



MEETING AGENDA

*The mission of Eden Prairie Schools is to inspire each student to learn continuously so they are empowered
To reach personal fulfillment and contribute purposefully to our ever-changing world.*

1. Convene: 6:00 PM (Roll Call)

School Board:

Steve Bartz, Aaron Casper, Abby Libsack, Kim Ross, Charles "CJ" Strehl, Dennis Stubbs

Board Member Debjyoti "DD" Dwivedy will join meeting remotely from 401 MLC/USA,MMC-SWA, Unit 61276, APO AE 09309

2. Pledge of Allegiance

3. Agenda Review and Approval (Action)

Approval of the agenda for the Monday, December 09, 2024 meeting of the School Board of Independent School District 272, Eden Prairie Schools.

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

4. Approval of Previous Minutes (Action)

6

Approval of the UNOFFICIAL Minutes of the School Board Regular Business Meetings on November 25, 2024.

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

5. Truth in Taxation Hearing: 6:02 PM (Information)

A. Pay 2025 Presentation

11

6. Public Comment - Truth in Taxation: 6:20 PM (Information)

7. Spotlight on Success: 6:25 PM (Information)

A. Eden Lake Elementary - Student Spanish Affinity Group & Club

8. Public Comment: 6:35 PM (Information)

9. Announcements: 6:40 PM (Information)

10. Board Work: 6:45 PM (Action)

A. Required Board Action (Action)

1) Approval of Final Fiscal Year (FY) 2025-26 Levy (Action)

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

a. Executive Summary of Pay 2025 Levy

1

69

b. Levy Presentation

70

B. Policy Monitoring (Action)

1) EL 2.5 Financial Planning and Budgeting (Action)

81

OI Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

a. EL 2.5.1 Risks incurring those situations or conditions described as unacceptable in the School Board policy "Financial Condition and Activities."

OI Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

b. EL 2.5.2 Neglects to present, no later than the third quarter of the current fiscal year, the assumptions, any material reinvestment of unbudgeted revenues or savings, and a timeline for the next annual budget.

OI Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

c. EL 2.5.3 Allows the fiscal year-end unassigned general fund balance to fall below 8% of expenditures.

OI Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

d. EL 2.5.4 Does not collect appropriate input from various sources.

OI Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ Seconded _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

2) EL 2.0 Global Executive Constraint **(Action)**

92

OI Motion _____ **Seconded** _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

Evidence Motion _____ **Seconded** _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

C. Record of Board Self-Evaluation **(Action)**

1) 2023-24 Record of Board Policy Monitoring - Governance Process (GP's) & Board-Management Delegation (BMD's) *(No Updates)* 94

2) 2023-2024 Record of Board Policy Monitoring - Executive Limitation (EL's) **(Action)** 100

Motion _____ **Seconded** _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

3) 2023-24 Record of Board Policy Monitoring - Ends (1.1 - 1.6) - *(No Updates)* 101

D. Decision Preparation

1) 2025 School Board Make-up

11. **Superintendent Consent Agenda: 8:00 PM (Action)**

Management items the Board would not act upon in Policy Governance, but require Board approval from outside entities.

Motion _____ **Seconded** _____

- 1. Charles Strehl Yes___ No___
- 2. Aaron Casper Yes___ No___
- 3. Debjyoti Dwivedy Yes___ No___
- 4. Kim Ross Yes___ No___
- 5. Dennis Stubbs Yes___ No___
- 6. Steve Bartz Yes___ No___
- 7. Abby Libsack Yes___ No___

A. Monthly Reports

1) Resolution of Acceptance of Donations 103

2) Human Resources Report 104

3) Business Services Reports

a. Board Business 107

B. Memo to the Board - Summary of Updated District Policies (See Appendix "A") 108

1) District Policy 519 - Interviews of Students by Outside Agencies

2) District Policy 528 - Student Parental, Family, and Marital Status Non-discrimination

3) District Policy 613 - Graduation Requirements

4) District Policy 701 - Establishment and Adoption of School District Budget

5) District Policy 704 - Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System

6) District Policy 721 - Uniform Grant Guidance Policy Regarding Federal Revenue Resources

12. **Board Education & Required Reporting: 8:15 PM**

A. Pathways/New Programming

13. **Superintendent's Incidental Information Report**

Incidental Information is considered as "nice to know" information regarding district business. Monitoring and decision-making information are handled elsewhere on the agenda. These items are not open for debate, but rather for awareness and understanding. (Supports EL 2.9 in general and 2.9.6 specifically)

14. Board Action on Committee Reports & Minutes: 8:30 PM (Action)

A. Board Development Committee (Action)

1) BDC Meeting Minutes from 12/8/24

110

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

B. Community Linkage Committee

C. Negotiations Committee

D. Policy Committee

15. Other Board Updates (AMSD, BRIGHTWORKS, ISD 287, MSHSL): 8:50 PM (Information)

A. AMSD (Association of Metropolitan Schools) - Abby Libsack/Kim Ross

B. BrightWorks - Dennis Stubbs

C. ISD 287 (Intermediate School District 287) - Kim Ross

D. MSHSL (Minnesota State High School League) - Dennis Stubbs

16. Board Work Plan: 9:05 PM (Action)

A. Work Plan Change Document (Action)

111

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

B. 2024-25 Board Annual Work Plan (Information)

112

17. Closed Session: Review of FY 2023-24 Superintendent Annual Review (Minnesota Statute 13D.05, Subdivision 3): 9:10 PM (Action)

Pursuant to MN Statute 13D.05, Subd.3(a): A public body may close a meeting to evaluate the performance of an individual who is subject to its authority.

Motion by _____, Seconded by _____ to move into Closed Session at _____ p.m.

