.
5. This item is submitted by Mary Kasper, Districtwide Athletic Department Specialist and Andrew Collins, Chief of Schools and Learning.

B. RECOMMENDATION:

Authorize schools to apply for MSHSL Form A and Form B and the Superintendent (or Designee) to accept the gifts from the Minnesota State High School League Foundation.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Accept a Grant from Ramsey County Public Health

A. PERTINENT FACTS:

1. Ramsey County Public Health provides a range of services as it protects and improves the health of people and the environment in Ramsey County, including financial contributions through grants to local efforts in support of organizations with similar missions.
1. Ramsey County Public Health will provide funds to SPPS for DiscoverU, part of the Flipside Afterschool Program. Funds will be used to compensate staff time for training as well as to develop a mentoring program to promote staff development and retention.
2. Saint Paul Public Schools will serve as fiscal agent for the project. The grant is for approximately \$20,000 annually for three years, totaling to approximately \$60,000 through September 2027.
3. This project will support the strategic focus area of Positive School and District Culture.
4. This is a continuing grant-funded project.
5. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Anthony Walker, Executive Director of Community Education; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to accept a grant from Ramsey County Public Health and to implement the project as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Submit Grants to Assistance League Minneapolis/St. Paul's Operation School Bell Links to Learning Grants

A. PERTINENT FACTS:

1. Assistance League Minneapolis/St. Paul's Operation School Bell Links to Learning grants are used to fund enrichment projects outside the standard curriculum. The grants have been used to fund field trips, guest artists and authors, community gardens, cooking classes, access to new technology, culturally specific books, math manipulatives, and more.
2. Approximately 127 staff members at 37 schools have applied to receive funding through this program to supplement the work they do in their classrooms. This includes Battle Creek Elementary, Bruce F. Vento Elementary, Como Park Elementary, Eastern Heights Elementary, Frost Lake Elementary, Harding High School, Hazel Park Elementary, Humboldt High School, LEAP High School, Maxfield Elementary, Open World Learning Community, Riverview Spanish/English Dual Immersion, and SPPS Online School among others.
3. Saint Paul Public Schools will serve as fiscal agent for the projects. Each grant has a maximum award of \$5,000, for a total of approximately \$127,000 all together.
4. This project will support the strategic focus areas of Effective and Culturally Responsive Instruction and Positive School and District Culture.
5. These are new grant-funded projects.
6. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to submit grants to the Assistance League Minneapolis/St. Paul's Operation School Bell Links to Learning Grant program; to accept funds; and to implement the projects as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Submit to the Electronic Theatre Controls' Community Betterment Grant

A. PERTINENT FACTS:

1. The Electronic Theatre Controls' Community Betterment grant is intended to support nonprofit entities to pursue a project designed to enrich their communities. Community Betterment grant projects should benefit the applicant's community through social, environmental, or other applicable service.
2. The Harding Theatre Department will use this grant to purchase supplies and equipment to improve the quality of the two productions they execute annually. This grant project aims to promote family and community engagement with the high school theater program by improving performances without increasing event ticket prices, provide a learning experience to inspire future involvement in theater, and bolster the budget of the program for upcoming years.
3. Saint Paul Public Schools will serve as fiscal agent for the project. The grant is for approximately \$5,000.
4. This project will support the strategic focus areas of Family and Community Engagement, Career and College Readiness, as well as Positive School and District Culture.
5. This is a new grant-funded project.
6. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Anthony Chlebeczek, Principal of Harding High School; Nancy Páez, Assistant Superintendent; Director of the Innovation Office; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to submit a grant to the Electronic Theatre Controls' Community Betterment grant program; to accept funds; and to implement the project as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Submit Grants to the Minneapolis Foundation and Shakopee Mdewakanton Sioux Community

A. PERTINENT FACTS:

1. The Shakopee Mdewakanton Sioux Community (SMSC), in partnership with the Minneapolis Foundation, has launched a new program to provide educators with small grants to assist them in teaching Native subject matter accurately. This funding opportunity is part of the SMSC's Understand Native Minnesota campaign, which is focused on improving the narrative about Native peoples, their history and culture, and tribal governments in Minnesota K-12 schools.
2. This mini-grant program aims to: promote the acquisition and use of Native-specific resources for classrooms and libraries; develop new standards-aligned curriculum resources; support educators in attending high-quality, Native-specific professional development; support experiential learning opportunities both in and out of the classroom; and implement best practices for Native students.
3. Saint Paul Public Schools will serve as fiscal agent for the project. Three educators have submitted grant applications for approximately \$2,000, for a total of \$6,000.
4. This project will support the strategic focus areas of System Equity and Effective and Culturally Responsive Instruction.
5. This is a new grant-funded project.
6. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Craig Anderson, Executive Director of the Office of Teaching and Learning; Regan Kluver, Assistant Director of American Indian Education; Charlotte Landreau, Assistant Director of the Office of Teaching and Learning; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to submit a grant to the Minneapolis Foundation and Shakopee Mdewakanton Sioux Community; to accept funds; and to implement the project as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Submit to the Minnesota Department of Education's Targeted Newcomer Student Support Grant

A. PERTINENT FACTS:

1. The Minnesota Department of Education makes this funding available for the purpose of improving access, supports, and educational opportunities for newcomer children and youth, ages 3-21. The grant supports the integration and success of newcomer students, including Afghan and Ukrainian families, through coordinated services and community partnerships. It focuses on bridging communication gaps, enhancing cultural understanding, and facilitating access to resources.
2. The SPPS Office of Multilingual Learning, in partnership with the Resettlement Network's Refugee Program Organization, will support the continual growth and achievement of newly-arrived students by providing access to community resources. The grant will be used to fund an SPPS employee licensed in Elementary and in English as Second Language with 25+ years of experience working with students and families in refugee status.
3. Saint Paul Public Schools will serve as fiscal agent for the project. The grant is for approximately \$150,000 over two years.
4. This project will support the strategic focus area of Effective and Culturally Responsive Instruction.
5. This is a continuing grant-funded project.
6. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Sarah Schmidt de Carranza, Executive Director of Multilingual Learning; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to submit a grant to the Minnesota Department of Education's Targeted Newcomer Student Support Grant program; to accept funds; and to implement the project as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request for Permission to Submit a Grant to Project Lead the Way

A. PERTINENT FACTS:

1. Project Lead the Way (PLTW) is the nation's leading provider of science, technology, engineering, and math (STEM) programs. Through world-class K-12 curriculum, high-quality teacher professional development, and outstanding partnerships, PLTW is helping students develop the skills needed to succeed in the global economy. PLTW is currently accepting grant applications for projects that support initial implementation or expansion of Project Lead the Way programming in K-12 schools.
2. Saint Paul Public Schools Office of College and Career Readiness has applied for new funds to implement PLTW programming at Johnson Senior High School. The goal of this project is for students to develop the STEM skills needed to succeed in the global economy.
3. Saint Paul Public Schools will serve as fiscal agent for the project. The grant is for \$5,000 over the course of the 2024-25 school year.
4. This project will support the strategic focus area of College and Career Readiness.
5. This is a continuing grant-funded project. The project period is 12 months.
6. This item is submitted by Durowaa Agyeman-Mensah, Grants Assistant; Jamil Payton, Principal of Johnson Senior High School; Adam Kunz, Assistant Superintendent; Stacey Gray Akyea, Chief of Equity, Strategy & Innovation; and Jacqueline Turner, Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to submit a grant to Project Lead the Way; to accept funds; and to implement the project as specified in the award documents.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Approval of Agreement Between Independent School District No. 625 and AON, Inc. for Benefits Consulting Services

A. PERTINENT FACTS:

1. The District has not completed an RFP for benefits consulting in approximately ten (10) years. In order to remain compliant in purchasing procedures, SPPS went out for bid for Benefits Consulting Services. These consultants oversee the RFP processes for: active and retiree medical insurance, dental insurance, vision insurance, life and accidental death insurance, short-term and long-term disability insurance, voluntary insurance including accident and hospital indemnity, and FSA and HSA spending accounts. Additionally, the current Benefits Consultant assists with RFP and integration of other benefit-related products, such as Jellyvision/ALEX benefits software, the Employee Assistance Program (EAP), and ThrivePass COBRA/direct bill administration and software.
2. An RFP was sought to determine appropriate benefit consulting service(s) for the variety of plans held by SPPS, as well as the necessary ability to assist the District in maintaining the proper adherence for all benefit-related compliance matters. AON, Inc. is the current consultant for medical, dental, vision, voluntary insurance, FSA and HSA, ALEX, EAP, and ThrivePass products. Ochs, Inc. is the current consultant for life and disability products.
3. Four bidders participated in this RFP, including AON, Brown & Brown, Ochs, and Segal. AON, Inc. services were found to be more capable of handling the Districts' complexities, and allows for numerous customizations, including reporting and compliance; the services include bi-weekly check in meetings, analytical data, and compliance trainings.
4. The District currently has been offered a three-year rate guarantee, and included a maximum commission of up to 5% for that time period. This would reduce AD&D commissions by 5% and by 2% for long-term disability. The remaining commission levels would remain as-is.
5. The costs for these rates have been incorporated into the premium costs for active employees, and COBRA administration fees, a burden of \$1.60 to \$2.83 per person, per month, dependent upon the plan selected of medical insurance.
6. This agreement supports the District's goal of aligning resource allocation to District priorities.
7. This item is submitted by Gina Carlson, Benefits Manager; Patty Norwig, Assistant Director, Total Rewards; Patricia Pratt-Cook, Executive Chief of Human Resources and Talent Acquisition.

B. RECOMMENDATION:

That the Board of Education approve a contract with AON, Inc. for employee benefits consulting, effective January 1, 2025 at the proposed rates.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Leadership Development for Non-licensed Staff

A. PERTINENT FACTS:

1. In the Lead, Inc. has been assisting in developing leadership competencies, a new performance management tool, process for the non-school based leaders across Saint Paul Public Schools, and supporting their enablement through various leader professional development opportunities.
2. The original contracted amount was \$174,600 for the period of March 2024 through June 2025 including the following deliverables:
 - Leadership Competency Development: In the Lead, Inc. will work with the executive leadership team, senior leadership team, and with a group of directors and managers to identify key leadership competencies
 - Performance Appraisal Development: using the newly created leadership competencies, In the Lead, Inc. will create an updated leader performance appraisal tool and guide.
 - Interview Guide: using the newly created leadership competencies, In the Lead, Inc. will work with a group of identified leaders to create interview questions, rubric and guide to assess leadership competencies via the hiring process.
 - Learning Materials and Facilitation: In the Lead, Inc. will create learning modules so all leaders receive professional development on the leadership competencies and performance appraisal tool and process.
3. The Board of Education approved an initial not to exceed amount of \$200,000 at its February 20, 2024 meeting.
4. Additional deliverables were included in the scope of work to include:
 - a. Insights Discovery assessments for all participants and results workshops.
 - b. Make up session for those unable to attend one of the scheduled sessions due to the start of the school year.

Total of the contract amendment is \$35,400 (new total contract not to exceed amount of \$210,000).

5. The cost of the contract in the amount of \$210,000.00 will be paid by Human Resources general fund.
6. This project will meet the District strategic plan focus area of Positive School and District Culture

7. This item is submitted by Pat Pratt-Cook, Executive Chief of Human Resources.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to execute a contract amendment in the amount of \$35,400 for a total contract amount not to exceed \$210,000.00 with In the Lead, Inc.

INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS

DATE: October 22, 2024

TOPIC: Request to Sign Contract with the Center for Energy and Environment (CEE) pertaining to Student Career Pathway Exploration and Training

A. PERTINENT FACTS:

1. This is a request to sign the contract with Center for Energy and Environment (CEE). CEE's mission is to deploy and discover the most efficient energy solutions that strengthen the economy and improve the environment. CEE envisions a healthy, carbon-neutral economy that works for all people.
2. In 2022, funded by Xcel Energy, CEE launched its first workforce development training focused on training historically under-represented groups (i.e., BIPOC, women and young people) for careers in residential energy auditing, insulation, and HVAC. In 2023, CEE was awarded funding through Ramsey County and the City of Saint Paul's Learn and Earn ARPA grant to expand training to Green Construction Careers for 18–30-year-olds residing in Ramsey County and facing significant barriers to employment
3. The target outcome of this partnership is to increase students' career pathways awareness and knowledge of careers in energy efficiency (i.e. HVAC, insulation, energy auditing), and expand access to career pathway exploration opportunities in the energy efficiency sector for high school seniors who are underrepresented in the sector (i.e. BIPOC, women, immigrant, newcomer refugee populations). Additionally, CCE plans to enroll five SPPS students in the Green Construction Career Training 45-hour initial training in February-March 2025 and determine next steps for career and employment readiness.
4. This partnership aligns with the SPPS Achieves long-term outcome of preparing all graduates for college, career and life.
5. This item is submitted by Carita Green, Executive Director of the Office of College and Career Pathways & Student Supports and Andrew Collins, Executive Chief of Schools & Learning.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to sign the contract with CEE for SY24-25.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Request to Sign Contract with the Office of Higher Education for the Get Ready/GEAR UP Program

A. PERTINENT FACTS:

1. This is a request to sign the contract with Minnesota Office of Education Education (OHE) for the Get Ready/GEAR UP Program at Como Park High School.
2. OHE applied and was approved for a no cost extension for the current Get Ready/GEAR UP grant. Get Ready will continue to provide services at Como Park High School for the 2024-25 School Year. As a part of this no cost extension, Get Ready will ensure that the High School cohort students and parents/families/guardians receive the required program services, as specified by program service goals and targets.

Programming may include but is not limited to: Xello, student mentoring, tutoring, curriculum-based student workshops, student and parent/families/guardians advising sessions, financial aid counseling, college visits, career exploration opportunities, parent/families/guardian workshops, test prep, and family events.

Get Ready will also provide grade-level appropriate career and college planning opportunities for Get Ready/GEAR UP cohort students.

3. This partnership aligns with the Strategic Focus Area - College and Career Paths in the SPPS Achieves Strategic Plan.
4. This partnership aligns with the district's long-term outcome of preparing all graduates for college, career and life.
5. This item is submitted by Carita Green, Executive Director of the Office of College and Career Pathways & Student Supports and Andrew Collins, Executive Chief of Schools & Learning.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to sign the contract with the Minnesota Office of Higher Education.

INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS

DATE: October 22, 2024

TOPIC: Request to Sign Contract with The Power of People Leadership Institute
pertaining to Girls Taking Action & Boys of Hope

A. PERTINENT FACTS:

1. This is a request to sign the contract with the Power of People Leadership Institute (POPLI) pertaining to Girls Taking Action and Boys of Hope. While this partnership is available districtwide, POPLI is currently planning to partner with Humboldt and Hidden River Middle Schools. This contract will expire on June 30, 2026.
2. The Power of People Leadership Institute's mission is to engage, empower, mentor and train youth and adults to positively transform their lives. Their approach challenges, inspires and informs individuals, helping them overcome obstacles and achieve success in all areas of life through personal power, personal development, and leadership training.
3. Target Partnership Outcomes include:
 1. Improve attendance rates
 2. Promote college going culture
 3. Decrease suspension rates
 4. Improve grades
 5. Support on-time high school graduation
4. Girls Taking Action (GTA) and Boys of Hope (BOH) are weekly mentoring programs designed for youth grades 6-12 to re-engage them in academics and positive leadership. The youth programs are designed to motivate, mentor, empower, engage and educate students to succeed in school and life.
5. This item is submitted by Carita Green, Executive Director of the Office of College and Career Pathways & Student Supports and Andrew Collins, Executive Chief of Schools & Learning.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to sign the contract with Power of People Leadership Institute.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Construction Manager as Advisor Services for the Hamline Elementary Secure Entry, Heating and Plumbing Replacement Project (Project #4160-25-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval to award Construction Manager as Advisor services and pass through general conditions for the Hamline Elementary Secure Entry, Heating and Plumbing Replacement Project (Project #4160-25-01). The Board approved Gate Check 2 on June 18, 2024 indicating the Board's direction to issue a request for proposal (RFP) to secure said services.
2. In alignment with Board and Procurement protocols, a Request for Qualifications (No. A21-1305-A) was issued early 2021 to review the qualifications of existing consultants and expand the slate of Board approved consultants. The selected consultants were approved by the Board on March 23, 2021. The District this slate to issue targeted solicitations with Requests for Proposals (RFP) for specific projects. RFP responses are reviewed using consistent metrics and a consultant is selected for award of contract.
3. This contract provides all profession consultant Construction Manager as Advisor services and pass through general conditions for the Hamline Elementary Secure Entry, Heating and Plumbing Replacement Project (Project #4160-25-01).
4. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	July 18, 2023
#2 – Project Charter (Predesign)	June 18, 2024
#3 – Project Budget	June 2025 (anticipated)
#4 – Contract Award	August 2025 (anticipated)
#5.1 – Project Close-Out	September 2026 (anticipated)
#5.2 - Final Project Summary	September 2027 (anticipated)

5. A summary of the current project budget is as follows:

Rough Order of Magnitude Estimate	Current Obligations	Invoiced to Date	Percent Invoiced
\$11,700,000 – 12,700,000	\$724,250	\$0	0%

6. The following vendor was selected:

	<u>Not-to-Exceed Fee</u>
H+U Construction.	\$609,440

7. A summary of current and anticipated funding is as follows:

Funding Source	Amount
Capital Bonds FY25-28	\$3,050,000
LTFM FY25-28	\$9,150,000

8. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
9. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of construction manager as advisor services and pass through general conditions to H+U Construction for the not-to-exceed fee of \$609,440.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Contract Amendment #2 for Paul Meyer Architects for the Highland Park Senior High Athletic Improvements Project (Project # 3082-23-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval for additional services on the Highland Park Senior High Athletic Improvements project. Additional services include the following:
 - a. Additional design services required to address a variety of unforeseen site conditions. These include but are not limited to complete redesign and approval of the storm water management system, retaining walls damaged by storms, and debris contaminated soils discovered during the course of construction.
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter	Not applicable
#3 – Project Budget	December 19, 2023
#4 – Contract Award	January 23, 2024
#5.1 – Project Close-Out	August 2024 (anticipated)
#5.2 – Final Project Summary	August 2025 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$4,733,000	\$4,402,997	\$3,612,700	76%

4. The contract would be changed as follows:

	Amount	% Change
Original contract sum	\$102,150	-
Previous Amendments approved to date	\$40,788	40%
The contract sum prior to this Amendment was	\$142,938	
Contract Amendment amount	\$34,550	34%
New contract sum including this Amendment	\$177,488	-

5. A summary of current and anticipated funding is as follows:

Funding Source	Amount
----------------	--------

Capital Bonds FY24-FY25	\$4,733,000
-------------------------	-------------

6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of Amendment #2 for Paul Meyer Architects in the amount of \$34,550 for the Highland Park Senior High Athletic Improvements Project (Project # 3082-23-01).

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Contract Amendment #7 for DLR Architects for the Hidden River Middle School Renovation and Addition (Project # 3140-20-02)

A. PERTINENT FACTS:

1. This agenda item seeks approval for additional services on the Hidden River Middle School Renovation and Addition project. Additional services include the following:
 - a. Observe existing structural field conditions at missing column, coordinate with Owner's special inspection agency, recommend testing by special inspection agency through site visits and review special inspections report and provide a design solution to be incorporate in the contract documents for the missing column.
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter	March 23, 2021
#3 – Project Budget	August 23, 2022
#4 – Contract Award	July 18, 2023
#5.1 – Project Close-Out	December 2025 (anticipated)
#5.2 – Final Project Summary	December 2026 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$54,200,000	\$43,152,965	\$10,471,044	19%

4. The contract would be changed as follows:

	<u>Amount</u>	<u>% Change</u>
Original contract sum	\$2,630,730	
Previous Amendments approved to date	\$471,071	17.9%
The contract sum prior to this Amendment was	\$3,101,801	
Contract Amendment amount	\$20,530	0.8%
New contract sum including this Amendment	\$3,122,331	-

5. A summary of current and anticipated funding is as follows:

Funding Source	Amount
----------------	--------

COP FY22-26	\$52,698,050
Capital Bonds FY22-26	\$1,501,950

6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of Amendment #7 for DLR Architects in the amount of \$20,530 for the Hidden River Middle School Renovation and Addition (Project # 3140-20-02).

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Contract Amendment #7 for Cuningham Group Architects the Bruce Vento New Construction project (Project # 1020-22-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval for additional services on the Bruce Vento New Construction project. Additional services include the following:
 - a. This contract amendment covers Scope revision for updated documents and re-bid of landscaping; and civil fee to coordinate additional drawings requested by City for cistern installation.
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	December 14, 2021 (Revised GC#1)
#2 – Project Charter	August 23, 2022
#3 – Project Budget	February 21, 2023
#4 – Contract Award	October 24, 2023
#5.1 – Project Close-Out	June 2026 (anticipated)
#5.2 – Final Project Summary	June 2027 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$89,900,000	\$71,314,842	\$27,902,823	31%

4. The contract would be changed as follows:

	Amount	% Change
Original contract sum	\$4,463,499	-
Previous Amendments approved to date	\$105,437	2.3%
The contract sum prior to this Amendment was	\$4,568,936	
Contract Amendment amount	\$26,800	0.6%
New contract sum including this Amendment	\$4,595,736	-

5. A summary of current and anticipated funding is as follows:

Funding Source	Amount
COP FY23-27	\$89,900,000

6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of Amendment #7 for Cuningham Group Architects in the amount of \$26,800 for the Bruce Vento Elementary – New Construction project (Project # 1020-22-01).

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Contract Amendment #1 for H+U Construction for the Wellstone Elementary Plumbing, Piping, and HVAC Replacement Project (Project # 4260-23-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval for additional services on the Wellstone Elementary Plumbing, Piping, and HVAC Replacement project. Additional services include the following:
 - a. Increase to general conditions to accommodate final cleaning expenses.
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter	February 21, 2023
#3 – Project Budget	December 19, 2023
#4 – Contract Award	April 23, 2024
#5.1 – Project Close-Out	September 2026 (anticipated)
#5.2 – Final Project Summary	September 2027 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$10,523,000	\$9,058,130	\$1,935,250	18.4%

4. The contract would be changed as follows:

	Amount	% Change
Original contract sum	\$640,237	-
Previous Amendments approved to date	\$0	-
The contract sum prior to this Amendment was	\$640,237	
Contract Amendment amount	\$82,000	12.8%
New contract sum including this Amendment	\$722,237	-

5. A summary of current and anticipated funding is as follows:

Funding Source	Amount
Capital Bonds FY23-FY26	\$1,052,300
LTFM FY23-FY26	\$9,470,700

6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of Amendment #1 for H+U Construction in the amount of \$82,000 for the Wellstone Elementary Plumbing, Piping, and HVAC Replacement Project (Project # 4260-23-01).

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Augustana College - University Partnership Agreement with SPPS

A. PERTINENT FACTS:

1. A University contract between Augustana College and SPPS for student internship experiences for speech-language pathologists.
2. We hope to provide educational opportunities for graduate students in the field of speech language pathology.
3. This is a five year proposed contract
4. It is a zero cost proposal.
5. This project will meet the district strategic plan focus area of Positive School and District Culture.
6. This item is submitted by Ana Bankovics, SLP Lead; Heidi Nistler, Assistant Superintendent of Specialized Services; and Andrew Collins, Executive Chief of Schools and Learning.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to approve this partnership with Augustana College for student internship experiences for speech-language pathologists.

INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS

DATE: Tuesday, October 22, 2024

TOPIC: Request to enter on Memorandum of Understanding (MOU) between The Sanneh Foundation: Dreamline Program and Saint Paul Public Schools (SPPS).

A. PERTINENT FACTS:

1. This Memorandum of Understanding (MOU) details a partnership agreement between The Sanneh Foundation: Dreamline Program and Saint Paul Public Schools (SPPS) with a focus on developmental relationships, improved academic achievement, social-emotional learning competencies, and positive student engagement.
2. SPPS, in partnership agreement with The Sanneh Foundation: Dreamline Program will work at Harding Senior High School (9-12), Hazel Park Preparatory Academy (K-12), and Humboldt High School (6-12) in support of the principals during the 2024-2025 school year through June 30, 2025.
3. In this partnership agreement, there is no direct cost (\$0) to Saint Paul Public Schools for program services. The Sanneh Foundation: Dreamline program expenses will be funded through support from other sources facilitated by The Sanneh Foundation effective through June 30, 2025.
4. The approximate total value of this partnership agreement is \$390,000.00 for the 2024-2025 school year.
5. This project will meet the districts strategic plan goals of College and Career Readiness by developing relationships, improving student academic achievement, building social-emotional learning competencies through in-class support, homework help, tutoring, mentorship and afterschool expanded learning opportunities.
6. This item is submitted by Aquanetta Speed, Assistant Director of Office of Family Engagement and Community Partnerships (OFECP), Anthony Chlebeczek, Principal of Harding High School (9-12), Duane Dutrieuille, Principal of Hazel Park Preparatory Academy (K-12), Valerie Littles-Butler, Principal of Humboldt High School (6-12), Nancy Páez, Assistant Superintendent, Dr. Yeu Vang, Assistant Superintendent and Jackie Turner, Executive Chief of Administration & Operations.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to sign the partnership agreement between Saint Paul Public Schools and The Sanneh Foundation: Dreamline Program for the 2024-2025 school year.

INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS

DATE: October 22, 2024

TOPIC: Request to Sign MOU with the City of Saint Paul's Right Track Program For Central High School's Love Vote Rise Nonpartisan Get Out the Vote Campaign

A. PERTINENT FACTS:

1. This is a request to sign the MOU with the City of Saint Paul's Right Track Youth Employment Program for a Youth Jobs 2 (YJ2) internship at Central High School. Right Track YJ2 matches Saint Paul youth ages 16-21 with internships and skills training.
2. Right Track has committed to providing interns for Central High School's Love Vote Rise nonpartisan get out the vote campaign. This work was pitched to Right Track by Central High School's Parent Advisory Committee and the Creativity Center for Learning & Leadership. The Creativity Center for Learning & Leadership is not a stand-alone organization but a supporting partner in this work, making SPPS the Employer partner. There will be no exchange of funds in this work and the participants will be paid by Right Track.
3. This partnership aligns with the Strategic Focus Area - College and Career Paths in the SPPS Achieves Strategic Plan.
4. This partnership aligns with the SPPS Achieves long-term outcome of preparing all graduates for college, career and life.
5. This item is submitted by Carita Green, Executive Director of the Office of College and Career Pathways & Student Supports and Andrew Collins, Executive Chief of Schools & Learning.

B. RECOMMENDATION:

That the Board of Education authorize the Superintendent (designee) to sign the MOU with the City of Saint Paul's Right Track Youth Employment Program.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: 10/22/2024

TOPIC: Monthly Operating Authority

A. PERTINENT FACTS:

1. The Board of Education must authorize and approve all expenditures of the District.
2. The Board of Education must ratify any changes in collateral that have been previously approved by the Assistant Treasurer.
3. This item meets the District target area of goals alignment and sustainability.
4. This item is submitted by Tom Sager, Executive Chief of Financial Services.

B. RECOMMENDATIONS:

1. That the Board of Education approve and ratify the following checks and electronic transfers for the period August 1, 2024- August 31, 2024

(a) General Account	#776846-777715	\$51,910,547.49
	#00011112-00011132	
	#7005304-7005331	
	#0010857-0011059	
(b) Construction Payments	- 0 -	\$13,662,212.32
(c) Debt Service	- 0 -	<u>\$12,782,999.66</u>
		\$78,355,759.47

Included in the above disbursements are
two payrolls in the amount of
\$12,175,134.44 and overtime of
\$112,748.23 or 0.93% of payroll.

(d) Collateral Changes

Released:

None

Additions:

None

2. That the Board of Education further authorize payment of properly certified cash disbursements including payrolls, overtime schedules, compensation claims, and claims under the Worker's Compensation Law falling within the period ending February 28, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Recommendations for Exclusion of Students Non-Compliant with Minnesota Statute 121A.15 Health Standards: Immunizations

A. PERTINENT FACTS:

1. Minnesota immunization law (M.S. 121A. 15 Health Standards for Immunizations) requires that in order for a child to enroll in child care, early education programs, or school a parent must show they have received immunizations or an exemption.
2. Immunizations help protect children against disease or reduce the impact from that disease.
3. There are students in the District who are not in compliance with M.S. 121A.15 Health Standards for Immunizations. Noncompliant lists are reviewed and updated regularly.
4. Parents/guardians with a noncompliant student have been informed of required missing immunizations. They are provided information about immunization law, immunization resources and have been informed about medical or conscientious exemption options. Contacts are made via mail, phone and email and in home languages. Parents/guardians have had a minimum of 30 days to comply with the law after they are informed that their child is non-compliant.
5. Once in compliance (required immunization received or proof of meeting exemption requirement is provided) then students are allowed to return to school and programming.
6. This project will meet the District target area goals by ensuring high academic achievement for all students.
7. Requested by Rebecca Schmidt, Director of Health and Wellness; Heidi Nistler, Assistant Superintendent of Specialized Services; and Andrew Collins, Executive Chief of Schools and Learning.

B. RECOMMENDATION:

That the Board of Education exclude noncompliant student(s) from school(s) effective October 22, 2024, should they not comply with Minnesota State Health Standards for Immunizations on or before this date.

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

NEW APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Siddiqui, B.	Central Administrator	09/28/2024	\$57.31	Como Service Center
Brummans, A.	Classroom Teacher	09/14/2024	\$49.67	Groveland Park Elem
Carretero, S.	Classroom Teacher	09/21/2024	\$49.48	Wellstone Elem
Mohamed, A.	Classroom Teacher	08/24/2024	\$55.24	Como Park Senior High
Paw, Say K.	Classroom Teacher	08/17/2024	\$35.26	Early Learning Hub
Peterson, M.	Classroom Teacher	08/24/2024	\$55.24	RiverEast Elem/Secondary
Price, K.	Classroom Teacher	09/14/2024	\$55.99	Txuj Ci HMong UPR
Roberts, B.	Classroom Teacher	09/21/2024	\$49.48	Washington Tech High
Sparrow, J.	Classroom Teacher	08/24/2024	\$50.67	Ronald M Hubbs Center
Suflita, E.	Classroom Teacher	09/14/2024	\$33.34	Cherokee Hts Community
Wackrow, K.	Classroom Teacher	08/17/2024	\$37.94	Frost Lake Elem
Zhou, N.	Classroom Teacher	08/24/2024	\$42.81	Jie Ming Mandarin Immrsn Academy
Olson, S.	Classroom Teacher	08/24/2024	\$44.28	Murray Middle
Tuy, T.	Classroom Teacher	08/24/2024	\$40.53	Washington Tech High
Ball, C.	Classroom Teacher	08/17/2024	\$57.67	Crossroads Montessori
Busch, K.	Classroom Teacher	09/07/2024	\$44.30	271 Belvidere Bldg
LaCroix-Dalluhn, S.	Classroom Teacher	09/14/2024	\$33.34	Humboldt Secondary
DeBoer, N.	Classroom Teacher	08/24/2024	\$44.28	Global Arts Plus UPR
Lane, P.	Classroom Teacher	09/03/2024	\$40.75	Como Park Senior High
McGuire, L.	Classroom Teacher	09/14/2024	\$60.34	Wellstone Elem
Pickett, J.	Classroom Teacher	08/24/2024	\$49.67	271 Belvidere Bldg
Bishop, M.	School / Community Professional	09/07/2024	\$24.58	American Indian Magnet
Isler, V.	School / Community Professional	09/03/2024	\$23.80	Washington Tech Middle
Slaughter Ferguson, J.	School / Community Professional	09/14/2024	\$28.80	Journeys Secondary
Carbajal, S.	Education Assistant	09/14/2024	\$21.10	E-STEM Middle
Carter, B.	Education Assistant	10/05/2024	\$25.48	RiverEast Elem/Secondary

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

NEW APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Keti, I.	Education Assistant	09/03/2024	\$28.10	East African Elem Magnet
Lane, B.	Education Assistant	09/14/2024	\$21.10	Humboldt Secondary
McNinch, J.	Education Assistant	09/28/2024	\$23.95	RiverEast Elem/Secondary
Paw, N.	Education Assistant	08/24/2024	\$21.10	Crossroads Montessori
Soe, S.	Education Assistant	09/07/2024	\$23.41	Battle Creek Middle
Ali, A.	Teaching Assistant	08/24/2024	\$21.31	Highwood Hills Elem
Allen, N.	Teaching Assistant	08/31/2024	\$25.89	Mississippi Creative Arts Elem
Amoud, K.	Teaching Assistant	08/31/2024	\$23.00	Highwood Hills Elem
Anderson Millay, X.	Teaching Assistant	08/31/2024	\$25.89	Expo for Excellence Elem
Banks, J.	Teaching Assistant	08/31/2024	\$21.31	Harding Senior High
Barnes, S.	Teaching Assistant	09/07/2024	\$21.31	E-STEM Middle
Baw, L.	Teaching Assistant	09/07/2024	\$21.31	Washington Tech High
Berry, K.	Teaching Assistant	08/24/2024	\$21.31	Hazel Park Preparatory Academy
Broyles, J.	Teaching Assistant	08/24/2024	\$21.31	Battle Creek Elem
Buckhanan-Smith, Z.	Teaching Assistant	09/11/2024	\$23.00	RiverEast Elem/Secondary
Charbonneau, K.	Teaching Assistant	08/31/2024	\$23.58	American Indian Magnet
Coleman, J.	Teaching Assistant	08/31/2024	\$21.31	Eastern Heights Elem
Como, S.	Teaching Assistant	08/31/2024	\$20.63	Riverview Dual Immrsn
DeGaetano, A.	Teaching Assistant	08/31/2024	\$23.00	Farnsworth Aerospace LWR
Devaney, M.	Teaching Assistant	08/31/2024	\$23.00	St. Paul Music Academy
Dickson, D.	Teaching Assistant	08/24/2024	\$23.00	Frost Lake Elem
Epps, A.	Teaching Assistant	08/31/2024	\$23.00	Johnson Senior High
Esmael, M.	Teaching Assistant	09/28/2024	\$23.58	International Academy - LEAP
FLWRs, R.	Teaching Assistant	08/24/2024	\$21.31	Battle Creek Middle
Ford, M.	Teaching Assistant	08/31/2024	\$21.31	Humboldt Secondary
Galaviz Day, C.	Teaching Assistant	08/31/2024	\$21.31	Washington Tech Middle
Givins, D.	Teaching Assistant	08/31/2024	\$21.31	Como Park Senior High
Godfrey, A.	Teaching Assistant	08/31/2024	\$23.58	St. Paul Music Academy

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

NEW APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Hall, D.	Teaching Assistant	08/24/2024	\$21.31	Battle Creek Elem
Hammons, J.	Teaching Assistant	09/14/2024	\$23.00	E-STEM Middle
Hangol, F.	Teaching Assistant	08/24/2024	\$23.00	Eastern Heights Elem
Hargrove, J.	Teaching Assistant	09/03/2024	\$21.31	RiverEast Elem/Secondary
Hernandez, J.	Teaching Assistant	08/24/2024	\$19.89	Wellstone Elem
Hicks, K.	Teaching Assistant	09/03/2024	\$23.00	Daytons Bluff Achievement Plus
Howard, L.	Teaching Assistant	08/24/2024	\$21.31	Battle Creek Elem
Jackson, E.	Teaching Assistant	09/03/2024	\$19.89	Mississippi Creative Arts Elem
James, M.	Teaching Assistant	08/24/2024	\$23.58	Bruce F Vento Elem
Kieffer, A.	Teaching Assistant	08/24/2024	\$21.31	Eastern Heights Elem
Kim, S.	Teaching Assistant	08/24/2024	\$21.31	Txuj Ci HMong LWR
Larson, B.	Teaching Assistant	09/28/2024	\$20.63	Nokomis Montessori North
Lee, X.	Teaching Assistant	08/24/2024	\$23.00	Johnson Senior High
Linkous, S.	Teaching Assistant	09/28/2024	\$23.00	Groveland Park Elem
Lopez, S.	Teaching Assistant	09/14/2024	\$25.89	The Heights Community
Mack, D.	Teaching Assistant	08/24/2024	\$25.89	American Indian Magnet
Martinez, C.	Teaching Assistant	08/31/2024	\$20.63	Wellstone Elem
McGavock, S.	Teaching Assistant	09/03/2024	\$25.89	Wellstone Elem
McPherson, T.	Teaching Assistant	09/21/2024	\$23.00	Washington Tech High
Moo, H.	Teaching Assistant	09/03/2024	\$20.63	Wellstone Elem
Moseng, S.	Teaching Assistant	08/24/2024	\$20.63	Nokomis Montessori South
Moua, P.	Teaching Assistant	09/03/2024	\$20.63	Txuj Ci HMong LWR
Naselaris-Colbing, M.	Teaching Assistant	09/03/2024	\$23.00	Highland Park Middle
Nelson, C.	Teaching Assistant	09/07/2024	\$20.63	1780 West 7th St
Nelson, M.	Teaching Assistant	09/07/2024	\$21.27	Crossroads Science
Nochez, C.	Teaching Assistant	09/03/2024	\$25.89	Washington Tech Middle
Nottleson, S.	Teaching Assistant	09/14/2024	\$20.63	The Heights Community

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

NEW APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Peralta Salgado, L.	Teaching Assistant	09/07/2024	\$19.89	Wellstone Elem
Perez, N.	Teaching Assistant	09/03/2024	\$21.31	Wellstone Elem
Perry, A.	Teaching Assistant	10/05/2024	\$23.58	Murray Middle
Price, M.	Teaching Assistant	08/24/2024	\$23.00	Battle Creek Elem
Rech, G.	Teaching Assistant	09/03/2024	\$25.89	Hazel Park Preparatory Academy
Rivas Recarte, J.	Teaching Assistant	08/24/2024	\$23.00	Frost Lake Elem
Romero, S.	Teaching Assistant	09/28/2024	\$23.00	Bridge View
Satre, D.	Teaching Assistant	08/24/2024	\$23.00	Cherokee Hts Community
Scheurell, S.	Teaching Assistant	09/03/2024	\$23.00	Mississippi Creative Arts Elem
Semotink, S.	Teaching Assistant	08/24/2024	\$23.00	Txuj Ci HMong LWR
Si, P.	Teaching Assistant	09/03/2024	\$21.31	Washington Tech Middle
Steiner, N.	Teaching Assistant	08/24/2024	\$23.00	Open World Learning Community
Thao, A.	Teaching Assistant	09/03/2024	\$23.00	E-STEM Middle
Todd, A.	Teaching Assistant	09/03/2024	\$25.89	Battle Creek Elem
Todd, W.	Teaching Assistant	09/14/2024	\$23.00	Battle Creek Middle
Tran, K.	Teaching Assistant	09/03/2024	\$21.31	Harding Senior High
Traxler, A.	Teaching Assistant	09/03/2024	\$23.58	Global Arts Plus - LWR
Van Muyden, C.	Teaching Assistant	09/03/2024	\$23.00	Creative Arts Secondary
Vang, G.	Teaching Assistant	09/03/2024	\$19.89	Eastern Heights Elem
Wang, Y.	Teaching Assistant	09/07/2024	\$21.31	The Heights Community
Wells, A.	Teaching Assistant	09/03/2024	\$23.00	St. Paul Music Academy
Yang, S.	Teaching Assistant	09/14/2024	\$23.00	Battle Creek Middle
Yang, S.	Teaching Assistant	09/03/2024	\$20.63	Txuj Ci HMong LWR
Nanoff, S.	Bus Driver	08/24/2024	\$26.52	Transportation Services
Lor, K.	Clerical	08/24/2024	\$24.51	Washington Tech Middle
Stensaas, S.	Clerical	09/28/2024	\$29.70	Central Senior High
Coleman, L.	Nutrition Services	09/14/2024	\$17.84	Highland Park Senior High

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

NEW APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Agyeman-Mensah, D.	Professional Employee	09/07/2024	\$32.78	Colborne Admin Offices
McGrone, L.	Technical	10/12/2024	\$25.60	Como Service Center

PROMOTION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Grosz-Haider, D.	Central Administrator Career Progression	08/31/2024	\$63.65	Como Service Center
Wacker, P.	Central Administrator Career Progression	10/05/2024	\$56.15	Como Service Center
Fleming, B.	School / Community Professional From: Education Assistant	08/24/2024	\$24.96	Washington Tech High
Johnson, C.	School / Community Professional From: Education Assistant	09/28/2024	\$37.47	Como Park Senior High
Sherow, R.	School / Community Professional From: Education Assistant	10/05/2024	\$34.26	RiverEast Elem/Secondary
Yang, J.	School / Community Professional Career Progression	09/07/2024	\$44.08	1780 W. 7th Street
Yang, X.	School / Community Professional From: Clerical	10/12/2024	\$36.45	271 Belvidere Bldg
Avila, G.	Education Assistant From: Teaching Assistant	08/31/2024	\$29.26	Wellstone Elem
Brito Ortega, J.	Education Assistant Career Progression	03/30/2024	\$33.34	Harding Senior High
Schrandt, E.	Education Assistant From: Teaching Assistant	09/07/2024	\$28.16	Highland Park Middle
Engst, L.	Teaching Assistant From: Nutrition Services	08/31/2024	\$25.09	Mississippi Creative Arts Elem
Jenkins, B.	Teaching Assistant Career Progression	09/03/2024	\$25.89	Central Senior High
Samayoa, J.	Teaching Assistant Career Progression	08/31/2024	\$26.73	Adams Spanish Immrsn Magnet
Xiong, D.	Teaching Assistant Career Progression	08/31/2024	\$25.89	American Indian Magnet

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

PROMOTION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Young-Acon, N.	Teaching Assistant Career Progression	08/31/2024	\$25.89	Maxfield Elem
Zellmer, S.	Teaching Assistant Career Progression	08/31/2024	\$23.00	Frost Lake Elem
Retelle, J.	Supervisory From: Central Administrator	09/03/2024	\$60.11	Como Service Center

TEMPORARY APPOINTMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Cohen, S.	Classroom Teacher	09/21/2024	\$33.84	Harding Senior High
Hall, M.	Classroom Teacher	08/24/2024	\$36.10	Humboldt Secondary
Jones, T.	Classroom Teacher	08/10/2024	\$39.16	Childrens Hospital
Kabeya, S.	Classroom Teacher	08/24/2024	\$32.39	L Etoile du Nord French Immrsn
Torgrimson, A.	Classroom Teacher	08/17/2024	\$32.39	Farnsworth Aerospace UPR
Towle, Z.	Classroom Teacher	09/25/2024	\$49.48	Washington Tech High
Xiong, J.	Classroom Teacher	09/21/2024	\$33.34	Txuj Ci HMong UPR
Xiong, X.	Classroom Teacher	09/07/2024	\$35.26	Battle Creek Middle
Butterbaugh, L.	Classroom Teacher	09/21/2024	\$57.67	271 Belvidere Bldg
Laird, V.	Classroom Teacher	08/17/2024	\$33.34	Frost Lake Elem
Oldroyd, J.	Classroom Teacher	09/07/2024	\$37.28	Bruce F Vento Elem
Pakilit, P.	Classroom Teacher	09/14/2024	\$39.72	Bruce F Vento Elem
Roback, L.	Classroom Teacher	08/24/2024	\$34.01	Benjamin Mays/Museum
Robinson, A.	Classroom Teacher	08/24/2024	\$33.84	Johnson Senior High
Stephenson, J.	Classroom Teacher	09/03/2024	\$35.26	Benjamin Mays/Museum
Vang, P.	Classroom Teacher	09/07/2024	\$33.34	Txuj Ci HMong UPR

LEAVE OF ABSENCE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Balcerzak, K.	Classroom Teacher	09/07/2024	Daytons Bluff Achievement Plus
Budd, K.	Classroom Teacher	09/30/2024	Juvenile Service Center
Budd, K.	Classroom Teacher	08/31/2024	Juvenile Service Center
Henry, M.	Classroom Teacher	09/07/2024	Early Learning Hub
Moua, B.	Classroom Teacher	09/14/2024	Virtual Learning - Elem

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

LEAVE OF ABSENCE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Yates, G.	Classroom Teacher	09/16/2024	Cherokee Hts Community
Bishop, E.	Classroom Teacher	11/09/2024	Chelsea Heights Elem
Brown, M.	Classroom Teacher	09/21/2024	Groveland Park Elem
Charn, M.	Classroom Teacher	08/26/2024	Chelsea Heights Elem
Cruz, M.	Classroom Teacher	08/26/2024	Humboldt Secondary
Martin, T.	Classroom Teacher	08/28/2024	Harding Senior High
Vang, D.	Classroom Teacher	09/05/2024	Txuj Ci HMong UPR
Cooper, C.	Classroom Teacher	08/31/2024	Creative Arts Secondary
Amborn, D.	Classroom Teacher	09/06/2024	E-STEM Middle
Ahmed, N.	Education Assistant	09/03/2024	Colborne Admin Offices
Brazman, L.	Education Assistant	10/05/2024	The Heights Community
Farris, R.	Education Assistant	09/07/2024	Riverview Dual Immrsn
Malle, M.	Education Assistant	08/27/2024	Colborne Admin Offices
Moua, M.	Education Assistant	09/23/2024	Nokomis Montessori North
Yang, Y.	Education Assistant	08/28/2024	Como Service Center
Lee, M.	Teaching Assistant	09/19/2024	Early Learning Hub - East
Tate, J.	Teaching Assistant	09/25/2024	Farnsworth Aerospace UPR
Tete, M.	Teaching Assistant	09/07/2024	Humboldt Secondary
Tilmon, T.	Teaching Assistant	08/26/2024	Hazel Park Preparatory Academy
Everson, D.	Clerical	09/11/2024	Colborne Admin Offices
Oberuomo, R.	Clerical	08/24/2024	Colborne Admin Offices
Bellovich, R.	Nutrition Services	09/18/2024	Txuj Ci HMong LWR
Webb, M.	Nutrition Services	09/13/2024	International Academy – LEAP

REINSTATEMENT AFTER LAYOFF

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Adhikari, U.	Custodian	09/28/2024	\$20.43	Journeys Secondary
Bjerketvedt, S.	Custodian	09/21/2024	\$20.43	East African Elem Magnet
Goldsmith, S.	Custodian	09/28/2024	\$20.43	Rondo Education Center

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

REINSTATEMENT AFTER LAYOFF

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Lee, S.	Custodian	09/21/2024	\$20.43	Nokomis Montessori South
Martens, J.	Custodian	10/05/2024	\$20.43	Global Arts Plus - UPR
Powell, D.	Custodian	09/21/2024	\$20.43	Gordon Parks High - ALC
Rogers, J.	Custodian	09/21/2024	\$20.43	Johnson Senior High
Wilson, D.	Custodian	10/05/2024	\$20.43	Washington Tech High
Zhang, Y.	Research and Evaluation	09/28/2024	\$30.25	Colborne Admin Offices