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

Motion by _____, Seconded by _____ to move out of Closed Session and the resume regular Business Meeting at _____ p.m.

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

18. Adjournment - Move to adjourn at _____ PM (Action)

Motion _____ Seconded _____

- | | | | |
|---------------------|--------------|------------------|--------------|
| 1. Charles Strehl | Yes___ No___ | 5. Dennis Stubbs | Yes___ No___ |
| 2. Aaron Casper | Yes___ No___ | 6. Steve Bartz | Yes___ No___ |
| 3. Debjyoti Dwivedy | Yes___ No___ | 7. Abby Libsack | Yes___ No___ |
| 4. Kim Ross | Yes___ No___ | | |

19. Appendix "A" - District Policies (Item 11B)

A. District Policy 519

4

125

B. District Policy 528

128

C. District Policy 613	130
D. District Policy 701	135
E. District Policy 704	137
F. District Policy 721	139

INDEPENDENT SCHOOL DISTRICT 272 ~ EDEN PRAIRIE SCHOOLS
UNOFFICIAL MINUTES OF THE NOVEMBER 25, 2024
SCHOOL BOARD MEETING

A Regular Meeting of the Independent School District 272, Eden Prairie Schools, was held on November 25, 2024, in the Eden Prairie District Administrative Offices, 8100 School Road, Eden Prairie, MN 55344.

1. **Convene: 6:00 PM Roll Call – Call to Order**

Present Steven Bartz, Aaron Casper Abby Libsack, Kim Ross, Charles "CJ" Strehl, Dennis Stubbs

Not Present: Debjyoti "DD" Dwivedy

Present: Superintendent Josh Swanson

2. **Pledge of Allegiance**

3. **Agenda Review and Approval – Motion** by C. Strehl, **Seconded** by K. Ross to approve of the agenda for the Monday, November 25, 2024 School Board of Independent School District 272, Eden Prairie Schools.

4. **Approval of Previous Minutes – Motion** by K. Ross, **Seconded** by C. Strehl to approve the UNOFFICIAL Minutes of the School Board Regular Business Meeting on October 28, 2024, Special Meeting and Workshop Notes on November 12, 2024 – Passed Unanimously

5. **Spotlight on Success**

A. TASSEL Transition (*Teaching All Students Skills for Employment & Life*) Program

6. **Public Comment**

7. **Announcements**

- During November, we took time to appreciate several groups of Eden Prairie Schools staff who support our students and strengthen our community. Thank you to our Community Education team, school psychologists, and guest staff for your commitment to inspiring each student every day!
- On November 12, Eden Prairie Schools was honored with the 2024 Sustainable Eden Prairie Award. We were recognized by the City of Eden Prairie's Sustainability Commission for our efforts in energy reduction and renewable energy initiatives. Executive Director of Business Services Andrew Adams and I had the privilege of accepting this award from Mayor Ron Case and some of our own Eagles who are student members of the commission, making it a truly memorable and celebratory experience.
- On November 19, Central Middle School welcomed many incoming sixth grade families, helping them get excited about the upcoming school year. Our current eighth grade students took on a leadership role by welcoming their future classmates, leading building tours and participating in a student panel to share their experiences. We are so proud of our eighth graders for their incredible support and leadership!
- If you live in Eden Prairie, you likely received the Inspire Magazine in your mailbox this month. We're incredibly proud of this publication, as it has been a powerful way to share the stories of our community and build meaningful connections. Hearing how people relate to the stories and recognize familiar faces in the magazine has been truly inspiring.
- **Congratulations** to John Becker, who was recently named a 2024 Section 2AA Boys Soccer Assistant Coach of the Year! Coach Becker has been the boys B-squad coach for 37 years. He is also the head coach of the badminton team and an assistant coach of nordic skiing. Way to go, Coach Becker!
- We are so proud of EP Online 10th grader Alice Lee as she continues to blaze trails in chess! In September, she competed in the 45th Chess Olympiad in Hungary, where she helped the [U.S. Women's team win bronze](#) – their first medal win in 16 years! She also won an individual silver medal at the same event. She followed that up last month with a third place finish at the [U.S. Women's Championship](#). **Congratulations to Alice.**
- **Congratulations** to EPHS 12th grader Eliana Auerbach, who [finished in fifth place at the girls swim state meet](#) in both the 200-meter and 500-meter freestyle! This meet was an outstanding end to Eliana's EP swim career, as she broke the 5-minute mark in the 500 meter with a time of 4 minutes and 59 seconds. Eliana will swim at Northeastern University next year!
- Earlier this month, EPHS 11th graders Anisha Surily and Jia Chenclani founded [Tech to Transform](#) a computer science advocacy organization. Driven by their passion for technology, the duo created Tech to Transform to help bridge the digital divide. Their mission is to bring computer science literacy to people of all ages and backgrounds. All donations from the tech drive went to Free Geek Twin Cities, a nonprofit and thrift

store dedicated to repurposing technology and promoting digital access. We're so proud of these students for making a difference in our community!

- For EPHS 12th graders and Advanced Woodcrafting Capstone students Ethan Cayo, Cole Gilligan, Nathan Little, and Nick Toftley, a recent group project was about more than just earning a good grade—it was an opportunity to give back. The collaboration began when the program manager at Onward Eden Prairie—an organization supporting young adults facing housing insecurity—partnered with the Advanced Woodcrafting Capstone class. Together, they launched a mission to create custom furniture for Onward residents, combining creativity and compassion to make a meaningful impact. Our communications team helps to tell that story in a [great article you can read online!](#)
- And of course a special shoutout to the EPHS production of Matilda, as you might have spotted my son on stage. This amazing production brought together the talents of more than 80 students. **Congratulations** to the entire cast and crew on an outstanding show!