REHIRE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Carrington, D.	Classroom Teacher	08/24/2024	\$35.10	Mississippi Creative Arts Elem
Chadwick, M.	Classroom Teacher	09/14/2024	\$40.13	East African Elem Magnet
Gee, M.	Classroom Teacher	09/21/2024	\$56.81	Highland Park Middle
Hussein, I.	Classroom Teacher	09/17/2024	\$43.25	East African Elem Magnet
Liebo, A.	Classroom Teacher	08/24/2024	\$54.18	Washington Tech High
Sein, S.	Classroom Teacher	08/24/2024	\$33.84	Washington Tech High
Sandberg, D.	Classroom Teacher	08/17/2024	\$51.64	Early Learning Hub
Carlson, S.	Classroom Teacher	09/28/2024	\$44.30	RiverEast Elem/Secondary
Saunders, K.	Classroom Teacher	08/24/2024	\$33.84	Johnson Senior High
White, W.	Teacher on Special Assignment	08/24/2024	\$57.60	Como Service Center
Troy, A.	School / Community Professional	09/07/2024	\$37.74	Hamline Elem
Yang, L.	School / Community Professional	09/14/2024	\$34.26	271 Belvidere Bldg
Taylor, J.	Education Assistant	09/14/2024	\$28.16	Focus Beyond
Alexander, D.	Teaching Assistant	08/31/2024	\$25.89	Highwood Hills Elem
Audu, D.	Teaching Assistant	08/31/2024	\$25.89	Highwood Hills Elem
Bass, D.	Teaching Assistant	08/31/2024	\$20.63	Early Learning Hub
Chah, D.	Teaching Assistant	09/14/2024	\$23.00	Txuj Ci HMong UPR
Eggers, J.	Teaching Assistant	08/24/2024	\$21.31	Bridge View

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

REHIRE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Gentes, B.	Teaching Assistant	09/07/2024	\$23.77	L Etoile du Nord French Immrsn
Holmes, A.	Teaching Assistant	09/21/2024	\$25.89	Central Senior High
King, D.	Teaching Assistant	09/07/2024	\$25.89	Battle Creek Middle
Lopez, A.	Teaching Assistant	09/03/2024	\$21.31	Benjamin Mays/Museum
Mahad, F.	Teaching Assistant	08/24/2024	\$25.89	Farnsworth Aerospace UPR
Obrien, C.	Teaching Assistant	09/07/2024	\$25.89	Expo for Excellence Elem
Yang, E.	Teaching Assistant	09/03/2024	\$23.00	Creative Arts Secondary
Aguirre, S.	Clerical	09/21/2024	\$27.39	Global Arts Plus - UPR
Dino, M.	Technical	09/28/2024	\$31.09	Como Service Center

REINSTATEMENT FROM LEAVE OF ABSENCE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Johnson, A.	Classroom Teacher	08/26/2024	Eastern Heights Elem
Malle, M.	Education Assistant	09/21/2024	Colborne Admin Offices
Hernandez, J.	Teaching Assistant	09/30/2024	Cherokee Hts Community
Kenney, A.	Teaching Assistant	08/26/2024	Maxfield Elem
Mason, O.	Teaching Assistant	09/03/2024	The Heights Community
Tete, M.	Teaching Assistant	09/16/2024	Humboldt Secondary
Conrad, D.	Clerical	09/09/2024	Como Service Center
Everson, D.	Clerical	09/16/2024	Colborne Admin Offices

REHIRE AFTER TERMINATION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Yang, C.	Custodian	08/25/2024	\$21.72	Frost Lake Elem

VOLUNTARY REDUCTION IN TITLE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Vang, M.	Teaching Assistant	09/03/2024	\$22.96	Farnsworth Aerospace LWR
Sadek, A.	Nutrition Services	08/24/2024	\$25.01	Nokomis Montessori South
Sanders, J.	Nutrition Services	08/24/2024	\$28.06	Txuj Ci HMong LWR

CHANGE IN TITLE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Pay Rate</u>	<u>Location</u>
Yang, C.	Teaching Assistant From: Custodian	08/26/2024	\$23.00	Frost Lake Elem
Zhang, Y.	Clerical From: Research and Evaluation	09/28/2024	\$26.41	Colborne Admin Offices

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

RETIREMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Bierman, M.	Assistant Principal	10/29/2024	Murray Middle
Urich, K.	Classroom Teacher	12/10/2024	Como Service Center
Mason, G.	Education Assistant	12/21/2024	Journeys Secondary
Olson, K.	Teaching Assistant	09/07/2024	Highwood Hills Elem

RESIGNATION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Dovre, J.	Classroom Teacher	06/15/2024	Highland Park Middle
Johnson, L.	Classroom Teacher	08/30/2024	Mississippi Creative Arts Elem
Mosiori, R.	Classroom Teacher	08/25/2024	Washington Tech High
Tolish, E.	Classroom Teacher	06/15/2024	Bruce F Vento Elem
Vasquez-Hansen, B.	Classroom Teacher	08/26/2024	E-STEM Middle
Xiong, X.	Classroom Teacher	09/12/2024	Capitol Hill Magnet
Lindell, E.	Classroom Teacher	09/21/2024	L Etoile du Nord French Immrsn
Berry-Heller, S.	Classroom Teacher	10/12/2024	Agape High ALC
Beyene, C.	Classroom Teacher	08/31/2024	Creative Arts Secondary
Armstrong, M.	Classroom Teacher	08/24/2024	Frost Lake Elem
Schneeman, D.	Classroom Teacher	09/04/2024	Open World Learning Community
Fehlen, B.	School / Community Professional	09/14/2024	Capitol Hill Magnet
Dominguez, M.	Education Assistant	09/04/2024	Adams Spanish Immrsn Magnet
Fischenich, K.	Education Assistant	09/14/2024	Farnsworth Aerospace LWR
Nurnberg, J.	Education Assistant	09/21/2024	Johnson Senior High
Whitmore, C.	Education Assistant	08/24/2024	Focus Beyond
Bass, D.	Teaching Assistant	10/05/2024	Early Learning Hub
Campbell, J.	Teaching Assistant	10/05/2024	Hamline Elem
Clardy, F.	Teaching Assistant	08/25/2024	Adams Spanish Immrsn Magnet
Cooper, J.	Teaching Assistant	08/27/2024	Bridge View
Dupic, C.	Teaching Assistant	09/21/2024	Como Park Senior High
Guion, M.	Teaching Assistant	09/05/2024	Mississippi Creative Arts Elem

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

RESIGNATION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>	<u>Location</u>
Hemmer, N.	Teaching Assistant	09/07/2024	Highwood Hills Elem
Holmes, A.	Teaching Assistant	08/25/2024	Murray Middle
Ittner, L.	Teaching Assistant	09/04/2024	Bridge View
Kieffer, A.	Teaching Assistant	09/07/2024	Eastern Heights Elem
Leh, H.	Teaching Assistant	09/28/2024	Crossroads Science
Morrow, K.	Teaching Assistant	08/27/2024	Txuj Ci HMong LWR
Norman, M.	Teaching Assistant	10/05/2024	Early Learning Hub
Nostrala, S.	Teaching Assistant	10/02/2024	Hamline Elem
Penafort Roldan, N.	Teaching Assistant	08/24/2024	Nokomis Montessori South
Perez, C.	Teaching Assistant	08/24/2024	Expo for Excellence Elem
Puerta, L.	Teaching Assistant	08/24/2024	Expo for Excellence Elem
Rodriguez, A.	Teaching Assistant	08/24/2024	American Indian Magnet
Vavra, D.	Teaching Assistant	10/05/2024	Nokomis Montessori South
Xiong, G.	Teaching Assistant	09/12/2024	Early Learning Hub
Korsmo, M.	Clerical	09/28/2024	Colborne Admin Offices
Melichar, J.	Clerical	10/05/2024	Colborne Admin Offices
Yang, K.	Clerical	10/02/2024	Colborne Admin Offices
Ballard, E.	Custodian	08/24/2024	Washington Tech High
Ortiz-Lara, J.	Custodian	08/24/2024	Creative Arts Secondary
Updyke, R.	Custodian	10/05/2024	Central Senior High
Abdullahi, N.	Nutrition Services	09/04/2024	Washington Tech High
Bergeron, B.	Nutrition Services	09/21/2024	Txuj Ci HMong UPR
Cortes, C.	Nutrition Services	09/21/2024	Como Service Center
Milburn, S.	Nutrition Services	06/11/2024	Open World Learning Community
Walker, A.	Nutrition Services	09/10/2024	Txuj Ci HMong LWR
Bohland, R.	Custodial Supervisor	10/12/2024	Como Service Center
O'Neill, P.	Painter	09/07/2024	Como Service Center

HUMAN RESOURCE TRANSACTIONS
September 1, 2024 to September 30, 2024
October 22, 2024

TERMINATION

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>
A., A.	Teaching Assistant	09/19/2024
A., K.	Teaching Assistant	09/14/2024
B., J.	Teaching Assistant	09/07/2024
D., J.	Teaching Assistant	09/26/2024
J., E.	Teaching Assistant	09/21/2024
M., E.	Teaching Assistant	09/05/2024
M., J.	Teaching Assistant	09/20/2024
N., A.	Teaching Assistant	09/19/2024
S., P.	Teaching Assistant	09/07/2024
T., A.	Teaching Assistant	09/14/2024
W., J.	Nutrition Services	09/21/2024

DISCHARGE

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>
C., J.	Nutrition Services	09/18/2024

TERMINATION OF TEMPORARY EMPLOYMENT

<u>Name</u>	<u>Job Category</u>	<u>Eff Date</u>
H., M.	Classroom Teacher	09/07/2024

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Active and Retiree Dental Insurance Rates Between Independent School District No. 625 and MetLife

A. PERTINENT FACTS:

1. 2025 will be the first year of a three-year contract with MetLife for dental insurance. The current contract has a rate increase of 2.8% from the 2024 rates, and a rate cap guarantee of 3% for 2026 and 2027.
2. The School District provides dental insurance coverage through MetLife for approximately 6100 active employees in all bargaining groups. The District's estimated 2025 total premium cost is approximately \$6,574,000 for active employees and \$1,884,000 for early retirees.
3. The District currently offers active employees one MetLife dental plan option. The plan offering and monthly premiums for 2025 are shown below:

Dental	Single	Family
2025	\$40.36	\$131.22

4. All rates include the insurance premium and administrative load for Jellyvision, ThrivePass, and consultant compensation.
5. The Districts Benefit Labor Management Committee recommends acceptance of this renewal contract at the proposed rates.
6. This agreement supports the District's goal of aligning resource allocation to District priorities.
7. This item is submitted by Regina Carlson, Benefits Manager; Patty Norwig, Assistant Director of Total Rewards; and Patricia Pratt-Cook, Chief of Human Resources and Talent Acquisition.

B. RECOMMENDATION:

That the Board of Education approve a contract for active employee dental insurance coverage with MetLife, effective January 1, 2025, at the proposed premium renewal rates.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Active and Retiree Medical Insurance Rates Between Independent School District No. 625 and HealthPartners

A. PERTINENT FACTS:

1. The District entered into a 2-year contract with HealthPartners effective January 1, 2024. The District has the option to renew for subsequent years. The 2025 calendar year represents year 1 of the agreement.
2. The School District offers health insurance coverage through HealthPartners for approximately 1,940 active employees and 192 early retirees in the following bargaining groups: AFSCME, ASAP, Bus Drivers, CCEA, Custodians, Machinists, Manual Maintenance Supervisors, Nutrition Services, Principals, PEA, SPSO, Unrepresented, and Teaching Assistants. The District's estimated 2025 total premium cost is approximately \$17,250,000 for active employees and \$1,884,000 for early retirees.
3. The District offerings for active employees and early retirees who are not yet Medicare eligible, include four HealthPartners plan options. The plan offerings and monthly premiums for 2024 are shown below:

Plan Name	Single	Single Plus One	Family
Copay Plan with Select Network	\$849.88	\$1,897.42	\$2,199.12
Copay Plan with Open Access	\$975.88	\$2,180.16	\$2,527.02
HSA Plan with Open Access	\$831.48	\$1,856.14	\$2,151.26
HSA Plan with Select Network	\$616.24	\$1,373.14	\$1,591.14

4. All rates include the insurance premium, administrative load for Jellyvision, ThrivePass, and consultant compensation.
5. The District's Benefit Labor Management Committee recommends acceptance of this contract at the proposed rates.
6. This agreement supports the District's goal of aligning resource allocation to District priorities.
7. This item is submitted by Gina Carlson, Benefits Manager; Patty Norwig, Assistant Director, Total Rewards; Patricia Pratt-Cook, Chief of Human Resources and Talent Acquisition.

B. RECOMMENDATION:

That the Board of Education approve a contract for active employee and retiree health insurance coverage with HealthPartners, effective January 1, 2025, at the proposed premium rates.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Active and Retiree Medical Insurance Rates Between Independent School District No. 625 and Innovo "PEIP"

A. PERTINENT FACTS:

1. The District is in the first year of a new four-year contract with the Public Employee Insurance Program (PEIP). Legislation in 2024 changed to require a minimum of a 4 year agreement in order to participate in the PEIP program. 1/1/2025 represents the first year of a new agreement.
2. The School District provides health insurance coverage through PEIP for approximately 3,724 active employees and 356 early retirees in the SPFE Union. The District's estimated 2025 cost is approximately \$49,008,000 for active employees and \$5,668,000 for early retirees.
3. The District will offer active employees and early retirees who are not yet Medicare eligible, two PEIP plan options. The plan offerings and monthly premiums for 2024 are shown below:

Plan	Single	Single Plus One	Family
Advantage High	\$1,125.06	\$2,505.02	\$2,864.74
HSA Compatible	\$761.66	\$1,693.00	\$1,935.72

4. All rates include insurance premium, administrative load for Jellyvision, ThrivePass, and consultant compensation.
5. The District's Benefit Labor Management Committee recommends acceptance of this renewal contract at the proposed rates.
6. This agreement supports the District's goal of aligning resource allocation to District priorities.
7. This item is submitted by Gina Carlson, Benefits Manager, Patty Norwig, Assistant Director, Total Rewards; and Patricia Pratt-Cook, Chief of Human Resources and Talent Acquisition.

B. RECOMMENDATION:

That the Board of Education approve a contract for active employee and early retiree health insurance coverage with PEIP, effective January 1, 2025, at the proposed premium renewal rates.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Project Budget Modification Request and Finance Plan Update for Humboldt Senior High Kitchen HVAC (Project # 2142-25-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval to modify the budget of the Humboldt Senior High Kitchen HVAC (Project # 2142-25-01):

- a. Facilities has identified additional high priority HVAC system work at Humboldt Senior High; incorporating this scope into the existing Humboldt Kitchen HVAC project supports efficiencies in schedule and cost while addressing deferred maintenance needs.

2. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$849,000	\$0	\$0	0%

3. A summary of the revised project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$2,218,000	\$0	\$0	0%

4. A summary of current and anticipated funding to accommodate the budget revision is as follows:

Funding Source	Amount
LTFM FY24-26	\$2,218,000

5. Project cash flow schedule has been reviewed and approved by the District Finance Office.
6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the budget modification to Humboldt Senior High Kitchen HVAC (Project # 2142-25-01).

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the Johnson HS Athletics Improvements (Project # 1150-24-01): Gate #3 – Project Budget

A. PERTINENT FACTS:

1. This agenda item seeks approval for the Johnson HS Athletics Improvements project at the following phase gate(s):

- a. Gate #3 – Project Budget / Proceed to Bidding

2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter (Predesign)	December 19, 2023
#3 – Project Budget	October 22, 2024
#4 – Contract Award	February 2025 (anticipated)
#5.1 – Project Close-Out	September 2026 (anticipated)
#5.2 – Final Project Summary	September 2027 (anticipated)

3. A summary of the current project budget is as follows:

Proposed Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$3,908,661	\$230,535	\$101,087	2.6%

4. A summary of current and anticipated funding is as follows:

Funding Source	Amount
Capital Bonds FY24-FY27	\$1,485,291
LTFM FY24-FY27	\$2,423,370

5. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
6. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the Johnson HS Athletics Improvements (Project # 1150-24-01) at Phase Gate Check #3 – Project Budget; setting the final project budget at \$3,908,661 and indicating direction to proceed with construction bidding.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Minnesota Department of Education Review and Comment – Cherokee Heights Elementary School Building Systems Replacements (Project # 2070-23-01)

A. PERTINENT FACTS:

1. Per Minnesota Statutes, section 123B.71 a review and comment is required for school facility projects with an estimated cost of \$2M or greater using funding not deemed to be exempt by the Minnesota Department of Education.
2. This project contains capital improvements estimated to be in excess of \$2M to be funded through a non-exempt funding source.
3. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
4. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATIONS:

That the Board of Education sign the Review and Comment Checklist Attachment 1 and authorize the Interim Facilities Director to submit the Cherokee Heights Elementary School Building Systems Replacements review and comment document to the Minnesota Department of Education for evaluation of the work.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the FY23 Mechanical Replacements at Nokomis Montessori North and Highland Park Senior High School (Project # 0579-23-01): Gate #3 – Project Budget

A. PERTINENT FACTS:

1. This agenda item seeks approval for the FY23 Mechanical Replacements at Nokomis Montessori North and Highland Park Senior High School project at the following phase gate(s):
 - a. Gate #3 – Project Budget / Proceed to Bidding
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	July 16, 2024
#2 – Project Charter (Predesign)	Not Applicable
#3 – Project Budget	October 22, 2024 (current)
#4 – Contract Award	November 2024 (anticipated)
#5.1 – Project Close-Out	August 2025 (anticipated)
#5.2 – Final Project Summary	August 2026 (anticipated)

3. A summary of the current project budget is as follows:

Proposed Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$1,804,000	\$112,730	\$46,915	3%

4. A summary of current and anticipated funding is as follows:

Funding Source	Amount
LTFM FY24-26	\$1,804,000

5. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
6. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the FY23 Mechanical Replacements at Nokomis Montessori North and Highland Park Senior High School (Project # 0579-23-01) at Phase Gate Check #3 – Project Budget; setting the final project budget at \$1,804,000 and indicating direction to proceed with construction bidding.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the Mississippi Creative Arts Paving and Play Area Replacement with Stormwater Management (Project # 4190-25-01): Gate #3 – Project Budget

A. PERTINENT FACTS:

1. This agenda item seeks approval for the Mississippi Creative Arts Paving and Play Area Replacement with Stormwater Management project at the following phase gate(s):
 - a. Gate #3 – Project Budget / Proceed to Bidding
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	July 16, 2024
#2 – Project Charter (Predesign)	Not Applicable
#3 – Project Budget	October 22, 2024 (current)
#4 – Contract Award	December 2024 (anticipated)
#5.1 – Project Close-Out	August 2025 (anticipated)
#5.2 – Final Project Summary	August 2026 (anticipated)

3. A summary of the current project budget is as follows:

Proposed Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$2,478,000	\$90,600	\$52,432	2%

4. A summary of current and anticipated funding is as follows:

Funding Source	Amount
LTFM FY24-27	\$1,359,000
Capital Bonds FY24-27	\$1,119,000

5. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
6. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the Mississippi Creative Arts Paving and Play Area Replacement with Stormwater Management (Project # 4190-25-01) at Phase Gate Check #3 – Project Budget; setting the final project budget at \$2,478,000 and indicating direction to proceed with construction bidding.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the Humboldt Practice Track Installation (Project # 2142-24-01): Gate #3 – Project Budget

A. PERTINENT FACTS:

1. This agenda item seeks approval for the Humboldt Practice Track Installation project at the following phase gate(s):
 - a. Gate #3 – Project Budget / Proceed to Bidding
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	July 16, 2024
#2 – Project Charter (Predesign)	Not Applicable
#3 – Project Budget	October 22, 2024 (current)
#4 – Contract Award	February 2025 (anticipated)
#5.1 – Project Close-Out	September 2025 (anticipated)
#5.2 – Final Project Summary	September 2026 (anticipated)

3. A summary of the current project budget is as follows:

Proposed Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$411,000	\$45,050	\$22,086	5%

4. A summary of current and anticipated funding is as follows:

Funding Source	Amount
Capital Bonds FY24-26	\$411,000

5. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
6. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the Humboldt Practice Track Installation (Project # 2142-24-01); at Phase Gate Check #3 – Project Budget; setting the final project budget at \$411,000 and indicating direction to proceed with construction bidding.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Approval of the Employment Agreement for an Assistant General Counsel

A. PERTINENT FACTS:

1. The terms and conditions of employment for an Assistant General Counsel position are set forth in an individual employment agreement to avoid any potential conflict of interest with other labor contracts. Fringe benefits are substantially consistent with terms established for the members of the Unrepresented / Superintendency group of Saint Paul Public Schools. An Assistant General Counsel employment agreement will be effective November 4, 2024.
2. This item will meet the District target area goal of alignment.
3. This request is submitted by Chuck Long, General Counsel.

B. RECOMMENDATION:

That the Board of Education approve the employment agreement with an Assistant General Counsel, effective November 4, 2024.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Equipment Acquisition Award for the Johnson HS Athletics Improvements
(Project # 1150-24-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval to award the bleachers contract for the Johnson HS Athletics Improvements (Project # 1150-24-01).
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter (Predesign)	December 19, 2023
#3 – Project Budget	October 22, 2024
#4 – Contract Award	February 2025 (anticipated)
#5.1 – Project Close-Out	September 2026 (anticipated)
#5.2 – Final Project Summary	September 2027 (anticipated)

3. A summary of the current project budget is as follows:

Proposed Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$3,908,661	\$230,535	\$101,087	2.6%

4. The following bid was received per the terms of Cooperative Purchasing Connection contract #21.8-SAF:

Lump Sum Base Bid

SAAFE, LLC.....\$296,468

5. A summary of current and anticipated funding is as follows:

Funding Source	Amount
Capital Bonds FY24-FY27	\$1,485,291
LTFM FY24-FY27	\$2,423,370

6. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.

7. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of bleachers for the Johnson HS Athletics Improvements (Project # 1150-24-01) to SAAFE, LLC for a lump sum base bid of \$296,468.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Furniture Acquisition Award for the Bruce Vento New Construction project
(Project # 1020-22-01)

A. PERTINENT FACTS:

1. This agenda item seeks approval to award the furniture contract for the Bruce Vento New Construction project (Project # 1020-22-01).
2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	December 14, 2021 (Revised GC#1)
#2 – Project Charter (Predesign)	August 23, 2022
#3 – Project Budget	February 21, 2023
#4 – Contract Award	October 24, 2023
#5.1 – Project Close-Out	June 2026 (anticipated)
#5.2 – Final Project Summary	June 2027 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$89,900,000	\$71,314,842	\$27,902,823	31%

4. The following quote was received:

Lump Sum Base Bid

ACRE.....\$2,182,000

5. This quote was received in accordance with the following contracts:

Steelcase - E&I #EI00140
Smith System - E&I #EI00140
Sit on It – U of M #903969
Fleetwood - Omnia #07-88
Integra - Tips #200301
Kimball/National - Omnia #R19811
WB Manufacturing - TIPS #21305

6. A summary of current and anticipated funding is as follows:

Funding Source	Amount
COP FY23-27	\$89,900,000

7. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.
8. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education authorize award of furniture for the Bruce Vento Elementary – New Construction to ACRE for a lump sum base bid of \$2,182,000.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the FY25 Fire Safety Program at Hubbs Center, Belvidere Early Learning, E-STEM Middle School, Early Childhood Hub East, and Early Childhood Hub West (Project # 0652-25-01): Gate #4 - Contract Award

A. PERTINENT FACTS:

1. This agenda item seeks approval for the FY25 Fire Safety Program fire alarm installation and modifications at Belvidere Early Learning at the following phase gate(s):

- a. Gate #4: Contract Award

2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter (Predesign)	Not applicable
#3 – Project Budget	March 19, 2024
#4 – Contract Award	October 22, 2024 (current)
#5.1 – Project Close-Out	July 2025 (anticipated)
#5.2 – Final Project Summary	July 2026 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$1,386,000	\$738,960	\$155,000	11%

4. The following bid was received per the terms of MN State Contract #F-556(5):

Lump Sum Base Bid

Egan\$250,490

5. Bids will be reviewed by Purchasing.

6. A summary of current and anticipated funding is as follows:

Funding Source	Amount
LTFM FY24-26	\$1,386,000

7. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.

8. This item is submitted by Kathy Wallace, Interim Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the award of fire alarm installation and modifications at Belvidere Early Learning for the FY25 Fire Safety Program (Project # 0652-25-01) to Egan for a lump sum base bid of \$250,490.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024

TOPIC: Phase Gate Approval of the FY25 Fire Safety Program at Hubbs Center, Belvidere Early Learning, E-STEM Middle School, Early Childhood Hub East, and Early Childhood Hub West (Project # 0652-25-01): Gate #4 - Contract Award

A. PERTINENT FACTS:

1. This agenda item seeks approval for the FY25 Fire Safety Program fire alarm installation and modifications at the Hubbs Center at the following phase gate(s):

- a. Gate #4: Contract Award

2. The Project phase gate schedule is currently:

Gate # and Description	Date
#1 – Master Planning	March 23, 2021
#2 – Project Charter (Predesign)	Not applicable
#3 – Project Budget	March 19, 2024
#4 – Contract Award	October 22, 2024 (current)
#5.1 – Project Close-Out	July 2025 (anticipated)
#5.2 – Final Project Summary	July 2026 (anticipated)

3. A summary of the current project budget is as follows:

Project Budget	Current Obligations	Invoiced to Date	Percent Invoiced
\$1,386,000	\$738,960	\$155,000	11%

4. The following bid was received per the terms of MN State Contract #F-556(5):

Lump Sum Base Bid

Egan\$179,250

5. Bids will be reviewed by Purchasing.

6. A summary of current and anticipated funding is as follows:

Funding Source	Amount
LTFM FY24-26	\$1,386,000

7. This project meets the District Strategic Plan goals by aligning resource allocation to District priorities.

8. This item is submitted by Kathy Wallace, Perimeter Facilities Director; Tom Sager, Executive Chief of Financial Services; and Jackie Turner, Chief Administration and Operations Officer.

B. RECOMMENDATION:

That the Board of Education approve the award of fire alarm installation and modifications at the Hubbs Center for the FY25 Fire Safety Program (Project # 0652-25-01) to Egan for a lump sum base bid of \$179,250.

**INDEPENDENT SCHOOL DISTRICT NO. 625
BOARD OF EDUCATION
SAINT PAUL PUBLIC SCHOOLS**

DATE: October 22, 2024
TOPIC: Fiscal Year 2022-2023 Audit
PREPARED BY: Tom Sager, Executive Chief of Financial Services

A. PERTINENT FACTS:

1. Troy Gabler and Chris Knopik of Clifton Larson Allen LLP (CLA) presented to the Committee of the Board a status report for the Fiscal Year 2023 Financial Statement Audit on September 17, 2024.
2. Since that time, the single audit and quality assurance review of the audit has been completed and the final statements are now issued.
3. The District was issued a “clean” or unmodified audit opinion. No Yellow Book Compliance issues were noted in the review of laws, regulations, contracts, and grants that could have significant financial implications to the District.
4. In fiscal 2023, the District increased its unassigned General Fund balance to \$80,561,225. This represents 10.96 percent of total General Fund expenses, and 40 days of operations. This fund balance will be used to help offset anticipated deficit spending in FY 24 and FY 25.
5. CLA did identify some findings related to Internal Controls. Single Audit, and Legal Compliance. There were no findings noted within Title I.
6. The audit report for the fiscal year 2022-2023 has given the district clear direction and valuable feedback to address ongoing continuous improvement processes.

B. RECOMMENDATION:

The recommendation is for the Board of Education to accept and approve the Fiscal Year 2022-2023 financial statement audit issued by Clifton Larson Allen LLP.



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

Executive Audit Summary Presentation for Saint Paul Public Schools

112

Presented by: CLA

Christopher Knopik, CPA, Principal

Troy Gabler, CPA, Manager

Audit Results Year Ended 6/30/2023

- Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or “unmodified” audit report
- Yellow Book Compliance - No compliance issues were noted in our review of laws, regulations, contracts, and grants that¹³ could have significant financial implications to the District

Audit Results Year Ended 6/30/2023 (Continued)

- Internal Controls

- Material Weaknesses

- Interest earnings in the amount of \$1,413,547 were not allocated to the proper funds.

- Significant Deficiencies

- Direct Accounts Receivable Journal Entries do not have properly documented review and approval. (Note: District started documenting better halfway through FY23.)
- 114

Audit Results Year Ended 6/30/2023 (Continued)

- Single Audit:
 - Special Education:
 - Material Weaknesses
 - Allowable Costs over Payroll. 26 of 40 payroll disbursements did not have proper time and effort documentation.
 - Procurement. 2 of 3 procurements did not have proper documentation. 115
 - Suspension and Debarment. 2 out of 2 transactions did not have proper verification.
 - Significant Deficiencies
 - No documentation for 1 out of 40 cash disbursements.

Audit Results Year Ended 6/30/2023 (Continued)

- Single Audit:
 - Education Stabilization Fund:
 - Material Weaknesses
 - Payroll Disbursement Deviations. 8 of 40 payroll disbursements did not have proper time and effort documentation.
 - Significant Deficiencies
 - None noted.

116



Audit Results Year Ended 6/30/2023 (Continued)

- Single Audit (Continued)
 - State and Local Fiscal Recovery Funds:
 - Material Weakness
 - Payroll Disbursement Deviations. 3 of 40 payroll disbursements did not have proper time and effort documentation.
 - Procurement: 5 of 5 procurements did not have sufficient documentation. 117
 - Significant Deficiencies
 - None noted.
 - Title I:
 - Material Weakness
 - None noted.
 - Significant Deficiencies
 - None noted.

Audit Results Year Ended 6/30/2023 (Continued)

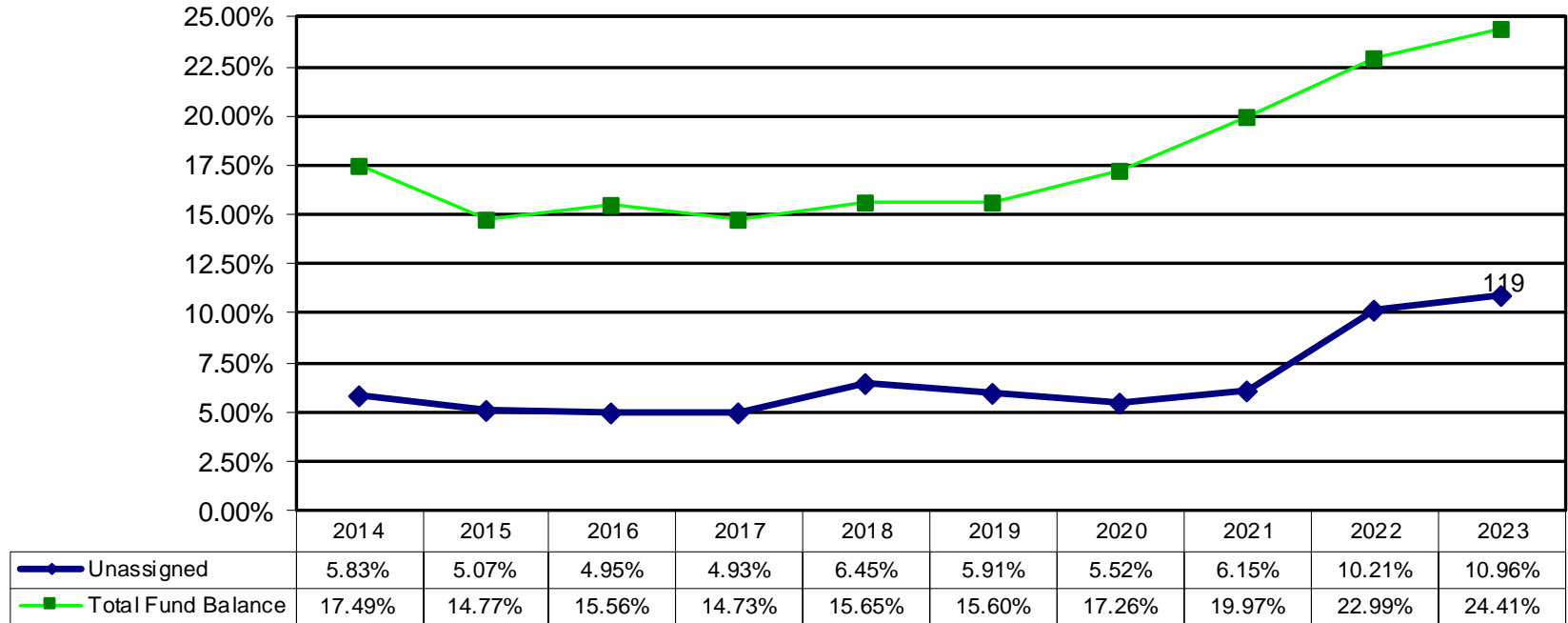
- Legal Compliance

- 2 of 22 disbursements selected for testing were not paid within the required standard payment period (35 days). Then some items we noted within accounts payable had a similar issue.
- Out of State Travel Policy was adopted but not until FY24
- The UFARS turnaround report.
- EFT Policy that requires annual delegation of authority to make electronic fund transfers and has a few very specific components to the policy.
- UFARS compliance with UFARS code structure.

118

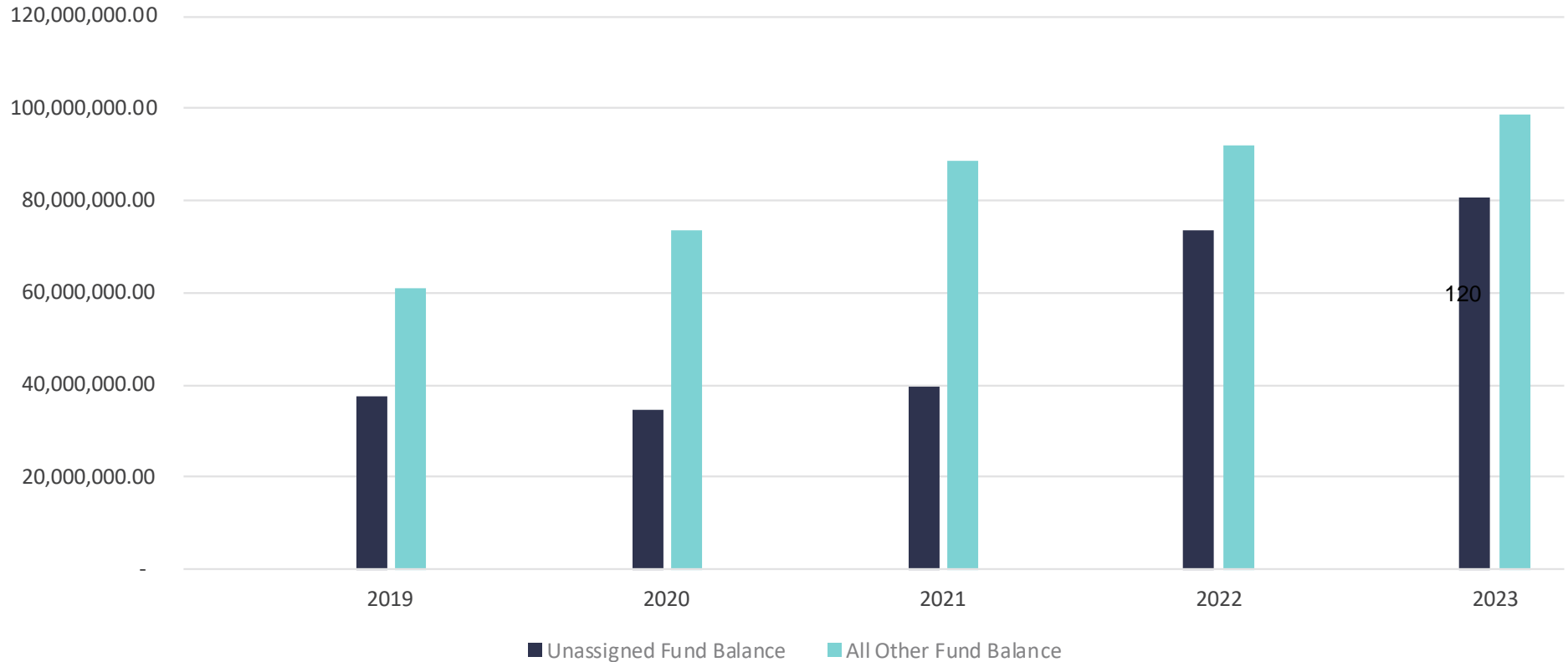


Fund Balance as a Percent of Expenditures in the General Fund

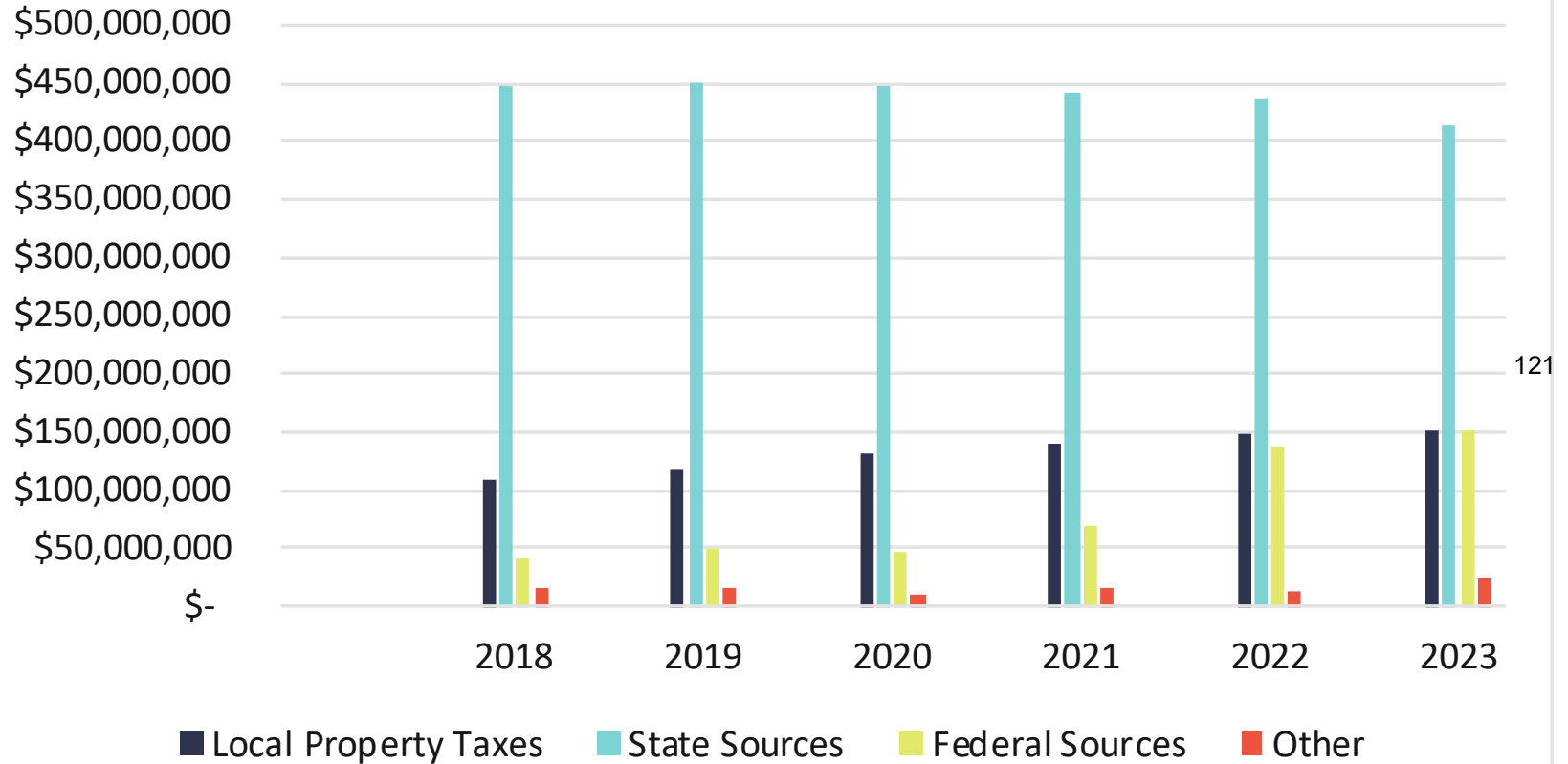


Saint Paul Public Schools

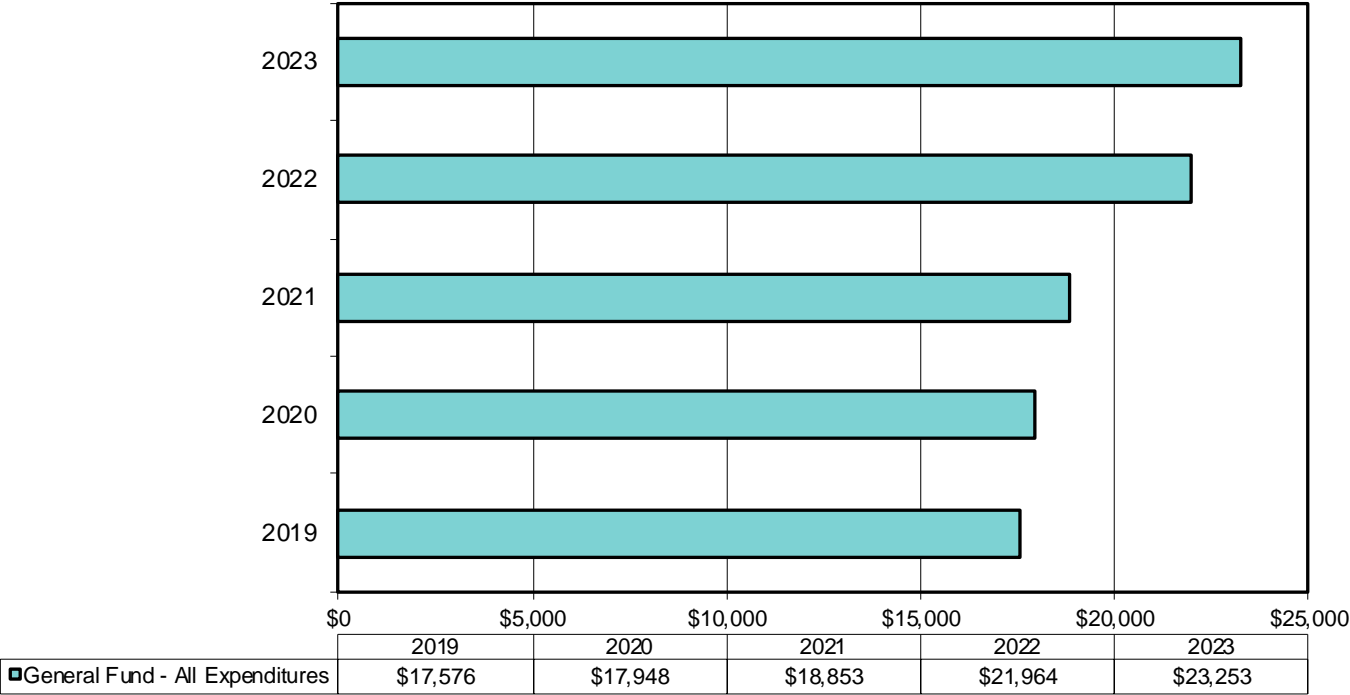
General Fund - Fund Balance Activity



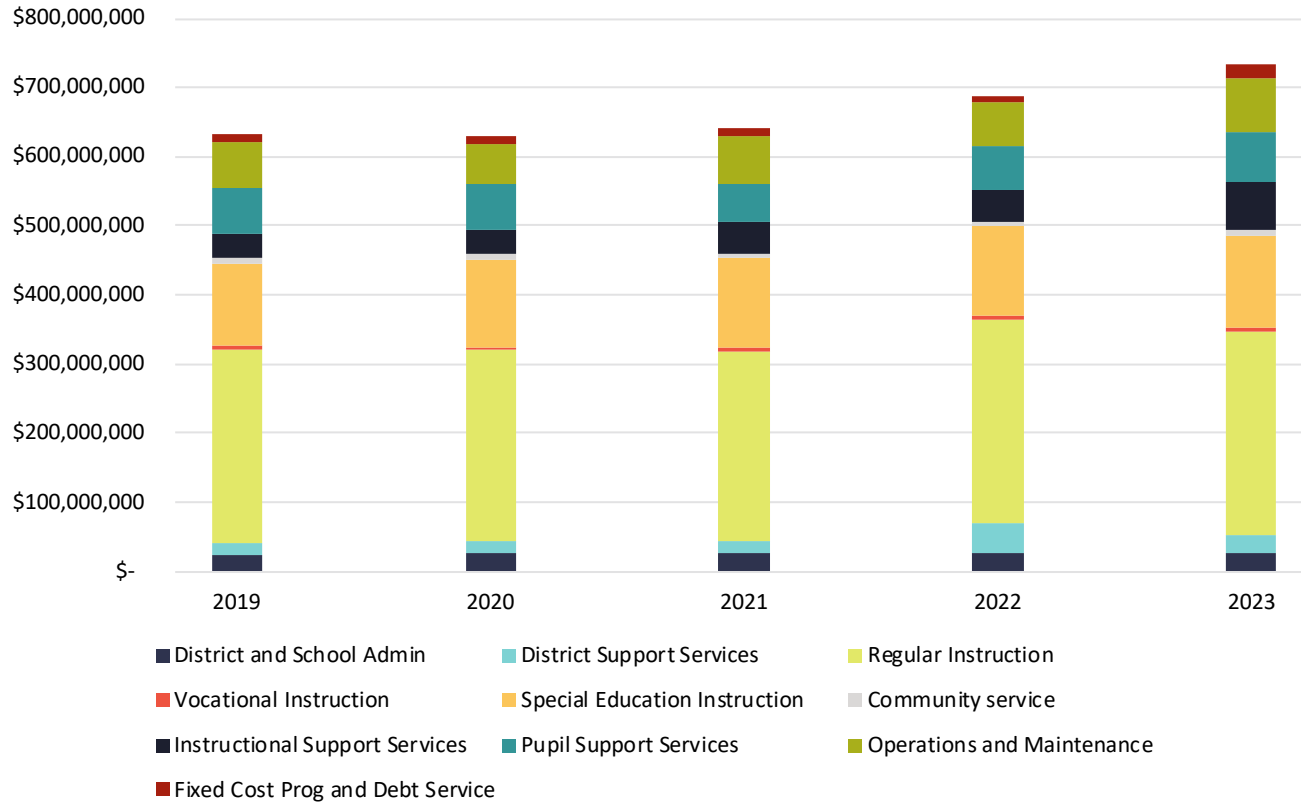
General Fund Revenues



General Fund Expenditures Per Student ADM



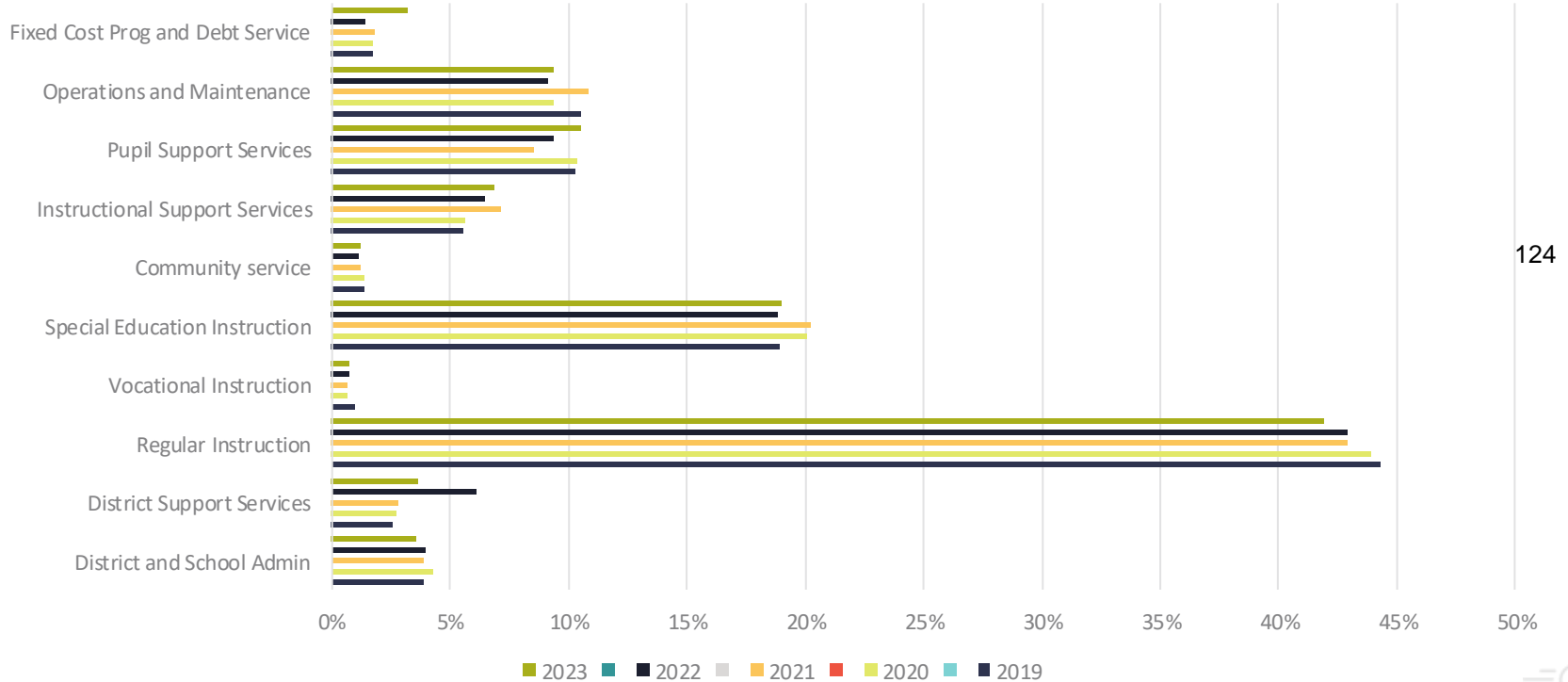
Saint Paul Public Schools General Fund Expenditures by Function