Finally, thank you to everyone who contributed to Give to the Max Day on November 21! Together, we have raised over \$16,000 to support our students, helping to remove financial barriers for activities, Community Education classes, camps, and more. We're especially grateful to Knutson Construction and DeVetter Design Group for matching up to \$5,000 in donations, doubling the impact of your generosity. [There's still time to make a difference—donations will be accepted through November 30!](#)

8. Board Education & Required Reporting

A. Fiscal Year 2023-24 Audited Financial Presentation Information

- 1) FY 2023-24 Executive Summary - Annual Financial Audit
- 2) Audited Financial Presentation
- 3) Annual Comprehensive Financial Report (See Appendix "A")
- 4) Management Report (See Appendix "A")
- 5) Special Purpose Audit Reports (See Appendix "A")

B. Levy for Learning

C. World's Best Workforce Report & FY 2023-24 Achievement Integration Summary Report

9. Board Work

A. Decision Preparation

- 1) School Board Mid-Year Treasurer's Report

B. Required Board Action

Motion by A. Libsack, **Seconded** by D. Stubbs to recess at 7:42 PM – Passed Unanimously

C. Policy Monitoring

- 1) Executive Limitations - EL 2.9 Communication and Support to the School Board - *The Superintendent shall not* cause or allow the School Board to be uninformed or unsupported in its work.

OI Motion by K. Ross, **Seconded** by A. Casper, the OI for the EL 2.9 is reasonable – Passed Unanimously

Evidence Motion by K. Ross, **Seconded** by A. Casper to accept the Superintendent's assertion of compliance with EL 2.9 – Passed Unanimously

- a. EL 2.9.1, EL 2.9.2, EL 2.9.4 through EL 2.9.11:

OI Motion by K. Ross; **Seconded** by S. Bartz, the OI's are reasonable – Passed Unanimously

Evidence Motion by K. Ross, **Seconded** by S. Bartz to accept the Superintendent's assertion of compliance – Passed Unanimously

- b. EL 2.9.3 *The Superintendent shall not:* Neglect to submit unbiased information required by the School Board or let the School Board be unaware of relevant trends.

OI Motion by K. Ross, **Seconded** by A. Casper, the interpretation is reasonable – Passed Unanimously

Evidence Motion by K. Ross, **Seconded** by A. Casper to accept the Superintendent's assertion of Compliance – Passed 5-1; Yes-5 (AL, KR, DS, AC, SB); No-1 (CS)

- 2) EL 2.2 Treatment of Students - *The Superintendent shall not cause or allow* an educational environment that is unsafe, unwelcoming, inequitable, disrespectful, unnecessarily intrusive, or that otherwise inhibits the effective learning needs of each student.

Evidence Motion by S. Bartz, **Seconded** by K. Ross, to accept the Superintendent's assertion of compliance of the over-arching Global Constration of EL 2.2 – Passed 4-2; Yes-4 (AL, AC, KR, SB); No-2 (CS, DS)

- a. EL 2.2.1 *The Superintendent shall not:* Allow students to be unprotected against violence or harassment.

Evidence Motion by K. Ross, **Seconded** by S. Bartz to acceptance the Superintendent's assertion of compliance with EL 2.2.1 – Passed 4-2; Yes-4 (AL, AC, KR, SB); No-2 (CS, DS)

3) EL 2.3 Treatment of Parents - *The Superintendent shall not allow a culture or district practice that fails to proactively engage parents of district students in a respectful partnership that supports the successful education of their child.*

OI Motion by K. Ross, **Seconded** by A. Casper, the OI for the over-arching EL 2.3 Policy is reasonable – Passed Unanimously

Evidence Motion by S. Bartz, **Seconded** by A. Casper to accept the Superintendent's assertion of compliance with the Global Constratin of EL 2.3, Treatment of Parents – Passed Unanimously

- a. EL 2.3.1 through EL 2.3.3

OI Motion by K. Ross, **Seconded** by S. Bartz, the OI for EL 2.3.1 through EL 2.3.3 are reasonable – Passed Unanimously

Evidence Motion by S. Bartz, **Seconded** by A. Casper to accept the Superintendent's assertion of compliance with EL 2.3.1 through EL 2.3.3 – Passed Unanimously

D. Record of Board Self-Evaluation

- 1) 2023-24 Record of Board Policy Monitoring - Governance Policies (GP's)

Motion by S. Bartz, **Seconded** by K. Ross to accept as presented – Passed Unanimously

- 2) 2023-24 Record of Board Policy Monitoring - Executive Limitations (EL's)

Motion by S. Bartz, **Seconded** by A. Libsack to accept as presented – Passed Unanimously

- 3) 2023-24 Record of Board Policy Monitoring - Ends (1.1 - 1.6) *(No Updates)*

10. **Superintendent Consent Agenda – Motion** by K. Ross, **Seconded** by D. Stubbs to accept the Superintendent's Consent Agenda as presented – Passed Unanimously

A. Monthly Reports

- 1) Resolution of Acceptance of Donations

- 2) Human Resources Report

- 3) Business Services Reports

- a. Board Business

- b. Financial Report - Monthly Revenue/Expenditure Report

11. **Superintendent's Incidental Information Report**

12. **Board Action on Committee Reports & Minutes**

A. Board Development Committee

- 1) New Director Orientation

B. Community Linkage Committee

- 1) November 7, 2024 Meeting Minutes

Motion by K. Ross, **Seconded** by S. Bartz to accept the minutes of the 11/7/24, CLC as presented – Passed Unanimously

- 2) Student Voice Summary

- 3) *DRAFT* - January 2025 Inspiring News *(It Takes All of Us)*

Motion by K. Ross, **Seconded** by A. Casper to approve the January 2025 article as presented – Passed Unanimously

C. Negotiations Committee

D. Policy Committee

- 1) Summary of Edits to EL and Ends Policy Monitoring Process

- 2) Revision to Board's ENDS & EL (Executive Limitation) Policy Monitoring

Motion by S. Bartz, **Seconded** by A. Libsack to accept changes to Ends/EL's Monitoring Process as reflected in K. Ross documented presented – Passed Unanimously

13. **Other Board Updates (AMSD, BRIGHTWORKS, ISD 287, MSHSL)**

- A. AMSD (Association of Metropolitan School) – Update A. Libsack & J. Swanson
- B. BrightWorks – No Updates
- C. ISD 287 (Intermediate School District 287) – Update by K. Ross
- D. MSHSL (Minnesota State High School League) – Brief Update by D. Stubbs

14. **Board Work Plan**

- A. Work Plan Changes Document – **Motion** by S. Bartz, **Seconded** by A. Libsack to approve changes as presented and add an item to Place Holder as presented – Passed Unanimously

Eden Prairie School Board
2023–24 WORK PLAN CHANGES
“Proposed” Changes – November 25, 2024

Date of Meeting/Workshop	Changes Requested
Monday, December 9, 2024	Remove items from Annual Work Plan: <ul style="list-style-type: none"> - Approval of SB Treasurer’s Mid-Year Report - Final Approval for January 2025 Inspiring News Article - MSHSL Grant Application
Monday, January 6, 2025 (6:00 p.m.) Annual Org. Meeting	
Monday, January 6, 2025 (6:30 p.m.) – Workshop	
Monday, January 27, 2025	
Monday, February 10, 2025 – Workshop	
Monday, February 24, 2025	
Monday, March 10, 2025 – Workshop	
Monday, March 24, 2025	
Monday, April 14, 2025 – Workshop	
Monday, April 28, 2025	
Monday, May 12, 2025 – Workshop	
Tuesday, May 27, 2025	
Monday, June 9, 2025 – Workshop	
Monday, June 23, 2025	
Placeholder – General Board Work	
Possible Meeting on Monday, January 13, 2025, to meet next Flight Plan 2035 Guest Speaker, Dr. Bill Daggett, Time: TBD	
Placeholder – Policy Review	

B. 2024-25 Board Annual Work Plan

- 15. **Adjournment – Motion** by A. Libsack, **Seconded** by K. Ross, to adjourn at 9:23 PM – Passed Unanimously

16. Appendix "A" - Fiscal Year 2023-24 Audited Financial Presentation Information (Item #8A)

- A. Annual Comprehensive Financial Report
- B. Management Report
- C. Special Purpose Audit Reports

Abby Libsack – Board Clerk

UNOFFICIAL



EDEN PRAIRIE SCHOOLS

Inspiring each student every day

Public Hearing for Taxes Payable in 2025

DECEMBER 9, 2024

PRESENTED BY:

ANDREW ADAMS

EXECUTIVE DIRECTOR OF
BUSINESS SERVICES

Minnesota State Law Requires:

A Public Meeting...

- Between November 24th & December 28th
- After 6:00 PM
- May be part of regularly scheduled meeting
- May adopt final levy at same meeting
- Must allow for public comment

...and Presentation of:

- Current year budget
- Proposed property tax levy



Hearing Agenda

- 1. Background Information on School Funding**
- 2. District's Budget**
- 3. District's Proposed Tax Levy for Taxes Payable in 2025**
- 4. Public Comments**

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1“**UNIFORM SYSTEM OF PUBLIC SCHOOLS.** The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The *legislature shall make such provisions by taxation or otherwise* as will secure a thorough and efficient system of public schools throughout the state.”



As a result...

Funding is Highly Regulated

State Sets:

- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Maximum authorized property tax levy (districts can levy less but not more than amount authorized by state, unless approved by voters)

State also authorizes school board to submit referendums for operating and capital needs to voters for approval