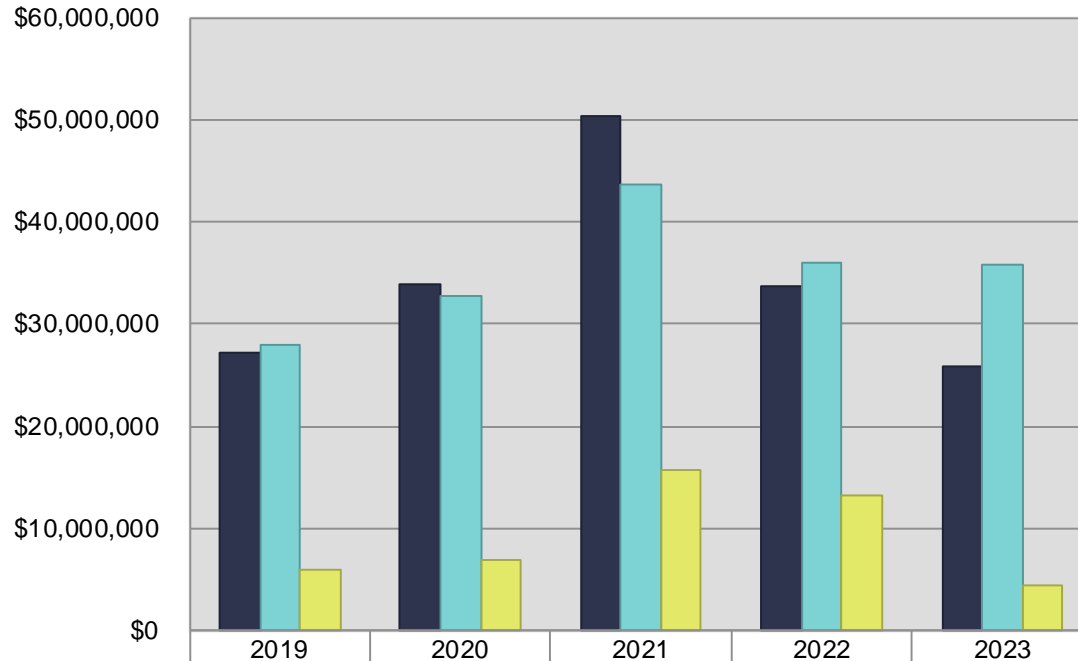
123



Saint Paul Public Schools General Fund % of Expenditures



Revenue, Expenditures, and Fund Balance - Food Service Fund

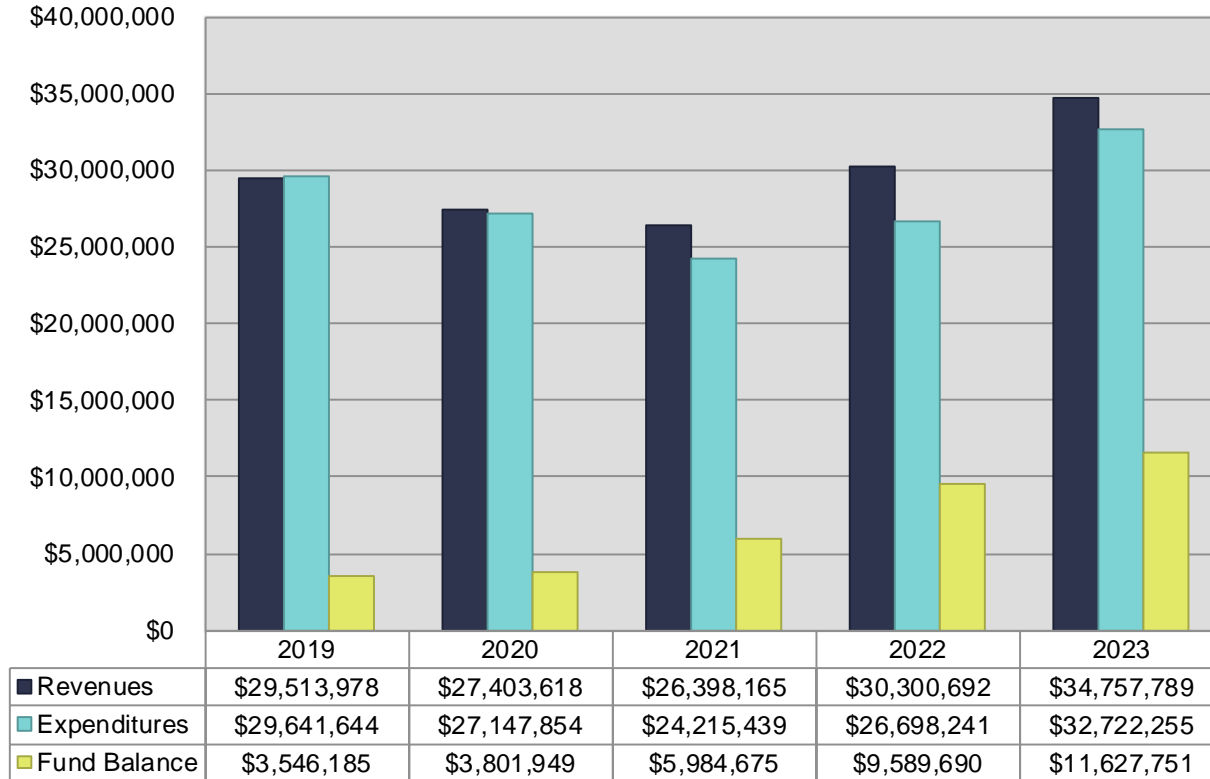


	2019	2020	2021	2022	2023
■ Revenues	\$27,133,234	\$33,904,833	\$50,415,350	\$33,742,784	\$25,782,125
■ Expenditures	\$27,918,369	\$32,794,071	\$43,650,547	\$36,079,014	\$35,871,344
■ Fund Balance	\$5,853,583	\$6,964,345	\$15,623,835	\$13,287,605	\$4,370,936

125



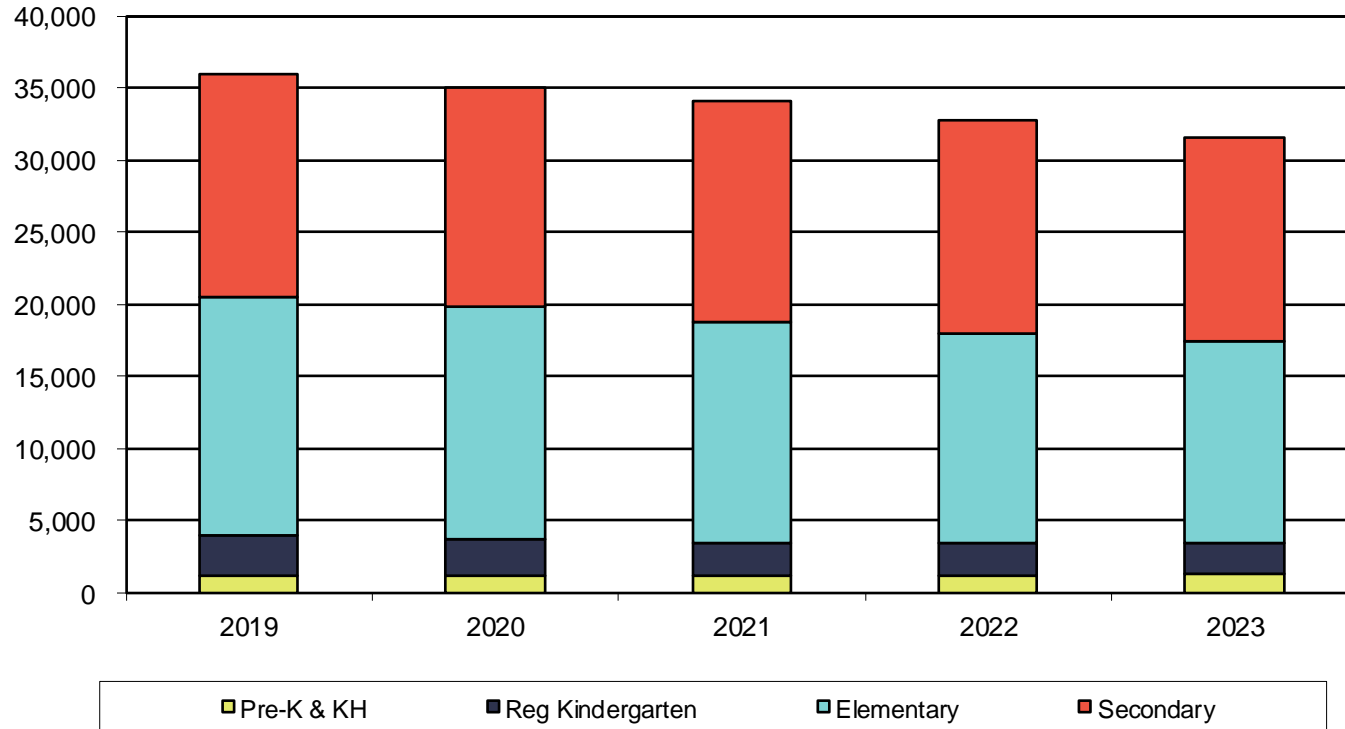
Revenue, Expenditures, and Fund Balance - Community Service Fund



126



Saint Paul Public Schools Student Enrollment for Aid (in ADMs)



127



New GASB Implementation

- GASB 96 was implemented in FY23 and is significant for the District.
 - Added \$13,077,932 in Subscription Assets to the Balance Sheet at year-end for the Government-wide financial Statements. Offset by Accumulated amortization of \$1,093,632.
 - Added a Long-term Liability of \$12,027,636 to the year end Balance Sheet for the Government-wide financial statements.
 - The payments for that long-term liability also end up being added to principal expenditures on the fund level and come out of whatever program the expenditures were previously expensed within.

128

Upcoming GASB Changes

- Fiscal Year 2024:
 - Implementation guidance for grouped assets.
 - GASB 100 – Accounting Changes and Error Corrections
 - Should not be significant change for the District
- Fiscal Year 2025:
 - GASB 101 – Compensated Absences
 - Likely will increase the government-wide liability for compensated Absences.
 - GASB 102 – Certain Risk Disclosures
 - Should not be significant change for the District

129

Questions and Feedback

- We welcome any questions pertaining to the audit, Governance Communication Letter, Internal Control Communication or other matters related to the engagement.
- We appreciate the opportunity to serve as the auditors for Saint Paul Public Schools and welcome any feedback relative¹³⁰ to our performance.

Christopher Knopik, CPA

Principal

612.397.3266

Christopher.Knopik@CLAConnect.com

Troy Gabler, CPA

Manager

763.516.7742

Troy.Gabler@CLAConnect.com

131



CLAconnect.com



CPAs | CONSULTANTS | WEALTH ADVISORS

©2023 CliftonLarsonAllen LLP. CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**INDEPENDENT SCHOOL DISTRICT NO. 625
SAINT PAUL, MINNESOTA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

**INDEPENDENT SCHOOL DISTRICT NO. 625
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

INTRODUCTORY SECTION

ORGANIZATION CHART	I
DISTRICT MAP	III

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	4
REQUIRED SUPPLEMENTARY INFORMATION	
MANAGEMENT'S DISCUSSION AND ANALYSIS	8
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	24
STATEMENT OF ACTIVITIES	25
BALANCE SHEET – GOVERNMENTAL FUNDS	26
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION	27
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	28
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES	29
STATEMENT OF NET POSITION – PROPRIETARY FUND – INTERNAL SERVICE FUND	30
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION – PROPRIETARY FUND – INTERNAL SERVICE FUND	31
STATEMENT OF CASH FLOWS – PROPRIETARY FUND – INTERNAL SERVICE FUND	32
NOTES TO BASIC FINANCIAL STATEMENTS	33

**INDEPENDENT SCHOOL DISTRICT NO. 625
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND	72
BUDGETARY COMPARISON SCHEDULE – FOOD SERVICE FUND	75
BUDGETARY COMPARISON SCHEDULE – COMMUNITY SERVICE FUND	76
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS	77
SPTRFA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	78
SPTRFA SCHEDULE OF THE DISTRICT CONTRIBUTIONS	79
GERF SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	80
GERF SCHEDULE OF THE DISTRICT CONTRIBUTIONS	81
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	82

SUPPLEMENTARY INFORMATION

UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE	88
--	----

THIS PAGE INTENTIONALLY LEFT BLANK

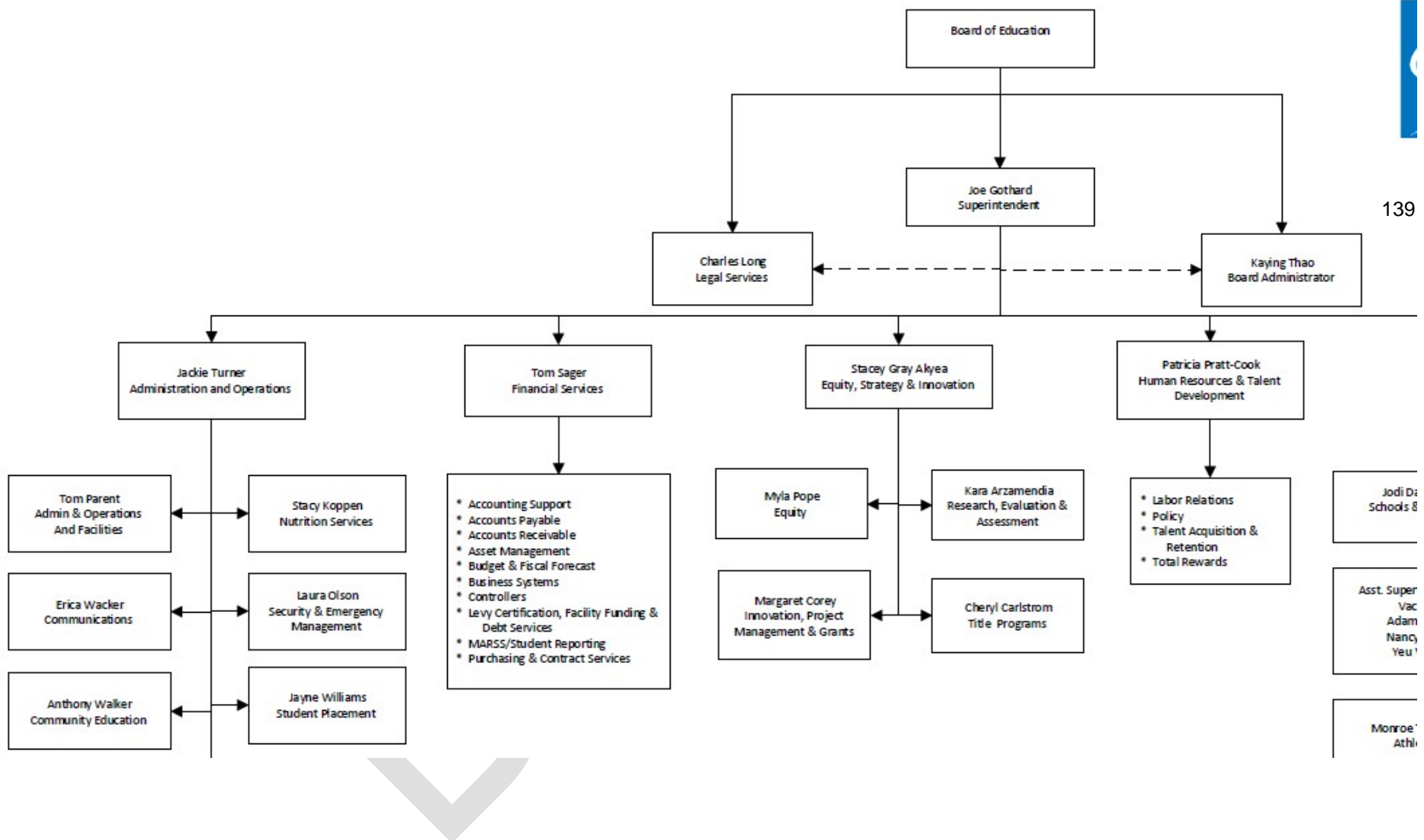
DRAFT

INTRODUCTORY SECTION

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT



**INDEPENDENT SCHOOL DISTRICT NO. 625
SCHOOL BOARD AND ADMINISTRATION
JUNE 30, 2023**

BOARD OF EDUCATION

Jim Vue
Jessica Kopp
Halla Henderson
Uriah Ward
Zuki Ellis
Chauntyll Allen
Jeanelle Foster

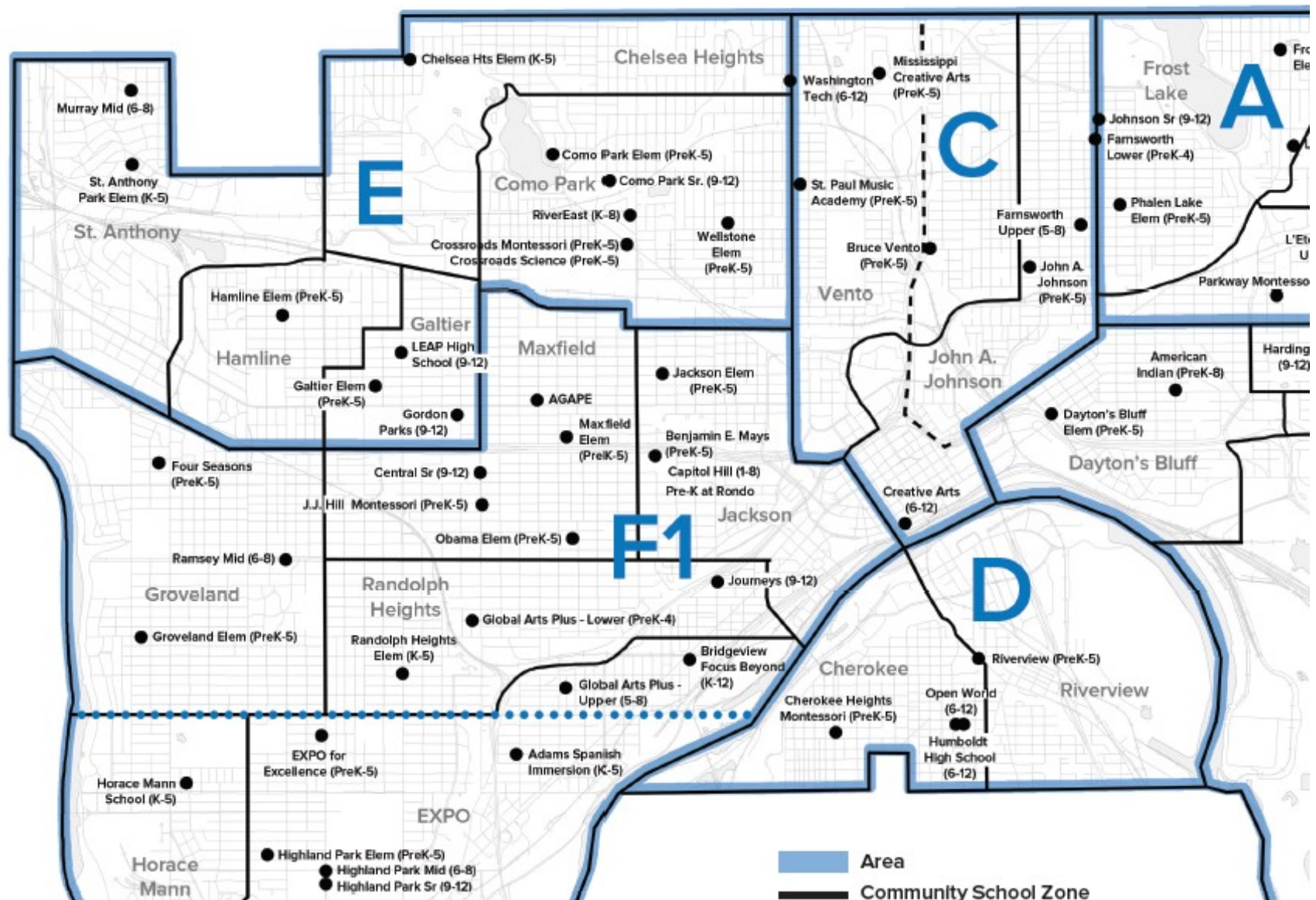
Chair
Vice Chair
Clerk
Treasurer
Director
Director
Director

ADMINISTRATION

Dr. Joseph Gothard
Jackie Turner
Andrew Collins
Tom Sager
Stacey Gray Akyea
Patricia Pratt-Cook
Erica Wacker

Superintendent
Executive Chief of Administration and Operations
Executive Chief of Schools and Learning
Executive Chief of Financial Services
Executive Chief of Equity, Strategy, and Innovation
Executive Chief of Human Resources and Talent Acquisitions
Director of Communications

Saint Paul Public Schools Map



THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

FINANCIAL SECTION

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

INDEPENDENT AUDITORS' REPORT

Board of Education and Management
Independent School District No. 625
Saint Paul Public Schools
Saint Paul, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Saint Paul Public Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise 2023's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Saint Paul Public Schools, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Saint Paul Public Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 1 to the financial statements, effective July 1, 2022, the District adopted a new accounting guidance for subscription-based information technology arrangements (SBITAs). The guidance requires subscribers to recognize a right-to-use subscription asset and corresponding subscription liability for all SBITAs with agreement terms greater than twelve months. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Saint Paul Public Schools's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Saint Paul Public Schools's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Saint Paul Public Schools's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, other postemployment benefits schedule, and schedules of the District's proportionate share of the net pension liability and pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Saint Paul Public Schools's basic financial statements. The Uniform Financial Accounting and Reporting Standards (UFARS) compliance table is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the UFARS compliance table is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, on our consideration of Saint Paul Public Schools's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Saint Paul Public Schools's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Saint Paul Public Schools's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Minneapolis, Minnesota
REPORT DATE

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

This section of Independent School District No. 625's financial statements and supplementary information presents the management's discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the district's financial statements, which immediately follow this letter. The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Government Accounting Standard Board's (GASB) Statement No. 34 – Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

FINANCIAL HIGHLIGHTS

- The liabilities and deferred inflows of resources of the District exceed its assets and deferred outflows of resources at the close of the 2022–2023 fiscal year by \$335.76 million. This amount includes a net investment in capital assets of \$190.7 million, \$86.26 million net position restricted for specific uses, and a negative unrestricted net position of \$615.34 million.
- The District's total net position increased by \$35.76 million in the current year. Restricted net position decreased by \$26.6 million. The unrestricted portion of the District's net position increased \$1.65 million. A more detailed analysis of these changes can be found later in this document.
- At the close of the 2022–2023 fiscal year, unassigned fund balance for the General Fund was \$80.56 million, or 10.96%, of total General Fund expenditures.
- The District's long-term liabilities increased by \$181.97 million, or 13.86%, during the current fiscal year. This was partially due to a \$252.22 million net increase in the District's proportionate share of the net pension liability related to the statewide pension plans administered by the Saint Paul Teachers Retirement Association (SPTRA) and the Public Employees Retirement Association (PERA). This increase was offset by a \$27.30 million decrease in the District's liabilities for bonds, COPs, and financed purchases. The liability for severance benefits and compensated absences payables also increased \$1.26 million. The liability for subscriptions also increased \$1.05 million due to the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts: Independent Auditors' Report, Required Supplementary Information which includes MD&A (this section), the basic financial statements, single and supplementary information. The basic financial statements include several statements that present different views of the District:

- The **government-wide financial statements**, including the *Statement of Net Position* and the *Statement of Activities*, provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are **fund financial statements** that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- **Governmental funds statements** tell how basic services such as regular and special education were financed in the short term as well as what remains for future spending.
- **Proprietary funds statements** offer short- and long-term financial information about the activities the District operates like businesses.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's *net position* and how they have changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statements the District's activities are shown in one category:

- **Governmental Activities** – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or “major” funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District may establish other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has two kinds of funds:

- *Governmental Funds* – Most of the District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements to explain the relationship (or differences) between them.
- *Proprietary Fund* – The District maintains one type of proprietary fund. The Internal Service Fund is used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses its Internal Service Funds to account for the self-insurance activities of the District employees' workers compensation claims. These services have been included within governmental activities in the government-wide financial statements/ Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's financial position is the product of many factors. As indicated earlier, net position may serve over time as a useful indicator of the District's financial position. The reader needs to understand that the determination of net position includes significant assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus liberal approach to depreciation estimates, as well as capitalization policies, may produce a significant difference in the calculation of the District's net investment in capital assets.

The District's *combined* net position was a deficit of \$335,764,742 on June 30, 2023 (see Table A-1).

The District's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources at June 30, 2023 reducing the District's net position to a deficit of \$335,764,742. The District had \$86,264,511 of net position that was available to meet its ongoing obligations but restricted for specific uses.

**Table A-1
The District's Net Position**

	Governmental Activities as of June 30,		Percentage Change
	2023	2022	
Current and Other Assets	\$ 620,923,626	\$ 643,112,405	(3.45)%
Capital Assets	707,296,032	671,300,637	5.36
Total Assets	<u>1,328,219,658</u>	<u>1,314,413,042</u>	1.05
Deferred Outflows of Resources	216,403,987	151,085,321	43.23
Current Liabilities	105,663,800	111,635,888	(5.35)
Long-Term Liabilities	1,495,095,004	1,313,124,310	13.86
Total Liabilities	<u>1,600,758,804</u>	<u>1,424,760,198</u>	12.35
Deferred Inflows of Resources	<u>279,629,583</u>	<u>412,260,431</u>	(32.17)
Net Position:			
Net Investment in Capital Assets	190,704,006	129,995,075	46.70
Restricted	72,589,805	115,481,151	(37.14)
Unrestricted	(599,058,553)	(616,998,492)	(2.91)
Total Net Position	<u>\$ (335,764,742)</u>	<u>\$ (371,522,266)</u>	(9.62)

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Changes in Net Position

In Table A-2, Change in Net Position, operations are reported on a governmental-wide basis with no reference to funds.

**Table A-2
Change in Net Position**

	Governmental Activities for the Fiscal Year Ended June 30,		Percentage Change
	2023	2022	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 13,790,100	\$ 10,583,505	30.30 %
Operating Grants and Contributions	183,038,627	175,327,913	4.40
Capital Grants and Contributions	4,126,912	4,737,641	(12.89)
<u>General Revenues</u>			
Property Taxes	204,221,338	201,839,546	1.18
Unrestricted State Aid	417,147,281	441,369,979	(5.49)
Investment Earnings	14,875,626	(3,899,669)	(481.46)
Other	11,871,594	15,297,488	(22.40)
Total Revenues	<u>849,071,478</u>	<u>845,256,403</u>	0.45
Expenses			
Administration	25,580,719	24,671,244	3.69
District Support Services	26,843,117	41,570,634	(35.43)
Regular Instruction	334,634,493	298,755,522	12.01
Vocational Education Instruction	5,337,999	4,773,887	11.82
Special Education Instruction	130,150,573	117,147,891	11.10
Instructional Support Services	46,642,778	41,871,150	11.40
Pupil Support Services	76,824,374	60,154,818	27.71
Sites and Buildings	70,003,085	73,827,168	(5.18)
Fiscal and Other Fixed Cost Programs	3,404,222	3,015,413	12.89
Food Service	35,871,344	35,642,965	0.64
Community Service	40,988,426	30,931,772	32.51
Interest and Fiscal Charges on Long-Term Liabilities	<u>17,032,824</u>	<u>11,386,045</u>	49.59
Total Expenses	<u>813,313,954</u>	<u>743,748,509</u>	9.35
Change in Net Position	35,757,524	101,507,894	
Beginning Net Position	(371,522,266)	(459,375,363)	
Prior Period Restatement - See Note 10	-	(13,654,797)	
Beginning Net Position, as Restated	<u>(371,522,266)</u>	<u>(473,030,160)</u>	
Ending Net Position	<u>\$ (335,764,742)</u>	<u>\$ (371,522,266)</u>	

The District's total revenues were \$849,278,626 for the year ended June 30, 2023, an increase of \$4,002,223 (0.48%) from 2021-2022 actual revenues of \$845,256,403.

For 2022-2023, property taxes and unrestricted state aid accounted for 73.60% of total revenue for the year. About 22.06% of the District's revenue came from operating and capital grants. Fees and charges for services accounted for 1.62% of the total revenue, while the remaining 2.71% came from other general revenue, including investment income.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

For 2022-2023, the cost of all *governmental* programs and services was \$813,521,102. This was an increase of \$69,772,593 (9.38%) from the 2021-2022 total cost of \$743,748,509.

As in past years, the bulk of the District's resources (54%) were directed to providing instructional services to our students enrolled in regular education, special education, and vocational education programs (including instructional and pupil support). The administrative activities of the District accounted for 3% of total costs for the year. Total revenues exceeded expenses, increasing the District's net position by \$35.76 million.

Figure 3

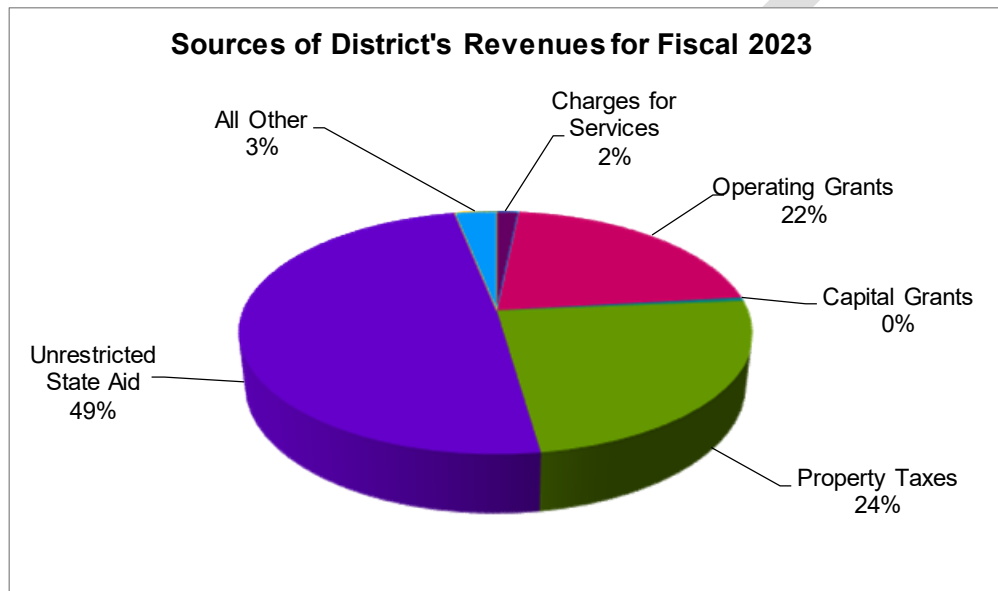
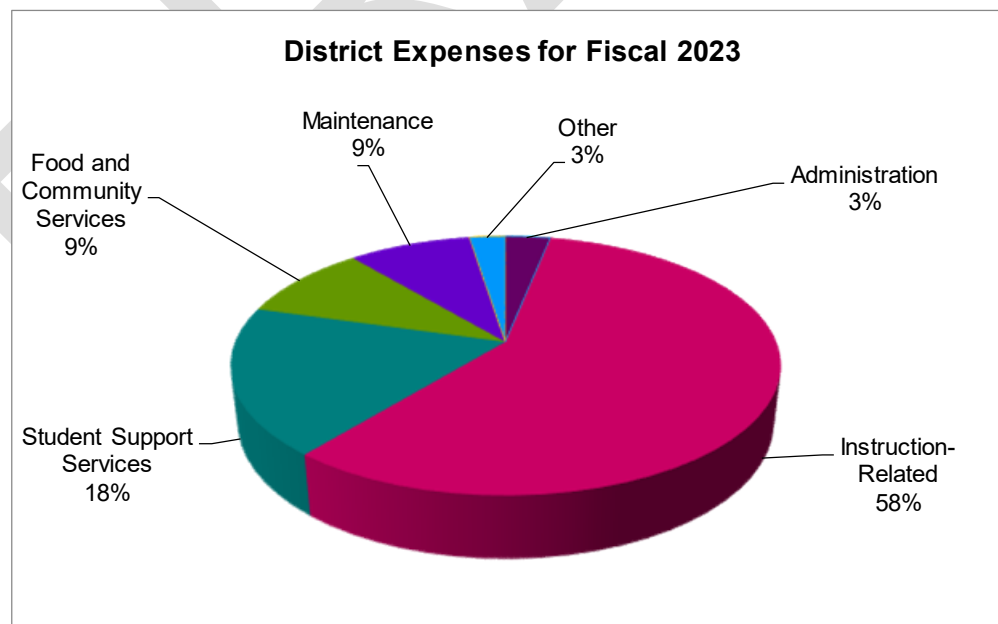


Figure 4



**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is also reflected in its governmental funds. As of June 30, 2023, the District's governmental funds reported total fund balances of \$343.73 million, a decrease of \$14.00 million, or 3.92%, from last year's ending total fund balances of \$357.74 million. This net decrease is chiefly due to the following factors:

- In 2022-2023, actual expenditures were \$8.91 million more than actual revenues and other financing sources in the Food Service Fund. This is primarily a result of the decrease in federal sources due to the Summer Food Program not operating during the school year which operated in the prior year which made meals free for students.
- In 2022-2023, actual expenditures were \$7.87 million more than actual revenues and other financing sources in the Capital Projects Fund. This is primarily a result of the District having more capital asset activity.
- In 2022-2023, actual expenditures were \$13.15 million more than actual revenues and other financing sources in the Debt Service Fund. This is primarily a result of the District making refunded bond payments to its escrow agent.

Table A-4 below shows the total fund balances of each of the District's governmental funds:

**Table A-3
Fund Balance - All Governmental Funds**

	Year Ended		Change
	June 30, 2023	June 30, 2022	
General Fund	\$ 179,407,272	\$ 165,513,015	\$ 13,894,257
Food Service Fund	4,370,936	13,287,605	(8,916,669)
Community Service Fund	11,627,751	9,589,690	2,038,061
Capital Projects Fund	115,208,503	123,082,283	(7,873,780)
Debt Service Fund	33,114,849	46,263,967	(13,149,118)
Total	<u>\$ 343,729,311</u>	<u>\$ 357,736,560</u>	<u>\$ (14,007,249)</u>

GENERAL FUND

The General Fund is used by the District to record the primary operations of providing education services to students from kindergarten through Grade 12. Pupil transportation activities and capital and major maintenance projects are also included in the General Fund.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

The graph below (Figure 5) shows the District's actual average daily membership (ADM) over the last five years. ADM for 2022-2023 increased from the previous year at the ECSE level with declines in the other grade levels. Total enrollment for the 2022-2023 fiscal year of 31,611 shows a decrease of 1,165 ADMS below the 2021-2022 total of 32,776.

**Figure 5
Average Daily Membership (ADM)**

	2019	2020	2021	2022	2023
ECSE	591	589	573	668	724
Pre K	204	194	257	169	157
Elementary	19,697	18,986	17,909	17,135	16,514
Secondary	15,445	15,237	15,347	14,804	14,216
Total Students for Aid	<u>35,937</u>	<u>35,006</u>	<u>34,086</u>	<u>32,776</u>	<u>31,611</u>
Percentage Change	-1.27%	-2.59%	-2.63%	-3.84%	-3.55%

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

The following schedule presents a summary of General Fund Revenues and Other Financing Sources.

**Table A-4
General Fund Revenues and Other Financing Sources**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
REVENUES				
Local Sources:				
Property Taxes	\$ 150,044,444	\$ 149,734,295	\$ 310,149	0.2 %
Earnings on Investments	10,014,844	(4,604,741)	14,619,585	(317.5)
Other	13,715,695	17,959,914	(4,244,219)	(23.6)
State Sources	414,446,192	437,747,552	(23,301,360)	(5.3)
Federal Sources	151,460,966	138,082,829	13,378,137	9.7
Total Revenues	739,682,141	738,919,849	762,292	
OTHER FINANCING SOURCES				
Subscription Based Information Technology Arrangement	10,444,609	-	10,444,609	N/A
Financed Purchase Agreements	-	18,070,177	(18,070,177)	(100.0)
Insurance Recovery	-	69,984	(69,984)	(100.0)
Total Other Financing Sources	10,444,609	18,140,161	(7,695,552)	(42.4)
Total General Fund Revenues and Other Financing Sources	<u>\$ 750,126,750</u>	<u>\$ 757,060,010</u>	<u>\$ (6,933,260)</u>	(0.9)

During 2022–2023, the District's total General Fund revenues and other financing sources decreased \$7.70 million, or 42.4%, from the previous year. The decrease was due to the following factors:

- State aids for 2022-2023 were \$20.79 million less than the previous year. This decrease was mainly due to the following factors:
 - 1) A decrease of \$12.2 million in general state aid.
 - 2) A decrease of \$6.2 million in the special education state aid.
- Financed purchase agreements for 2022-2023 were \$4.4 million less than the previous year. This decrease was due to the district not having any new financed purchase agreements.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

The following schedule presents a summary of General Fund Expenditures.

**Table A-5
General Fund Expenditures**

	Year Ended		Change	
	June 30, 2023	June 30, 2022	Increase (Decrease)	Percent Change
EXPENDITURES				
Salaries	\$ 407,540,407	\$ 414,372,972	\$ (6,832,565)	(1.6)%
Employee Benefits	149,820,693	150,343,879	(523,186)	(0.3)
Purchased Services	87,087,857	74,473,573	12,614,284	16.9
Supplies and Materials	29,500,595	29,899,053	(398,458)	(1.3)
Capital Expenditures	30,075,901	32,616,665	(2,540,764)	(7.8)
Debt Service	18,630,681	6,663,887	11,966,794	179.6
Other Expenditures	12,403,809	11,518,376	885,433	7.7
Total Expenditures	<u>\$ 735,059,943</u>	<u>\$ 719,888,405</u>	<u>\$ 15,171,538</u>	2.1

Total General Fund expenditures increased \$15.17 million or 2.1% from the previous year. The changes in the major expenditure categories include:

Purchased Services consist of expenditures for fees for service including transportation contracts, postage, utilities, property insurance, maintenance repairs, leases, travel, telephone, and tuition. The District's increase of \$12.61 million or 16.9% in purchased services was due to increased utilities and substitute costs in a year where students were in-person the whole year versus the limited in-person in the prior year. Additionally, the increase was partially due to the additional spending related to services provided to students through the additional federal pandemic relief funds received.

Debt Service consists of principal and interest payments for the District's long-term liabilities. The District's increase of \$11.97 million or 179.6% in debt service was due to additional principal and interest and fiscal charges related to subscriptions in the first year of implementation for GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

In summary, 2022-2023 General Fund revenues and other financing sources exceeded expenditures by \$13.89 million. After deducting statutory restrictions and internal assignments, the unassigned fund balance increased to \$80.56 million, which is 10.96% of the total general fund expenditures, or about 40 days of operations.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

General Fund Budgetary Highlights

The District is required to adopt an operating budget prior to the beginning of its fiscal year (July 1) and is referred to as the original budget. Over the course of the year, the District revised its annual operating budget to the appropriate levels. The budget amendments fall into two categories:

- 1) Implementing budgets for specially funded projects, which include both federal and state grants, adjusting staffing and various instructional allocations to the schools based on actual enrollment and unspent funds carried over from fiscal year 2021-2022.
- 2) Increase in appropriations for significant unbudgeted costs.

Table 6 below summarizes the amendments to the General Fund budget:

**Table A-6
General Fund Budget**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Change</u>	<u>Percent Change</u>
Revenue and Other Financing Sources	\$ 719,406,173	\$ 761,805,756	\$ 42,399,583	5.9 %
Expenditures	<u>719,228,924</u>	<u>762,097,791</u>	<u>42,868,867</u>	6.0 %
Net Change in Fund Balance	<u>\$ 177,249</u>	<u>\$ (292,035)</u>	<u>\$ (469,284)</u>	

While the District's final budget for the General Fund anticipated that expenditures and other financing uses would exceed revenues and other financing sources by \$292,035, the actual results for the year show a net gain of \$13.89 million.

- Actual revenues and other financing sources were about \$22 million, or 2.9%, less than expected. The major factors that had contributed to this variance are as follows:
 - 1) Federal aids anticipated to be spent in the fiscal year were underspent and will carryforward to the next two school years to be spent. Since federal funds are only received once expended, this contributed to the lower than budget receipts for the year.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

- Actual expenditures were \$27.04 million, or 3.55% less than budget. There are many factors, both positive and negative, that have contributed to the variance.
 - 1) Actual employee salary and benefits were \$25.2 million less than budget. This was mainly due to the anticipated positions that went unfilled in the fiscal year resulting in lower than anticipated salary and benefit expenditures. As many school districts have experienced, the labor market found it very difficult to fill positions during the 2022-2023 school year.
 - 2) The District spent \$12.9 million less than budgeted in supplies and materials. Supply chain issues significantly impacted timelines and available materials resulting in unspent federal funds which will continue to be available for two more years.
 - 3) Debt service including principal and interest and fiscal charges were \$10.4 million more than budget. This was mainly due to the implementation for GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

Food Service Fund

The Food Service Special Revenue Fund revenues for 2022-2023 totaled \$25.78 million and expenditures were \$35.87 million, resulting in a decrease in fund balance of \$8.92 million. The June 30, 2023 Food Service Special Revenue Fund balance was \$4.37 million.

The 2022-2023 actual revenues were \$1.60 million, or 5.8%, less than the budgeted amount. As the district transitioned from the seamless summer meal distribution used in the prior year to the more typical school meal program, the distribution of meals decreased and therefore revenue budgets were not realized.

The actual 2022-2023 Food Service Special Revenue Fund expenditures were \$2.79 million, or 8.4%, more than the budgeted amount. The transition from the seamless summer meal distribution used in the prior year to the more typical school meal program increased expenditures necessary to produce the meals.

Consistent with the food service comprehensive capital projects plan, the District will continue to use the accumulated fund balance to fund routine equipment purchases and major capital projects.

Community Service Fund

In 2022–2023, the total revenues and other financing sources for the Community Service Special Revenue Fund were \$34.76 million and the total expenditures were \$32.72 million, resulting in an increase to fund balance of \$2.04 million. The Community Service Special Revenue Fund balance as of June 30, 2023 is \$11.63 million. Of this amount, \$3.57 million is restricted for community education programs, \$2.90 million is restricted for the Early Childhood Family Education Program, \$3.15 million is restricted for the School Readiness Program, \$2.19 million is restricted for the Adult Basic Education Program, and \$291 thousand is restricted for Retiree Health.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Capital Projects – Building Construction Fund

The Capital Projects – Building Construction Fund expenditures exceeded revenues by \$39.63 million for the year ended June 30, 2023. After other financing sources of \$31.76 million from the issuance of bonds, the fund had a decrease in fund balance of \$7.87 million.

Debt Service Fund

Revenues and expenditures for the District's Debt Service Fund are directly tied to the District's bond principal and interest payment needs. For 2022–2023, approximately 88.8% of the District's debt service revenues came from property taxes. The remaining balance came from the state in the form of agricultural market value property tax credits, federal aid in the form of qualified school construction bond subsidies, and interest income from short-term investments.

In 2022–2023, the District's total Debt Service Fund expenditures and other financing uses exceeded revenues by \$13.15 million.

The June 30, 2023 Debt Service Fund balance totaled \$33.11 million.

INTERNAL SERVICE FUNDS

The District maintains one internal service fund at year-end. The Workers Compensation Internal Service Fund is used to account for the activities of the District's workers compensation self-insurance program. For 2022-2023, the revenues for this fund include contributions paid from the District's governmental funds, and miscellaneous revenue. The workers compensation payable liability for the District on June 30, 2023 totaled \$13.63 million, and the net position of the fund was \$3.2 million.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At year-end, the District has capital assets of \$1.265 billion representing a broad range of capital assets, including school buildings; athletic facilities; and computer, audio-visual, and other equipment for instructional programs (see Table 7). Total depreciation and amortization expense for the year was \$37.22 million.