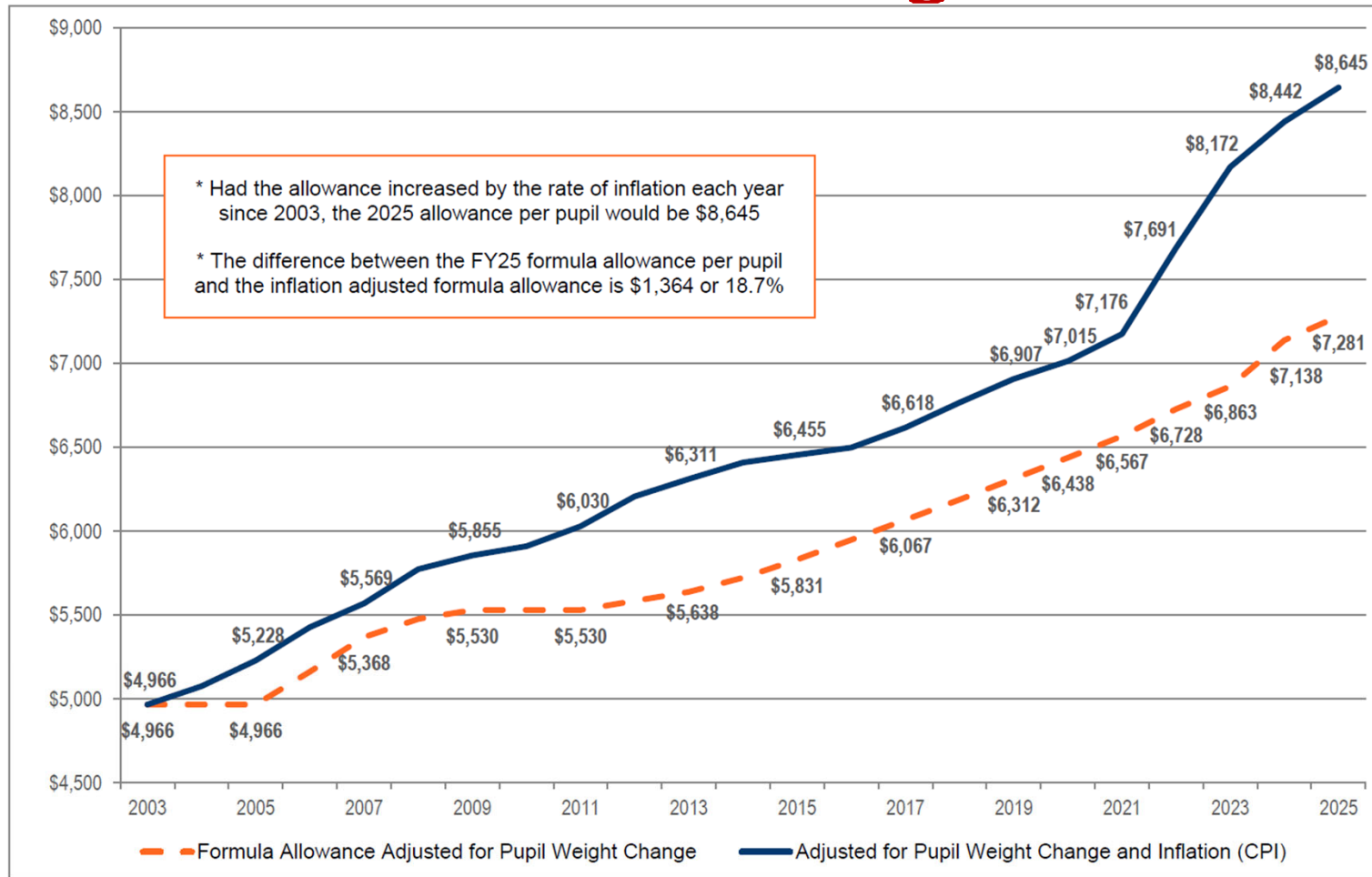


Challenge: State Set Basic General Education Formula Lags Inflation

- Since FY03, state General Education Revenue formula has not kept pace with inflation
- For FY25, Legislature approved an increase of 2.00%
- Per-pupil allowance for FY25 of \$7,281 would need to increase by another \$1,364 (18.7%) to have kept pace with inflation since FY03