During 2022–2023, the District invested a total of \$12.03 million in furniture and equipment and \$126.57 million in buildings and improvements, land improvements, and construction in progress. The District also invested a total of \$10.45 million in subscription based information technology arrangements. The changes presented in the table below reflect the ongoing activity and completion of projects at district sites during fiscal year 2023, consistent with the activity of the long-term facilities maintenance program in the General Fund, and the activity of the Capital Projects Fund.

**Table A-7
Capital Assets**

	2023	2022	Percentage Change
Land	\$ 30,959,067	\$ 30,959,067	- %
Construction in Progress	79,605,922	110,017,062	(27.6)
Land Improvements	38,282,278	38,096,956	0.5
Buildings and Improvements	1,047,629,625	969,296,783	8.1
Equipment	55,519,066	43,492,570	27.7
Subscription Based Information Technology Arrangements	13,077,932	-	N/A
Less: Accumulated Depreciation and Amortization	(557,777,858)	(520,561,801)	7.1
Total General Fund Expenditures	<u>\$ 707,296,032</u>	<u>\$ 671,300,637</u>	5.4

Long-Term Liabilities

At year-end, the District had \$606.69 million in bonds, refunding bonds, certificates of participation, financed purchases outstanding, and subscriptions payable, including unamortized premiums and discounts. This is a decrease of \$26.24 million from the previous year, as shown in Table 8.

- Outstanding bonds, certificates of participation, and financed purchases show a decrease of \$24.63 million, due to debt service payments.
- Subscriptions payable show an increase of \$1.05 million, due to the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
- Premiums and discounts on bonds show a net decrease of \$2.67 million, mostly due to amortization.
- The District's liabilities for various long-term employee benefits, including pensions, severance, and compensated absences, increased \$253.08 million during 2022-2023, mainly due to the decrease in the District's proportionate share of the PERA and SPTRFA pension plan obligations.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

**Table A-8
The District's Long-Term Liabilities**

	<u>2023</u>	<u>2022</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 298,175,000	\$ 305,400,000	(2.4)%
Net Bond Premium and Discount	30,093,587	32,758,902	(8.1)
Certificates of Participation Payable	267,150,000	280,145,000	(4.6)
Financed Purchases Payable	10,216,780	14,628,607	(30.2)
Subscriptions Payable	1,050,296	-	N/A
Net Pension Liability	616,368,585	364,152,793	69.3
Severance Benefits Payable	22,342,089	22,739,227	(1.7)
Compensated Absences Payable	6,896,569	5,633,669	22.4
Total Long-Term Liabilities	<u>\$ 1,252,292,906</u>	<u>\$ 1,025,458,198</u>	22.1
Long-Term Liabilities:			
Due Within One Year	\$ 38,720,650	\$ 39,372,896	
Due in More Than One Year	1,213,572,256	986,085,302	
Total	<u>\$ 1,252,292,906</u>	<u>\$ 1,025,458,198</u>	

Limitation on Debt

The state limits the amount of general obligation debt the District can issue up to 15% of actual market value of all taxable property within the District's boundaries. The estimated market value of all taxable property is \$32.95 billion for calendar year 2023 and the District's debt limit is \$4.60 billion. The District's outstanding debt is significantly below this limit.

Additional details of the Districts capital assets and long-term debt activity can be found in the notes to the basic financial statements.

**INDEPENDENT SCHOOL DISTRICT NO. 625
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved operating referendum, the District is dependent on the State of Minnesota for most of its revenue authority. School districts experienced many years without revenue increases which adequately met instructional program needs and increased costs due to inflation.

The ongoing demands on limited resources continue to present challenges in funding education for Minnesota schools. The Legislature added \$275, or 4 percent, per pupil to the basic general funding formula for fiscal year 2024. The State currently passed legislation to increase the per-pupil funding formula by 2 percent for fiscal year 2025 with increases tied to inflation at a maximum of 3 percent in following years.

The COVID-19 pandemic has had some lingering impacts on family decisions regarding enrollment. Students choosing to enroll in other school districts, online schools, private school options, homeschool and charter schools has had an impact on the district and resulted in less revenue for the District.

The District will continue to seek all available sources of funding, respond to changes in enrollment, maintain systems that ensure financials stability, and adopt budgets that will allow the District to have adequate fund balance reserves in the various components of the General Fund Balance in the upcoming years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

These financial statements are designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about these statements or need additional financial information, contact the Business Office, Independent School District No. 625, 360 Colborne Street, Saint Paul, Minnesota 55102.

BASIC FINANCIAL STATEMENTS

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Cash and Investments	\$ 216,870,352
Cash with Fiscal Agent	111,074,397
Receivables:	
Current Taxes	119,490,667
Delinquent Taxes	2,630,564
Other Governments	109,725,626
Accounts and Interest	645,220
Lease	3,997,376
Prepaid Items	582,515
Inventories	3,866,671
Restricted Assets - Temporary Restricted	
Cash and investments for OPEB	52,040,238
Capital Assets:	
Capital Assets Not Being Depreciated	110,564,989
Other Capital Assets, Net of Depreciation and Amortization	596,731,043
Total Assets	<u>1,328,219,658</u>
DEFERRED OUTFLOWS OF RESOURCES	
Losses on Debt Refunding	267,270
Deferred Outflows - Pensions	176,563,711
Deferred Outflows - OPEB	39,573,006
Total Deferred Outflows	<u>216,403,987</u>
LIABILITIES	
Salaries Payable	49,409,721
Accounts and Contracts Payable	46,942,432
Accrued Interest	8,750,952
Due to Other Governmental Units	115,511
Unearned Revenue	445,184
Long-Term Liabilities:	
OPEB Liability	242,802,098
Net Pension Liability	616,368,585
Portion Due Within One Year	38,720,650
Portion Due in More Than One Year	597,203,671
Total Liabilities	<u>1,600,758,804</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	170,924,596
Gains on Debt Refunding	2,204,351
Deferred Inflows - Leases	3,707,487
Deferred Inflows - Pensions	10,255,946
Deferred Inflows - Other Postemployment Benefits	92,537,203
Total Deferred Inflows of Resources	<u>279,629,583</u>
NET POSITION	
Net Investment in Capital Assets	190,704,006
Restricted for:	
Operating Capital Purposes	2,611,183
State-Mandated Restrictions	10,175,854
Food Service	-
Community Service	11,672,495
Debt Service	9,082,491
Capital Asset Acquisition	39,047,782
Unrestricted	(599,058,553)
Total Net Position	<u><u>\$ (335,764,742)</u></u>

INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Functions	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Change in
			Contributions	Contributions	Net Position
					Total
					Governmental
					Activities
GOVERNMENTAL ACTIVITIES					
Administration	\$ 25,580,719	\$ 1,238,534	\$ 99,154,601	\$ -	\$ 74,812,416
District Support Services	26,843,117	-	70,999	1,451,462	(25,320,656)
Regular Instruction	334,634,493	1,126,173	39,784,896	2,594,442	(291,128,982)
Vocational Education Instruction	5,337,999	-	852,430	-	(4,485,569)
Special Education Instruction	130,150,573	3,996,630	8,100,580	-	(118,053,363)
Instructional Support Services	46,642,778	756	2,757,296	-	(43,884,726)
Pupil Support Services	76,824,374	-	1,539,469	-	(75,284,905)
Sites and Buildings	70,003,085	309,653	84,892	81,008	(69,527,532)
Fiscal and Other Fixed Cost Programs	3,404,222	-	-	-	(3,404,222)
Food Service	35,871,344	1,629,268	23,143,820	-	(11,098,256)
Community Service	40,988,426	5,489,086	7,549,644	-	(27,949,696)
Interest and Fiscal Charges on					
Long-Term Liabilities	17,032,824	-	-	-	(17,032,824)
Total School District	<u>\$ 813,313,954</u>	<u>\$ 13,790,100</u>	<u>\$ 183,038,627</u>	<u>\$ 4,126,912</u>	<u>(612,358,315)</u>
GENERAL REVENUES					
Property Taxes Levied for:					
General Purposes					150,902,383
Community Service					4,096,139
Debt Service					49,222,816
State Aid Not Restricted to Specific Purposes					417,147,281
Earnings on Investments					14,875,626
Miscellaneous					11,871,594
Total General Revenues					<u>648,115,839</u>
CHANGE IN NET POSITION					35,757,524
Net Position - Beginning					<u>(371,522,266)</u>
NET POSITION - ENDING					<u>\$ (335,764,742)</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	Major Funds					Total Governmental Funds
	General	Food Service	Community Service	Capital Projects	Debt Service	
ASSETS						
Cash and Investments	\$ 118,476,580	\$ 1,291,516	\$ 10,734,667	\$ 39,096,659	\$ 30,437,103	\$ 200,036,525
Restricted Cash and Investments in Revocable OPEB Trust	52,040,238	-	-	-	-	52,040,238
Cash with Fiscal Agent	-	-	-	87,989,669	23,084,728	111,074,397
Receivables:						
Current Property Taxes	86,100,801	-	2,147,456	-	31,242,410	119,490,667
Delinquent Property Taxes	1,938,723	-	53,899	-	637,942	2,630,564
Due from Other Minnesota School Districts	482,053	-	-	-	-	482,053
Due from Minnesota Department of Education	30,621,443	50,243	1,447,255	-	385,750	32,504,691
Due from Federal through Minnesota Department of Education	67,903,417	1,228,862	3,391,417	-	-	72,523,696
Due from Federal Government Received Directly	1,364,339	-	-	-	-	1,364,339
Due from Other Governmental Units	2,748,999	3,133	98,715	-	-	2,850,847
Accounts and Interest Receivable	451,807	10,000	19,663	-	163,750	645,220
Leases Receivable	-	-	-	-	3,997,376	3,997,376
Prepays	575,926	827	5,762	-	-	582,515
Inventory	595,863	3,270,808	-	-	-	3,866,671
Total Assets	<u>\$ 363,300,189</u>	<u>\$ 5,855,389</u>	<u>\$ 17,898,834</u>	<u>\$ 127,086,328</u>	<u>\$ 89,949,059</u>	<u>\$ 604,089,799</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
Liabilities:						
Salaries and Wages Payable	\$ 10,210,278	\$ 163,661	\$ 143,705	\$ 25,116	\$ -	\$ 10,542,760
Payroll Deductions and Employer	37,519,295	259,638	1,064,267	23,761	-	38,866,961
Accounts and Contracts Payable	19,417,287	826,322	1,238,098	11,828,948	5,800	33,316,455
Due to Other Governmental Units	109,357	-	6,154	-	-	115,511
Unearned Revenue	51,411	234,832	157,445	-	1,496	445,184
Total Liabilities	<u>67,307,628</u>	<u>1,484,453</u>	<u>2,609,669</u>	<u>11,877,825</u>	<u>7,296</u>	<u>83,286,871</u>
Deferred Inflows of Resources:						
Property Taxes Levied for Subsequent Year	114,782,852	-	3,610,908	-	52,530,836	170,924,596
Unavailable Revenue - Delinquent Property Taxes	1,802,437	-	50,506	-	588,591	2,441,534
Leases	-	-	-	-	3,707,487	3,707,487
Total Deferred Inflows of Resources	<u>116,585,289</u>	<u>-</u>	<u>3,661,414</u>	<u>-</u>	<u>56,826,914</u>	<u>177,073,617</u>
Fund Balance:						
Nonspendable:						
Prepays	575,926	827	5,762	-	-	582,515
Inventory	595,863	3,270,808	-	-	-	3,866,671
Restricted for:						
Student Activities	1,144,635	-	-	-	-	1,144,635
Area Learning Center	5,286,697	-	-	-	-	5,286,697
Adult Basic Education	-	-	2,118,729	-	-	2,118,729
Basic Skills Extended Time	1,066,123	-	-	-	-	1,066,123
Retiree Health	-	-	290,956	-	-	290,956
Early Childhood and Family Education	-	-	2,895,926	-	-	2,895,926
Learning and Development	7,744	-	-	-	-	7,744
Long-Term Facility Maintenance	-	-	-	70,046,802	-	70,046,802
Medical Assistance	2,670,655	-	-	-	-	2,670,655
Operating Capital	2,611,183	-	-	-	-	2,611,183
Projects Funded by Certificates of Participation	-	-	-	38,798,570	-	38,798,570
QZAB and QSCB Payments	-	-	-	-	23,234,769	23,234,769
School Readiness	-	-	3,154,427	-	-	3,154,427
OPEB Revocable Trust	52,040,238	-	-	-	-	52,040,238
Community Education	-	-	3,161,951	-	-	3,161,951
Food Service	-	1,099,301	-	-	-	1,099,301
Capital Projects	-	-	-	6,363,131	-	6,363,131
Other Debt Service	-	-	-	-	9,880,080	9,880,080
Committed for:						
Separation/Retirement Benefits	3,038,018	-	-	-	-	3,038,018
Assigned for:						
Contractual Obligations	3,496,148	-	-	-	-	3,496,148
Strategic Plan Initiative	6,972,200	-	-	-	-	6,972,200
Site-based Operations	16,270,433	-	-	-	-	16,270,433
Intraschool Activities	3,070,184	-	-	-	-	3,070,184
Unassigned	80,561,225	-	-	-	-	80,561,225
Total Fund Balance	<u>179,407,272</u>	<u>4,370,936</u>	<u>11,627,751</u>	<u>115,208,503</u>	<u>33,114,849</u>	<u>343,729,311</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 363,300,189</u>	<u>\$ 5,855,389</u>	<u>\$ 17,898,834</u>	<u>\$ 127,086,328</u>	<u>\$ 89,949,059</u>	<u>\$ 604,089,799</u>

See accompanying Notes to Basic Financial Statements.

INDEPENDENT SCHOOL DISTRICT NO. 625
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balance for Governmental Funds \$ 343,729,311

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Land	30,959,067
Construction in Progress	79,605,922
Land Improvements, Net of Accumulated Depreciation	15,758,906
Buildings and Improvements, Net of Accumulated Depreciation	545,480,225
Equipment, Net of Accumulated Depreciation	23,507,612
Subscription Based Information Technology Arrangements, Net of Accumulated Amortization	11,984,300

Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows in the funds.

2,441,534

The District's net other postemployment benefits asset and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:

Other Postemployment Benefits Liability	(242,802,098)
Deferred Inflows of Resources - Other Postemployment Benefits	(92,537,203)
Deferred Outflows of Resources - Other Postemployment Benefits	39,573,006

When a bond defeasance occurs the difference between the amount paid to the refunded bond escrow and the principal of the defeased debt is expensed in the governmental funds. These expenditures are capitalized on the statement of net position as deferred outflows and deferred inflows.

Losses on Debt Refunding	267,270
Gains on Debt Refunding	(2,204,351)

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

(8,750,952)

The District's net pension liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:

Net Pension Liability	(616,368,585)
Deferred Inflows of Resources - Pensions	(10,255,946)
Deferred Outflows of Resources - Pensions	176,563,711

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities.

All liabilities - both current and long-term - are reported in the statement of net position.

Balances at year-end are:

Bonds Payable	(298,175,000)
Unamortized Premiums	(30,093,587)
Certificates of Participation Payable	(267,150,000)
Subscriptions Payable	(1,050,296)
Obligations Under Financed Purchases	(10,216,780)
Severance Benefits Payable	(22,342,089)
Compensated Absences Payable	(6,896,569)

Internal service funds are used by management to charge the costs of workers compensation insurance services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. Internal service fund net position at year-end is:

3,207,850

Total Net Position of Governmental Activities

\$ (335,764,742)

INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	Major Funds					Total Governmental Funds
	General	Food Service	Community Service	Capital Projects	Debt Service	
REVENUES						
Local Sources:						
Property Taxes	\$ 150,044,444	\$ -	\$ 4,072,851	\$ -	\$ 48,942,965	\$ 203,060,260
Earnings and Investments	10,014,844	99,114	236,445	3,060,164	1,114,099	14,524,666
Other	13,715,695	1,704,487	5,746,385	-	757,518	21,924,085
State Sources	414,446,192	884,636	17,190,124	-	3,857,625	436,378,577
Federal Sources	151,460,966	23,093,888	7,511,984	-	436,697	182,503,535
Total Revenues	739,682,141	25,782,125	34,757,789	3,060,164	55,108,904	858,391,123
EXPENDITURES						
Current:						
Administration	25,200,702	-	-	-	-	25,200,702
District Support Services	26,363,898	-	-	-	-	26,363,898
Elementary and Secondary Regular Instruction	295,278,268	-	-	-	-	295,278,268
Vocational Education Instruction	5,308,383	-	-	-	-	5,308,383
Special Education Instruction	133,674,964	-	-	-	-	133,674,964
Instructional Support Services	48,192,965	-	-	-	-	48,192,965
Pupil Support Services	74,176,072	-	-	-	-	74,176,072
Sites and Buildings	66,145,952	-	-	-	-	66,145,952
Fiscal and Other Fixed Cost Programs	3,404,222	-	-	-	-	3,404,222
Food Service	-	34,114,999	-	-	-	34,114,999
Community Service	8,607,935	-	32,712,757	-	-	41,320,692
Capital Outlay	30,075,901	1,756,345	6,971	42,375,758	-	74,214,975
Debt Service:						
Principal	17,330,898	-	2,527	131,038	33,170,000	50,634,463
Interest and Fiscal Charges	1,299,783	-	-	186,799	19,873,022	21,359,604
Total Expenditures	735,059,943	35,871,344	32,722,255	42,693,595	53,043,022	899,390,159
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,622,198	(10,089,219)	2,035,534	(39,633,431)	2,065,882	(40,999,036)
OTHER FINANCING SOURCES (USES)						
Subscription Based Information Technology Arrangement	10,444,609	-	2,527	-	-	10,447,136
Sale of Bonds	-	-	-	29,190,000	-	29,190,000
Bond Premiums	-	-	-	2,569,651	-	2,569,651
Payment to Refunded Bond Escrow Agent	-	-	-	-	(15,215,000)	(15,215,000)
Transfers In	-	1,172,550	-	-	-	1,172,550
Transfers Out	(1,172,550)	-	-	-	-	(1,172,550)
Total Other Financing Sources (Uses)	9,272,059	1,172,550	2,527	31,759,651	(15,215,000)	26,991,787
NET CHANGE IN FUND BALANCES	13,894,257	(8,916,669)	2,038,061	(7,873,780)	(13,149,118)	(14,007,249)
FUND BALANCE						
Beginning of Year	165,513,015	13,287,605	9,589,690	123,082,283	46,263,967	357,736,560
End of Year	\$ 179,407,272	\$ 4,370,936	\$ 11,627,751	\$ 115,208,503	\$ 33,114,849	\$ 343,729,311

INDEPENDENT SCHOOL DISTRICT NO. 625
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Net Change in Fund Balances - Total Governmental Funds \$ (14,007,249)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Capital Outlays	70,580,656
Depreciation and Amortization Expense	(37,216,057)

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.	1,161,078
--	-----------

Pension expenditures in the governmental funds are measured by current year employer contributions. Pension expense in the statement of activities is measured by the change in the net pension liability and the related deferred inflows and outflows of resources.	(25,802,448)
---	--------------

In the statement of activities, certain operating expenses - compensated absences and severance - are measured by amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).	(865,762)
--	-----------

OPEB expense in the statement of activities is measured by the change in the OPEB liability and the related deferred inflows and outflows of resources.	13,586,890
---	------------

The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

General Obligation Bonds and Certificates of Participation Issued	(29,190,000)
Premium or Discount on Issued Debt	(2,569,651)
Financed Purchase Agreements	-
Subscription Based Information Technology Arrangements Issued	(10,447,136)
Repayment of Bond Principal	21,200,000
Payments to Refunded Bond Escrow Agent	15,215,000
Deferred Gain (Loss) on Current Year Refunding	(669,742)
Repayment of Certificates of Participation Payable	12,995,000
Repayment of Financed Purchases	4,411,827
Repayment of Subscriptions	12,027,636
Change in Accrued Interest	(831,304)
Amortization of Bond Premium	5,234,966
Amortization of Gains/Losses on Bond Refundings	592,860

Internal service funds is used by the District to charge the costs of workers compensation claims to individual funds. The net revenue of the internal service fund is reported with governmental activities.	350,960
---	---------

Total	\$ 35,757,524
-------	---------------

**INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
JUNE 30, 2023**

ASSETS

Cash and Investments	<u>\$ 16,833,827</u>
----------------------	----------------------

LIABILITIES

Current Liabilities:

Workers Compensation Payable	<u>13,625,977</u>
------------------------------	-------------------

NET POSITION

Unrestricted	<u><u>\$ 3,207,850</u></u>
--------------	----------------------------

DRAFT

**INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2023**

OPERATING REVENUES

Local Sources:

Assessments from Governmental Funds	\$ 3,711,008
Miscellaneous Revenue	<u>-</u>
Total Operating Revenues	<u>3,711,008</u>

OPERATING EXPENSES

Workers' Compensation Claims	<u>3,711,008</u>
------------------------------	------------------

OPERATING INCOME

-

NONOPERATING REVENUE

Earnings on Investments	<u>350,960</u>
-------------------------	----------------

CHANGE IN NET POSITION

350,960

Net Position - Beginning

2,856,890

NET POSITION - ENDING

\$ 3,207,850

**INDEPENDENT SCHOOL DISTRICT NO. 625
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
INTERNAL SERVICE FUND
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Assessments from Governmental Funds	\$ 3,711,008
Surplus Distribution Received	-
Payments for Workers' Compensation	<u>(3,750,256)</u>
Net Cash Provided (Used) by Operating Activities	(39,248)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Received	<u>350,960</u>
-------------------	----------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

311,712

Cash and Cash Equivalents - Beginning

16,522,115

CASH AND CASH EQUIVALENTS - ENDING

\$ 16,833,827

**RECONCILIATION OF OPERATING INCOME TO
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES**

Adjustments to Reconcile Operating Income to Net	
Cash Provided (Used) by Operating Activities:	
Increase (Decrease) in Claims Payable	<u>(39,248)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (39,248)</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS

DRAFT

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 625 have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

Independent School District No. 625The District was formed and operates pursuant to applicable Minnesota laws and statutes and is an instrumentality of the state of Minnesota established to function as an educational institution. The District is governed by a seven-member School Board elected by voters of the District to serve four-year terms.

U.S. GAAP require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separated from the District. In addition, the District's financial statements are to include all component units - entities for which the District is financially accountable.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of the District.

Adoption of New Accounting Standards

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard defines a subscription-based information technology arrangement (SBITA); establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires not disclosures regarding a SBITA.

The District adopted the requirements of the guidance effective July 1, 2022, and has applied the provisions of this standard to the beginning of the period of adoption.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purpose for which both restricted and unrestricted net position is available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. Generally, the effect of material interfund activity has been removed from the government-wide financial statements.

Separate fund financial statements are provided for governmental and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Fiduciary funds are presented in the fiduciary fund financial statements by type.

The Internal Service Fund is presented in the proprietary fund financial statements. Because the principal users of the internal services are the District's governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the District's internal service fund is charges for services in the form of workers compensation premiums.

Operating expenses for the internal service funds include the cost of services (claims and admin costs). All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. 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:

1. 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. GAAP. 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. Food service 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.

2. 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. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the General Fund, capital outlay expenditures are included within the applicable functional areas.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds

The existence of the various District funds has been established by the state of Minnesota, Department of Education. 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 the district's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The District maintains two accounts within the General Fund:

Operating Account – The Operating Account is used to account for the general operations of the District.

Fully Financed General Fund Account – The Fully Financed General Fund Account is used to account for programs and activities which are fully financed by external grants and contributions.

Food Service Special Revenue Fund

The Food Service Fund is used to account for food service revenues and expenditures, with revenue primarily coming from meal sales to students and state and federal meal reimbursements.

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. The primary source of revenue is user fees related to these programs.

Capital Projects – 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.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Description of Funds (Continued)

Proprietary Fund

Internal Service Fund

Internal Service Funds are used to account for the financial resources used for the District's workers compensation self-insurance program. As a proprietary fund the internal service fund employs the economic resources measurement focus and is accounted for on the accrual basis.

E. Budgeting

The Board of Education adopts an annual budget for all governmental funds prepared on the same basis of accounting as the fund financial statements. Legal budgetary control is at the fund level. Budgeted appropriations lapse at year-end. However, for certain programs, unspent appropriations are assigned for carryover and may be reappropriated in the subsequent year. There were no funds which had expenditures exceed budget appropriations for fiscal year 2023.

F. Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund. Earnings from the investments of the Capital Projects – Building Construction Fund, the Debt Service Fund, and the OPEB trust fund are allocated directly to those funds/accounts.

Cash and investments include balances held in segregated accounts established for specific purposes. Restricted cash and investments include balances held in segregated accounts that are established for specific purposes. In the General Fund, restricted cash and investments represent assets contributed to a revocable trust established to finance the District's liability for postemployment insurance benefits. In the Capital Projects Fund, this represents assets held for building construction. In the Debt Service Fund, the refunding bond escrow accounts held by trustee are used only to retire refunded bond issues and to pay interest on refunding bond issues until the crossover refunding dates. Interest earned on these investments is allocated directly to the escrow accounts.

For purposes of the Statement of Cash Flows, the District considers all highly liquid debt instruments with an original maturity from the time of purchase by the District of three months or less to be cash equivalent. The proprietary funds' equity in the government-wide cash and investment management pool is considered to be cash equivalent.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments (Continued)

Investments are generally stated at fair value, except for investments in external investment pools, which are stated at amortized cost. Short-term, highly liquid debt instruments (including commercial paper, bankers' acceptance, and U.S. treasury and agency obligations) purchased with a remaining maturity of one year or less are also reported at amortized cost. Investment income is accrued at the Balance Sheet date.

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the District's recurring fair value measurements as of year-end.

G. Accounts Receivable

Accounts receivable represent amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. When necessary, the District utilizes an allowance for uncollectible accounts to value its receivables. However, the District considers all of its current receivables to be collectible. The only receivables not expected to be fully collected within one year are delinquent property taxes receivable.

H. Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food and other supplies on hand at year end and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Taxes

Property tax levies are established by the School Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15 and counties generally remit taxes to the Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through state credits which are included in revenue from state sources in the financial statements.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. Currently, the mandated tax shift recognizes \$30,107,652 of the property tax levy collectible in 2024 as revenue to the District in fiscal year 22-23. The remaining portion of the taxes collectible in 2023 is recorded as a deferred inflow of resources (property taxes levied for the subsequent year).

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is reported as a deferred inflow of resources (unavailable revenue) in the governmental fund financial statements because it is not considered to be available to finance the current operations of the District.

K. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District defines capital assets as those with an initial, individual cost of \$5,000 or more, which benefit more than one fiscal year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since assets are generally sold for an immaterial amount or scrapped when no longer fit or needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, 5 to 15 years for furniture and equipment, and 1 to 10 years for the right-to-use assets. Land and construction in progress are not depreciated.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

The District does not possess material amounts of infrastructure capital assets, such as sidewalks or parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

SBITA assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

L. Leases

The District determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statements of net position and fund financial statements.

Lease receivables represent the District's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The District recognizes payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about their discount rate implicit in the lease. Therefore, the District has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized as a component of interest expense over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Compensated Absences

Under the terms of collectively bargained contracts, eligible employees accrue vacation and sick leave at varying rates, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Unused sick leave enters into the calculation of certain termination payments for some employees. Compensated absences are accrued in governmental fund financial statements only when used or matured prior to year-end due to employee termination or similar circumstances and are paid by the General Fund and special revenue funds. Unused vacation pay is accrued when incurred in the government-wide financial statements.

O. Severance Benefits

Unused sick leave for eligible employees is recorded as severance pay to the extent it is probable that the District will compensate employees for unused sick leave through cash payments upon termination or retirement. Employees must be 55 years of age or older and must be eligible for a pension under provisions of the Saint Paul Teachers Retirement Fund Association (SPTRFA) or the Public Employees Retirement Association (PERA) of Minnesota. Severance pay is calculated at a rate ranging from \$85 to \$270, depending on the bargaining group, for each day of unused sick leave. The maximum amount of money that any employee may obtain through the severance program is \$33,000.

Funding for severance pay is partially funded through a special levy. All severance pay is accrued in the government-wide financial statements as it is earned, and it becomes probable that it will vest at some point in the future. Severance pay is accrued in the governmental fund financial statements when the liability matures, due to employee termination.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net positions of the Public Employees Retirement Association (PERA) and Saint Paul Teachers Retirement Fund Association (SPTRFA) and additions to/deductions from PERA's and SPTRFA's fiduciary net position have been determined on the same basis as they are reported by PERA and SPTRFA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

PERA has a special funding situation created by a direct aid contribution made by the state of Minnesota. The direct aid is a result of the merger of the Minneapolis Employees Retirement Fund into PERA. SPTRFA has a special funding situation created by direct aid contributions made by the state of Minnesota pursuant to Minnesota Statutes 354A.12 and 423A.02. Additional information can be found in Note 6.

Q. Other Postemployment Benefits Payable

The District operates and administers a single employer defined benefit other postemployment benefit plan (the Plan) that provides health, dental, and life insurance to eligible employees and their spouses through the District's insurance plans. There are 4,981 active participants and 3,085 retired participants. Benefit and eligibility provisions are established through contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. The Plan does not issue a publicly available financial report. See Note 7 for further information.

R. Risk Management

1. **General Insurance** – The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters; for which it carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage in the current fiscal year.
2. **Self-Insurance** – The District has established an internal service fund to account for and finance its uninsured risk of loss for workers compensation. Workers compensation claim liabilities are based on open claims and estimates. They are also based on actuarial analysis to determine potential or unknown claims. Determining actual claims liabilities depends on complex factors, such as changes in Minnesota Statutes, legal determinations, injury assessments, and awards; therefore, the process used in computing a claim liability does not necessarily result in an exact amount.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Risk Management (Continued)

Changes in the balance of claim liabilities for the last two years were as follows:

Fiscal Year Ended June 30,	Claims Payable Beginning of Year	Current Year Claims	Claim Payments	Claims Payable End of Year
2022	\$ 12,425,311	\$ 4,589,510	\$ 3,349,596	\$ 13,665,225
2023	13,665,225	3,711,008	3,750,256	13,625,977

S. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three types of items that qualify for reporting in this category as deferred outflows of resources related to pensions, other postemployment benefits, and deferred losses on debt refundings. See Notes 6 and 7 for details on pensions and other postemployment benefit amounts.

In addition to liabilities, the statement of financial position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has six types of deferred inflows, two of which are related to revenue recognition. The first is property taxes levied for subsequent year. As an imposed nonexchange revenue transaction, property taxes received or reported as a receivable before the period for which the property taxes are levied are reported as a deferred inflow of resources in the government-wide financial statements and in the governmental fund financial statements. The second type of deferred inflow of resources is delinquent property taxes. Governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. Delinquent taxes not collected within 60 days after the District's year-end are considered unavailable and reported as a deferred inflow of resources in the governmental fund financial statements. The District also has deferred inflows of resources related to pensions, other postemployment benefits, deferred gains on debt refunding, and long-term lease receivables. See Notes 6 and 7 for details on pension and other postemployment benefit amounts and Note 4 for details on leases.

T. Unearned Revenue

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District has reported unearned revenues for prepaid General Fund and Community Service Fund revenues, and school lunch balances for students in the Food Service Fund.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Fund Balance

In the fund financial statements, governmental funds report fund balances in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable – portions of fund balance related to prepaids, inventories, long-term receivables, and corpus on any permanent fund.

Restricted – funds are constrained from outside parties (statute, grantors, bond agreements, etc.).

Committed – funds are established and modified by a resolution approved by the School Board. Those committed amounts cannot be used for any other purposes unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – consists of internally imposed constraints. These constraints consist of amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. The School Board passed a resolution authorizing the Superintendent or other authorized designee to establish assignments of fund balance.

Unassigned – is the residual classification for the General Fund and also reflects negative residual amounts in other funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the District's policy to use restricted first, then unrestricted fund balance.

When an expenditure is incurred for purposes for which committed, assigned, and unassigned amounts are available, it is the District's policy to use committed first, then assigned, and finally unassigned amounts.

The District formally adopted a fund balance policy for the General Fund. The policy establishes a year-end minimum unassigned fund balance target of 5% of annual operating expenditures.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. Net Position

Net position represents the difference between assets, deferred outflow of resources and liabilities, and deferred inflows of resources in the government-wide, Proprietary, and Fiduciary Fund financial statements. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. All other net position that does not meet the definition of restricted or net investment in capital assets is presented as unrestricted.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

W. Adoption of New Accounting Standards

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. This standard requires the recognition of certain subscription assets and liabilities for agreements that previously were classified as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for subscription accounting based on the foundational principle that SBITAs are financings of the right to use an underlying asset. Under this standard, a subscriber is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The District adopted the requirements of the guidance effective July 1, 2022, and has applied the provisions of this standard to the beginning of the period of adoption.

NOTE 2 DEPOSITS AND INVESTMENTS

A. Deposits

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and the balance sheet as "Cash and Investments." In accordance with Minnesota Statutes, the District maintains deposits at financial institutions which are authorized by the School District's Board.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. The School District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits. Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The carrying value and bank balance of the District's deposits in banks at June 30, 2023 is \$1,661,714 and \$1,661,832, respectively, and were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, is rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less
- General obligations rated "A" or better; revenue obligations rated "AA" or better
- General obligations of the Minnesota Housing Finance Agency rate "A" or better
- Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System
- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies, and maturing in 270 days or less
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers
- Investments related to the OPEB Irrevocable Trust Fund may be invested in accordance with Minnesota Statute 356A.06.

At June 30, 2023, the District’s investment balances were as follows:

	Fair Value
U.S. Treasuries with Maturities at Purchase of	
Greater Than 1 Year	\$ 10,914,634
Federal Home Loan Bank Notes	254,430
Federal National Mortgage Association	206,568
Real Asset Investment Trusts	584,723
Real Asset Funds	3,371,358
Corporate Bonds	9,493,795
Equities	26,264,735
Alternative Investments	1,122
Total Investments at Fair Value	<u>\$ 51,091,365</u>
	Amortized
	Cost
Money Markets	\$ 150,584,493
MSDLAF+ Liquid Class	72,718,031
MSDLAF+ Max Class	103,728,617
Total Investments at Amortized Cost	<u>\$ 327,031,141</u>

The Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities Exchange Commission (SEC). The Liquid Class has no redemption requirements while the Max Class may not be redeemed for at least 14 days and a 24-hour hold is placed on redemption requests. The MN Trust Investment Shares portfolio is an external investment pool, and its investments are valued at amortized cost.

Credit Risk and Interest Rate Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policies do not limit the maturities of investments; however, when purchasing investments, the District considers such things as interest rates and cash flow needs. The credit ratings and maturities of the District's investments are as follows:

Type	Total	Maturity Duration in Years			No Maturities	Rating
		Less Than 1	1 to 5	More Than 5		
U.S. Treasuries with Maturities at Purchase of Greater Than One Year	\$ 10,914,634	\$ -	\$ 5,815,239	\$ 5,099,395	\$ -	Aaa/AA+
Federal Home Loan Bank Notes	254,430	-	254,430	-	-	AA+
Federal National Mortgage Association	206,568	-	206,568	-	-	AA+
Real Asset Investment Trusts	584,723	-	-	-	584,723	NR
Real Asset Funds	3,371,358	-	-	-	3,371,358	NR
Corporate Bonds	9,493,798	814,848	4,543,808	4,135,142	-	BBB to AA+
Equities	26,265,854	-	-	-	26,265,854	NR
MSDLAF+ Liquid Class	72,718,031	-	-	-	72,718,031	AAA
MSDLAF+ Max Class	103,728,617	-	-	-	103,728,617	AAA
Money Markets	150,584,493	-	-	-	150,584,493	NR
Total	<u>\$ 378,122,506</u>	<u>\$ 814,848</u>	<u>\$ 10,820,045</u>	<u>\$ 9,234,537</u>	<u>\$ 357,253,076</u>	

Custodial Credit Risk

For an investment, custodial risk is the risk that, in the event of failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The School District's investment policy requires that brokers provide insurance to cover balances held in each investment account. As of June 30, 2023, the investment balances were fully covered by insurance for each brokerage firm.

Concentration of Credit Risk

The District places no limit on the amount that the District may invest in any one issuer. Currently, the District did not have investments with any issuer which individually comprised more than 5% of total investments.

The deposits and investments are presented in the financial statements as follows:

Cash and Investments - Statement of Net Position	\$ 216,870,352
Cash with Fiscal Agent - Statement of Net Position	111,074,397
Restricted Cash and Investments - Statement of Net Position	52,040,238
Total Cash and Investments	<u>\$ 379,984,987</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Assets of the District measured at fair value on a recurring basis:

	Level 1	Level 2	Level 3	Total
U.S. Treasuries with Maturities at Purchase of Greater Than One Year	\$ 10,914,634	\$ -	\$ -	\$ 10,914,634
Federal Home Loan Bank Notes	-	254,430	-	254,430
Federal National Mortgage Association	-	206,568	-	206,568
Federal Home Loan Mortgage Corporation	-	-	-	-
Real Asset Investment Trusts	-	584,723	-	584,723
Real Asset Funds	-	3,371,358	-	3,371,358
Corporate Bonds	-	9,493,798	-	9,493,798
Equities	26,265,854	-	-	26,265,854
Investments Measured at Fair Value	<u>\$ 37,180,488</u>	<u>\$ 13,910,877</u>	<u>\$ -</u>	51,091,365
Investments Measured at Amortized Cost				327,031,141
Total				<u>\$ 378,122,506</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 30,959,067	\$ -	\$ -	\$ 30,959,067
Construction in Progress	110,017,062	48,055,724	(78,466,864)	79,605,922
Total Capital Assets, Not Being Depreciated	140,976,129	48,055,724	(78,466,864)	110,564,989
Capital Assets, Being Depreciated:				
Land Improvements	38,096,956	185,322	-	38,282,278
Buildings and Improvements	969,296,783	78,332,842	-	1,047,629,625
Furniture and Equipment	43,492,570	12,026,496	-	55,519,066
Total Capital Assets, Being Depreciated	1,050,886,309	90,544,660	-	1,141,430,969
Accumulated Depreciation for:				
Land Improvements	(21,049,192)	(1,474,180)	-	(22,523,372)
Buildings and Improvements	(473,097,088)	(29,052,312)	-	(502,149,400)
Furniture and Equipment	(26,415,521)	(5,595,933)	-	(32,011,454)
Total Accumulated Depreciation	(520,561,801)	(36,122,425)	-	(556,684,226)
Total Capital Assets, Being Depreciated, Net	530,324,508	54,422,235	-	584,746,743
Right-to-Use Assets, Being Amortized:				
Subscription Based Information Technology Arrangements	* 2,630,796	10,447,136	-	13,077,932
Accumulated Amortization for:				
Subscription Based Information Technology Arrangements	-	(1,093,632)	-	(1,093,632)
Total Right-to-Use Assets, Being Amortized, Net	2,630,796	9,353,504	-	11,984,300
Governmental Activities Capital Assets, Net	<u>\$ 673,931,433</u>	<u>\$ 111,831,463</u>	<u>\$ (78,466,864)</u>	<u>\$ 707,296,032</u>

* This line item is the result of implementing GASB Statement No. 96 in the current year. Any agreements that were outstanding prior to our implementation date as of 7/1/2022 are shown here as part of the beginning balance of the subscription asset.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to functions of the District as follows:

Governmental Activities

Administration	\$ 316,794
District Support Services	1,152,378
Regular Instruction	33,653,221
Special Education Instruction	456,607
Instructional Support Services	1,167,142
Pupil Support Services	121,370
Sites and Buildings	13,084
Community Service	335,461
Total Depreciation Expense, Governmental Activities	<u>\$ 37,216,057</u>

NOTE 4 LEASES

The District, acting as lessor, leases building and roof space under various long-term, noncancelable lease agreements. The leases expire at various dates through 2026 and provide for various renewal options extending through 2034. During the year ended June 30, 2023, the District recognized \$584,841 and \$137,944 in lease revenue and interest revenue, respectively, pursuant to these contracts. None of the leases contain stated discount rates, therefore the District utilized its incremental borrowing rate of 3.25% at the start of the leases.

Total future minimum lease payments to be received under lease agreements are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 479,902	\$ 122,613
2025	456,353	106,632
2026	391,767	93,235
2027	419,874	80,138
2028	453,462	65,980
2029-2033	1,698,892	112,313
2034-2035	97,126	4,040
Total	<u>\$ 3,997,376</u>	<u>\$ 584,951</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 LONG-TERM LIABILITIES

A. Components of General Long-Term Debt

The District has the following general obligation bonds outstanding at June 30, 2023:

Issue	Issue Date	Net Interest Rate	Original Issue	Final Maturity	Principal Outstanding	
					Due Within One Year	Total
2009D Taxable School Building Bonds	12/23/2009	1.59%	\$ 16,115,000	12/15/2025	\$ -	\$ 16,115,000
2010C Taxable School Building Bonds	11/17/2010	5.08%	18,250,000	2/1/2029	-	18,250,000
2013B School Building Refunding Bonds	6/25/2013	4.00-5.00%	28,635,000	2/1/2027	3,125,000	11,500,000
2015A School Building Bonds	6/11/2015	2.00-5.00%	15,000,000	2/1/2036	665,000	10,775,000
2016A School Building Bonds	7/27/2016	2.00-4.00%	15,000,000	2/1/2036	685,000	10,460,000
2016B School Building Refunding Bonds	7/27/2016	2.00-5.00%	34,955,000	2/1/2030	3,390,000	21,670,000
2017A School Building Bonds	6/15/2017	3.00-4.00%	15,000,000	2/1/2037	650,000	11,455,000
2017D School Building Refunding Bonds	12/21/2017	3.00-5.00%	15,520,000	2/1/2032	1,190,000	13,285,000
2018A School Building Bonds	6/21/2018	3.00-5.00%	15,000,000	2/1/2037	605,000	12,245,000
2019A School Building Bonds	6/20/2019	3.00-5.00%	15,000,000	2/1/2039	575,000	12,745,000
2020A School Building Bonds	2/20/2020	2.00-5.00%	15,000,000	2/1/2040	570,000	13,470,000
2020B School Building Refunding Bonds	2/20/2020	4.00-5.00%	8,810,000	2/1/2031	325,000	3,095,000
2020D Refunding Bonds	11/19/2020	2.00-5.00%	24,895,000	2/1/2033	4,100,000	17,380,000
2020E Taxable School Building Refunding Bonds	11/19/2020	1.25-2.00%	15,585,000	2/1/2034	1,295,000	15,585,000
2021A School Building Bonds	6/17/2021	2.00-5.00%	15,000,000	2/1/2041	555,000	13,390,000
2021B Facilities Maintenance Bonds	6/17/2021	2.00-5.00%	25,850,000	2/1/2041	925,000	23,820,000
2022A School Building Bonds	2/28/2022	3.00-5.00%	15,000,000	2/1/2042	515,000	14,570,000
2022B Facilities Maintenance Bonds	2/28/2022	3.00-5.00%	20,765,000	2/1/2042	710,000	20,045,000
2022C School Building Refunding Bonds	2/28/2022	3.00-5.00%	9,805,000	2/1/2035	590,000	9,130,000
2022E Facilities Maintenance Bonds	12/7/2022	4.00-5.00%	29,190,000	2/1/2043	780,000	29,190,000
Total General Obligation Bonds					<u>\$ 21,250,000</u>	<u>\$ 298,175,000</u>

These bonds were issued to finance the acquisition, construction, and/or improvement of capital facilities or the retirement (refunding) of prior bond issues. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated for the retirement of these bonds. The annual future debt service levies authorized equal 105% of the principal and interest due each year. These levies are subject to reduction if fund balance amounts exceed limitations imposed by Minnesota law.

The District's Taxable School Building Bonds, Series 2009D, were issued as Qualified School Construction – Tax Credit Bonds. The 1.585% interest rate on this bond represents the supplemental coupon interest rate for which the District is responsible. Investors who hold these bonds are also eligible for a tax credit from the federal government, allowing the bonds to be issued at a lower rate of interest and cost to the District.

The District's Taxable School Building Bonds, Series 2010C, were issued as Qualified School Construction – Direct Pay Bonds, for which the District will receive a federal reimbursement for a portion of the interest payments on this debt issue.

During fiscal year 2023, the District issued \$29,190,000 of General Obligation Facilities Maintenance Bonds, Series 2022E. The proceeds were used to finance various deferred maintenance projects.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

A. Components of General Long-Term Debt (Continued)

The District has the following certificates of participation outstanding at June 30, 2023:

Issue	Issue Date	Net Interest Rate	Original Issue	Final Maturity	Principal Outstanding	
					Due Within One Year	Total
2017B Certificates of Participation	6/15/2017	3.00-5.00%	\$ 24,305,000	2/1/2037	\$ 1,075,000	\$ 19,645,000
2017C Certificates of Participation	12/21/2017	3.00-5.00%	56,015,000	2/1/2038	2,255,000	46,635,000
2018B Certificates of Participation	6/21/2018	3.00-5.00%	52,500,000	2/1/2039	2,030,000	45,310,000
2018C Certificates of Participation	6/21/2018	3.00-5.00%	18,060,000	2/1/2039	695,000	15,580,000
2019B Certificates of Participation	7/24/2019	3.00-5.00%	22,145,000	2/1/2039	885,000	19,750,000
2019C Certificates of Participation	7/24/2019	2.025-3.383%	40,260,000	2/1/2039	1,760,000	35,145,000
2020C Certificates of Participation	2/20/2020	2.00-5.00%	65,490,000	2/1/2040	2,480,000	58,540,000
2021D Certificates of Participation	6/17/2021	2.00-2.80%	8,425,000	2/1/2041	340,000	7,290,000
2022D Certificates of Participation	3/25/2022	3.00-5.00%	21,215,000	2/1/2042	665,000	19,255,000
					<u>\$ 12,185,000</u>	<u>\$ 267,150,000</u>

The District has entered into installment purchase contracts to acquire and renovate facilities for instructional purposes through certificates of participation issued by independent vendors in the District's name. These certificates are full faith and credit obligations of the District and have been recorded as long-term obligations issued for capital projects in the financial statements. The certificates of participation are paid by the Debt Service Fund, except for the 2017B Certificates of Participation, which are paid by the General Fund.

The District has the following financed purchase obligations outstanding at June 30, 2023:

Issue	Issue Date	Net Interest Rate	Original Issue	Final Maturity	Principal Outstanding	
					Due Within One Year	Total
Apple iPad Bundles Financed Purchase	6/7/2021	3.25%	\$ 14,452,047	8/15/2024	\$ 3,668,907	\$ 7,457,055
Apple MacBook Air Bundle Financed Purchase	4/15/2022	3.50%	3,618,130	7/5/2025	888,450	2,759,725
					<u>\$ 4,557,357</u>	<u>\$ 10,216,780</u>

On May 20, 2015, the District entered into a master purchase agreement with Apple, Inc. for technology equipment. The District acquires equipment from time to time under this master agreement as needed. Each purchase "schedule" added under this master agreement adds equipment to the agreement and carries its own term and payment schedule. Upon payment in full of all scheduled payments, Apple, Inc.'s interest in the equipment is transferred to the District, free and clear of any right or interest of Apple, Inc. As such, these agreements are considered financed purchases. The General Fund is used to liquidate these liabilities.