Education Formula Lags Inflation



Source: MDE June 2024 Inflation Estimates and Minnesota Laws 2023

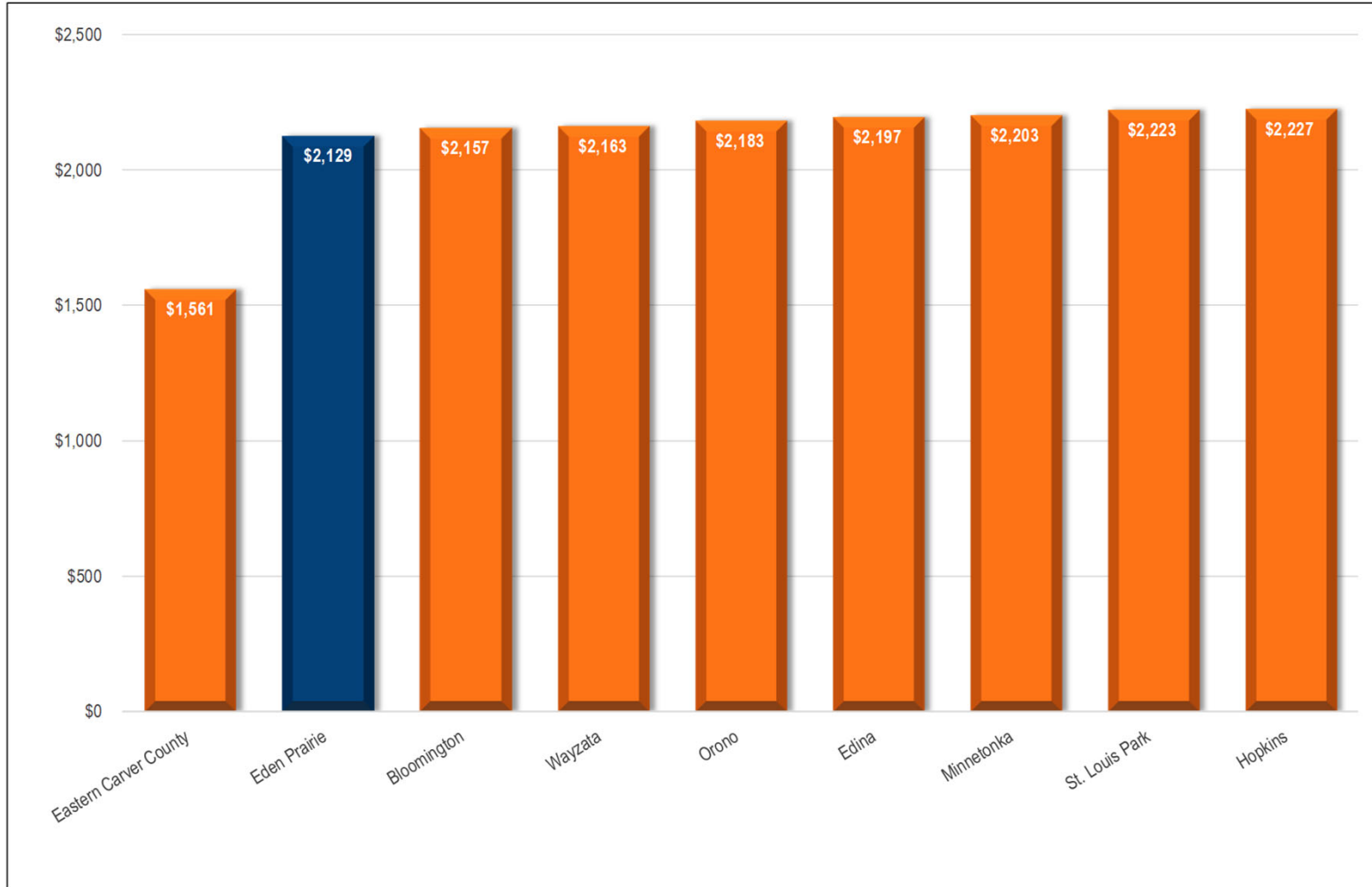
Referendum Need

Result:

- Growing dependence on referendum revenue to bridge the gap in state funding

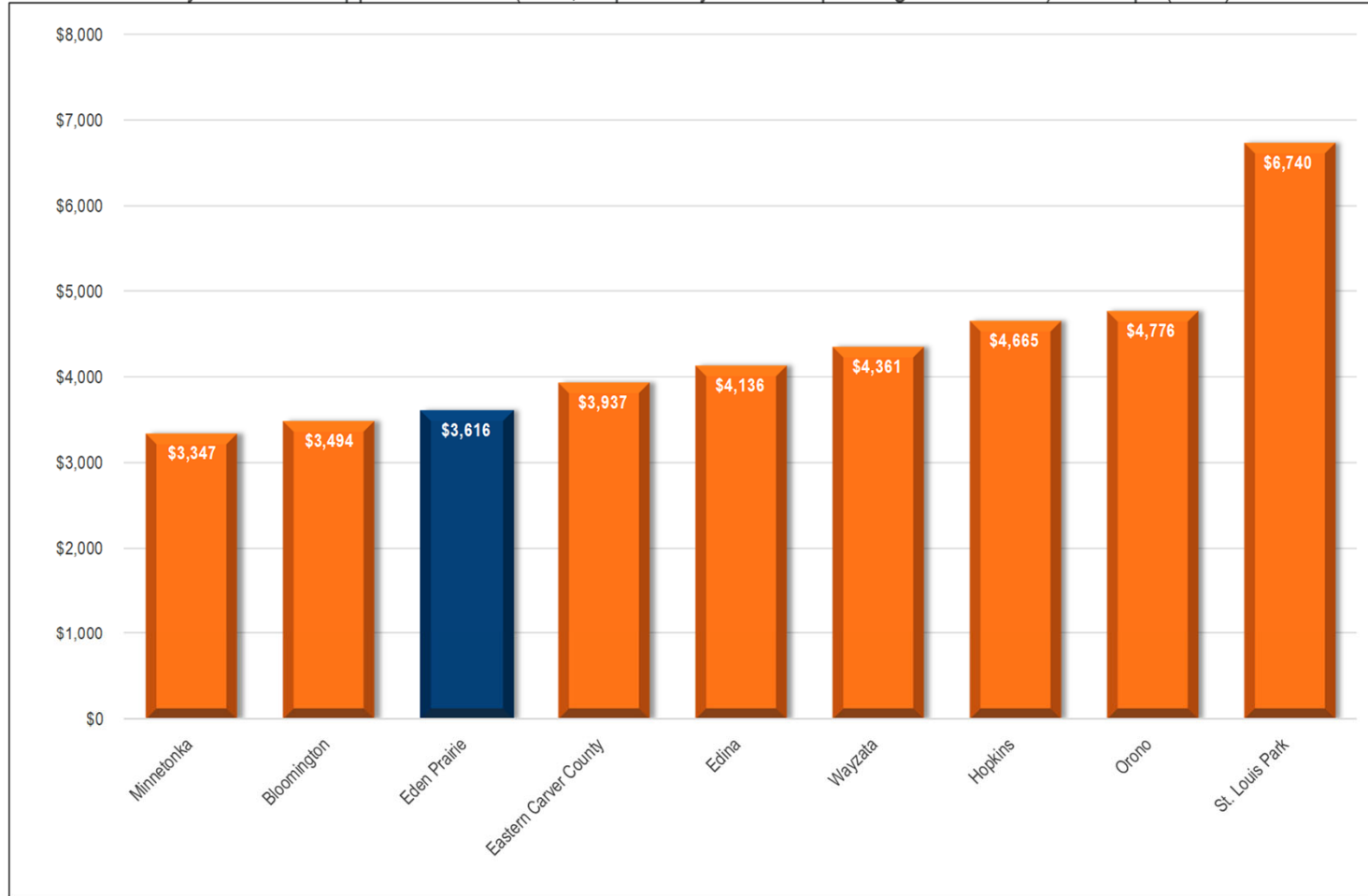


Voter Approved Referendum Authority Per Pupil Unit FY 2024-25 (Excludes Local Optional Revenue)



Source: MDE Pay 24 Levy Certification Report, Pay 24 School Tax Report.

Pay 2024 Voter Approved Levies (Debt, Capital Projects and Operating Referendum) Per Pupil (ADM)



Source: Pay 2024 School Tax Report, Enrollment: Pay 24 MDE Levy Certification.