During fiscal year 2022, the District amended this master purchase agreement and entered into two additional schedules for additional computer equipment.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term debt, not including pension, severance, and health benefits payable are as follows:

Year Ending June 30,	General Obligation Bonds Payable		Certificates of Participation Payable		Financed Purchases Payable		Subscriptions Payable	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 21,250,000	\$ 9,890,882	\$ 12,185,000	\$ 9,526,657	\$ 4,557,357	\$ 338,945	\$ 728,293	\$ 12,689
2025	20,635,000	8,788,824	12,740,000	8,976,922	4,707,693	188,609	322,003	693
2026	36,060,000	7,817,487	13,310,000	8,399,260	951,730	33,311	-	-
2027	19,070,000	6,686,051	13,925,000	7,792,619	-	-	-	-
2028	18,070,000	5,872,301	14,565,000	7,154,403	-	-	-	-
2029-2033	97,125,000	20,288,932	82,010,000	26,603,939	-	-	-	-
2034-2035	56,340,000	9,323,013	94,010,000	12,845,353	-	-	-	-
2039-2043	29,625,000	2,334,981	24,405,000	1,131,925	-	-	-	-
Total	\$ 298,175,000	\$ 71,002,471	\$ 267,150,000	\$ 82,431,078	\$ 10,216,780	\$ 560,865	\$ 1,050,296	\$ 13,382

C. Changes in Long-Term Debt

	June 30, 2022	Additions	Retirements	June 30, 2023
Bonds Payable	\$ 305,400,000	\$ 29,190,000	\$ 36,415,000	\$ 298,175,000
Unamortized Premiums	32,758,902	2,569,651	5,234,966	30,093,587
Certificates of Participations	280,145,000	-	12,995,000	267,150,000
Financed Purchases Payable	14,628,607	-	4,411,827	10,216,780
Subscriptions Payable *	2,630,796	10,447,136	12,027,636	1,050,296
Severance Benefits Payable	22,739,227	1,419,017	1,816,155	22,342,089
Compensated Absences Payable	5,633,669	6,278,672	5,015,772	6,896,569
Total	\$ 663,936,201	\$ 49,904,476	\$ 77,916,356	\$ 635,924,321

* This line item is the result of implementing GASB Statement No. 96 in the current year. Any agreements that were outstanding prior to our implementation date as of 7/1/2022 are shown here as part of the beginning balance of the subscription asset.

Severance benefits and compensated absences payable are generally liquidated by the fund incurring the liability, including the General Fund, Food Service Fund, and Community Service Fund.

Subsequent Debt Issuances

In November 2023, the District issued \$15,000,000 General Obligation School Building Bonds, Series 2023A, to finance the acquisition and betterment of school facilities and grounds. The bonds carry interest rates ranging from 4.50%-5.00% and mature in fiscal year 2043.

In March 2024, the District issued \$101,315,000 Full-Term Certifications of Participation, Series 2024A, to provide funds for new construction of Bruce Vento Elementary, various capital deferred maintenance projects, additions to, and repairs across existing District facilities known as Barack and Michelle Obama Elementary, Hidden River Middle School and Highland Park Middle School. The certificates carry an interest rate of 5.00% and mature in fiscal year 2043.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS

A. Plan Description

The District participates in the following cost-sharing, multiple-employer, defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA) and the Saint Paul Teachers' Retirement Fund Association (SPTRFA). PERA's and SPTRFA's defined benefit plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan

All full-time and certain part-time employees of the District, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security. PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 253 and 356.

2. St. Paul Teachers' Retirement Fund Association (SPTRFA)

The St. Paul Teachers' Retirement Fund Association (SPTRFA) is the administrator of a multiple-employer, cost-sharing, defined benefit plan pension fund, with two benefit structures known as the Basic Plan and the Coordinated Plan (the Plans). Originally established in 1909, the Association is a nonprofit corporation organized pursuant to the provisions of Minn. Statutes, Chapters 317A and governed by Minn. Statutes, Chapters 354A, 356, and 356A, as well as the Association's bylaws. SPTRFA is governed by a ten-member Board of Trustees (the Board). Nine trustees are elected by and from the Association's membership and serve rotating three-year terms. The Board of Independent School District No. 625, St. Paul Public Schools, annually appoints the tenth trustee, who serves as an ex-officio member of the Board.

B. Benefits Provided

PERA and SPTRFA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the State Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. General Employees Plan Benefits (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. SPTRFA Benefits

The SPTRFA provides retirement and disability benefits to those members satisfying length-of-service and minimum age requirements. Depending on plan coverage, survivor benefits and family benefits may also be available. The benefit paid to eligible members is formula based. The formula components are final average salary, earned service credit, applicable rate, and if retiring prior to their normal retirement age, a reduction for early retirement. Service credit is determined by the number of days worked each fiscal year.

Basic Plan

Basic Plan members must have five years of service credit to be vested for a future lifetime pension benefit with eligibility for a reduced benefit as early as 55. The benefit that a member is entitled to receive is the greater of the pension amount computed using the applicable Tier I and Tier II formulas.

The Tier I formula rate is 2.0% of the final average salary for each year of service credit. The benefit is subject to a maximum of 40 years, with a 0.25% reduction for each month the member draws their benefit prior to their normal retirement age of 65. If the member has 25 service credit years, the reduction is applied only if the member is less than 60 years old. No reduction is applied if the age plus service credit years total at least 90.

The Tier II formula is 2.5% of the final average salary for each year of service credit. This benefit is subject to a maximum of 40 years, reduced for each month the member is under the normal retirement age of 65, using statutory early retirement reduction tables.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. SPTRFA Benefits (Continued)

Coordinated Plan

Coordinated Plan members must have three years of service credit to be vested for a future lifetime pension benefit and are eligible to retire with a reduced benefit at age 55, or earlier with 30 years of service credit. Under the Coordinated Plan, final average salary includes the average of the highest five successive years of salary earned during employment.

Members hired before July 1, 1989 are eligible for the greater of Tier I or Tier II benefits. Members hired on or after July 1, 1989 are eligible solely for Tier II benefits. The Tier I formula multiplies the final average salary by the retirement service credit years earned by the following rates:

<u>For Services Rendered</u>	<u>Prior to July 1, 2015</u>	<u>On or After July 1, 2015</u>
First Ten Years	1.20%	1.40%
Subsequent Years	1.70%	1.90%

A reduction of 0.25% is applied for each month the member draws their benefit prior to age 65, or prior to age 62 with 30 service years. No reduction applies if the age plus years of service total at least 90.

The Tier II formula multiplies the final average salary by the retirement service credit years earned by 1.70% for service rendered before July 1, 2015, and 1.90% for each year of service rendered after June 30, 2015. This benefit is reduced for each month the member draws their benefit prior to their normal retirement ages of 65 or 66, based on statutory early retirement tables.

C. Contributions

1. General Employees Plan Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2023 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2023 were \$9,294,196. The District's contributions were equal to the required contributions as set by state statute.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions (Continued)

2. SPTRFA Contributions

Per Minnesota Statutes, Chapter 354A.12 sets the rates for employer and employee contributions. Contribution rates for fiscal year 2023 are:

District Fiscal Year Ended June 30,	Percentage of Covered Payroll			
	Basic Plan		Coordinated Plan	
	Employee	Employer	Employee	Employer
2023	10.00%	15.94%	7.50%	12.64%

The District's contributions to SPTRFA for the plan's fiscal year ended June 30, 2023 were \$38,730,914. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

1. General Employees Fund Pension Costs

At June 30, 2023, the District reported a liability of \$122,150,669 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District totaled \$3,581,057, for a total liability of \$125,731,726 associated with the District. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 1.5423% at the end of the measurement period and 1.5004% for the beginning of the period.

For the year ended June 30, 2023, the District recognized pension expense of \$15,561,460 for its proportionate share of General Employees Plan's pension expense. In addition, the District recognized \$535,092 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Fund Pension Costs (Continued)

At June 30, 2023, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 1,020,301	\$ 1,304,859
Changes in Actuarial Assumptions	27,644,900	496,810
Net Difference Between Projected and Actual Earnings on Plan Investments	2,118,765	-
Changes in Proportion	2,234,671	580,848
District Contributions Subsequent to the Measurement Date	9,264,452	-
Total	<u>\$ 42,283,089</u>	<u>\$ 2,382,517</u>

A total of \$9,264,452 reported as deferred outflows of resources related to pensions resulting from District contributions to General Employees Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to General Employees Plan pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amount
2024	\$ 11,455,494
2025	11,444,166
2026	(3,310,230)
2027	11,046,690

2. SPTRFA Pension Costs

At June 30, 2023, the District reported a liability of \$494,217,916 for its proportionate share of SPTRFA's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to SPTRFA in relation to total system contributions including direct aid from the state of Minnesota. The District's proportionate share was 71.124% at the end of the measurement period and 69.054% for the beginning of the period.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. SPTRFA Pension Costs (Continued)

The pension liability amount reflected a reduction due to direct aid provided to SPTRFA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

Description	Amount
District's Proportionate Share of the SPTRFA	
Net Pension Liability	\$ 494,217,916
State's Proportionate Share of the Net Pension	
Liability Associated with the District	200,406,880
Total	<u>\$ 694,624,796</u>

For the year ended June 30, 2023, the District recognized pension expense of \$30,510,579.

At June 30, 2023, the District reported its proportionate share of the SPTRFA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 4,821,496	\$ 5,564,031
Changes in Actuarial Assumptions	48,366,454	2,309,398
Net Difference Between Projected and Actual		
Earnings on Plan Investments	34,615,340	-
Changes in Proportion	7,746,418	-
District Contributions Subsequent to the		
Measurement Date	38,730,914	-
Total	<u>\$ 134,280,622</u>	<u>\$ 7,873,429</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. SPTRFA Pension Costs (Continued)

A total of \$38,730,914 reported as deferred outflows of resources related to pensions resulting from District contributions to SPTRFA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to SPTRFA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2024	\$ 33,522,062
2025	28,420,337
2026	(3,434,680)
2027	29,168,560

The District recognized \$46,607,131 in pension expense for all of the pension plans in which it participates. This includes amounts recognized for indirect aid.

E. Long-Term Expected Return on Investments

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	33.50 %	5.10%
International Equity	16.50	5.30%
Fixed Income	25.00	0.75%
Private Markets	25.00	5.90%
Totals	<u>100.00 %</u>	

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Long-Term Expected Return on Investments (Continued)

The target allocation and best-estimates of real rates of returns for each major asset class included in the target asset allocation of the SPTRFA at June 30, 2022, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.00 %	6.55%
International Equity	20.00	6.98%
Fixed Income	20.00	3.45%
Real Assets	11.00	3.90%
Private Equity and Alternatives	9.00	7.47%
Opportunistic	5.00	6.08%
Totals	100.00 %	

F. Actuarial Assumptions

General Employees Fund

The total pension liability in the June 30, 2022, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and benefit increases after retirement are assumed to be 1.25% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.00% after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Actuarial Assumptions (Continued)

SPTRFA

Actuarial assumptions utilized in the valuation of the total pension liability are below:

Assumptions	SPTRFA
Investment Rate of Return	7.00%
Salary Increases	3.00% to 9.00%; service based
Wage Inflation Rate	2.50% per year
Annuitant Mortality	RP-2014 Healthy Mortality Table, with white collar adjustment, set back two years for females, projected with Scale MP-2021 from 2006.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

General Employees Fund

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

SPTRFA

Changes in Actuarial Assumptions:

- The mortality improvement scale was updated from MP-2020 to MP-2021.

Changes in Plan Provisions:

There were no changes in plan provisions since the previous valuation.

G. Discount Rate

General Employees Fund

The discount rate for the General Employees Plan used to measure the total pension liability in 2022 was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

G. Discount Rate (Continued)

SPTRFA

The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.50%.

This rate was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return were adopted by the Board of Trustees after considering input from the Fund's investment consultant and actuary.

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Description	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
General Employees Plan Discount Rate	5.50%	6.50%	7.50%
Net Pension Liability at Different Discount Rates	\$ 192,943,380	\$ 122,150,669	\$ 64,089,721
SPTRFA Discount Rate	6.00%	7.00%	8.00%
Net Pension Liability at Different Discount Rates	\$ 656,811,648	\$ 494,217,916	\$ 359,873,926

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Fund fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Detailed information about SPTRFA's fiduciary net position is available in a separately issued SPTRFA financial report. That report can be obtained on the SPTRFA website at www.sptrfa.org; by writing to SPTRFA at 2550 University Avenue W, Suite 312N, St. Paul, Minnesota, 55114; or by calling 651-642-2550.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS PLAN

A. Plan Description

The District operates and administers a single employer defined benefit other postemployment benefit plan (the Plan) that provides postemployment benefits to certain eligible employees. Management of the plan is vested with the Board of Education of the District. There are 4,981 active participants and 3,085 retired participants. Benefit and eligibility provisions are established through contractual agreements with employee groups. Eligibility is based on years of service and/or minimum wage requirements. These contractual agreements do not include any specific contribution or funding requirements. The Plan does not issue a publicly available financial report.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

All retirees of the District upon retirement have the option under state law to continue their medical insurance coverage through the District. For members of certain employee groups, the District pays for all or part of the eligible retiree's premiums for medical and/or life insurance from the time of retirement until the employee reaches the age of eligibility for Medicare. Benefits paid by the District differ by bargaining unit and date of hire, with some contracts specifying a certain dollar amount per month, and some covering premium costs as defined within each collective bargaining agreement. Retirees not eligible for these district-paid premium benefits must pay the full district premium rate for their coverage.

The District is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the District or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the District's younger and statistically healthier active employees.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined annually by the District. The District's contributions in the current year totaled \$15,886,400 as required on a pay-as-you-go basis to finance current year benefits as described in the previous section. The District has established an OPEB Revocable trust to fund these obligations.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Retirees and Beneficiaries Receiving Benefits	3,085
Active Plan Members	<u>5,722</u>
Total Members	<u><u>8,807</u></u>

E. Total OPEB Liability of the District

The District's total OPEB liability of \$242,802,098 as of year-end was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

F. Actuarial Methods and Assumptions

The total OPEB liability was determined by an actuarial study with a valuation date of June 30, 2021 and a measurement date as of June 30, 2022, using the Entry Age Normal level percent of pay cost method, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Inflation:	2.25%
Salary Increases:	N/A
Investment Rate of Return:	N/A
20-Year Municipal Bond Yield:	3.69%
Medical Trend Rate:	6.7% gradually decreasing to an ultimate rate of 3.7% in FY2075.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Mortality rates for teachers were based on the RP-2014 Mortality Tables with projected mortality improvements based on Scale MP-2015, and other adjustments. Mortality rates for nonteachers were based on the PUB-2010 General Mortality Tables with projected mortality improvements based on Scale MP-2020, and other adjustments. The rates used are recent tables developed and recommended by the Society of Actuaries.

The retirement and withdrawal assumptions used to value GASB Statement No. 75 liabilities are similar to those used to value pension liabilities for Minnesota school district employees. The state pension plans base their assumptions on periodic experience studies.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

G. Changes in Total OPEB Liability

	Total OPEB Liability (a)
Balances at June 30, 2022	\$ 287,666,112
Changes for the Year:	
Service Cost	8,559,781
Interest Cost	5,535,028
Changes of Assumptions	(41,294,229)
Plan Changes	-
Differences Between Expected and Actual Experience	(1,778,194)
Contributions-Employer	-
Projected Investment Return	-
Net Investment Income	-
Benefit Payments	(15,886,400)
Administrative Expense	-
Net Changes	<u>(44,864,014)</u>
Balances at June 30, 2023	<u>\$ 242,802,098</u>

Assumption changes since the previous measurement date include the following:

- The discount rate was changed from 1.92% to 3.69%.

H. Total OPEB Liability Sensitivity to Discount and Healthcare Trend Rate Changes

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1.0 percentage point lower or 1.0 percentage point higher than the current discount rate:

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Net OPEB Liability (Asset)	\$ 264,970,742	\$ 242,802,098	\$ 223,196,153

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 OTHER POSTEMPLOYMENT BENEFITS PLAN (CONTINUED)

H. Total OPEB Liability Sensitivity to Discount and Healthcare Trend Rate Changes
(Continued)

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1.0 percentage point lower or 1.0 percentage point higher than the current healthcare cost trend rate:

	Healthcare Cost		
	1% Decrease 5.70% Decreasing to 2.7% in 2075 and Later	Current 6.70% Decreasing to 3.7% in 2075 and Later	1% Increase 7.70% Decreasing to 4.7% in 2075 and Later
Net OPEB Liability	\$ 223,710,358	\$ 242,802,098	\$ 261,998,789

For the current year ended, the District recognized OPEB expense of \$13,586,890. As of year-end, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Liability	\$ 811,665	\$ 48,414,111
Change of Assumptions	23,156,131	44,123,092
Difference Between Projected and Actual Investment Earnings	-	-
Contributions Between Measurement Date and Reporting Date	15,605,210	-
Total	<u>\$ 39,573,006</u>	<u>\$ 92,537,203</u>

A total of \$15,605,210 reported as deferred outflows of resources related to OPEB contributions subsequent to the measurement date, will be recognized as a reduction of total OPEB liability in the year ending June 30, 2024.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>Future Recognition</u>
2024	\$ (12,285,583)
2025	(11,578,764)
2026	(9,367,054)
2027	(9,052,372)
2028	(11,247,150)
Thereafter	(15,038,484)
Total	<u>\$ (68,569,407)</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 FUND BALANCES AND NET POSITION

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. A description of deficit balance reserves is included herein since the District has specific statutory authority to levy taxes for such deficits.

Restricted and Assigned fund balances at year-end are as follows:

Restricted for Student Activities – Represents the resources available for the extracurricular activity funds raised by students.

Restricted for Staff Development – Represents unspent staff development revenues set aside from General Education Revenue.

Restricted for Area Learning Center – Represents amounts restricted for students attending area learning centers. Each district that sends students to an area learning center must restrict an amount equal to the sum of 1) at least 90 and no more than 100% of the district average General Education Revenue per adjusted pupil unit minus an amount equal to the product of the formula allowance in according to section 126C.10, subdivision 2, times .0466, calculated without basic skills revenue, local optional revenue, and transportation sparsity revenue, times the number of pupil units attending a state-approved area learning center, plus 2) the amount of basic skills revenue generated by pupils attending the area learning center.

Restricted for Basic Skills Extended Time – Represents resources available for the basic skills extended time uses listed in Minnesota Statutes section 126C.15, subdivision 1.

Restricted for OPEB Revocable Trust – Represents available resources used to fund OPEB liabilities that are not held in an irrevocable trust.

Restricted for Adult Basic Education – Represents available resources available for activities involving Adult Basic Education.

Restricted for Community Education Programs – Represents accumulated resources available to provide general community education programming.

Restricted for Early Childhood and Family Education Programs – Represents accumulated resources available to provide services for early childhood and family education programming.

Restricted for School Readiness – Represents accumulated resources available to provide school readiness programming.

Restricted for Community Service – Represents amounts remaining in the Community Service Fund which are restricted to spending on Community Service programs.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 FUND BALANCES AND NET POSITION (CONTINUED)

Restricted for Long-Term Facility Maintenance – Represents resources available to be used for long-term facilities maintenance projects in accordance with the District's 10-year plan.

Restricted for Projects Funded by Certificates of Participation – Represents resources remaining for projects funded by certificates of participation with related lease levy authority.

Restricted for Learning and Development – Represents accumulated resources available to provide learning and development.

Restricted for QZAB and QSCB Payments – Represents resources required by agreement to be segregated for future payments of Qualified Zone Academy Bond (QZAB) or Qualified School Construction Bonds (QSCB) debt instruments. These resources are held by the District and will pay off the debt at maturity.

Restricted for Other Purposes – Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

On the statement of net position, the District presents net position representing the District's net investment in capital assets. This amount is calculated as follows:

Capital Assets, Net of Accumulated Depreciation	\$ 707,296,032
Bonds Payable at June 30	(298,175,000)
Add back: Non-Capital Related Bonds	15,869,997
COPs Payable at June 30	(267,150,000)
Financed Purchases Payable at June 30	(10,216,780)
Subscriptions Payable at June 30	(1,050,296)
Premiums/Discounts	(30,093,587)
Deferred (Gain) Loss on Refundings	(1,937,081)
Capital Related Payables	(11,828,948)
Add Back: Unspent Bond Proceeds	87,989,669
Net Investment in Capital Assets	<u>\$ 190,704,006</u>

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 COMMITMENTS AND CONTINGENCIES

A. Legal Claims

The District has the usual and customary types of miscellaneous legal claims pending at year-end, mostly of a minor nature and usually covered by insurance carried for that purpose.

B. Federal and State Receivables

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

C. Contract Commitments

At June 30, 2023, the District had approximately \$40.15 million in commitments related to capital-related contracts.

NOTE 10 INTERFUND TRANSFERS

The District had the following interfund transfers during the year ended June 30, 2023:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,172,550
Special Revenue Funds:		
Food Service Fund	1,172,550	-
Total	<u>\$ 1,172,550</u>	<u>\$ 1,172,550</u>

The purpose of the transfer was for the General Fund cover the cost of continuing the Community Eligible Program (CEP) during fiscal year 2023.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

INDEPENDENT SCHOOL DISTRICT NO. 625
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
REVENUES				
Local Sources:				
Property Taxes	\$ 143,841,363	\$ 151,385,720	\$ 150,044,444	\$ (1,341,276)
Earnings and Investments	100,000	(138,700)	10,014,844	10,153,544
Other	8,590,864	13,729,272	13,715,695	(13,577)
State Sources	413,647,723	417,805,996	414,446,192	(3,359,804)
Federal Sources	153,226,223	179,023,468	151,460,966	(27,562,502)
Total Revenues	719,406,173	761,805,756	739,682,141	(22,123,615)
EXPENDITURES				
Current:				
Administration	26,104,810	26,459,242	25,200,702	(1,258,540)
District Support Services	25,135,185	33,961,285	26,363,898	(7,597,387)
Elementary and Secondary				
Regular Instruction	283,648,677	307,230,247	295,278,268	(11,951,979)
Vocational Education Instruction	3,250,239	3,722,207	5,308,383	1,586,176
Special Education Instruction	127,992,381	129,961,955	133,674,964	3,713,009
Community Service	8,307,649	8,307,649	8,607,935	300,286
Instructional Support Services	52,217,358	60,626,583	48,192,965	(12,433,618)
Pupil Support Services	68,037,705	71,718,365	74,176,072	2,457,707
Sites and Buildings	68,329,688	68,576,571	66,145,952	(2,430,619)
Fiscal and Other Fixed Cost Programs	23,750,190	16,447,783	3,404,222	(13,043,561)
Capital Outlay	25,269,261	27,402,310	30,075,901	2,673,591
Debt Service:				
Principal	6,437,454	6,935,267	17,330,898	10,395,631
Interest and Fiscal Charges	748,327	748,327	1,299,783	551,456
Total Expenditures	719,228,924	762,097,791	735,059,943	(27,037,848)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	177,249	(292,035)	4,622,198	4,914,233
OTHER FINANCING SOURCES (USES)				
Subscription Based Information Technology Arrangement	-	-	10,444,609	10,444,609
Transfers Out	-	-	(1,172,550)	(1,172,550)
Total Other Financing Sources (Uses)	-	-	9,272,059	9,272,059
NET CHANGE IN FUND BALANCE	<u>\$ 177,249</u>	<u>\$ (292,035)</u>	13,894,257	<u>\$ 14,186,292</u>
FUND BALANCE				
Beginning of Year			165,513,015	
End of Year			<u>\$ 179,407,272</u>	

INDEPENDENT SCHOOL DISTRICT NO. 625
BUDGETARY COMPARISON SCHEDULE
FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Over (Under)
	Original	Final	Amounts	Final Budget
REVENUES				
Local Sources:				
Earnings and Investments	\$ -	\$ -	\$ 99,114	\$ 99,114
Other - Primarily Meal Sales	1,661,824	1,536,109	1,704,487	168,378
State Sources	888,648	869,120	884,636	15,516
Federal Sources	27,968,563	24,972,357	23,093,888	(1,878,469)
Total Revenues	30,519,035	27,377,586	25,782,125	(1,595,461)
EXPENDITURES				
Current:				
Food Service	31,729,957	31,685,076	34,114,999	2,429,923
Capital Outlay	1,675,218	1,400,000	1,756,345	356,345
Total Expenditures	33,405,175	33,085,076	35,871,344	2,786,268
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(2,886,140)	(5,707,490)	(10,089,219)	(4,381,729)
OTHER FINANCING SOURCES				
Transfers In	-	-	1,172,550	1,172,550
NET CHANGE IN FUND BALANCE	<u>\$ (2,886,140)</u>	<u>\$ (5,707,490)</u>	(8,916,669)	<u>\$ (3,209,179)</u>
FUND BALANCE				
Beginning of Year			13,287,605	
End of Year			<u>\$ 4,370,936</u>	

See accompanying Notes to Required Supplementary Information

INDEPENDENT SCHOOL DISTRICT NO. 625
BUDGETARY COMPARISON SCHEDULE
COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Over (Under)
	Original	Final	Amounts	Final Budget
REVENUES				
Local Sources:				
Property Taxes	\$ 3,688,751	\$ 4,074,564	\$ 4,072,851	\$ (1,713)
Earnings and Investments	10,000	10,000	236,445	226,445
Other - Primarily Tuition and Fees	8,860,950	5,258,917	5,746,385	487,468
State Sources	12,628,544	16,934,910	17,190,124	255,214
Federal Sources	5,496,708	12,060,228	7,511,984	(4,548,244)
Total Revenues	<u>30,684,953</u>	<u>38,338,619</u>	<u>34,757,789</u>	<u>(3,580,830)</u>
EXPENDITURES				
Current:				
Community Service	30,687,843	35,837,713	32,712,757	(3,124,956)
Capital Outlay	550	4,444	6,971	2,527
Debt Service:				
Principal	-	-	2,527	2,527
Total Expenditures	<u>30,688,393</u>	<u>35,842,157</u>	<u>32,722,255</u>	<u>(3,119,902)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,440)	2,496,462	2,035,534	(460,928)
OTHER FINANCING SOURCES				
Subscription Based Information Technology Arrangement	-	-	2,527	2,527
NET CHANGE IN FUND BALANCE	<u>\$ (3,440)</u>	<u>\$ 2,496,462</u>	2,038,061	<u>\$ (458,401)</u>
FUND BALANCE				
Beginning of Year			<u>9,589,690</u>	
End of Year			<u>\$ 11,627,751</u>	

See accompanying Notes to Required Supplementary Information

INDEPENDENT SCHOOL DISTRICT NO. 625
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY
AND RELATED RATIOS
JUNE 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 8,559,781	\$ 10,005,688	\$ 8,429,397	\$ 7,792,260	\$ 7,818,493	\$ 8,294,600
Interest	5,535,028	8,507,273	10,262,062	11,446,086	11,700,816	10,228,440
Changes of Benefit Terms	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(1,778,194)	(60,926,977)	1,338,720	(3,584,238)	-	-
Changes of Assumptions	(41,294,229)	3,759,562	19,806,656	17,598,682	(10,867,697)	(19,488,077)
Benefit Payments	(15,886,400)	(21,818,752)	(22,259,064)	(22,178,401)	(20,041,157)	(20,305,375)
Net Change in Total OPEB Liability	(44,864,014)	(60,473,206)	17,577,771	11,074,389	(11,389,545)	(21,270,412)
Total OPEB Liability - Beginning	287,666,112	348,139,318	330,561,547	319,487,158	330,876,703	352,147,115
Total OPEB (Asset) Liability - Ending (a)	\$ 242,802,098	\$ 287,666,112	\$ 348,139,318	\$ 330,561,547	\$ 319,487,158	\$ 330,876,703
Plan Fiduciary Net Position						
Contributions - Employer	\$ 15,886,400	\$ 21,818,752	\$ 22,259,064	\$ 22,178,401	\$ 20,041,157	\$ 20,305,375
Net Investment Income	-	-	-	-	-	-
Benefit Payments	(15,886,400)	(21,818,752)	(22,259,064)	(22,178,401)	(20,041,157)	(20,305,375)
Net Change in Plan Fiduciary Net Position	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Net OPEB Liability - Ending (a) - (b)	\$ 242,802,098	\$ 287,666,112	\$ 348,139,318	\$ 330,561,547	\$ 319,487,158	\$ 330,876,703
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll	\$ 440,143,588	\$ 399,012,825	\$ 428,472,926	\$ 387,335,657	\$ 308,543,117	\$ 325,787,955
District's Net OPEB Liability as a Percentage of Covered-Employee Payroll	55.16 %	72.09 %	81.25 %	85.34 %	103.55 %	101.56 %
	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in Relation to the ADC	N/A	N/A	N/A	N/A	N/A	N/A
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A	N/A	N/A
Covered-Employee Payroll	\$ 440,143,588	\$ 399,012,825	\$ 428,472,926	\$ 387,335,657	\$ 308,543,117	\$ 325,787,955
Contributions as a Percentage of Covered-Employee Payroll	3.61%	5.47%	5.19%	5.73%	6.50%	6.23%

* The District implemented GASB Statement Nos. 74 and 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

INDEPENDENT SCHOOL DISTRICT NO. 625
SPTRFA SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST NINE MEASUREMENT DATES

	Measurement Date June 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Pension Liability	71.1240%	69.0540%	68.2510%	66.2290%	72.4150%	71.8480%	71.0370% #	70.2370%	69.3460%
District's Proportionate Share of the Net Pension Liability	\$ 494,217,916	\$ 300,078,991	\$ 446,104,234	\$ 404,776,415	\$ 438,560,447	\$ 415,970,462	\$ 449,596,014	\$ 408,639,568	\$ 371,550,320
State's Proportionate Share of the Net Pension Liability									
Associated with District	200,406,880	134,247,694	206,782,188	205,469,952	166,192,028	161,573,776	181,788,120	171,196,640	161,849,511
Total	<u>\$ 694,624,796</u>	<u>\$ 434,326,685</u>	<u>\$ 652,886,422</u>	<u>\$ 610,246,367</u>	<u>\$ 604,752,475</u>	<u>\$ 577,544,238</u>	<u>\$ 631,384,134</u>	<u>\$ 579,836,208</u>	<u>\$ 533,399,831</u>
District's Covered Payroll	\$ 306,755,186	\$ 264,000,154	\$ 270,576,576	\$ 264,420,855	\$ 258,819,583	\$ 260,280,357	\$ 164,204,850	\$ 159,010,347	\$ 152,270,363
District's Proportionate Share of the Net Pension Liability (Asset)									
as a Percentage of its Covered Payroll	161.11%	113.67%	164.87%	153.08%	169.45%	159.82%	273.80%	256.99%	244.01%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.43%	74.88%	61.35%	63.87%	63.87%	64.07%	60.26%	63.56%	66.12%

* The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

**INDEPENDENT SCHOOL DISTRICT NO. 625
SPTRFA SCHEDULE OF THE DISTRICT CONTRIBUTIONS
LAST NINE FISCAL YEARS***

	Year Ended June 30,								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily Required Contribution	\$ 38,730,914	\$ 38,962,470	\$ 34,214,420	\$ 32,956,227	\$ 30,011,767	\$ 27,305,466	\$ 26,236,260	\$ 25,384,079	\$ 24,994,020
Contributions in Relation to the Statutorily Required Contribution	(38,730,914)	(38,962,470)	(34,214,420)	(32,956,227)	(30,011,767)	(27,305,466)	(26,236,260)	(25,384,079)	(24,994,020)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 301,642,632	\$ 306,755,186	\$ 264,000,154	\$ 270,576,576	\$ 264,420,855	\$ 258,819,583	\$ 260,280,357	\$ 164,204,850	\$ 159,010,347
Contributions as a Percentage of Covered Payroll	12.84%	12.70%	12.96%	12.18%	11.35%	10.55%	10.08%	9.86%	9.51%

226

* The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

INDEPENDENT SCHOOL DISTRICT NO. 625
GERF SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST NINE MEASUREMENT DATES*

	Measurement Date June 30,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's Proportion of the Net Pension Liability	1.5423%	1.5004%	1.5195%	1.4889%	1.5668%	1.6165%	1.6440%	1.7578%	1.8895%
District's Proportionate Share of the Net Pension Liability	\$ 122,150,669	\$ 64,073,802	\$ 91,100,970	\$ 82,317,944	\$ 86,919,640	\$ 103,196,293	\$ 133,484,646	\$ 91,098,319	\$ 88,759,244
State's Proportionate Share of the Net Pension Liability									
Associated with the District	3,581,057	1,956,657	1,413,980	1,285,874	1,384,512	609,138	806,952	-	-
Total	<u>\$ 125,731,726</u>	<u>\$ 66,030,459</u>	<u>\$ 92,514,950</u>	<u>\$ 83,603,818</u>	<u>\$ 88,304,152</u>	<u>\$ 103,805,431</u>	<u>\$ 134,291,598</u>	<u>\$ 91,098,319</u>	<u>\$ 88,759,244</u>
District's Covered Payroll	\$ 116,244,880	\$ 107,984,480	\$ 108,290,920	\$ 105,385,227	\$ 105,216,520	\$ 48,849,901	\$ 47,231,887	\$ 46,021,245	\$ 44,913,927
District's Proportionate Share of the Net Pension Liability (Asset)									
as a Percentage of its Covered Payroll	105.08%	59.34%	84.13%	78.11%	82.61%	211.25%	282.62%	197.95%	197.62%
Plan Fiduciary Net Position as a Percentage of the									
Total Pension Liability	76.67%	87.00%	79.10%	80.23%	78.07%	75.90%	68.90%	78.20%	78.70%

* The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

INDEPENDENT SCHOOL DISTRICT NO. 625
GERF SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
LAST NINE FISCAL YEARS*

	Year Ended June 30,								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily Required Contribution	\$ 9,294,196	\$ 8,718,366	\$ 8,098,836	\$ 8,121,819	\$ 7,903,892	\$ 7,891,239	\$ 7,803,247	\$ 7,593,273	\$ 7,618,169
Contributions in Relation to the Statutorily Required Contribution	(9,294,196)	(8,718,366)	(8,098,836)	(8,121,819)	(7,903,892)	(7,891,239)	(7,803,247)	(7,593,273)	(7,618,169)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 123,922,613	\$ 116,244,880	\$ 107,984,480	\$ 108,290,920	\$ 105,385,227	\$ 105,216,520	\$ 48,849,901	\$ 47,231,887	\$ 46,021,245
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.38%

* The District implemented GASB Statement No. 68 in fiscal year 2015, and the above table will be expanded to 10 years of information as the information becomes available.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 1 STEWARDSHIP AND ACCOUNTABILITY

A. Excess of Expenditures Over Budget

Expenditures exceeded budgeted amounts in the following funds at June 30, 2023:

	<u>Budget</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue Funds:			
Food Service Fund	\$ 33,085,076	\$ 35,871,344	\$ 2,786,268

Food Service expenditures exceeded budgeted amounts due to more students participating in the food service program than had been anticipated, resulting in the need to purchase more food and supplies.

NOTE 2 CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed for the Other Postemployment Benefits Plan for the year ended June 30:

2022

Changes in Actuarial Assumptions:

- The discount rate was changed from 1.92% to 3.69%.

2021

Changes in Actuarial Assumptions:

- The discount rate was changed from 2.45% to 1.92%.
- The inflation rate was changed from 2.50% to 2.25%.
- The healthcare trend rate was updated.

2020

Changes in Actuarial Assumptions:

- The discount rate was changed from 3.13% to 2.45%.

2019

Changes in Actuarial Assumptions:

- The discount rate was changed from 3.62% to 3.13%.
- The inflation rate was changed from 2.75% to 2.50%.
- The healthcare trend rates, mortality tables, and salary increase rates were updated.

2018

Changes in Actuarial Assumptions:

- The discount rate was changed from 3.56% to 3.62%.

2017

Changes in Actuarial Assumptions:

- The discount rate was changed from 2.92% to 3.56%.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended June 30:

2022

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2020 (Continued)

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.
-
- Changes in Plan Provisions
- The employer supplemental contribution was changed prospectively, decreased from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumption

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2017

Changes in Actuarial Assumption

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Actuarial Plan Provisions

- There have been no changes since the prior valuation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

The following changes were reflected in the valuation performed on behalf of the Saint Paul Teachers Retirement Fund Association for the year ended June 30:

2022

Changes in Actuarial Assumptions:

- The mortality improvement scale was updated from MP-2020 to MP-2021.

2021

Changes in Actuarial Assumptions:

- The mortality improvement scale was updated from MP-2019 to MP-2020.

2020

Changes in Actuarial Assumptions

- The mortality improvement scale was updated from MP-2018 to MP-2019.

2019

Changes in Actuarial Assumptions

- The mortality improvement scale was updated from MP-2017 to MP-2018.

2018

Changes in Plan Provisions

- The annuity benefit increases changed to 0% for January 1, 2019 and 2020, with 1.00% payable thereafter. In addition, for retirements on or after July 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age (not applicable to Rule of 90 retirees, Rule of 62/30 retirees, disability benefit recipients, or survivors).
- Interest credited on member contributions decreased from 4.00% to 3.00% prospectively, beginning July 1, 2018.
- Lowe early retirement factors will be phased in over a 60-month period starting July 1, 2019.
- Deferred augmentation was changed to 0% prospectively, effective July 1, 2019.
- Statutory contribution rates for members and their employers are shown as a percent of pay below:

Contributions After June 30	Contributions After June 30	Plan Contribution Rates: Basic/Coordinated		
		Member (%)	Employer Regular (%)	Employer Additional (%)
2018	2018	10.000/7.500	10.835/7.335	3.640/3.840
2019	2019	10.000/7.500	11.670/8.170	3.640/3.840
2020	2020	10.000/7.500	11.880/8.380	3.640/3.840
2021	2021	10.000/7.500	12.090/8.590	3.640/3.840
2022	2022	10.250/7.750	12.300/8.800	3.640/3.840
2023	2023	10.250/7.750	12.500/9.000	3.640/3.840

INDEPENDENT SCHOOL DISTRICT NO. 625
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2018

Changes in Actuarial Assumptions

- Additional supplemental contributions of \$5,000,000 will be made by the state of Minnesota annually beginning October 1, 2018.
- The plan's statutory amortization period was changed from June 30, 2042, to June 30, 2048.
- The assumed investment return was lowered from 8.00% to 7.50%.
- The assumed wage inflation decreased from 4.00% to 3.00%.
- Salary increase rates were updated from an age-based table with a service-based component during the first 15 years, to a service-based table of rates.
- Retirement, withdrawal, and disability rates were adjusted to better fit observed experience.
- The mortality table was updated from the RP-2000 Mortality Table, with white collar adjustment, set back two years for females, projected with Scale MP-2017 from 2006.

2017

Changes in Actuarial Assumptions

- The CSA loads on liabilities were changed as follows:

		Active Pre-89	Active Post-89	Vested Terminated	Nonvested Terminated
Prior	Prior	7.00%	2.00%	30.00%	30.00%
Current	Current	-%	-%	20.00%	9.00%

- The assumed cost of living adjustments were changed from 1.00% per year through 2054, 2.00% beginning 2055, 2.50% beginning 2066, to 1.00% per year through 2041, 2.0% beginning 2042, and 2.50% beginning 2052.

2016

Changes in Actuarial Assumptions

- The plan is assumed to pay 2.00% postretirement benefit increases beginning January 1, 2055 and a 2.50% postretirement benefit increase beginning January 1, 2066.

2015

Changes in Actuarial Assumptions

- The plan is assumed to pay a 2.00% postretirement benefit increase beginning January 1, 2041 and a 2.50% postretirement benefit increase beginning January 1, 2051.

SUPPLEMENTARY INFORMATION

DRAFT

INDEPENDENT SCHOOL DISTRICT NO. 625
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE
YEAR ENDED JUNE 30, 2023

	AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND			
Total Revenue	\$ 739,682,141	\$ 729,334,021	\$ 10,348,120 *
Total Expenditures	735,059,943	715,513,518	19,546,425 *
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	1,171,789	1,198,916	(27,127) *
<i>Restricted:</i>			
401 Student Activities	1,144,635	683,244	461,391 *
403 Staff Development	-	6,855	(6,855) *
406 Health and Safety	-	-	-
407 Capital Project Levy	-	-	-
408 Cooperative Programs	-	-	-
413 Projects Funded by COP	-	-	-
414 Operating Debt	-	-	-
416 Levy Reduction	-	-	-
417 Taconite Building Maintenance	-	-	-
424 Operating Capital	2,611,183	1,538,254	1,072,929 *
426 \$25 Taconite	-	-	-
427 Disabled Accessibility	-	-	-
428 Learning and Development	7,744	-	7,744 *
434 Area Learning Center	5,286,697	3,489,712	1,796,985 *
435 Contracted Alternative Programs	-	-	-
436 State-Approved Alternative Programs	-	-	-
438 Gifted and Talented	-	-	-
440 Teacher Development and Evaluations	-	-	-
441 Basic Skills Programs	-	-	-
445 Career and Technical Programs	-	-	-
448 Achievement and Integration	-	-	-
449 Safe Schools Crime Levy	-	-	-
451 QZAB Payments	-	-	-
452 OPEB Liability Not Held in Trust	-	-	-
453 Unfunded Severance & Retirement Levy	-	-	-
459 Basic Skills Extended Time	1,066,123	1,066,123	-
467 LTFM	-	(1,409,909)	1,409,909
472 Medical Assistance	2,670,655	1,220,000	1,450,655 *
464 Restricted Fund Balance	-	-	-
<i>Committed:</i>			
418 Committed for Separation	3,038,018	3,038,018	-
461 Committed Fund Balance	-	-	-
<i>Assigned:</i>			
462 Assigned Fund Balance	29,808,965	32,045,739	(2,236,774) *
<i>Unassigned:</i>			
422 Unassigned Fund Balance	80,561,225	74,913,920	5,647,305 *
02 FOOD SERVICE			
Total Revenue	25,782,125	26,997,961	(1,215,836) *
Total Expenditures	35,871,344	35,655,817	215,527 *
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	3,271,635	2,174,526	1,097,109 *
<i>Restricted:</i>			
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	-	11,113,078	(11,113,078) *
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
04 COMMUNITY SERVICE			
Total Revenue	34,757,789	32,442,142	2,315,647 *
Total Expenditures	32,722,255	32,566,639	155,616 *
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	5,762	3,420	2,342 *
<i>Restricted:</i>			
426 \$25 Taconite	-	-	-
431 Community Education	290,956	1,488,012	(1,197,056) *
432 E.C.F.E.	2,895,926	2,836,480	59,446 *
440 Teacher Development and Evaluations	-	-	-
444 School Readiness	3,154,427	2,874,384	280,043 *
447 Adult Basic Education	2,118,729	2,213,940	(95,211) *
452 OPEB Liability Not Held in Trust	-	-	-
464 Restricted Fund Balance	3,161,951	173,450	2,988,501 *
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	- *

INDEPENDENT SCHOOL DISTRICT NO. 625
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS
COMPLIANCE TABLE (CONTINUED)
YEAR ENDED JUNE 30, 2023

	AUDIT	UFARS	DIFFERENCE
06 BUILDING CONSTRUCTION			
Total Revenue	\$ 3,060,164	\$ 3,060,164	\$ -
Total Expenditures	42,693,595	42,396,445	297,150
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
407 Capital Projects Levy	-	-	-
409 Alternative Facility Program	-	-	-
413 Projects Funded by COPs	38,798,570	61,803,855	(23,005,285) *
467 LTFM	70,046,802	46,452,217	23,594,585 *
464 Restricted Fund Balance	6,363,131	14,826,209	(8,463,078) *
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
07 DEBT SERVICE			
Total Revenue	55,108,904	54,876,043	232,861 *
Total Expenditures	53,043,022	53,043,023	(1)
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	15,280,947	(15,280,947) *
451 QZAB and QSCB Payments	23,234,769	20,895,705	2,339,064
464 Restricted Fund Balance	9,880,080	10,087,315	(207,235) *
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-
08 TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Restricted:</i>			
401 Student Activities	-	-	-
402 Scholarships	-	-	-
422 Unassigned Net Position	-	-	-
18 CUSTODIAL FUND			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Restricted:</i>			
401 Student Activities	-	-	-
402 Scholarships	-	-	-
448 Achievement and Integration	-	-	-
464 Restricted Fund Balance	\$ -	-	-
20 INTERNAL SERVICE			
Total Revenue	4,061,968	3,711,007	350,961
Total Expenditures	3,711,008	3,711,007	1
<i>Net Position:</i>			
422 Net Position	3,207,850	2,856,889	350,961
25 OPEB REVOCABLE TRUST			
Total Revenue	4,494,232	4,468,989	25,243
Total Expenditures	176,130	135,621	40,509
<i>Net Position:</i>			
422 Net Position	52,040,238	47,722,136	4,318,102 *
45 OPEB IRREVOCABLE TRUST			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Net Position:</i>			
422 Net Position	-	-	-
47 OPEB DEBT SERVICE			
Total Revenue	-	-	-
Total Expenditures	-	-	-
<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	-	-	-
<i>Restricted:</i>			
425 Bond Refunding	-	-	-
464 Restricted Fund Balance	-	-	-
<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-

*Adjustments were posted after the UFARS compliance deadline.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Multiple Site Boiler Replacement (0575-25-01)

Project Description: Replace 3 boilers, remove methane exhaust system at Battle Creek Middle. Replace boiler with condensing boilers, vent out sidewall, not the chimney and patch ceiling at Hazel Park.

Estimated Cost: \$1,522,000

Estimated Start Date: 5/15/2025

Estimated Project Length: 4 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project	x			
Potential for work stoppage		x		
Complexity of project		x		
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comments
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Dollar amount, project length

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: FY25 Instructional A/V at Highland Park Senior, Battle Creek Middle, and TxujCi Upper (0680-25-01)

Project Description: Classroom A/V replacement.

Estimated Cost: \$2,170,000

Estimated Start Date: 5/1/2025

Estimated Project Length: 15 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project		x		
Potential for work stoppage		x		
Complexity of project		x		
Construction schedule constraints	x			

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Dollar amount, multi craft

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment. For reference, the Board has directed the use of a PLA on previous instructional A/V projects which were similar in scope.

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: FY26 Fire Safety at Hazel Park Middle, 1780 W., Wilson, and Wheelock (0652-26-01)

Project Description: Fire alarm replacements at Hazel Park, 1780, Wilson. Fire Suppression installation at Wheelock.

Estimated Cost: \$1,044,000

Estimated Start Date: 7/1/2025

Estimated Project Length: 4 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project	x			
Potential for work stoppage		x		
Complexity of project	x			
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Dollar amount

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria. For reference, the Board directed the use a PLA on previous fire safety projects of similar scope and size.

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Humboldt Senior Kitchen HVAC (2142-25-01)

Project Description: Remove Kitchen make up air unit (MAU). Includes analysis of airflows and temperatures including enlarging loading dock heating unit. Replacing 4 AHU and new controls for the cafeteria. AHU to supply extra air when the kitchen exhaust fans are operational.