Pupil: MDE Estimated FY 2024 Enrollment, Whatif FY24 (6-26-23)

Change in Tax Levy Does not Determine Change in Budget

1

Tax levy is based on many state-determined formulas plus voter approved referendums

2

Some increases in tax levies are revenue neutral, offset by reductions in state aid

3

Expenditure budget is limited by state-set revenue formulas, voter-approved levies, and fund balance

4

An increase in school taxes does not always correlate to an equal increase in budget



School District Levy Cycle Differs from City/County Levy Cycle

City/County:

- Budget Year same as calendar year
- 2025 taxes provide revenue for 2025 calendar year budget

Schools:

- Budget year begins July 1st and coincides with school year
- 2025 taxes provide revenue for 2025-26 school year
- Budget will be adopted in June 2025



Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information and prior year actual financial results be presented at this hearing. The Fiscal 2025-26 budget will be set in June 2025.

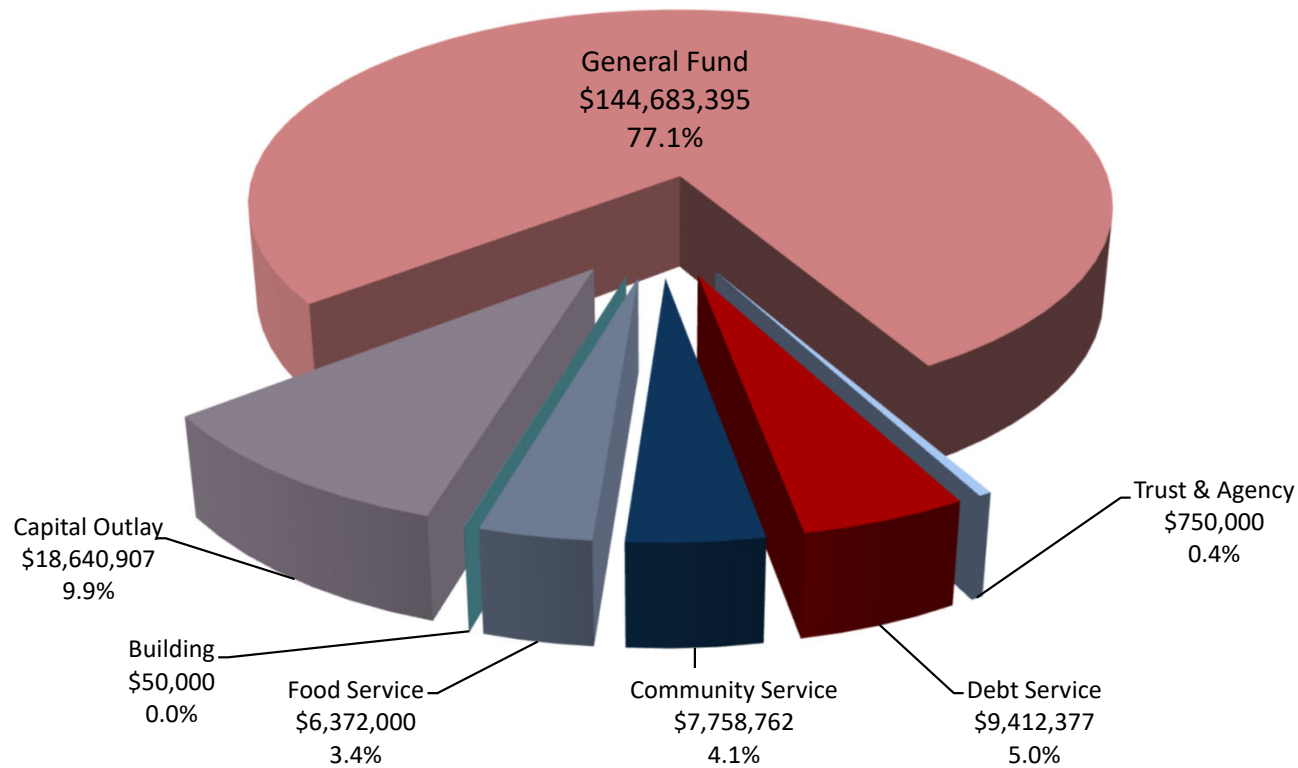
All school district budgets are divided into separate funds, based on purposes of revenue, as required by law

Our District's Funds:

- General (Includes: Capital Project Levy, Transportation)
- Food Service
- Community Service
- Building Construction (LTFM, Designing Pathways)
- Debt Service
- Other Post Employment Benefit (OPEB) Trust
- Internal Service (Self Funded Medical and Dental)