Estimated Cost: \$1,480,000

Estimated Start Date: 5/1/2026

Estimated Project Length: 4 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project	x			
Potential for work stoppage		x		
Complexity of project		x		
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft, dollar amount

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria. Consistency with previous project precedent; level of complexity; impact on students and operations.

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Paving and Play Area Replacement with Stormwater Management at Mississippi Creative Arts (4190-25-01)

Project Description: Remove and replace south parking lot. Repave east parking lot and expand by four spaces. Remove and replace asphalt play area. Install storm drains and structures and connect to storm sewer to resolve the ponding issues in the spring. Install sidewalk along south side of building to connect the front of the building to the rear.

Estimated Cost: \$1,700,000

Estimated Start Date: 6/1/2025

Estimated Project Length: 2 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project		x		
Potential for work stoppage	x			
Complexity of project		x		
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft, project length

Staff Recommendation

- ☒ The Facilities Department **recommends** that a PLA be used for this project
- ☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria. Whole site impact due to stormwater issues; high value.

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Washington Technology Roofing and Paving (4040-24-01)

Project Description: Roofing replacement with roof drain update and west bus loop paving, and storm inlet repair.

Estimated Cost: \$7,649,000

Estimated Start Date: 4/15/2025

Estimated Project Length: 17 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations			x	
Number of trades on the project		x		
Potential for work stoppage	x			
Complexity of project		x		
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Length of project

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria.

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel

construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: LEAP @ JAJ RTU Replacement (1140-25-01)

Project Description: Replace 5 RTUs and reroof.

Estimated Cost: \$3,184,000

Estimated Start Date: 6/15/2025

Estimated Project Length: 4 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project		x		
Potential for work stoppage		x		
Complexity of project	x			
Construction schedule constraints			x	

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

- ☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria.

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional

disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Hamline Elementary Secure Entry, Heating, and Plumbing Replacement (4160-25-01)

Project Description: Create a secure, recognizable entry. Replace existing plumbing. Provide ventilation and cooling to office suite. Replace single boiler with 2 hot water boilers; repipe perimeter radiation in 1953 building; replace pneumatic controls in that area with DDC. Extension of fire sprinklers to remaining 61,300 square feet of building (includes 8,300sf Rec Ctr) incl new ceilings and lighting. Replace A/V and cabling.

Estimated Cost: \$7,517,000

Estimated Start Date: 3/1/2026

Estimated Project Length: 15 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations			x	
Number of trades on the project		x		
Potential for work stoppage		x		
Complexity of project		x		
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft, dollar amount

Staff Recommendation

- ☒ The Facilities Department **recommends** that a PLA be used for this project
- ☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria.

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: FY23 Mechanical Replacements at Nokomis North and Highland Park Senior (0579-23-01)

Project Description: Multiple sites: Como HS, Washington Tech, Nokomis North and HPSH mechanical and electrical project.

Estimated Cost: \$1,569,000

Estimated Start Date: 5/15/2024

Estimated Project Length: 3 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project	x			
Potential for work stoppage		x		
Complexity of project	x			
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft

Staff Recommendation

☒ The Facilities Department **recommends** that a PLA be used for this project

☐ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria.

Final Action

The BOE directs that a PLA

☐ be used for this project

☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro. Instead of hiring local merit shop pipefitters, the district and general contractor’s PLA forbid them from doing so.

PLAs take away employees’ rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel

construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: Four Seasons Electrical Panel Replacement (3120-25-01)

Project Description: Replace all Zinsco electrical panels and breaks (19). Replace Zinsco switch gear.

Estimated Cost: \$269,000

Estimated Start Date: 6/15/2025

Estimated Project Length: 2 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations		x		
Number of trades on the project	x			
Potential for work stoppage		x		
Complexity of project	x			
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comments
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft, project length

Staff Recommendation

- ☐ The Facilities Department **recommends** that a PLA be used for this project
- ☒ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Low complexity
- Low size

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro.

Instead of hiring local merit shop pipefitters, the district and general contractor's PLA forbid them from doing so.

PLAs take away employees' rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: FY25 Flooring at Como Park Elementary, Humboldt Senior, Randolph Heights, Farnsworth Upper, and Maxfield Elementary (0225-25-01)

Project Description: Flooring replacements.

Estimated Cost: \$851,000

Estimated Start Date: 6/15/2025

Estimated Project Length: 3 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations	x			
Number of trades on the project	x			
Potential for work stoppage	x			
Complexity of project	x			
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Multi craft, dollar amount

Staff Recommendation

- ☐ The Facilities Department **recommends** that a PLA be used for this project
- ☒ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Low complexity
- Single Trade

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro.

Instead of hiring local merit shop pipefitters, the district and general contractor's PLA forbid them from doing so.

PLAs take away employees' rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.

REQUEST FOR SAINT PAUL PUBLIC SCHOOLS BOARD OF EDUCATION ACTION

Subject: Project Labor Agreement

Project Title: FY25 Paving at Admin Building and Hubbs Center (0800-25-01)

Project Description: South parking lot replacement and sidewalk north of Focus Beyond, UST removal at the Admin Building. Parking lot replacement at Hubbs Center.

Estimated Cost: \$1,016,000

Estimated Start Date: 6/1/2025

Estimated Project Length: 3 months

Executive Summary

Per Board of Education (BOE) direction dated February 25, 2005, the BOE will evaluate all construction projects whose cost estimates exceed \$250,000 for the appropriateness of a Project Labor Agreement (PLA). Notice of this action was published in the Saint Paul Legal Ledger at least 30 days prior to any BOE action.

Assessment of Criteria for PLA Recommendation:

Criteria	Low	Medium	High	Notes
Potential impact on students/operations	x			
Number of trades on the project	x			
Potential for work stoppage	x			
Complexity of project	x			
Construction schedule constraints		x		

Notices requesting input on the use of a PLA on this project were sent to the following interested parties.

Summary of Responses:

Organization	Yes	No	No Response	Comments
Associated Builders and Contractors		x		See*footnote for full comment
Associated General Contractors of Minnesota			x	
National Association of Minority Contractors			x	
Saint Paul Building and Construction Trades Council	x			Dollar amount, multi craft

Staff Recommendation

- ☐ The Facilities Department **recommends** that a PLA be used for this project
- ☒ The Facilities Department **does not recommend** that a PLA be used for this project

The reasons for the recommendation are as follows:

- Please see the table of assessment criteria. Low complexity. Low student impact.

Final Action

The BOE directs that a PLA

- ☐ be used for this project
- ☐ not be used for this project

If the BOE directs that a PLA be used on this project, it hereby authorizes the Director of Facilities to instruct the execution of this agreement and further directs that the agreement be included in the final construction documents.

** ABC and our 340 construction industry members who employ over 20,000 high-quality craft professionals oppose discriminatory union-only project labor agreements on taxpayer funded projects, including the upcoming Electrical Panel Replacement at Four Seasons project.*

PLAs drive up the cost of construction projects. By unnecessarily limiting bidders and following outdated and inefficient union work rules, PLAs consistently and unnecessarily drive-up costs on projects.

PLAs discriminate against merit shop contractors, disadvantaged businesses, and minority-owned businesses who choose not to be signatory to union contracts. This discrimination is particularly harmful to women- and minority-owned construction businesses whose workers traditionally have been under-represented in construction unions. Merit shop general contractors often utilize union subcontractors for projects and have had great success at doing so – both in the public and private sector. Union general contractors, however, are contractually prohibited from using merit shop subcontractors. Open jobsites that are free of labor affiliation discrimination is what the county should be promoting – not closed jobsites.

PLAs also harm local workers. Proponents claim PLAs ensure the use of local workers, but the truth is PLAs fail at local job creation. PLA supporters fail to mention the term “local workers” excludes local nonunion workers. This rhetoric is particularly misleading because only 25 percent of Minnesota construction workers belong to a union. In construction markets where the demand for union labor is greater than the supply, union workers from outside the local area are given preference over qualified, local, nonunion workers on PLA projects. In one instance, a metro school district that adopted a PLA was forced to bring in union pipefitters from Chicago because of a shortage of union pipefitters in the metro.

Instead of hiring local merit shop pipefitters, the district and general contractor's PLA forbid them from doing so.

PLAs take away employees' rights. Employees normally are permitted to choose whether to join a union through a card check process or a federally supervised private ballot election. PLAs require unions to be the exclusive bargaining representative for workers during the life of the project. The decision to elect union representation is made by the employer —when agreeing to participate in a PLA—rather than the employees.

PLAs are not necessary to, and are not successful at, ensuring labor peace or keeping a project safe, on time, on budget, or in compliance with labor laws. Unions leverage the threat of labor strikes and unrest to compel construction users to require PLAs on construction projects. This is a particularly disingenuous argument that flirts with blackmail because unions can cause many project delays through illegal organizing and jurisdictional disputes. In addition, unions have engaged in strikes on PLA projects across the country, calling into question the value of the agreements. In contrast, merit shop workers do not strike.

We oppose the use of project labor agreements on the upcoming Electrical Panel Replacement at Four Seasons project and encourage Saint Paul Public Schools to side with taxpayers along with free, fair, and open competition when it makes its decisions regarding project labor agreements.



Gender Inclusion Policies - 3rd Reading

274

- Policy 500.00 (Students) - Update**
- Policy 416.00 - (Staff) - Proposed**

Board of Education - October 22, 2024
Myla Pope, Director, Office of Equity

Policy 500.00 - Gender Inclusion

Why are we proposing to amend this policy?

- Policy was adopted 3/17/2015 and has not since been updated
 - Terminology and other language in the policy needs to be updated
 - Audience and scope also needs to be considered
 - The current policy is limited to students
 - The current policy sits within the gender binary

275

Policy 500.00 - Shifts

- Policy 500.00 will be exclusive to students
- See all proposed changes to Policy 500.00 [HERE](#)

276

Policy 500.00 - New Language

Item	Rationale
<p>Purpose Statement: This policy addresses the inequities some students, including intersex, transgender, gender fluid, questioning, gender queer, gender diverse, and gender creative students, confront as they navigate a system designed using a cisgender, binary model.</p>	<ul style="list-style-type: none"> Shifted the existing General Statement to the Purpose Statement for alignment. Updated language to include current terminology. Included terminology that aligned to how students identify themselves ²⁷⁷
<p>General Statement of Policy: The students of Saint Paul Public Schools (SPPS) deserve respectful and inclusive learning environments that foster a sense of belonging and value respect their gender identity and gender expression. SPPS ensures that all students have access to programming and facilities in which they feel comfortable, safe, and supported, included, and empowered.</p>	<ul style="list-style-type: none"> Shifted the existing Purpose Statement to the General Statement for alignment. Updated language to be more inclusive. Included additional language that students identified as important.

Policy 500.00 - New Language

Item	Rationale
<p>Definitions - All definitions will be identified by a letter instead of a number.</p>	<ul style="list-style-type: none"> Aligns to the current policy template that is being used.
<p>D. Gender Identity refers to a person's inherent sense of being a man, woman, both, or neither. A person's gender identity may or may not correspond to their assigned sex at birth or to their primary or secondary sex characteristics. A person's gender identity is not necessarily visible to others. deeply held sense or knowledge of their own gender, including their name and pronouns.</p>	<ul style="list-style-type: none"> The Minnesota Human Rights Act definition of the term added in 2023. Minn.Stat. Sec. 278 363A.03, subd. 50. Updated language to add consideration for name and pronouns.

Policy 500.00 - New Language

Item	Rationale
E. Gender Fluid is a term that refers to someone whose gender identity is not fixed and may shift over time.	<ul style="list-style-type: none">Added the term Gender Fluid to provide a term that students found significant alignmentProvided a definition for the term Gender Fluid.
F. Questioning is a term that refers to someone who has not yet self-defined self identified their sexual orientation, gender identity, gender expression, or some combination of the three.	<div>279</div> <ul style="list-style-type: none">Added the term Questioning to provide a term that students found significant alignmentProvided a definition for the term Questioning.

Policy 500.00 - New Language

Item	Rationale
<p>G. Gender Diverse is an umbrella term that refers to someone who identifies and/or expresses themselves outside of the gender binary. Their gender identity and/or expression may not fit neatly into a category based on stereotypical gender constructs.</p>	<ul style="list-style-type: none">• The term is a new letter.• Replaced the term Gender Nonconforming with Gender Diverse to provide a more inclusive term• Provided a definition for the term Gender Diverse.
<p>H. Gender Creative is an umbrella term that refers to someone who is exploring their gender identity beyond their assigned gender at birth and/or the gender binary in ways that are authentic to them. It may also be a term to identify their gender outside of stereotypical gender constructs.</p>	<ul style="list-style-type: none">• The term is a new letter.• Added additional language based on feedback.

Policy 500.00 - New Language

Item	Rationale
I. Gender Queer is an umbrella term that refers to someone who does not follow binary gender norms.	<ul style="list-style-type: none">Added the term Gender Queer to provide an umbrella term that included non-binary identities of which students found significantProvided a definition for the term Gender Queer. 281
J. Cisgender refers to someone whose gender identity matches the gender sex they were assigned at birth.	<ul style="list-style-type: none">Updated definition to reflect that gender is a social construction.

Policy 500.00 - New Language

Item	Rationale
K. Sex refers to a person's biology and is generally categorized as male, female, or intersex.	<ul style="list-style-type: none">• The term is a new letter.
L. Intersex is an umbrella term that refers to people who are born with variations in sex traits or reproductive anatomy. There are a wide variety of differences among these traits, which might not fit inside stereotypical assumptions of male or female bodies. These variations include internal and/or external anatomy, hormones or chromosomes.	<ul style="list-style-type: none">• The term is a new letter. <div>282</div>

Policy 500.00 - New Language

Item	Rationale
<p>M. Transgender is an adjective describing persons whose gender identity or expression is different from the gender sex they were assigned at birth.</p>	<ul style="list-style-type: none"> • The term is a new letter. • Updated definition to reflect that gender is a social construction.
<p>N. Transitioning refers to the process of someone making changes to live according to their gender identity, also known as gender affirmation. The process of transitioning, or affirming one's gender identity, may look different for everyone. The process may include a "coming out" period where information is shared with others; name, pronoun and/or gender updates to legal documentation; and various types of medical procedures/treatments. Transitioning may include processes not listed above.</p>	<ul style="list-style-type: none"> • Added the term because transitioning was added to the policy under Ensure Gender Inclusiveness.

Policy 500.00 - New Language

Item	Rationale
<p>IV. Ensure Gender Inclusiveness Statement: SPPS staff and systems ensure equitable and inclusive access to programming and facilities. In accordance with procedure, the District will:</p>	<ul style="list-style-type: none"> Added the word equitable to make sure equity is also central to the statement.
<p>Items - All listed items will be identified by a letter instead of a number.</p>	<p style="text-align: right;">284</p> <ul style="list-style-type: none"> Aligns to the current policy template that is being used.
<p>Ensure Gender Inclusiveness: A. Respect the gender identity and gender expression of all students' by honoring their right to be identified and addressed by their self-identified name and pronouns. Staff will not refer to a student using their "dead name."</p>	<ul style="list-style-type: none"> Shifted language around within the statement for clarity Updated language from <i>preferred name and pronoun</i> to <i>self-identified name and pronouns</i> to provide empowering language. Added language regarding the use of dead names.

Policy 500.00 - New Language

Item	Rationale
<p>Ensure Gender Inclusiveness:</p> <p>B. A Student Support Team may meet to determine a Student Support Plan. The Student Support Team will consist of the student, parent(s) or legal guardian(s) when possible, a school counselor, a school social worker, and the principal or the principal's administrative designee. The student may also invite an additional adult advocate(s) to the team, if they feel the support would be beneficial.</p>	<ul style="list-style-type: none"> The Student Support Team is referenced in the procedural documents and is an important part of ensuring that gender inclusiveness is supported at the building level. "When possible" was added based on student experiences 285 Advocate was updated to advocate(s) based on student perspective.
<p>Ensure Gender Inclusiveness:</p> <p>C. Within academic programming, prohibit the separation of students and/or curricular materials based upon perceived gender unless it serves as a compelling pedagogical tool.</p>	<ul style="list-style-type: none"> Added language to reflect that gender is a social construction.

Policy 500.00 - New Language

Item	Rationale
Ensure Gender Inclusiveness: E. Provide all students with access to facilities that best align with students' gender identity, and/or the facilities the student feels comfortable and safe accessing.	<ul style="list-style-type: none">Additional language was added to protect gender diverse students that do not align to the gender binary. <p>286</p>
Ensure Gender Inclusiveness: F. Provide all students the opportunity to socially transition during the timing and manner of which they choose. Administrators and staff will respect the right of the students and families to disclose information regarding this confidential and private process. Information related to a student's transition cannot be disclosed without consent of the student and/or family.	<ul style="list-style-type: none">Included language to support the process of transitioning for students.

Policy 500.00 - New Language

Item	Rationale
Legal References: U.S.C. Amend.XIV § 2 (Equal Protection Clause of the 14th Amendment)	<ul style="list-style-type: none">To include an additional related legal reference.
Cross References to District Policies: 501.03 Student Dress Code	<ul style="list-style-type: none">To include recently adopted district policy.²⁸⁷

Policy 500.00 - Questions

- Questions

288

Policy 416.00 - Gender Inclusion - Staff

Why are we proposing the adoption of this policy?

- The current Gender Inclusion Policy is exclusive to students
- See proposed policy [HERE](#)

289

Policy 416.00 - Gender Inclusion - Staff

Purpose of policy: This policy addresses the inequities some staff, including intersex, transgender, **agender**, gender diverse, and gender creative staff confront as they navigate a system designed using a cisgender, binary model.

290

General Statement of policy: The staff of Saint Paul Public Schools (SPPS) deserve respectful, **dignified**, and inclusive work environments that foster a sense of belonging and value their gender identity and gender expression. SPPS ensures that all staff have access to inclusive ~~professional development opportunities, work settings, and facilities~~ **work settings, facilities, and professional development opportunities** in which they feel comfortable, safe, and supported.

Policy 416.00 - Gender Inclusion - Staff

Revisions to terms and/or definitions since last reading

E. Agender is a term that refers to someone that has an internal sense of being neither male, female, or some combination of male and female.

291

G. Gender Creative is an umbrella term that refers to someone who is exploring their gender identity beyond their assigned gender at birth and/or the gender binary **in ways that are authentic to them**. It may also be a term to identify their gender outside of stereotypical gender constructs.

Policy 416.00 - Gender Inclusion - Staff

Revisions to terms and/or definitions since last reading

H. Cisgender refers to someone whose gender identity matches the **sex** they were assigned at birth.

292

K. Transgender is an adjective describing persons whose gender identity or expression is different from the **sex** they were assigned at birth.

Policy 416.00 - Gender Inclusion - Staff

Revisions to terms and/or definitions since last reading

L. Transitioning refers to the process of someone making changes to live according to their gender identity, also known as gender affirmation. The process of transitioning, or affirming one's gender identity, may look different for everyone. The process may include a "coming out" period where information is shared with others; name and/or gender updates to legal documentation; and various types of medical procedures/treatment^s.

~~Transitioning is not exclusive to any of the processes listed above.~~

Transitioning may include processes not listed above.

Policy 416.00 - Gender Inclusion - Staff

IV. Ensure Gender Inclusiveness

SPPS staff and systems ensure equitable and inclusive access to **work settings, facilities, and professional development opportunities.** ~~professional development, work environments, and facilities.~~ The District will:

294

- A. Respect the gender identity and gender expression of all staff members by honoring their right to be identified and addressed by their self-identified name and pronouns.

Policy 416.00 - Gender Inclusion - Staff

IV. Ensure Gender Inclusiveness (continued)

- B. Within professional development and work meetings, prohibit the separation of staff and/or work materials based upon **perceived** gender unless it serves as a compelling andragogical approach and/or pedagogical tool. **If separation were to occur, each staff member will have the right to determine the grouping that aligns to their identity. Staff members may also elect to “sit out” during this process.**

Policy 416.00 - Gender Inclusion - Staff

IV. Ensure Gender Inclusiveness (continued)

- C. Provide all staff with equitable access to facilities that best align with their gender identity, and/or the facilities the staff feels comfortable and safe accessing.
- D. Employees often continue to work while they transition. Administrators and supervisors must be sensitive **and responsive** to transgender, gender diverse, or gender creative employees' reported concerns related to issues of belonging, safety, privacy, and needs associated with transitioning under the Minnesota Human Rights Act.

296

Policy 416.00 - Gender Inclusion - Staff

IV. Regulations (Additional Section)

A. Confidentiality and Privacy

Saint Paul Public School employees have the right to disclose or keep private their gender identity and/or gender expression. Staff elect when and with whom they share their private information. Personal and medical details related to an individual's gender identity and/or transgender status is their private information and legally protected. Individuals must consent to others disclosing their personal, private information. Circulating information and/or details about a staff member's gender identity, gender expression, or gender transition is unacceptable **and may result in disciplinary action.** These practices do not align to creating belonging in SPPS through an inclusive, safe, and supportive work environment.

Policy 416.00 - Gender Inclusion - Staff

IV. Regulations (Additional Section - continued)

B. Official Records

Employees have the right to update their self-identified names and pronouns with Human Resources through the district's employee information management system. Employee's self-identified names will be reflected in their email addresses, technology display names, and ID badges. The staff member's pronouns and photograph on their ID badge may also be updated to reflect the employee's gender identity and expression. Employees do not need to produce documentation of a legal name change in order to update their self-identified name with HR. Documentation of a legal name change is required for an update to employee records beyond the district's information system (i.e. Federal and State tax documents).

Policy 416.00 - Gender Inclusion - Staff

IV. Regulations (Additional Section - continued)

A. Dress Code

Saint Paul Public Schools will not restrict an employee's clothing, appearance, or expression on the basis of gender identity.

299

Policy 416.00 - Questions

- Questions

300

Policy 500.00
GENDER INCLUSION

I. PURPOSE

This policy addresses the inequities some students, including intersex, transgender, **gender fluid**, **questioning**, **gender queer**, **gender diverse**, and **gender creative** students, confront as they navigate a system designed using a **cisgender**, binary model.

II. GENERAL STATEMENT OF POLICY

The students of Saint Paul Public Schools (SPPS) deserve respectful and inclusive learning environments **that foster a sense of belonging and value respect their** gender identity and gender expression. SPPS ensures that all students have access to programming and facilities in which they feel comfortable, safe, **and supported, included, and empowered.**

III. DEFINITIONS

- A. **Gender** refers to the socially constructed roles, behaviors, activities, and attributes that a given society attaches to femininity or masculinity.
- B. **Gender Binary** refers to the social construction of a gender dichotomy between masculinity and femininity. The gender binary often ignores or denigrates alternate gender constructions.
- C. **Gender Expression** refers to the manner in which persons represent or express gender to others, often through behavior, clothing, hairstyles, activities, voice, or mannerisms.
- D. **Gender Identity** refers to a person's **inherent sense of being a man, woman, both, or neither. A person's gender identity may or may not correspond to their assigned sex at birth or to their primary or secondary sex characteristics. A person's gender identity is not necessarily visible to others. deeply held sense or knowledge of their own gender, including their name and pronouns.**
- E. **Gender Fluid** is a term that refers to someone whose gender identity is not fixed and may shift over time.

- F. **Questioning** is a term that refers to someone who has not yet self-defined self-identified their sexual orientation, gender identity, gender expression, or some combination of the three.
- G. **Gender Diverse** is an umbrella term that refers to someone who identifies and/or expresses themselves outside of the gender binary. Their gender identity and/or expression may not fit neatly into a category based on stereotypical gender constructs.
- H. **Gender Creative** is an umbrella term that refers to someone who is exploring their gender identity beyond their assigned gender at birth and/or the gender binary in ways that are authentic to them. It may also be a term to identify their gender outside of stereotypical gender constructs.
- I. **Gender Queer** is an umbrella term that refers to someone who does not follow binary gender norms.
- J. **Cisgender** refers to someone whose gender identity matches the sex they were assigned at birth.
- K. **Sex** refers to a person's biology and is generally categorized as male, female, or intersex.
- L. **Intersex** is an umbrella term that refers to people who are both with variations in sex traits or reproductive anatomy. There are a wide variety of differences among these traits, which might not fit inside stereotypical assumptions of male or female bodies. These variations include internal and/or external anatomy, hormones or chromosomes.
- M. **Transgender** is an adjective describing persons whose gender identity or expression is different from the sex they were assigned at birth.
- N. **Transitioning** refers to the process of someone making changes to live according to their gender identity, also known as gender affirmation. The process of transitioning, or affirming one's gender identity, may look different for everyone. The process may include a "coming out" period where information is shared with others; name, pronoun and/or gender updates to legal documentation; and various types of medical procedures/treatments. Transitioning may include processes not listed above.

IV. ENSURE GENDER INCLUSIVENESS

SPPS staff and systems ensure equitable and inclusive access to programming and facilities. In accordance with procedure, the District will:

- A. Respect the gender identity and gender expression of all students' by honoring their right to be identified and addressed by their self-identified name and pronouns. Staff will not refer to a student using their "dead name."
- B. A Student Support Team may meet to determine a Student Support Plan. The Student Support Team will consist of the student, parent(s) or legal guardian(s) when possible, a school counselor, a school social worker, and the principal or the principal's administrative designee. The student may also invite an additional adult advocate(s) to the team, if they feel the support would be beneficial.
- C. Within academic programming, prohibit the separation of students and/or curricular materials based upon perceived gender unless it serves as a compelling pedagogical tool.
- D. Provide all students the opportunity to participate in co-curricular and extracurricular activities in a manner consistent with their gender identity, including but not limited to intramural and interscholastic athletics.
- E. Provide all students with access to facilities that best align with students' gender identity, and/or the facilities the student feels safest accessing.
- F. Provide all students the opportunity to socially transition during the timing and manner of which they choose. Administrators and staff will respect the right of the students and families to disclose information regarding this confidential and private process. Information related to a student's transition cannot be disclosed without consent of the student and/or family.

LEGAL REFERENCES:

Minn. Stat. ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 121A.031 (Safe and Supportive Minnesota Schools Act) Minn. Stat. § 121A.03, subd. 2 (Sexual, Religious and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)
20 U.S.C. § 1681 et seq. (Title IX)

20 U.S.C. § 1701 et seq. (Equal Educational Opportunities)
U.S.C. Amend.XIV § 2 (Equal Protection Clause of the 14th Amendment)

CROSS REFERENCES TO DISTRICT POLICIES:

102.00 Equal Opportunity/Non-Discrimination
415.00 Harassment, Violence and Other Offensive Behavior
501.03 Student Dress Code
505.00 Bullying Prohibition

Policy 416.00

GENDER INCLUSION - STAFF**I. PURPOSE**

This policy addresses the inequities some staff, including intersex, transgender, **agender**, gender diverse, and gender creative staff confront as they navigate a system designed using a cisgender, binary model.

II. GENERAL STATEMENT OF POLICY

The staff of Saint Paul Public Schools (SPPS) deserve respectful, **dignified**, and inclusive work environments that foster a sense of belonging and value their gender identity and gender expression. SPPS ensures that all staff have access to inclusive **work settings, facilities, and professional development opportunities in which they feel comfortable, safe, and supported.** ~~professional development opportunities, work settings, and facilities in which they feel comfortable, safe, and supported.~~

III. DEFINITIONS

- A. Gender** refers to the socially constructed roles, behaviors, activities, and attributes that a given society attaches to femininity or masculinity.
- B. Gender Binary** refers to the social construction of a gender dichotomy between masculinity and femininity. The gender binary often ignores or denigrates alternate gender constructions.
- C. Gender Expression** refers to the manner in which persons represent or express gender to others, often through behavior, clothing, hairstyles, activities, voice, or mannerisms.
- D. Gender Identity** refers to a person's **inherent sense of being a man, woman, both, or neither. A person's gender identity may or may not correspond to their assigned sex at birth or to their primary or secondary sex characteristics. A person's gender identity is not necessarily visible to others.** ~~deeply held sense or knowledge of their own gender, including their name and pronouns.~~
- E. Agender** is a term that refers to someone that has an internal sense of being **neither male, female, or some combination of male and female.**
- F. Gender Diverse** is an umbrella term that refers to someone who identifies and/or expresses themselves outside of the gender binary. Their gender identity and/or expression may not fit neatly into a category based on

stereotypical gender constructs.

- G. **Gender Creative** is an umbrella term that refers to someone who is exploring their gender identity beyond their assigned gender at birth and/or the gender binary **in ways that are authentic to them**. It may also be a term to identify their gender outside of stereotypical gender constructs.
- H. **Cisgender** refers to someone whose gender identity matches the **sex** they were assigned at birth.
- I. **Sex** refers to a person's biology and is generally categorized as male, female, or intersex.
- J. **Intersex** is an umbrella term that refers to people who are born with variations in sex traits or reproductive anatomy. There are a wide variety of differences among these traits, which might not fit inside stereotypical assumptions of male or female bodies. These variations include internal and/or external anatomy, hormones or chromosomes.
- K. **Transgender** is an adjective describing persons whose gender identity or expression is different from the **sex** they were assigned at birth.
- L. **Transitioning** refers to the process of someone making changes to live according to their gender identity, also known as gender affirmation. The process of transitioning, or affirming one's gender identity, may look different for everyone. The process may include a "coming out" period where information is shared with others; name and/or gender updates to legal documentation; and various types of medical procedures/treatments. **s.** Transitioning may include processes not listed above. ~~Transitioning is not exclusive to any of the processes listed above.~~

IV. ENSURE GENDER INCLUSIVENESS

SPPS staff and systems ensure equitable and inclusive access to **work settings, facilities, and professional development opportunities**, ~~professional development, work environments, and facilities~~. The District will:

- A. Respect the gender identity and gender expression of all staff members by honoring their right to be identified and addressed by their self-identified name and pronouns.
- B. Within professional development and work meetings, prohibit the separation of staff and/or work materials based upon **perceived** gender unless it serves as a compelling andragogical approach and/or pedagogical tool. **If separation were to occur, each staff member will have the right to determine the grouping that aligns to their identity. Staff members may also elect to "sit out" during this process.**
- C. Provide all staff with equitable access to facilities that best align with their

gender identity, and/or the facilities the staff feels comfortable and safe accessing.

- D. Employees often continue to work while they transition. Administrators and supervisors must be sensitive **and responsive** to transgender, gender diverse, or gender creative employees' reported concerns related to issues of belonging, safety, privacy, and needs associated with transitioning under the Minnesota Human Rights Act.

V. REGULATIONS

A. Confidentiality and Privacy

Saint Paul Public School employees have the right to disclose or keep private their gender identity and/or gender expression. Staff elect when and with whom they share their private information. Personal and medical details related to an individual's gender identity and/or transgender status is their private information and legally protected. Individuals must consent to others disclosing their personal, private information. Circulating information and/or details about a staff member's gender identity, gender expression, or gender transition is unacceptable **and may result in disciplinary action**. These practices do not align to creating belonging in SPPS through an inclusive, safe, and supportive work environment.

B. Official Records

Employees have the right to update their self-identified names and pronouns with Human Resources through the district's employee information management system. Employee's self-identified names will be reflected in their email addresses, technology display names, and ID badges. The staff member's pronouns and photograph on their ID badge may also be updated to reflect the employee's gender identity and expression. Employees do not need to produce documentation of a legal name change in order to update their self-identified name with HR. Documentation of a legal name change is required for an update to employee records beyond the district's information system (i.e. Federal and State tax documents).

C. Dress Code

Saint Paul Public Schools will not restrict an employee's clothing, appearance, or expression on the basis of gender identity.

LEGAL REFERENCES:

Minn. Stat. ch. 363A (Minnesota Human Rights Act)

Minn. Stat. § 121A.03, subd. 2 (Sexual, Religious and Racial Harassment and Violence Policy)

20 U.S.C. § 1681 et seq. (Title IX)

20 U.S.C. § 1701 et seq. (Equal Educational Opportunities)

42 U.S.C § 1320 et seq. (HIPAA)

CROSS REFERENCES TO DISTRICT POLICIES:

102.00 Equal Opportunity/Non-Discrimination

401.00 Equal Employment Opportunity

405.00 Records: Personnel Records

415.00 Harassment, Violence and Other Offensive Behavior



Saint Paul
PUBLIC SCHOOLS

Third Reading - Board Policy 509: Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds

Board of Education Meeting
October 22, 2024

Policy 509

Why are we proposing this policy?

Required per [Minnesota Statute 121A.55\(f\)](#)

310

Purpose of policy: To describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school grounds.

- Only used in emergency situations (defined in law)
- If a student is removed, this policy requires parental notification and outlines responsibilities of the IEP team

[Click to view updated draft policy](#)

What Does it Look Like In Practice?

- Once all de-escalation strategies have been exhausted by the school safety team, the student may be removed from school grounds for the safety of the student and others.
- When this does occur, 99% of the time it is internal staff (not police) that is removing students with IEPs.
 - Security and Emergency Management (SEM) team members transport the student(s) home; many times a social worker is accompanying SEM
 - SEM follows the parameters of the student's IEP
- In response to the behavior, the district/school will work with the guardian(s) to review the student's IEP and update it.

Policy 509 Communication Strategy

- School Year 24-25: Office of Specialized Services will send communication to all parents of students with disabilities
 - Partnership with Special Education Parent Advisory Council (SEAC)
 - Letter explaining the new policy
 - Reference to the state statute regarding policy
 - Statement about state/federal law already in place
 - Overview of parental rights
 - Contact information if they have questions about the policy
- Moving forward
 - Integrate this notice into other communication and updates to parents (e.g., Rights and Responsibilities Handbook, etc.)

312

What Will Change Once This Policy Is Adopted?

Nothing.

313

Historically, we have been following these procedures. We are now proposing to adopt a policy based on statute requirements to have a policy.

This policy will not result in an increased presence of law enforcement in our schools.

Questions & Next Steps

- Questions?
- Vote to approve Policy 509: Use of Peace Officers and Crisis Teams to Remove Students with IEPs from the School Grounds

314

509.00 USE OF PEACE OFFICERS AND CRISIS TEAMS TO REMOVE STUDENTS WITH IEPs FROM SCHOOL GROUNDS

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to describe the appropriate use of peace officers and crisis teams to remove, if necessary, a student with an individualized education program (IEP) from school grounds.

II. GENERAL STATEMENT OF POLICY

The school district is committed to promoting learning environments that are safe for all members of the school community. It further believes that students are the first priority and that they should be reasonably protected from physical or emotional harm at all school locations and during all school activities.

In general, all students, including those with IEPs, are subject to the terms of the school district's discipline policy. Building level administrators have the leadership responsibility to maintain a safe, secure, and orderly educational environment within which learning can occur. Corrective action to discipline a student and/or modify a student's behavior will be taken by staff when a student's behavior violates the school district's discipline policy.

If a student with an IEP engages in conduct which, in the judgment of school personnel, endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, that student may be removed from school grounds in accordance with this policy.

III. DEFINITIONS

For purposes of this policy, the following terms have the meaning given them in this section:

- A. "Crisis team" means a group of persons, which may include teachers and non-teaching school personnel, selected by the building administrator in each school building who have received crisis intervention training and are responsible for becoming actively involved with resolving crises. The building administrator or designee shall serve as the leader of the crisis team. For the purpose of this policy, "crisis team" means School Safety Team. For the purpose of this policy, School Support Liaisons (SSLs) are part of the crisis team.
- B. "Emergency" means a situation where immediate intervention is needed to protect a child or other individual from physical injury.
- C. "Peace officer" means an employee or an elected or appointed official of a political subdivision or law enforcement agency who is licensed by the Board of

Peace Officer Standards and Training, charged with the prevention and detection of crime and the enforcement of general criminal laws of the state and who has the full power of arrest. The term “peace officer” includes a person who serves as a sheriff, a deputy sheriff, a police officer, or a state patrol trooper.

- D. The phrase “remove the student from school grounds” is the act of securing the person of a student with an IEP and escorting that student from the school building or school activity at which the student with an IEP is located.
- E. “Student with an IEP” or “the student” means a student who is eligible to receive special education and related services pursuant to the terms of an IEP or an individual interagency intervention plan (IIIP).
- F. All other terms and phrases used in this policy shall be defined in accordance with applicable state and federal law or ordinary and customary usage.

IV. REMOVAL OF STUDENTS WITH IEPs FROM SCHOOL GROUNDS

A. Removal By Crisis Team

If the behavior of a student with an IEP escalates to the point where the student’s behavior endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team may be summoned. The crisis team may attempt to de-escalate the student’s behavior by means including, but not limited to, those described in the student’s IEP and/or behavior intervention plan. When such measures fail, or when the crisis team determines that the student’s behavior continues to endanger or may endanger the health, safety, or property of the student, other students, staff members, or school property, the crisis team may remove the student from school grounds.

If the student’s behavior cannot be safely managed, school personnel may immediately request assistance from a peace officer.

B. Removal By Peace Officer

If a student with an IEP engages in conduct which endangers or may endanger the health, safety, or property of the student, other students, staff members, or school property, the school building’s crisis team, building administrator, or the building administrator’s designee, may request that a peace officer remove the student from school grounds.

If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a peace officer at the request of a school administrator or school staff person during the school day twice in a 30-day period, the student’s IEP team must meet to determine if the student’s IEP is adequate or if additional evaluation is needed.

If the school district reports a crime committed by a student with an IEP, school personnel shall transmit copies of the special education and disciplinary records of the student for consideration by appropriate authorities to whom it reports the crime, to the extent that the transmission is permitted by the Family Education

Rights and Privacy Act (FERPA), the Minnesota Government Data Practices Act, and school district's policy 304.00 Records: Data Management and correlating procedures.

The fact that a student with an IEP is covered by special education law does not prevent state law enforcement and judicial authorities from exercising their responsibilities with regard to the application of federal and state law to crimes committed by a student with an IEP.

C. Reasonable Force Permitted

1. In removing a student with an IEP from school grounds, a building administrator, other crisis team members (including SSLs) or other agents of the school district, whether or not members of a crisis team, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another.
2. Notwithstanding Paragraph C(1), in removing a student with an IEP from school grounds, school district personnel are further prohibited from engaging in the following conduct:
 - a. Corporal punishment prohibited by Minnesota Statutes, section 121A.58;
 - b.. Requiring a child to assume and maintain a specified physical position, activity, or posture that induces physical pain;
 - c. Totally or partially restricting a child's senses as punishment;
 - d. Denying or restricting a child's access to equipment and devices such as walkers, wheelchairs, hearing aids, and communication boards that facilitate the child's functioning except when temporarily removing the equipment or device is needed to prevent injury to the child or others or serious damage to the equipment or device, in which case the equipment or device shall be returned to the child as soon as possible;
 - e. Interacting with a child in a manner that constitutes sexual abuse, neglect, or physical abuse under Minnesota Statutes, Chapter 260E;
 - f. Physical holding (as defined in Minnesota Statutes, section 125A.0941) that restricts or impairs a child's ability to breathe, restricts or impairs a child's ability to communicate distress, places pressure or weight on a child's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen, or results in straddling a child's torso;
 - g. Withholding regularly scheduled meals or water; and/or
 - h. Denying a child access to toilet facilities.

3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

D. Parental Notification

The building administrator or designee shall make reasonable efforts to notify the student's parent or guardian of the student's removal from school grounds as soon as possible following the removal.

E. Continued Removals; Review of IEP

Continued and repeated use of the removal process described herein must be reviewed in the development of the individual student's IEP or IIIP.

F. Effect of Policy in an Emergency; Use of Restrictive Procedures

A student with an IEP may be removed in accordance with this policy regardless of whether the student's conduct would create an emergency.

If the school district seeks to remove a student with an IEP from school grounds under this policy due to behaviors that constitute an emergency and the student's IEP, IIIP, or behavior intervention plan authorizes the use of one or more restrictive procedures, the crisis team may employ those restrictive procedures, in addition to any reasonable force that may be necessary, to facilitate the student's removal from school grounds, as long as the crisis team members who are implementing the restrictive procedures have received the training required by Minnesota Statutes, section 125A.0942, subdivision 5, and otherwise comply with the requirements of section 125A.0942.

G. Reporting to the Minnesota Department of Education (MDE)

Annually, stakeholders may recommend, as necessary, to the Commissioner of MDE (Commissioner) specific and measurable implementation and outcome goals for reducing the use of restrictive procedures. The Commissioner must submit to the Legislature a report on districts' progress in reducing the use of restrictive procedures that recommends how to further reduce these procedures and eliminate the use of seclusion. By January 15, April 15, July 15, and October 15 of each year, districts must report, in a form and manner determined by the Commissioner, about individual students who have been secluded. By July 15 each year, districts must report summary data. The summary data must include information on the use of restrictive procedures for the prior school year, July 1 through June 30, including the use of reasonable force by school personnel that is consistent with the definition of physical holding or seclusion of a child with a disability.

Minn. Stat. §§ 121A.40-121A.56 (Minnesota Pupil Fair Dismissal Act)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 121A.67 (Removal by Police Officer)
Minn. Stat. §§ 125A.094-125A.0942 (Restrictive Procedures for Children with Disabilities)
Minn. Stat. § 609.06 (Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy (FERPA))
20 U.S.C. § 1415(k)(6) (Individuals with Disabilities Education Act)
34 C.F.R. § 300.535 (Referral to and Action by Law Enforcement and Judicial Authorities)

Cross References: SPPS Policy 506.00 Student Discipline
SPPS Policy 304.00 Records: Data Management
304.00.01 | PROCEDURE Cumulative Record Process
304.00.02 | PROCEDURE Records: Request to Amend Student Records:
Procedures to Challenge Data
304.00.03 | PROCEDURE Access to Public Data
304.00.04 | PROCEDURE Access to Data for Individual Data Subjects
304.00.05 | PROCEDURE Student Enrollment Process and Requested Data
SPPS Policy 508.00 Pupils with Individualized Education Program (IEP)
SPPS Rights and Responsibilities Handbook



Superintendent Search: Leadership Profile Draft

Halla Henderson, Chair

Board of Education Meeting
October 22, 2024

Superintendent Search: Leadership Profile

The Saint Paul Public Schools Leadership Profile is built on data collected through:

- Individual interviews with members of the Board of Education;
- Focus groups with staff, administrators, union leadership, Parent Advisory Councils, students, and community partners;
- In-person and online open forums conducted in English, Hmong, Karen, Somali, and Spanish; and an
- Online survey open to all members of the SPPS community

321

SPPS Strengths to Build On

- Diverse Programs and Services
- Student Support
- Community Pride
- Partnerships
- Committed Staff
- Diversity

322

SPPS Challenges to Address

- Academic Outcomes
- School/District Collaboration
- Facilities
- Budget and Finances
- Enrollment
- Staff Diversity and Cultural Integrity
- Trust
- School Safety

323

Essential Leadership Qualities

- Instructional Leader
- Cultural Integrity
- Equity Advocate
- Trust Builder
- Relationship Builder
- Experienced in Similar Districts
- Active Listener
- Political Ally
- Committed
- Strategic Thinker

324

Discussion and Action

Vote to approve the proposed Leadership Profile

325

Superintendent Leadership Profile

Saint Paul Public Schools

October 22, 2024

The Saint Paul Public Schools Leadership Profile is built on data collected through:

- Individual interviews with members of the Board of Education;
- Focus groups with staff, administrators, union leadership, Parent Advisory Councils, students, and community partners;
- In-person and online open forums conducted in English, Hmong, Karen, Somali, and Spanish; and an
- Online survey open to all members of the SPPS community.

BWP consultants analyzed the data and what emerged were criteria that describe the skills, experiences, knowledge, and personal qualities that your community believes are essential for your next superintendent.

The Leadership Profile suggests that the next SPPS superintendent must be able to build upon the district's strengths and address its challenges. To do so, this leader must bring to the position personal qualities and values that will support the building of relationships across the school district and cultivate partnerships with community groups to better serve students.

SPPS Strengths to Build On

- **Diverse Programs and Services:** SPPS is recognized for its inclusive approach to diversity, offering a wide range of programs that welcome and serve students from various cultural, linguistic, and learning backgrounds.
- **Student Support:** SPPS schools are committed to providing support systems to ensure student success and promoting physical and mental well-being.
- **Community Pride:** St. Paul residents' pride in their community is a valuable asset to the district. SPPS employees include many former students and residents who choose to live in St. Paul.
- **Partnerships:** The district has a strong network of partnerships with local businesses and organizations to enhance student opportunities and resources. These community partners are committed to offering services to bridge gaps and support students.
- **Committed Staff:** Staff members are dedicated and hard-working. They have the best interests of students in their hearts.

- **Diversity:** SPPS reflects the diversity of St. Paul. This diversity is a strength and enriches the lives of students and residents. The diversity of the community and schools is valued by families.

SPPS Challenges to Address

- **Academic Outcomes-** There is a need to improve student achievement outcomes and increase high expectations for all students to reduce or eliminate achievement and opportunity gaps.
- **School/District Collaboration:** There is a strong sense that schools are siloed, lacking connection to one another and the district as a whole. The next leader will need to work with principals and administrators to take steps to bring greater coherence to the curriculum, instructional practices, and policy and procedure implementation.
- **Facilities:** The superintendent will need to optimize district facilities in alignment with enrollment changes and address ongoing challenges in maintaining and upgrading school infrastructure to ensure equity across buildings.
- **Budget and Finances:** Facing financial constraints and the need for strategic budgeting, the superintendent must have a solid understanding of financial management and the ability to make difficult decisions that prioritize student success.
- **Enrollment:** Declining enrollment is a critical issue. The superintendent will need to implement strategies to attract new students and retain existing ones, ensuring resource allocation matches enrollment needs.
- **Staff Diversity and Cultural Integrity:** SPPS needs a superintendent who can increase the diversity of the staff and administration to better reflect the students the school district serves. All SPPS employees must be prepared to support culturally competent schools, classrooms, and instruction.
- **Trust:** The next superintendent must work with staff, students, parents, administration, and union leadership to develop collaborative systems and transparent practices that bridge gaps and build mutual understanding and trust.
- **School Safety:** Every child deserves to feel safe at school. The superintendent needs to address concerns to create schools to ensure the physical and emotional safety of students.

Essential Leadership Qualities

- **Instructional Leader:** Possesses a strong instructional background with a proven record of improving student outcomes, closing achievement gaps, expanding equitable

opportunities, including career readiness, and empowering educators to create impactful, data-driven learning for all students.

- **Cultural Integrity:** The next superintendent must be deeply committed to language and cultural advocacy, equity, and leading initiatives that promote a culture of inclusivity and respect for all students, staff, and families.
- **Equity Advocate:** A leader who advances equity initiatives, ensuring that every student, regardless of their background, has access to high-quality education and equal opportunities for success. They should address inequalities, eliminate barriers, and combat racism across policies, programs, services, and curricula.
- **Trust Builder:** Collaborating and building trust at all levels of the organization—staff, unions, families, and the broader community is key. The next superintendent must foster an environment of transparency and mutual respect.
- **Relationship Builder:** The ideal candidate will have an approachable personality, connecting effortlessly with all stakeholders, from board members and community leaders to staff and students. Building authentic relationships will be central to their success.
- **Experienced in Similar Districts:** Experience working in a district with similar demographics, challenges, and strengths to SPPS is essential. The superintendent must understand the unique needs of diverse urban school districts and be prepared to bring innovative solutions.
- **Active Listener:** Demonstrates strong interpersonal skills, a visible presence, and the ability to listen to and engage effectively with diverse groups. The superintendent should be adept at engaging with students, staff, parents, and community in difficult conversations while maintaining strong relationships and applying what is shared and learned in making decisions.
- **Political Ally:** The next superintendent must work collaboratively with the Board of Education, partnering with it to advocate for the SPPS with government officials and community organizations.
- **Committed:** The community wants a superintendent who seeks to “get to know” St. Paul. Actions and decisions need to respect the history of the city and build upon its unique history, culture, and civic pride.
- **Strategic Thinker:** A leader with a proven track record of collaboratively developing plans with the community aligned with the district's strategic plan, mission, and vision within decision-making processes across the district.



Saint Paul
PUBLIC SCHOOLS

PreK-12 Math Update

Craig Anderson
Susan Braithwaite

Board of Education Meeting 10-22-2024

Culturally Responsive Curriculum

Both elementary and secondary curriculums are designed to **empower** students while **building** their conceptual understanding³³⁰ of math. **Promote** students' voice and choice, interdependence and self-confidence.

HMH and Savvas Implementation Timeline



Exploration

Teachers:

- Gain fluency with materials and data platform
- Create routines in classroom
- Communicate out to families
- Implement Scope and Sequence

We are Here!



In Progress Implementation

Teacher:

- Increase Waggle and SuccessMaker Users
- Implement Integrated Math II



Full Implementation

Teacher:

- Maintain implementation
- Implement Integrated III

331

Professional Learning Limitations



332



Early Childhood

333

Early Childhood Math (ECFE, ECSE, Pre-K)

McGraw Hill *Building Blocks Math*



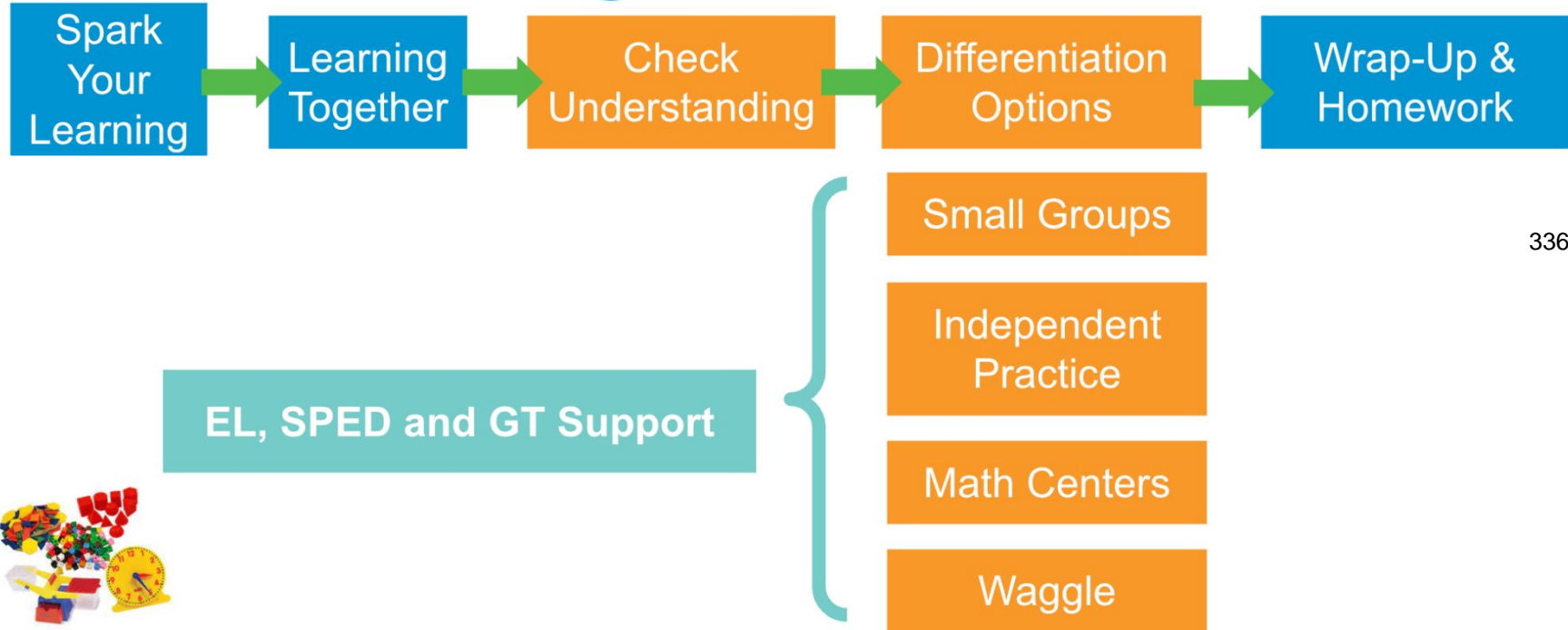
- New in 2024
- Hands On, In Context Learning
- Big Books - English, French, Hmong and Spanish

Elementary K-5

335

HMH Into Math/¡Arriba las Matemáticas!

Program Structure

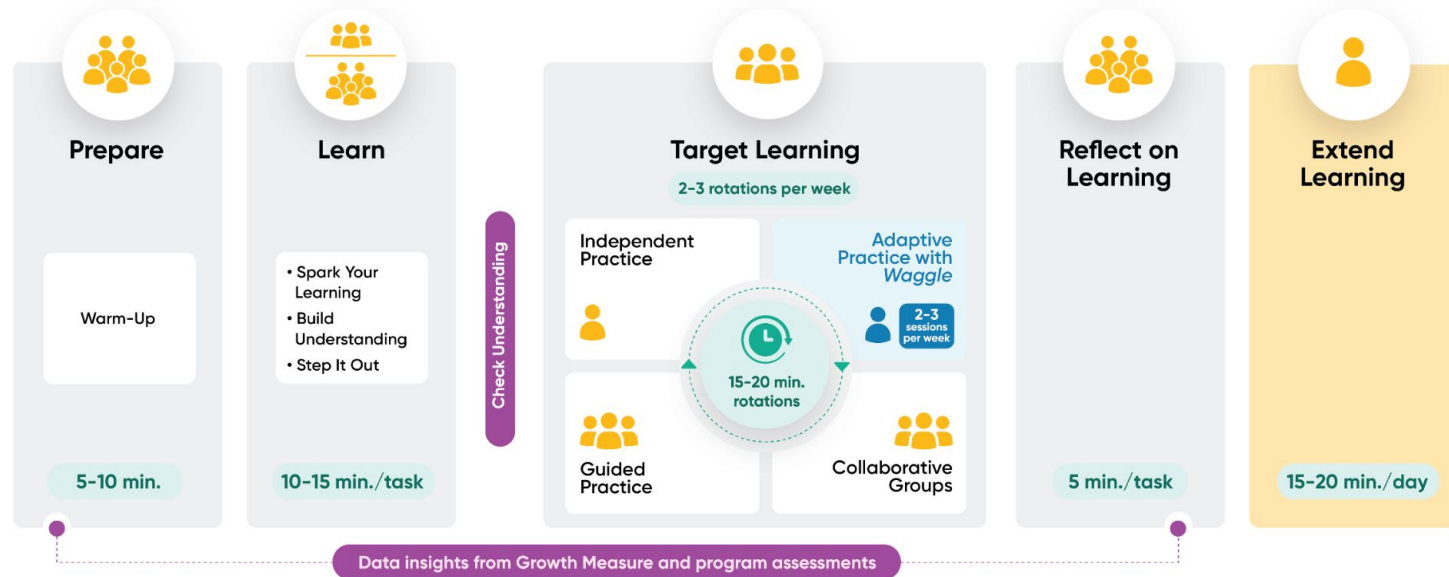


336



HMH *Into Math*™ Learning Model with *Waggle*®

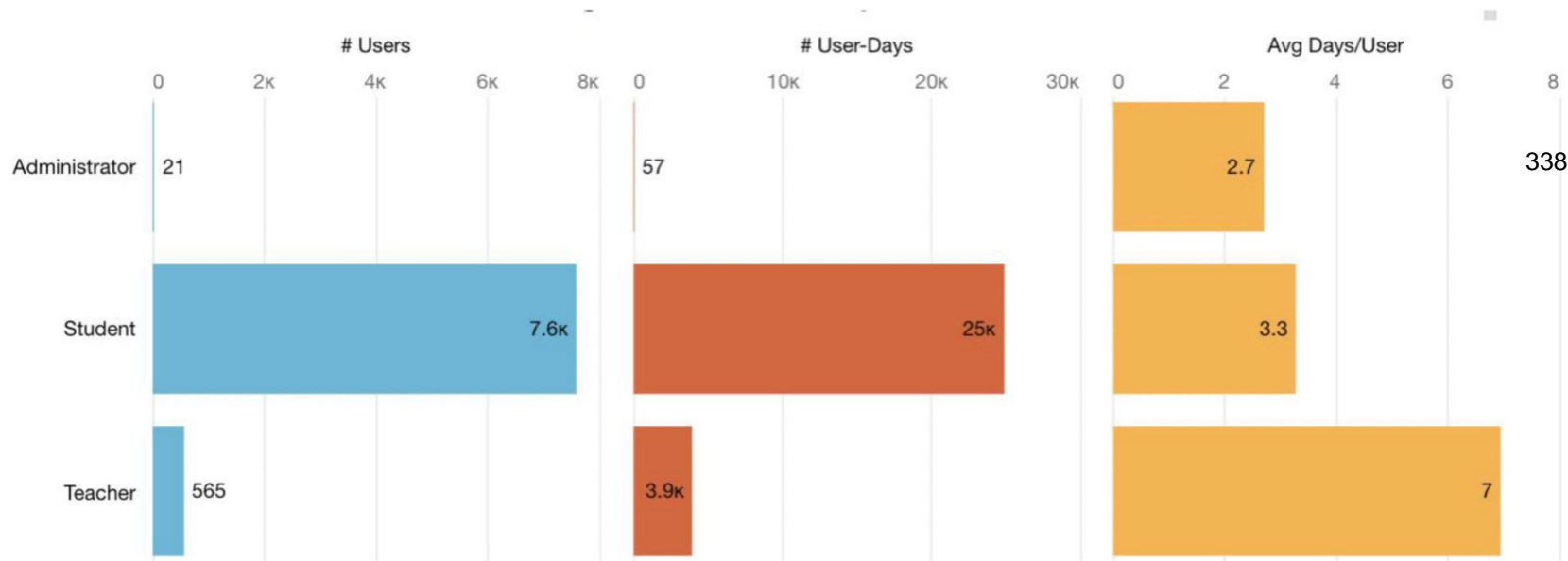
45-minute instructional block for 1 day or 90 minutes for 2 days



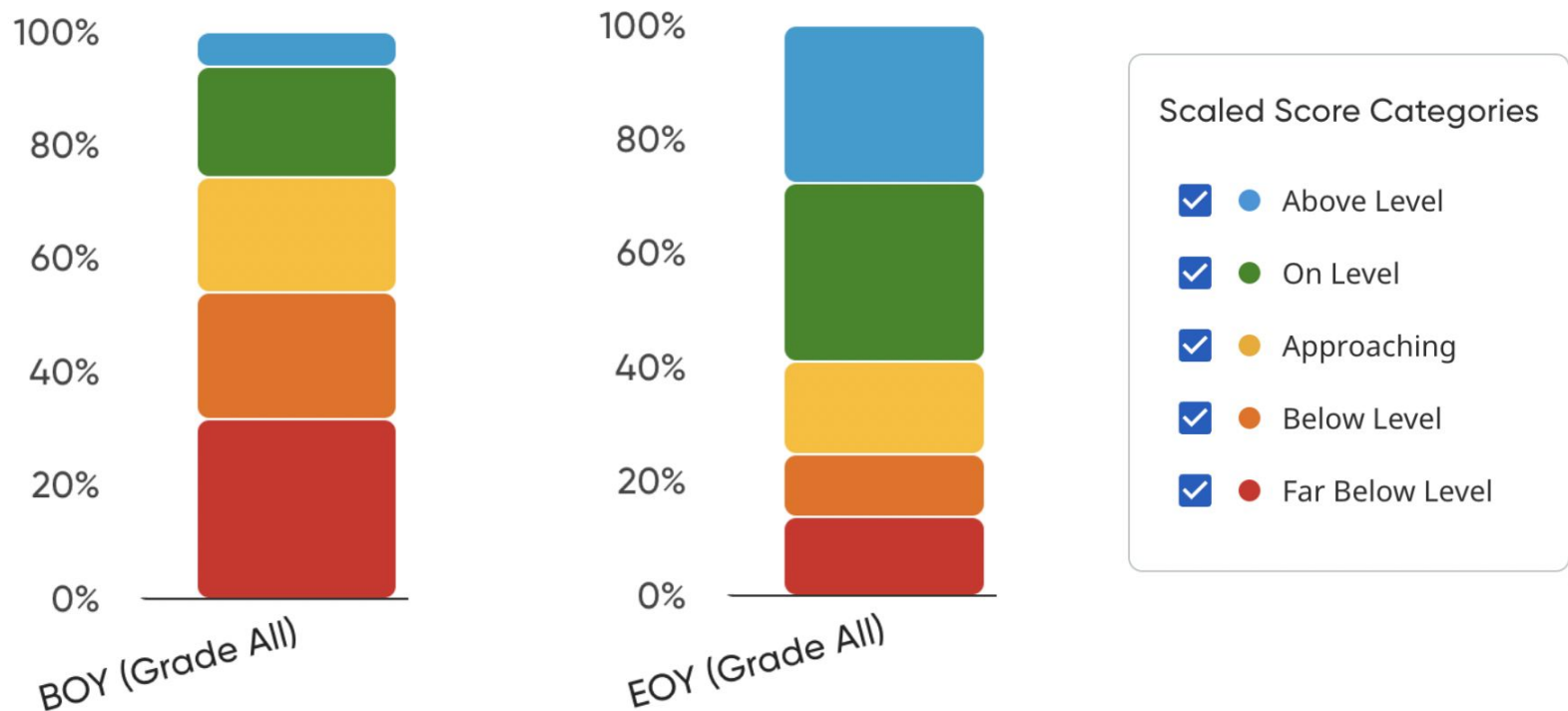
337

Elementary Math Usage

Into Math: By Role

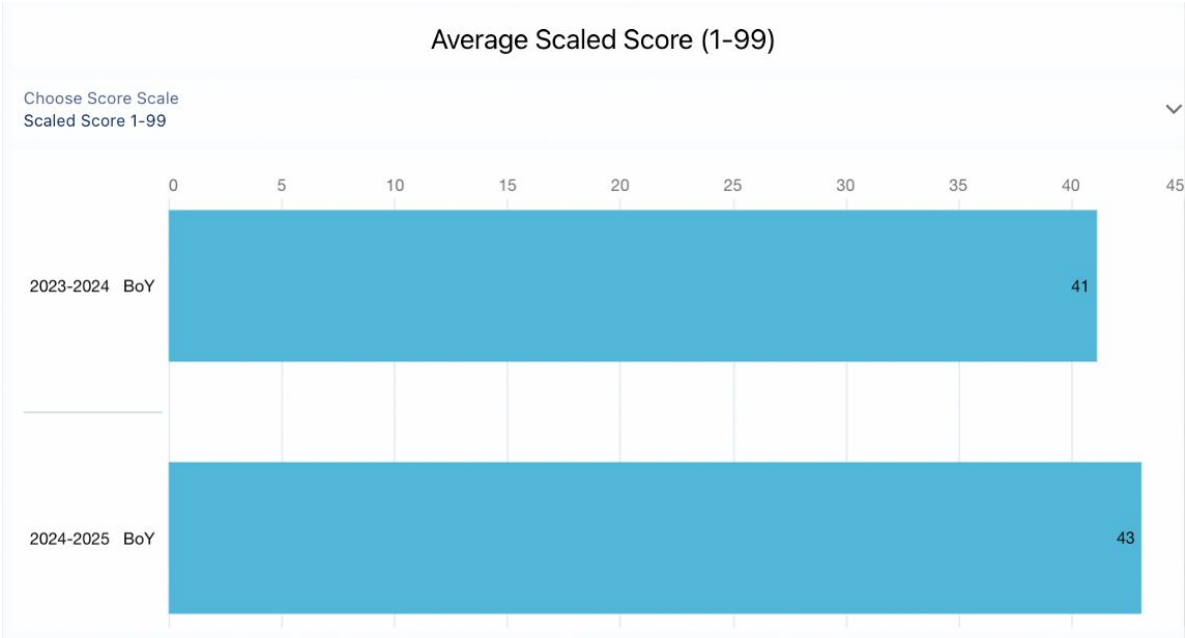


13,227 students took the end of year HMH Growth Measure for the first time in 23-24



339

23-24 Beginning of the Year Comparison to 24-25



340

An HMH Scaled Score is a score that shows how well a student performed on a Growth Measure test by indicating the number of items the student answered correctly, taking into account item difficulty.

24-25 Beginning of the Year by Grade



341

An HMH Scaled Score is a score that shows how well a student performed on a Growth Measure test by indicating the number of items the student answered correctly, taking into account item difficulty.

24-25 Beginning of the Year Growth Measure by Scaled Score Label



Student Grade ↑	>2 Below	%	>1 & <2 Below	%	<1 Below	%	On	%	Above	%	Total
K	444	24%	378	21%	472	26%	449	25%	89	5%	1,832
1	538	24%	519	24%	515	23%	484	22%	149	7%	2,205
2	511	23%	419	19%	555	25%	498	23%	204	9%	2,187
3	655	30%	504	23%	447	20%	431	20%	163	7%	2,200
4	823	38%	435	20%	368	17%	404	18%	154	7%	2,184
5	784	36%	402	18%	383	18%	399	18%	205	9%	2,173

Far Below

Below

Approaching

On Level

Above

An HMH Scaled Score is a score that shows how well a student performed on a Growth Measure test by indicating the number of items the student answered correctly, taking into account item difficulty.

Additional Assessments

Assessment	What is measures	Ways to administer
Are You Ready?	Prerequisite module diagnostic	Digital or paper pencil 343
Check Understanding	Checks understanding of lesson	Digital or paper pencil
Module Assessment	End of module comprehensive	Digital or paper pencil (2 forms available)

Elementary Math - Waggle

Waggle® is a supplemental online program that gives ALL Grades K–5 students adaptive, personalized practice in math, reinforcing the skills taught in daily lessons. Waggle takes advantage of students' comfort with technology to encourage them to find the fun in learning.



344

Video: [What is Waggle?](#)

K-5 HMH Math Implementation

Next Steps: Year 2 of implementation

- Opening Week
- Educator Support Pathway
- Monthly meeting with School Improvement
- Aligned SCIP
- HMH's Ed Digital Platform Teachers Corner
- Administrator Data meetings
- Educative curriculum

345

Middle School

346

SAVVAS Lesson Design

Clear, Intentional Lesson Design

STEP 1

Problem-Based
Learning



STEP 2

Visual Learning



STEP 3

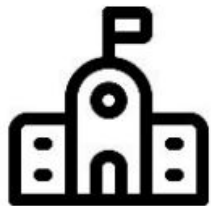
Assess &
Differentiate



347

District Summary

How many total active* Schools, Students, and Teachers are using
enVision Mathematics Grades 6-8.



31
Active Schools

6467
Active Students

143
Active Teachers

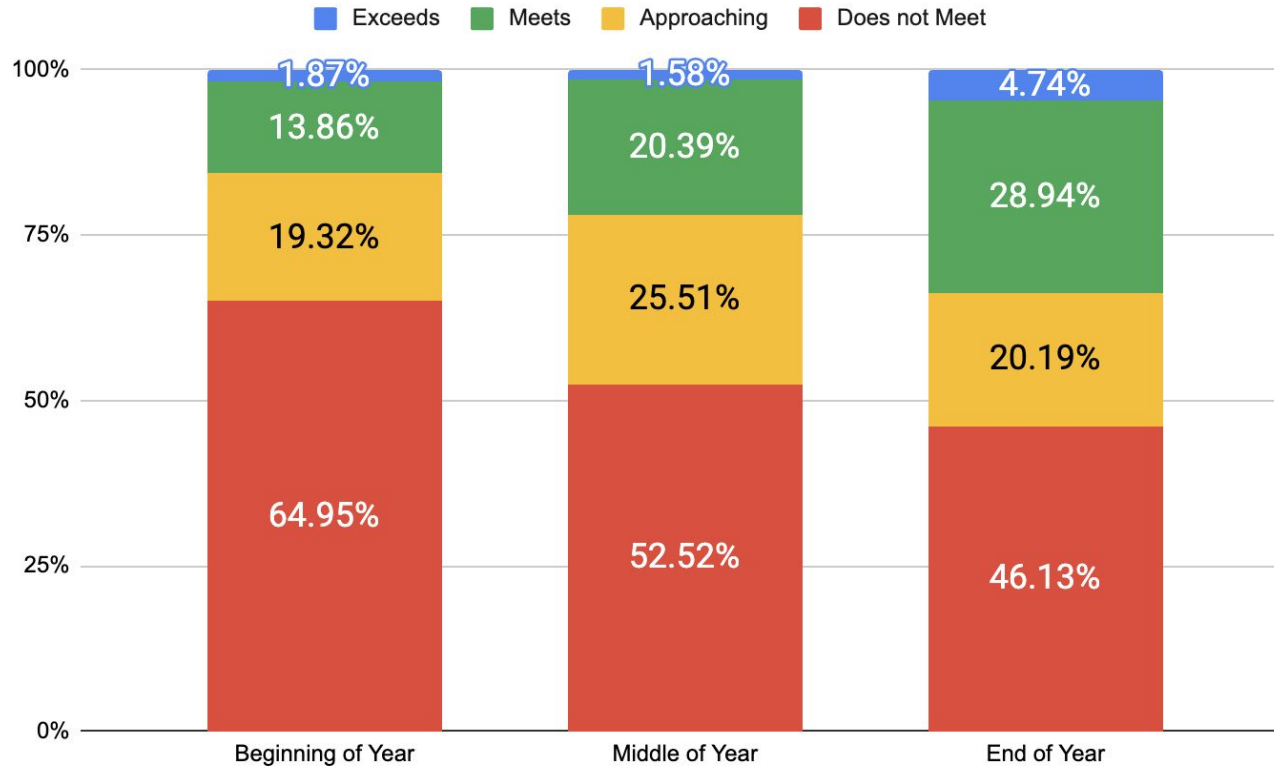
Middle School Savvas enVision School Year 2023-24



* Active is defined as schools, students, or teachers that used enVision Mathematics Grades 6-8 at least once during this school year.

Inspire students to think critically, pursue their dreams and change the world.

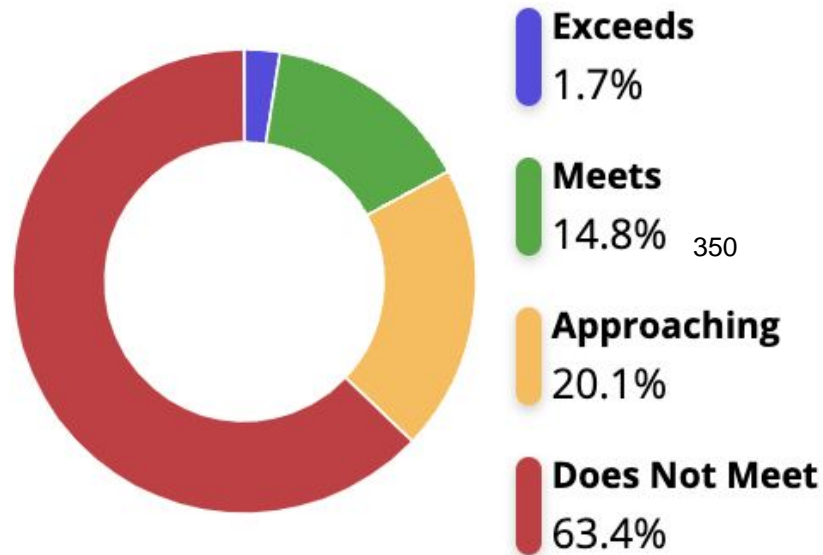
Middle School - 2023-24 Growth Assessment



Middle School - Momentum Math School Year 2024-25

Beginning of Year Assessment

5889 students assessed
~89% of 6th-8th grade students



SuccessMaker



351

Secondary Math

successmaker®

- Primarily for grades 6-9 students,
- Can be used at upper as Tier 2 Intervention
- Tied to students Diagnostic or Initial Placement results
 - Creates an individual learning pathway
- Helps fill gaps the student may have in prior learning

352

Secondary Math - SuccessMaker Student Usage

Student Averages

THIS WEEK

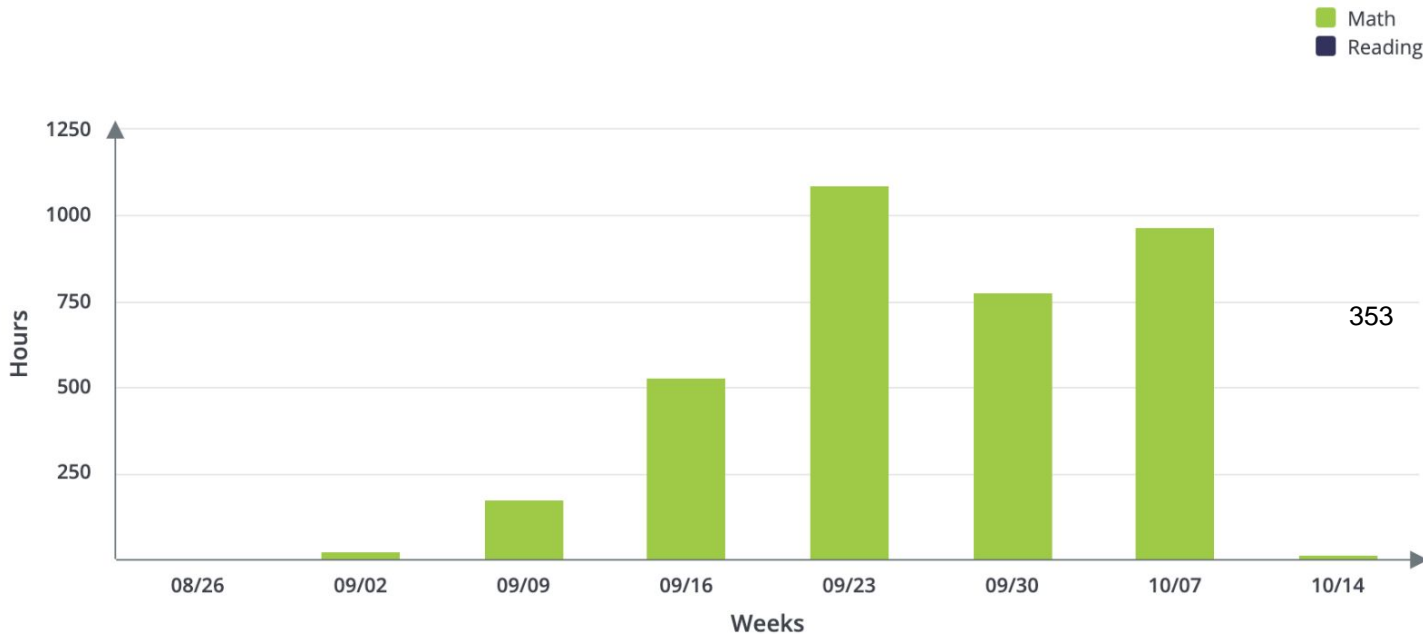
13.7 hours

LAST WEEK

969.1 hours

SCHOOL YEAR

3575 hours



High School

354

enVision Integrated Mathematics

A simple lesson design provides a clear, intentional pathway.

STEP 1

Explore

STEP 2

Understand
& Apply

STEP 3

Practice &
Problem Solving

STEP 4

Assess &
Differentiate

355

What makes enVision Mathematics integrated?

Integrated development of concepts. The progression of topics in **enVision Integrated** is designed to develop a strong foundation in the algebra strand and to then apply algebraic concepts using geometry and statistics.

356

High School

High School Implementation plan for Core Materials

Year	9th Grade	10th Grade	11th Grade
23-24	Integrated I	Geometry	Algebra 2 ³⁵⁷
24-25		Integrated II	Algebra 2
25-26			Integrated III

District Summary

How many total active* Schools, Students, and Teachers are using
enVision Integrated Mathematics.



27
Active Schools



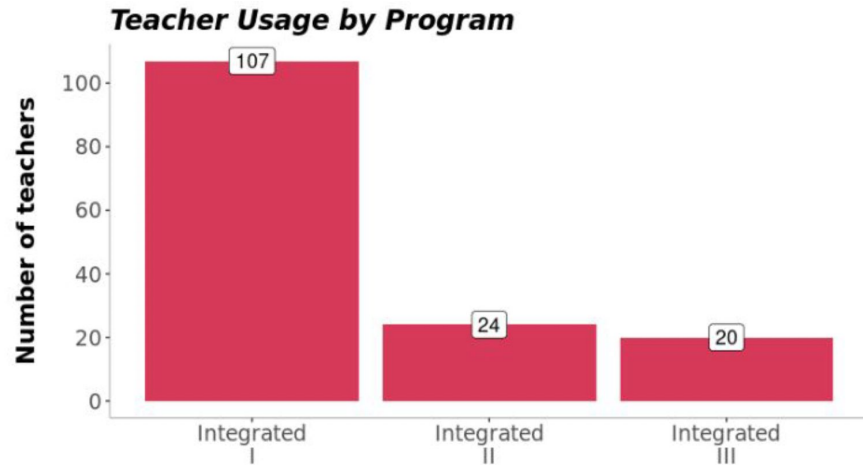
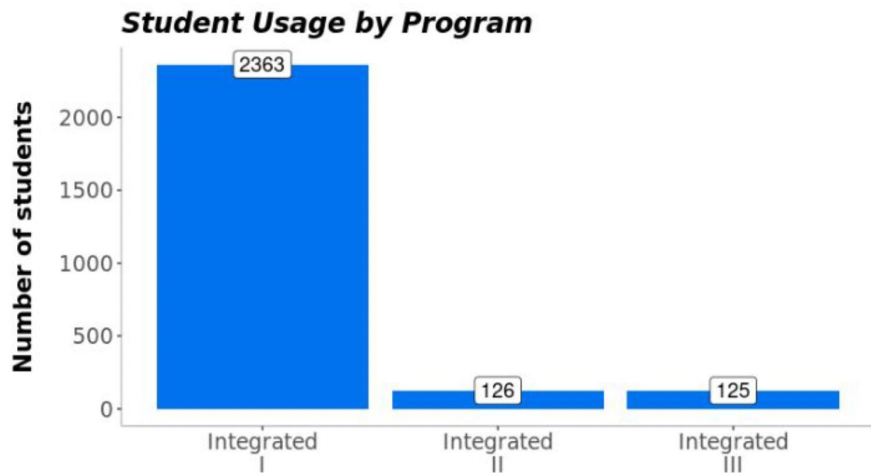
2495
Active Students



105
Active Teachers

High School Integrated Math: School Year 2023-24³⁵⁸

* Active is defined as schools, students, or teachers that used enVision Integrated Mathematics at least once during this school year.



High School Integrated Math: School Year 2023-24³⁵⁹

Secondary Professional Development

Next Steps:

2024-2025: Year 2 of implementation

- Provided teachers with initial setup time during opening week
- Learning support within teachers digital platform
- Secondary Professional Development days meet in content
- Monthly meetings with Math teams at all secondary sites
- Full implementation of Integrated I, II, & III will be 2025-2026

360

Questions?

361



School Year 2024-25 Enrollment Overview

362

Erica Wacker, Director of Communications

Kara Arzamendia, Director of Research, Evaluation and Assessment

October 22, 2024

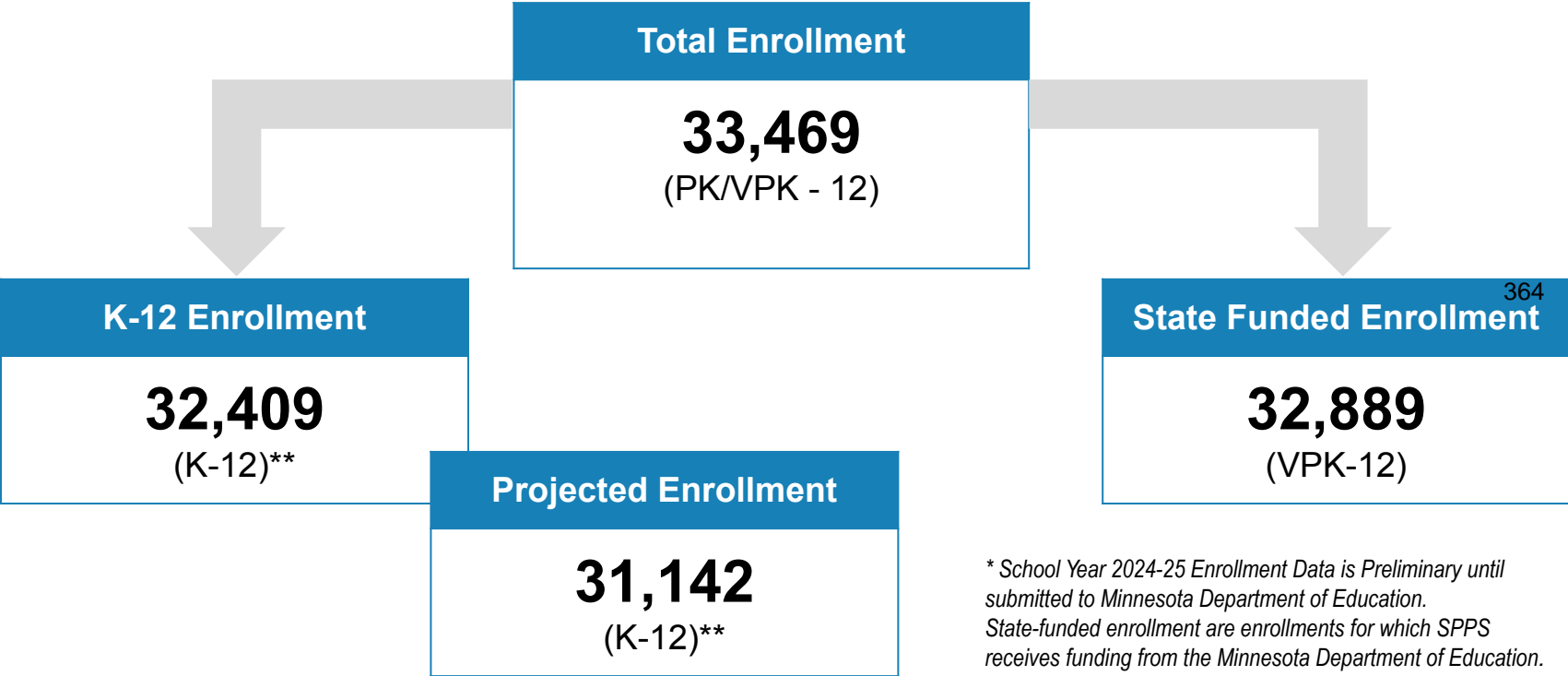
Board of Education

Caution for Interpretation

- School year 2024-25 enrollment data used in this presentation is taken from the third Friday in September and is considered preliminary Oct 1. These counts are based on verified enrollment.
- As counts continue to be verified and edited, the enrollment data will update and change until the October 1 enrollment count is finalized by the SPPS MARSS Office. ³⁶³
- School year 2024-25 enrollment data is preliminary until submitted to the Minnesota Department of Education (MDE) in December.
- Once finalized and submitted to MDE, October 1 data for school year 2024-25 will not change.

How Many Students are Enrolled?

School Year 2024-25*

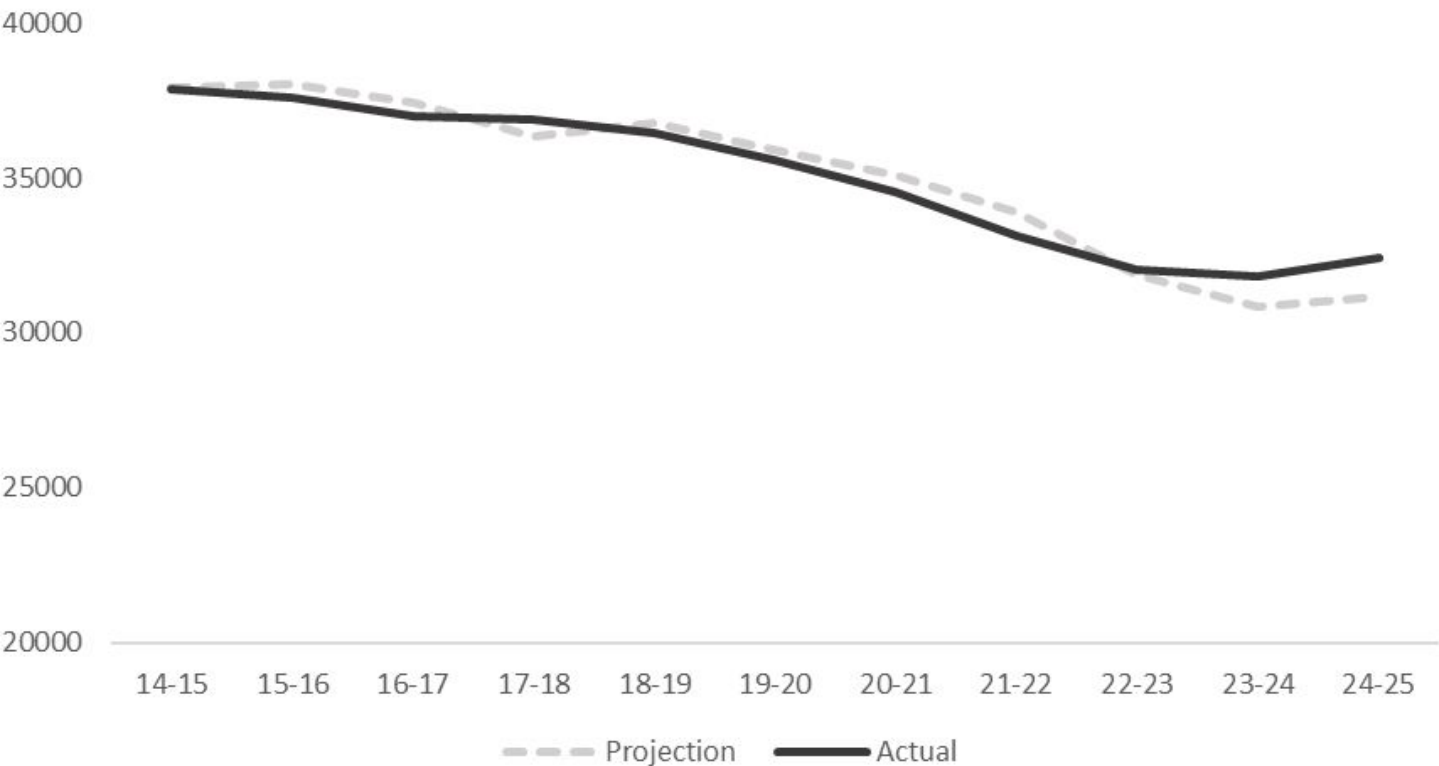


**Early Childhood is included in districtwide totals

* School Year 2024-25 Enrollment Data is Preliminary until submitted to Minnesota Department of Education.
State-funded enrollment are enrollments for which SPPS receives funding from the Minnesota Department of Education.

Projections Compared to Official Fall Enrollment

Year-over-year change ranged from -2% to +4%



365



Enrollment: Fall to Fall Comparison

366

Fall to Fall Comparison

- K-12 preliminary 2024 fall enrollment is 566 students above fall 2023 enrollment
- 40 (59.7%) schools have higher preliminary 2024 fall enrollment than October 1, 2023 enrollment
- 25 (37.3%) schools have lower preliminary 2024 fall enrollment than October 1, 2023 enrollment
- 2 (3%) schools have the same enrollment totals

K-12 Preliminary Fall Enrollment 2024

32,409
(K-12)*

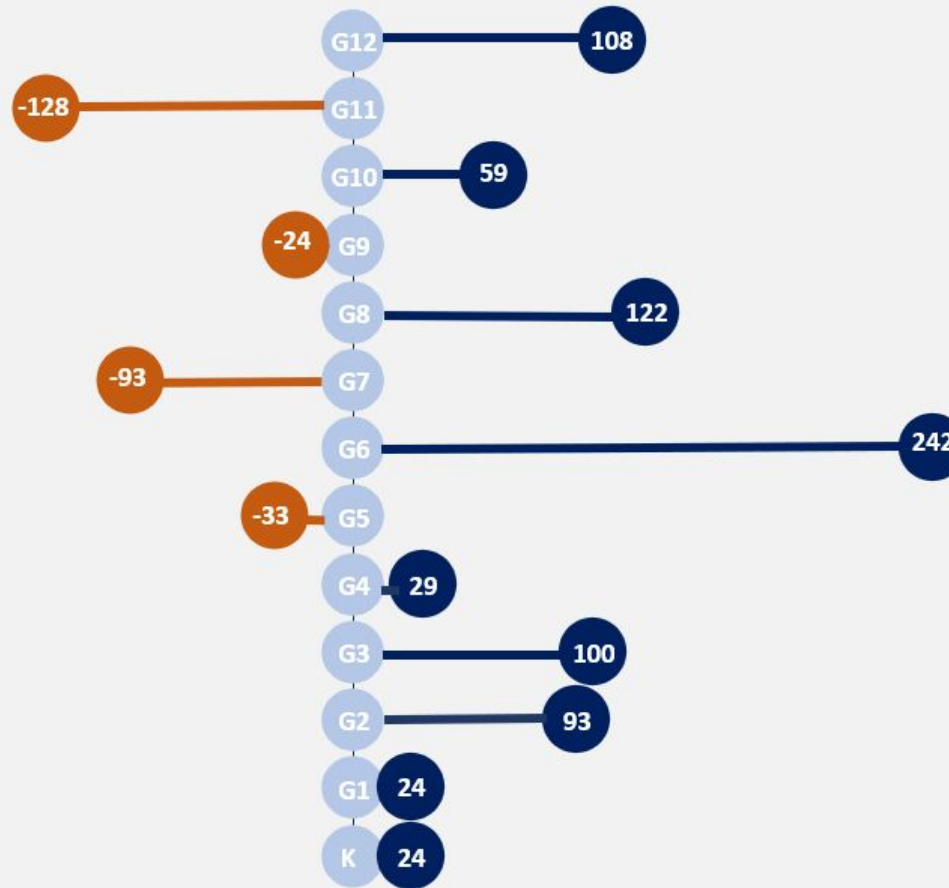
K-12 Fall Enrollment 2023

31,843
(K-12)*

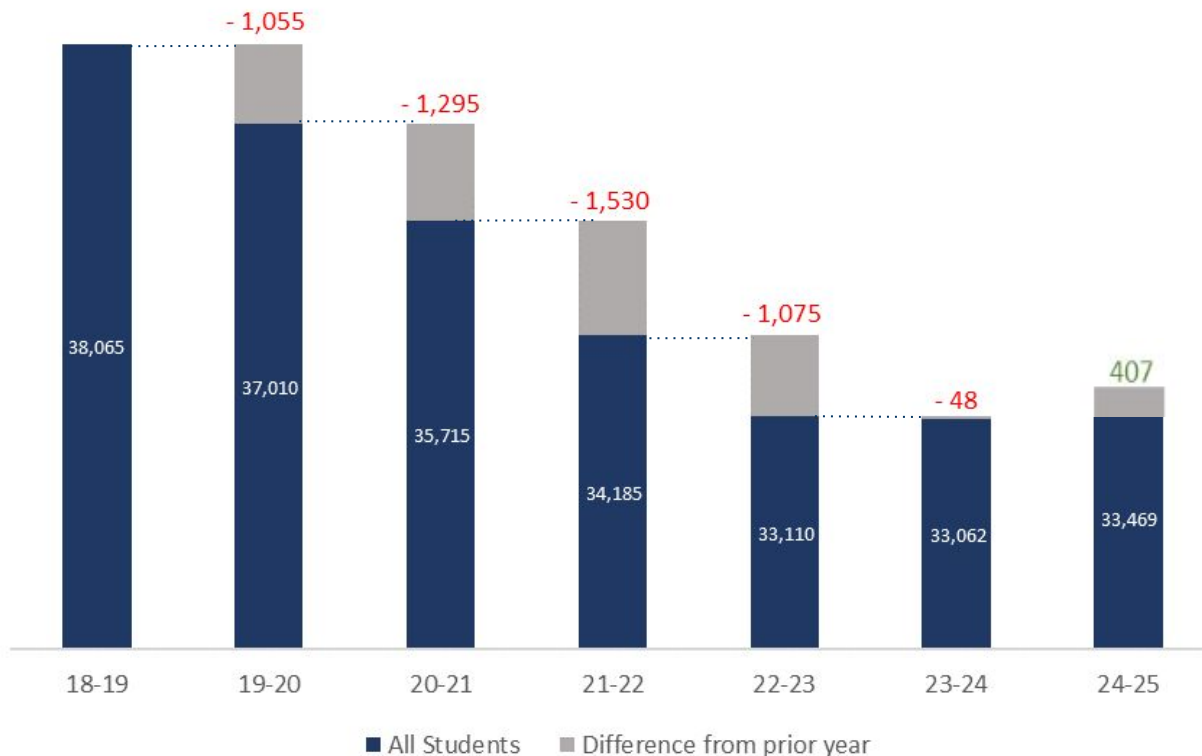
367

**Early Childhood is included in districtwide totals*

One-Year Change in Enrollment by Grade Shows Net Gain Across All Grades



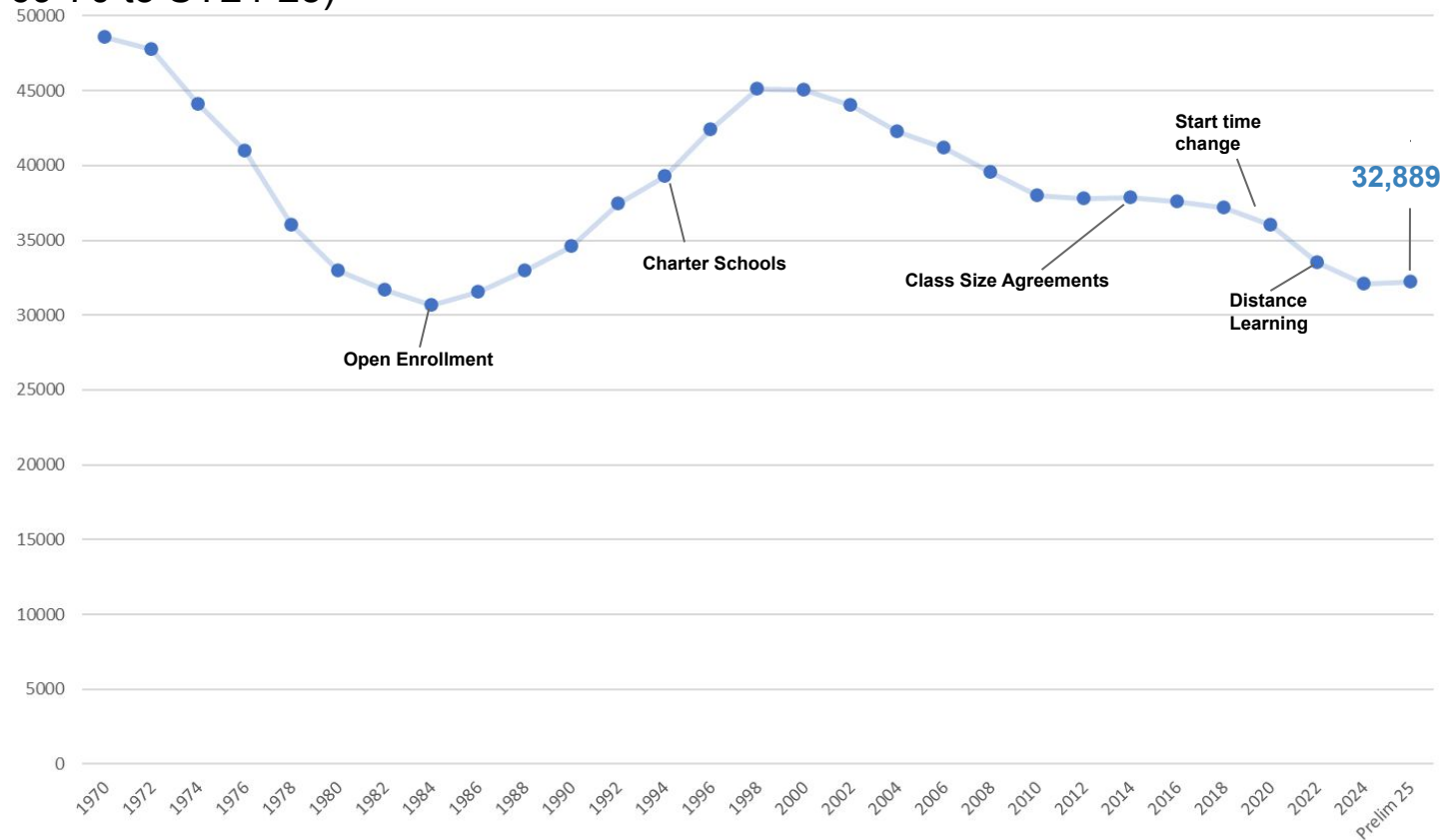
Total Student Enrollment is Shifting Up Compared to Last Several Years of Decline



369

Districtwide State-Funded Enrollment Long-Term Trend

(SY69-70 to SY24-25)



370

Fall to Fall Enrollment Increases

Schools with the largest increase in enrollment compared to last fall

School (K-12)	Preliminary 2024 Fall Enrollment	Oct 1, 2023 Enrollment	Difference	Percent Change
Central Sr. High	1672	1575	97	6%
East African Magnet*	225	142	83	58%
Txuj Ci HMong Upper*	175	118	57	48%
Hazel Park Prep. Academy	452	396	56	14%
Hidden River Middle	637	588	49	8%
Como Park Elementary	361	315	46	15%
LEAP	216	174	42	24%
Txuj Ci HMong Lower*	626	585	41	7%
Riverview	286	247	39	16%
Highland Park Middle	807	773	34	4%

371

* To compare consistently from last year to this year, East African Magnet includes grades K-5; Txuj Ci HMong Upper includes grades 6 and 7; and Txuj Ci HMong Lower includes grades K-4.

Fall to Fall Enrollment Decreases

Schools with the largest decrease in enrollment compared to last fall

School (K-12)	Preliminary 2024 Fall Enrollment	Oct 1, 2023 Enrollment	Difference	Percent Change
Benjamin E. Mays	283	348	-65	-19%
Highland Park Sr. High	1402	1456	-54	-4%
Gateway to College	98	144	-46	-32%
Washington Technology Middle	686	732	-46	-6%
Saint Paul Online Elementary School	108	146	-38	-26%
Bruce F. Vento	389	424	-35	-8%
Expo Elementary	378	410	-32	-8%
Como Park Sr. High	1045	1074	-29	-3%
Four Seasons	217	246	-29	-12%
St. Anthony Park	454	483	-29	-6%

372

Enrollment Project SY23-24

Participating Schools:

1. Cherokee Heights
2. Dayton's Bluff
3. Hamline
4. Highwood Hills
5. Txuj Ci Upper Campus
6. Riverview
Spanish/English Dual
Immersion

Resources provided:

- Consultant to assist with campaign development and implementation:
 - Engaging branded marketing materials
 - Focus on stellar “customer experience” via school tours
 - Building community partnerships
 - 12-month social media ads to generate leads
 - Enrollment school web microsites to generate leads
 - Marketing training for staff

Fall to Fall Enrollment for Enrollment Project Schools

School (K-12)	Preliminary 2024 Fall Enrollment	Oct 1, 2023 Enrollment	Difference	Percent Change
Txuj Ci HMong Upper*	175	118	57	48%
Riverview	286	247	39	16%
Highwood Hills	252	223	29	13%
Cherokee Heights	222	203	19	9%
Dayton's Bluff	251	235	16	7%
Hamline Elementary	269	288	-19	-7%

374

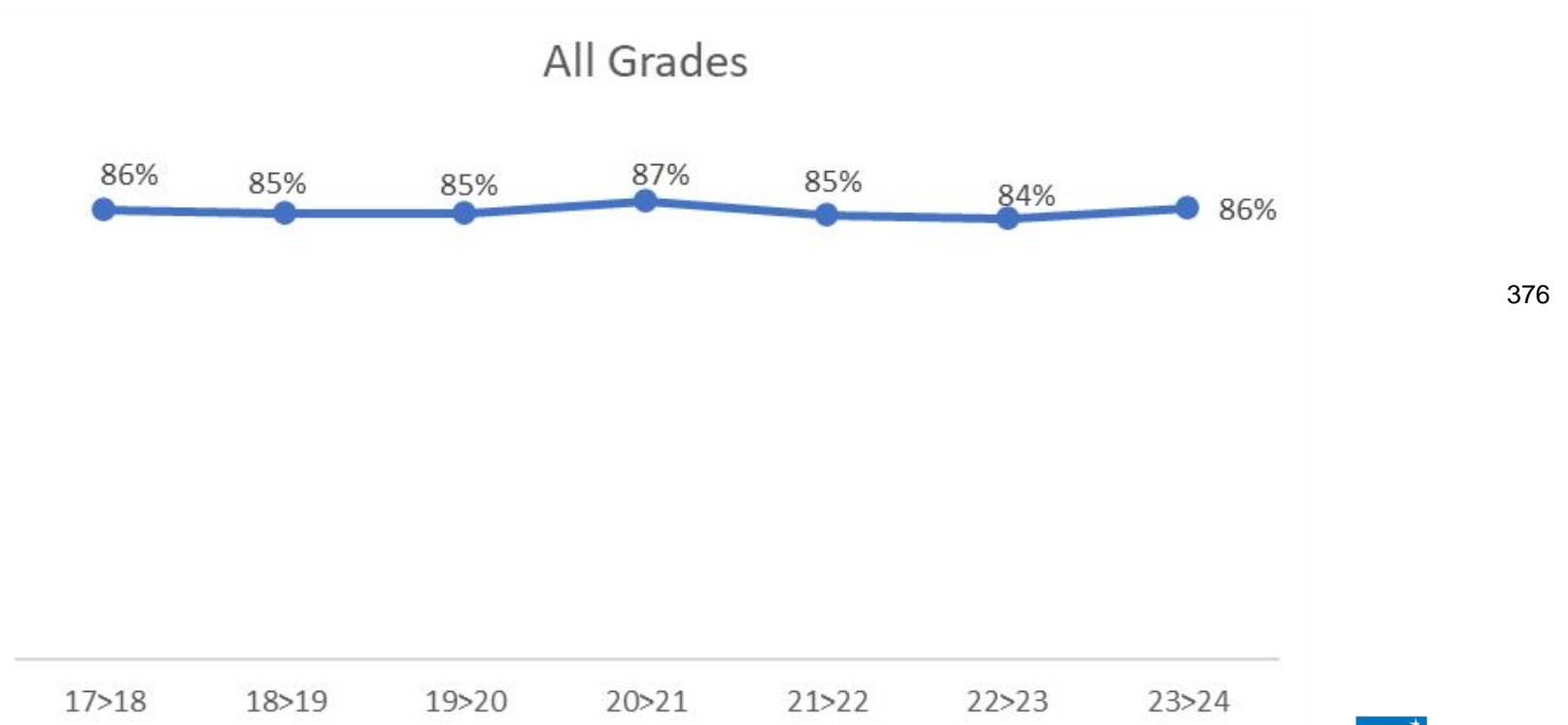
*Txuj Ci HMong Upper only includes grades 6 and 7.



Continuation

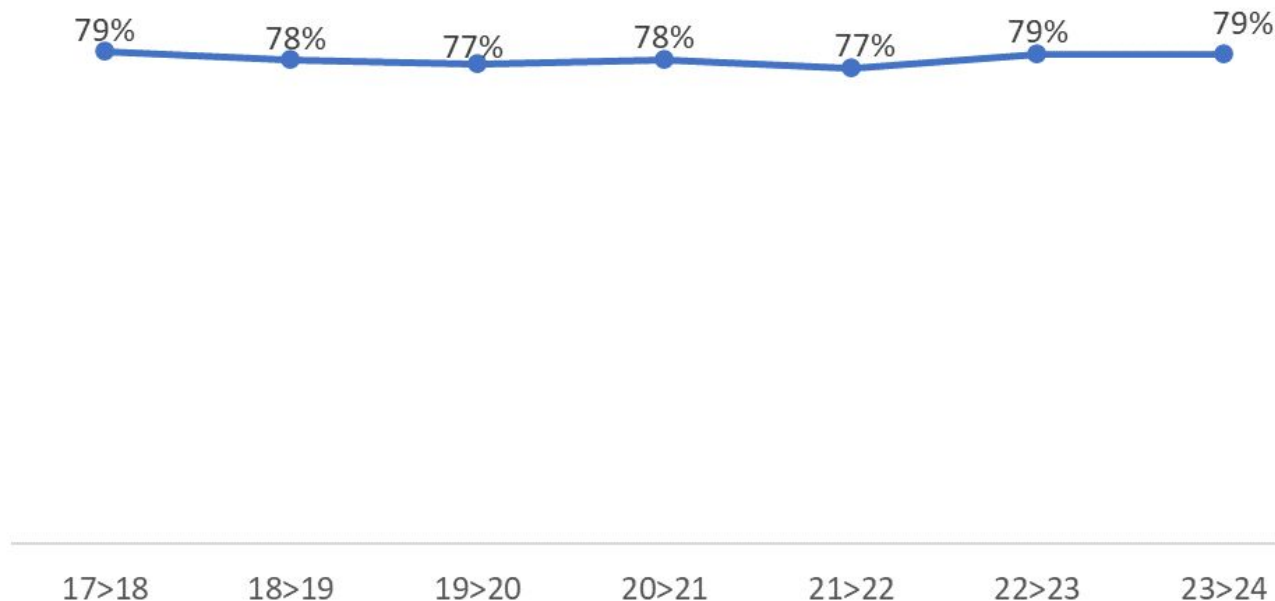
375

Average Continuation Rate for All Grades PK-11 is 85% Across 7 Years; 86% from 2023 to 2024



Pre-K to Kindergarten Continuation Averages 78% Across 7 Years; 79% from 2023 to 2024

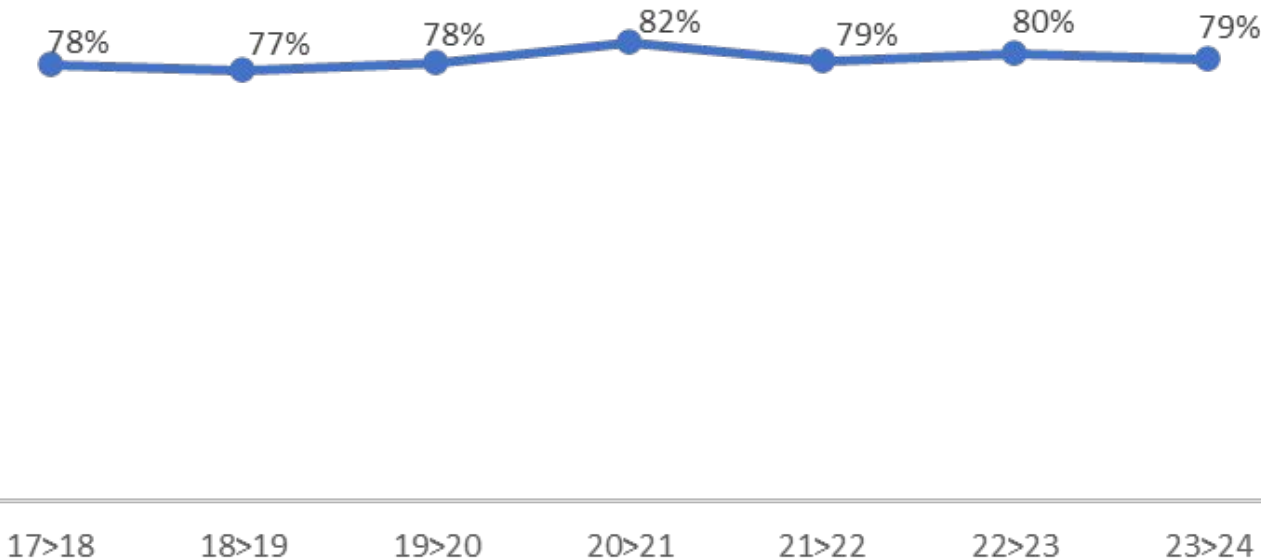
Pre-K to Kindergarten



377

In 2023 to 2024, Grade 5 to 6 Continuation Rate was 79%; also the Average Across 7 Years

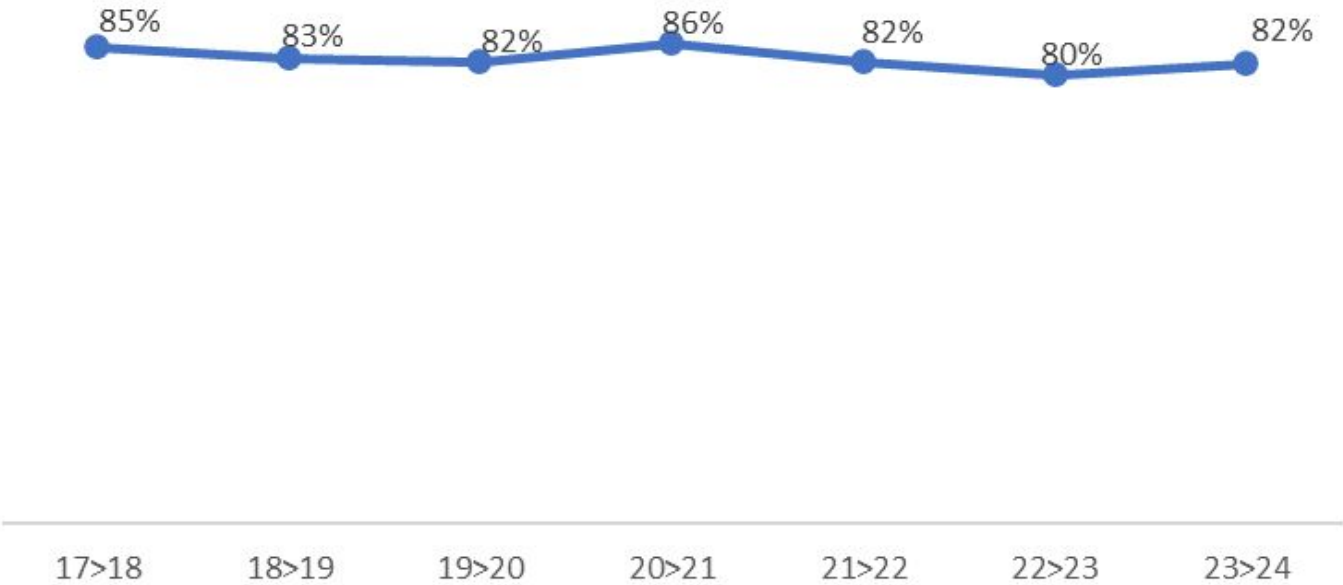
Grade 5 to Grade 6



378

In 2023 to 2024, Grade 8 to 9 Continuation Rate was 82%, the Highest of the Transition Grades

Grade 8 to Grade 9



379



Saint Paul
PUBLIC SCHOOLS

Market Share

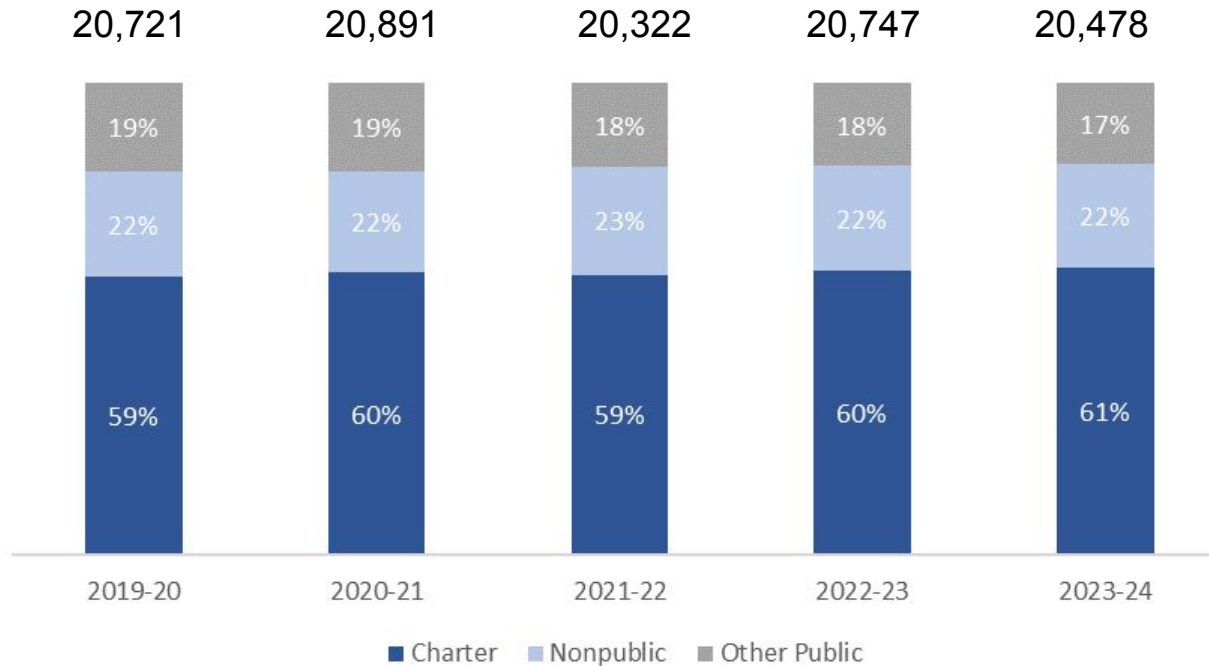
380

In SY23-24, SPPS Enrolled 60% of the 51,296 School-Age Children Who Live in St. Paul



381

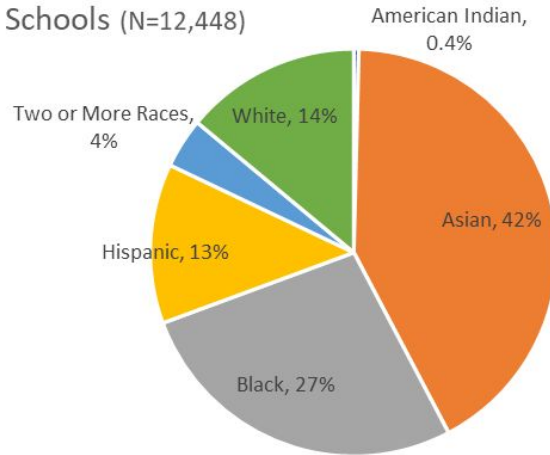
More Students Enroll in Charter Schools, Followed by Nonpublic Schools and Other Non-SPPS Districts



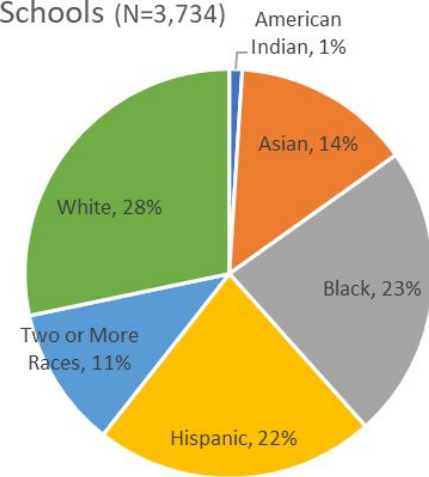
382

A Greater Percentage of Asian Students Enroll in Charter Schools, while Enrollment in Other Public Districts is Split

Charter Schools (N=12,448)

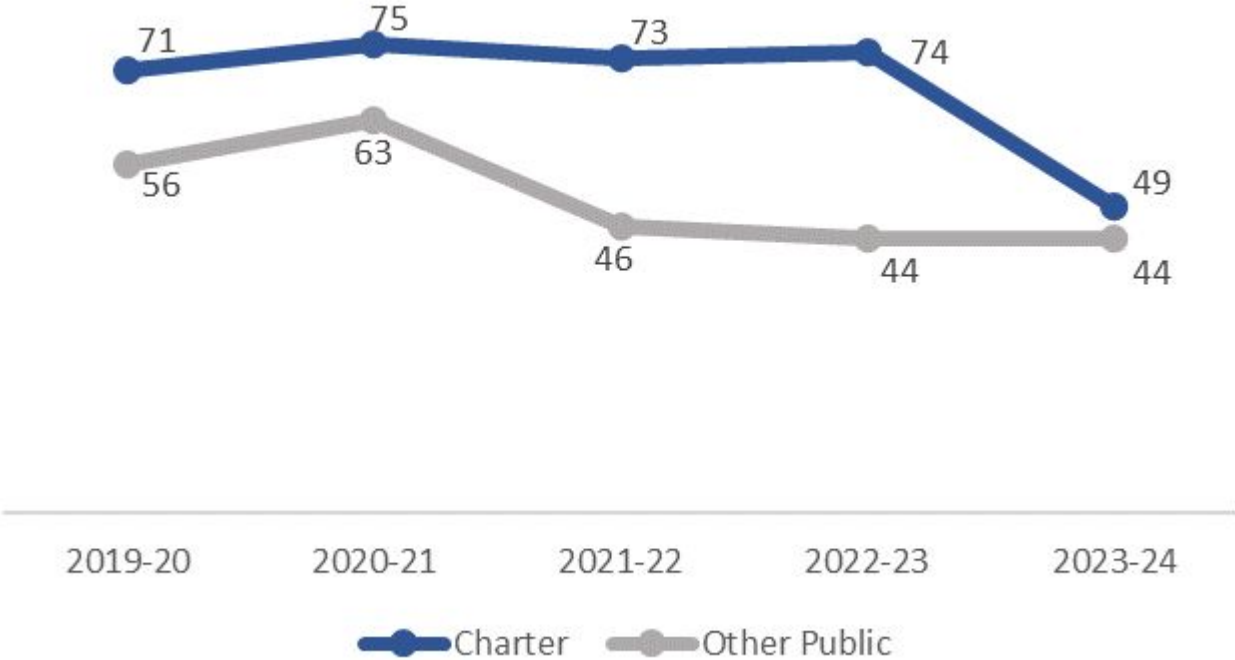


Other Public Schools (N=3,734)



383

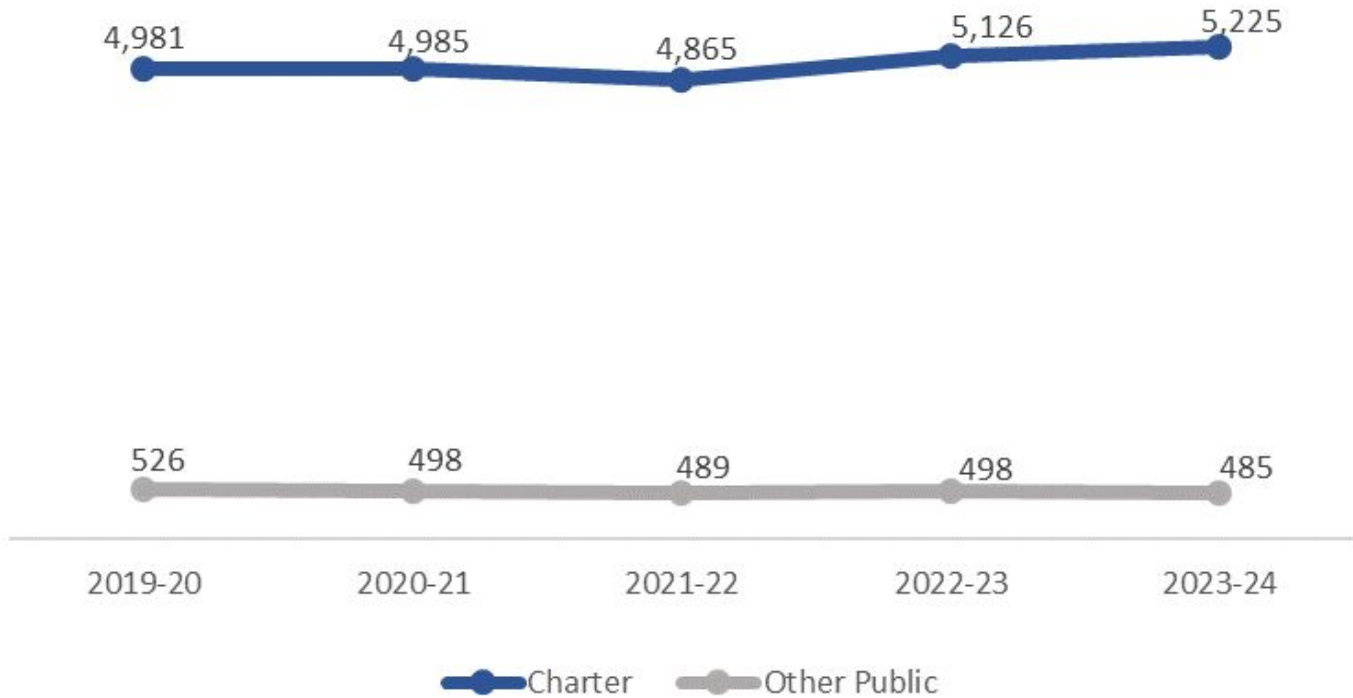
Almost 100 American Indian Students Enroll in Charter Schools and Other Public Districts Outside of SPPS



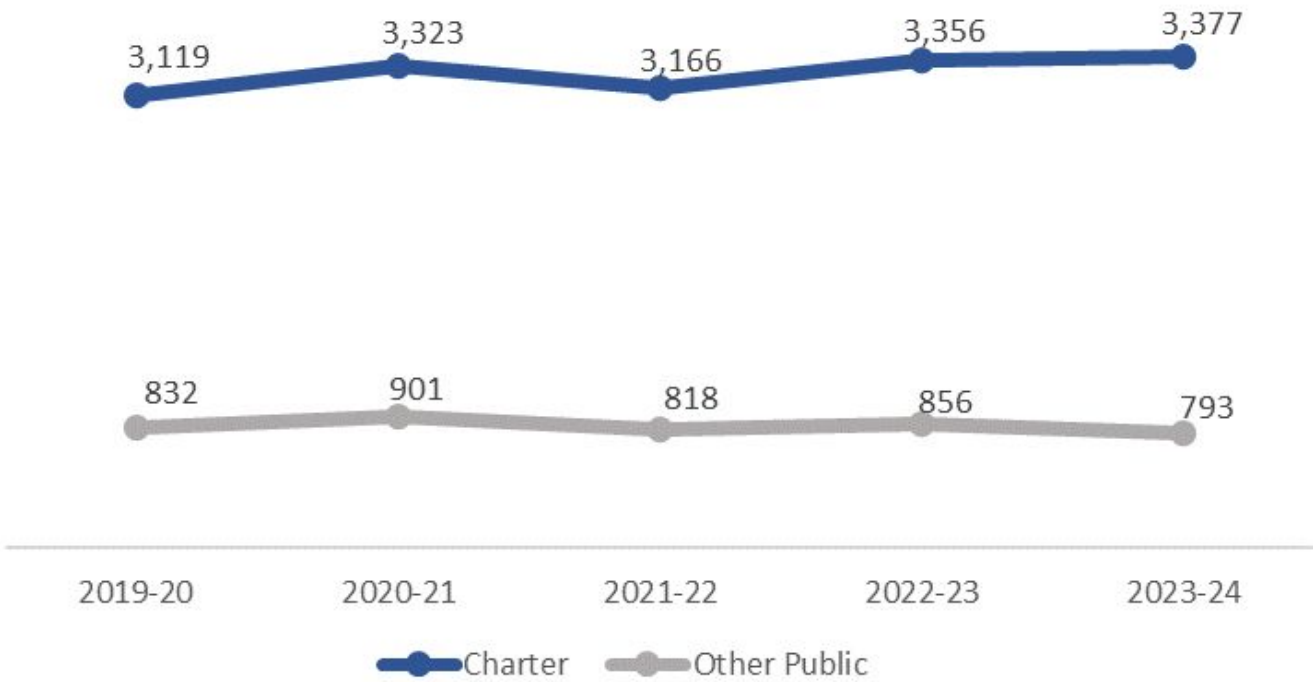
384

Over 5,000 Asian Students Enroll in Charter Schools, while about 500 Enroll in Other Public Non-SPPS Districts

385

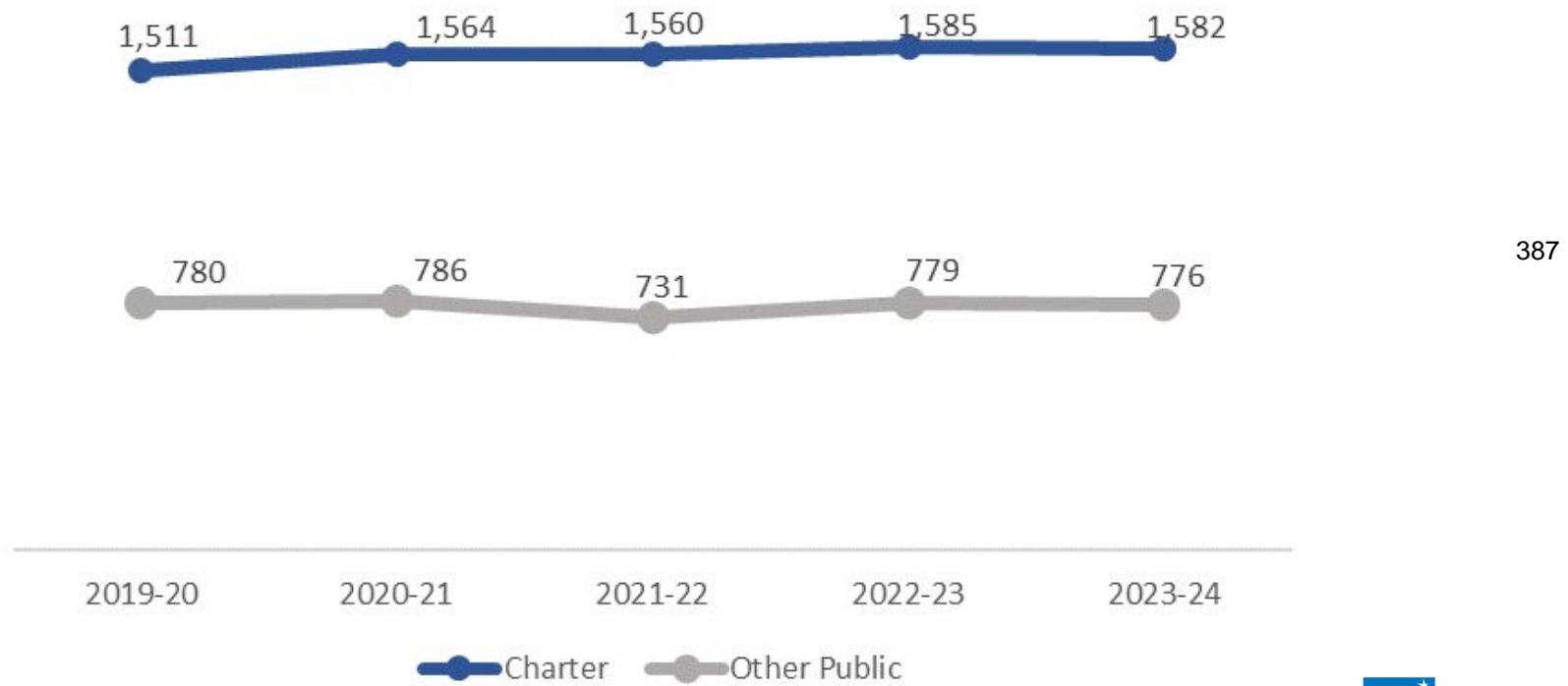


More than 3,000 Black Students Enroll in Charter Schools, While 793 More Enroll in Other Public Non-SPPS Districts

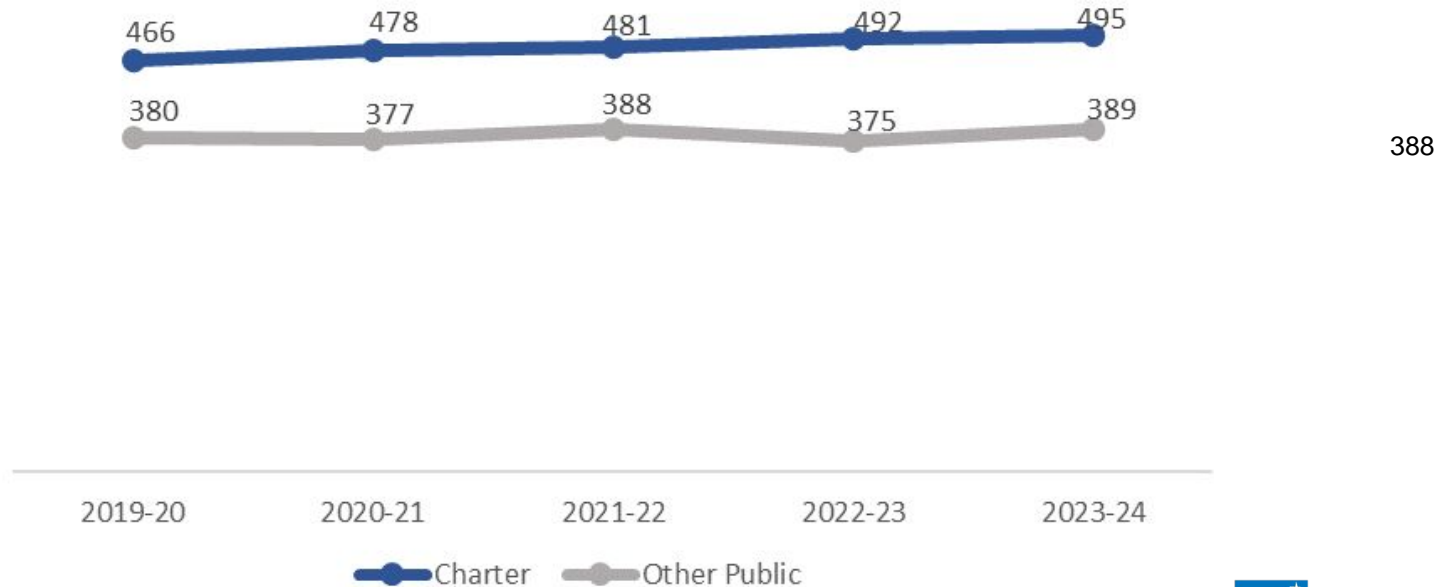


386

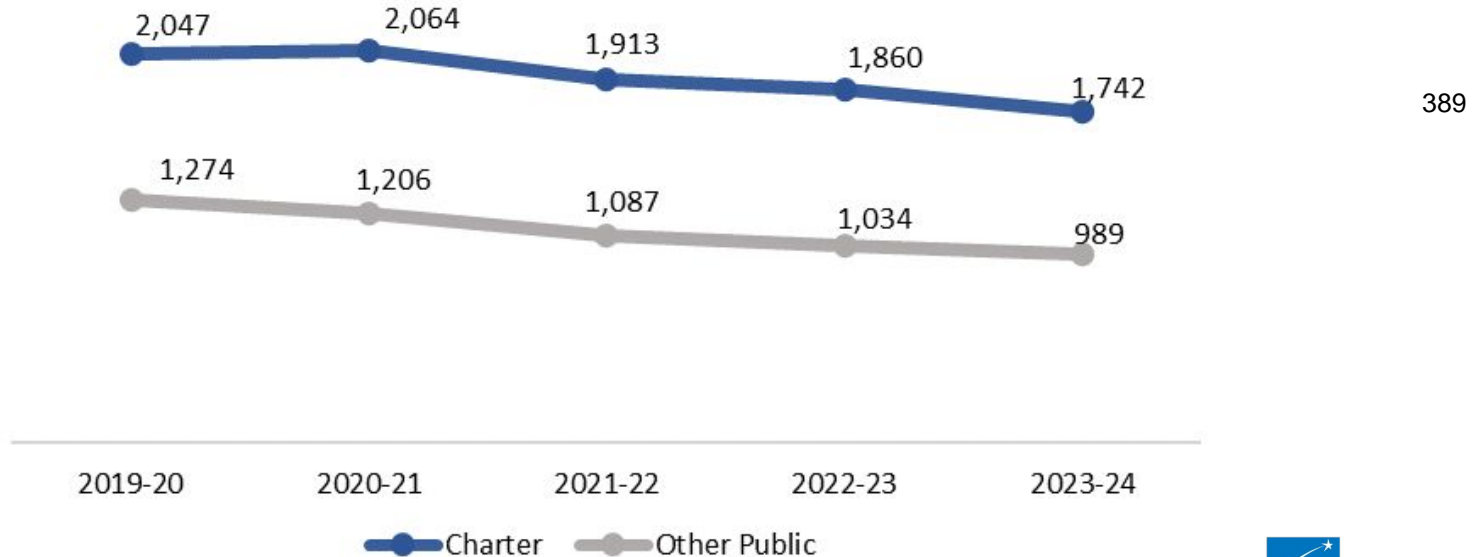
More than 1,500 Hispanic Students Enroll in Charter Schools, While Almost 800 Enroll in Other Public Districts



Almost 500 Students of Two or More Races Enroll in Charter Schools, While Another 389 Enroll in Other Public Districts Outside of SPPS



White Students Enrolling in Charter Schools and Other Public Districts Outside of SPPS has been Declining





Saint Paul
PUBLIC SCHOOLS

Questions?

390

Budget Policy

Preamble

Saint Paul Public Schools recognizes the importance of community input as spending decisions are made. SPPS will strive to make decisions in a collaborative and transparent manner, providing members of the SPPS community with means by which they can influence the district's spending decisions. 392

No changes have been made since our first reading.

Purpose

The purpose of this policy is to set expectations regarding the roles of the community and the Board of Education^{§93} in the budgeting process and to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets. The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. The annual budget will effectively express and implement the school district's goals and priorities.

No changes have been made since our first reading.

Requirement

- A. 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. 394
- B. 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.
- C. 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.
- D. 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.
- E. The school district must also post the materials specified in section C above on the school district's official website, including a link to the school district's school 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.

No changes have been made since our first reading.

Board Budget

The Board Budget is a section of the district's budget that funds the operations of the Board of Education. Prior to the end of January each year, the Board of Education will evaluate the current year's Board Budget and draft a Board Budget for the following fiscal year. This task may be delegated to a committee or workgroup of the Board. This Board Budget will be provided to district leadership for consideration in their first drafts of budget options.

No changes have been made since our first reading.

Public Input

The district shall host public meetings to gather feedback from community members for the purpose of informing budgetary decisions. At least one of these public input sessions will take place prior to winter break. At least one will take place within the eight weeks prior to the adoption of the budget. 396

This section was moved further ahead in the text of the policy to make the order of sections more chronological. The language on the timing of the first input session was changed from 'in the fall' to 'prior to winter break.'

Working Session

By the end of the third full week of February at the latest, the board will hold a public Working Session to establish a set of options for district draft budgets for the upcoming school year and to review information such as:

- A. A forecast of projected revenues and expenditures;
- B. Legislative impacts;
- C. Parameters for Collective Bargaining Agreement settlements,
- D. Inflationary pressures; and
- E. Feedback from principals, parents, employees, students, and other relevant community input on budget priorities.

The word 'parameters' was changed to 'options.' The word 'district' was placed in front of 'draft budgets.'

Budget Options

It shall be the responsibility of the Superintendent and designated staff members to prepare presentations³⁹⁸ regarding the specified budget options. These options will be publicly submitted to the Board no later than the April Committee of the Board meeting each year. The draft budgets shall include a multi-year (at least three-year) forecast of projected revenues and expenditures and other material assumptions. These budget options should be crafted using data on the effectiveness of existing programs and expenditures, and should be explicitly aligned to the strategic plan of the District as well as the goals of the Board of Education, if the Board has set goals.

No changes have been made since our first reading.

Final Budget

The composition of the final budget will be a packet composed of required fund allocations, comparison to prior fiscal year, and a detailed document that breaks down all site allocations, administration departmental funding, displaying dollar amounts, and FTE's. The Board will be provided with a document outlining the district-wide expected contracted services by dollar amount and percentage of total fund.

No changes have been made since our first reading.

Adjustments

The Board of Education may shift or waive the deadlines in this policy by majority vote when necessary and allowable by law. 400

No changes have been made since our first reading.

Reallocation

The Superintendent shall be authorized, in their sole discretion, to make such changes within the⁴⁰¹ various budget classifications as they may deem necessary. The Board of Education will be informed of reallocations of general funds between program types of more than \$350,000.

No changes have been made since our first reading.

Adoption

The Board of Education will demonstrate the following prior to the final budget adoption:

402

- A. The Board has collected and used public input to inform budget allocation.
- B. The Board has completed a working session as outlined in this policy.
- C. The Board has reviewed the requested budget options.
- D. The Board has either amended and/or adopted the budget by majority vote.
- E. The Board has completed a review of substantive reallocations between program types of more than \$350,000 in the prior year's budget.

No changes have been made since our first reading.

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. 403
- 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 the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption, as authorized by the superintendent or designee. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. 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.

No changes have been made since our first reading.

Cross References

We added Policy 301 as a cross reference on the budget policy.

Questions?

Adopted: TBD
Revised:

Saint Paul Public Schools Policy #TBD

DRAFT - DRAFT - DRAFT - DRAFT - DRAFT - DRAFT - DRAFT - DRAFT - DRAFT - DRAFT

#TBD ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

PREAMBLE

Saint Paul Public Schools recognizes the importance of community input as spending decisions are made. SPPS will strive to make decisions in a collaborative and transparent manner, providing members of the SPPS community with means by which they can influence the district's spending decisions.

PURPOSE

The purpose of this policy is to set expectations regarding the roles of the community and the Board of Education in the budgeting process and to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets. The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. The annual budget will effectively express and implement the school district's goals and priorities.

REQUIREMENT

- A. 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.
- B. 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.
- C. 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.
- D. 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.

E. The school district must also post the materials specified in section C above on the school district's official website, including a link to the school district's school 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.

BOARD BUDGET

The Board Budget is a section of the district's budget that funds the operations of the Board of Education. Prior to the end of January each year, the Board of Education will evaluate the current year's Board Budget and draft a Board Budget for the following fiscal year. This task may be delegated to a committee or workgroup of the Board. This Board Budget will be provided to district leadership for consideration in their first drafts of budget options.

PUBLIC INPUT

The district shall host public meetings to gather feedback from community members for the purpose of informing budgetary decisions. At least one of these public input sessions will take place prior to winter break. At least one will take place within the eight weeks prior to the adoption of the budget.

WORKING SESSION

By the end of the third full week of February at the latest, the board will hold a public Working Session to establish a set of **options** for **district** draft budgets for the upcoming school year and to review information such as:

- A. A forecast of projected revenues and expenditures;
- B. Legislative impacts;
- C. Parameters for Collective Bargaining Agreement settlements,
- D. Inflationary pressures; and
- E. Feedback from principals, parents, employees, students, and other relevant community input on budget priorities

BUDGET OPTIONS

It shall be the responsibility of the Superintendent and designated staff members to prepare presentations regarding the specified budget options. These options will be publicly submitted to the Board no later than the April Committee of the Board meeting each year. The draft budgets shall include a multi-year (at least three-year) forecast of projected revenues and expenditures and other material assumptions. These budget options should be crafted using data on the effectiveness of existing programs and expenditures, and should be explicitly aligned to the strategic plan of the District as well as the goals of the Board of Education, if the Board has set goals.

FINAL BUDGET

The composition of the final budget will be a packet composed of required fund allocations, comparison to prior fiscal year, and a detailed document that breaks down all site allocations, administration departmental funding, displaying dollar amounts, and FTE's. The Board will be provided with a document outlining the district-wide expected contracted services by dollar amount and percentage of total fund.

ADJUSTMENTS

The Board of Education may shift or waive the deadlines in this policy by majority vote when necessary and allowable by law.

REALLOCATION

The Superintendent shall be authorized, in their sole discretion, to make such changes within the various budget classifications as they may deem necessary. The Board of Education will be informed of reallocations of general funds between program types of more than \$350,000.

ADOPTION

The Board of Education will demonstrate the following prior to the final budget adoption:

- A. The Board has collected and used public input to inform budget allocation.
- B. The Board has completed a working session as outlined in this policy.
- C. The Board has reviewed the requested budget options.
- D. The Board has either amended and/or adopted the budget by majority vote.
- E. The Board has completed a review of substantive reallocations between program types of more than \$350,000 in the prior year's budget.

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 the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption, as authorized by the superintendent or designee. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. 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: Board Policy 301

BIGG

Board-Initiated Goals Governance

Recap of October COB

- We have not gathered as much community feedback as we hoped. We believe that goal creation needs to be genuinely informed by the thoughts of the students, parents, staff, and community members we serve. As we conduct outreach around the Superintendent search, we have found it difficult to do justice by BIGG. 411
- District staff have helped us make some progress on developing draft goals. We want to make certain our goals focus on the right topics, are ambitious enough to push our district to make meaningful change for students, and are realistic enough that it is possible for us to meet our goals.

Recap of October COB (continued)

- We plan to pause for two months and begin the next phase of outreach in January. We will be presenting a list of draft goals and asking community to let us know whether or not we have accurately assessed their concerns. This will be an opportunity for people to suggest changes before the final adoption of our goals. ⁴¹²
- Between now and January, we are analyzing survey responses and other existing data, drafting goals, and planning our community outreach efforts for early next year.

Questions?