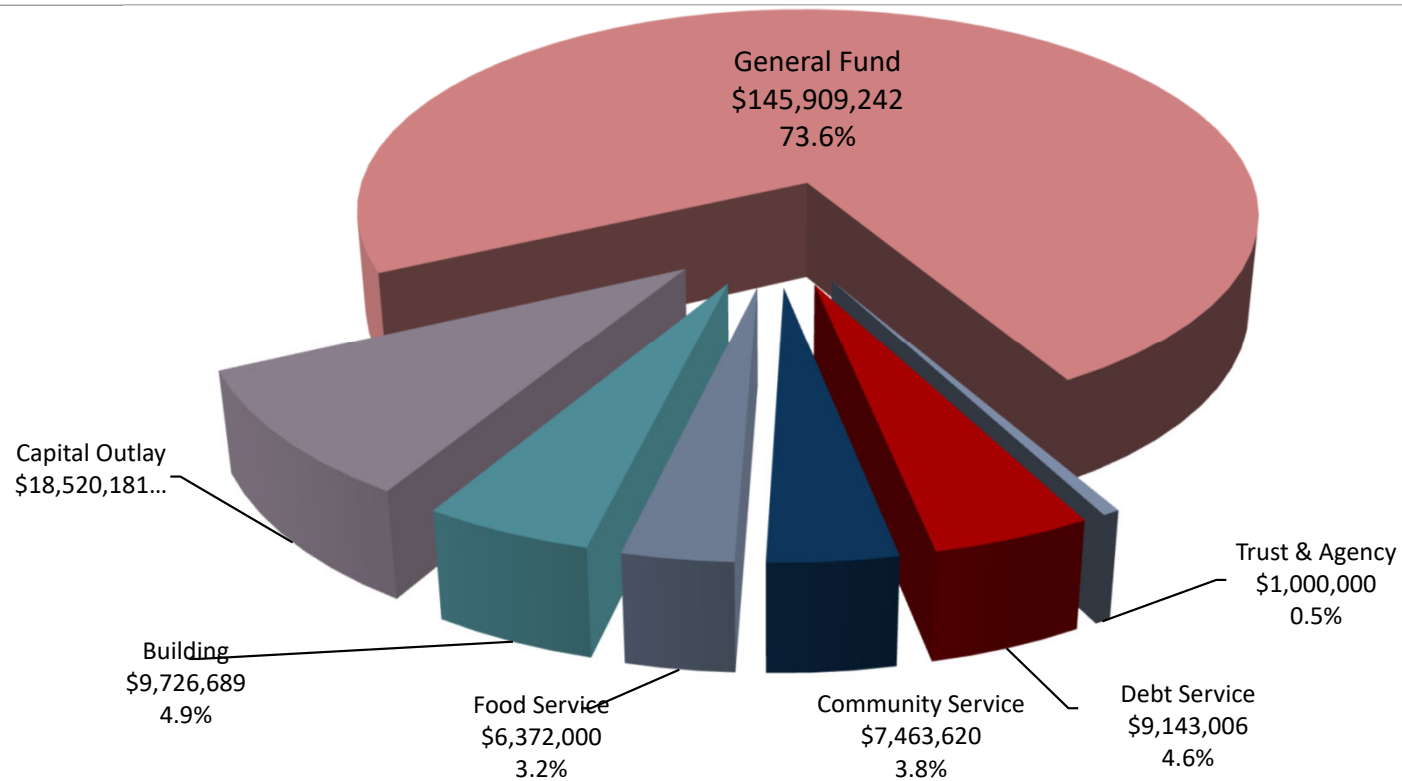
Revenues - All Funds

FY 25 Budget Total - \$187,667,441

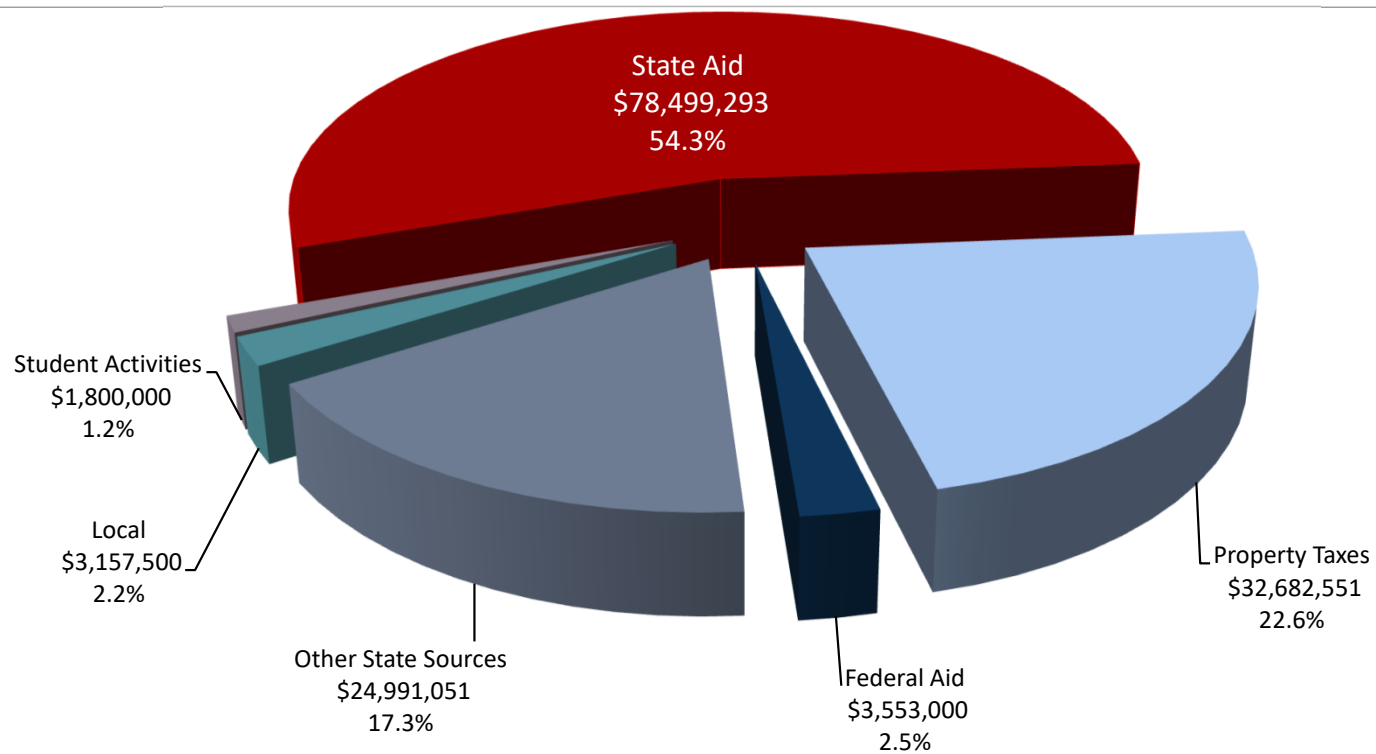


Expenditures - All Funds

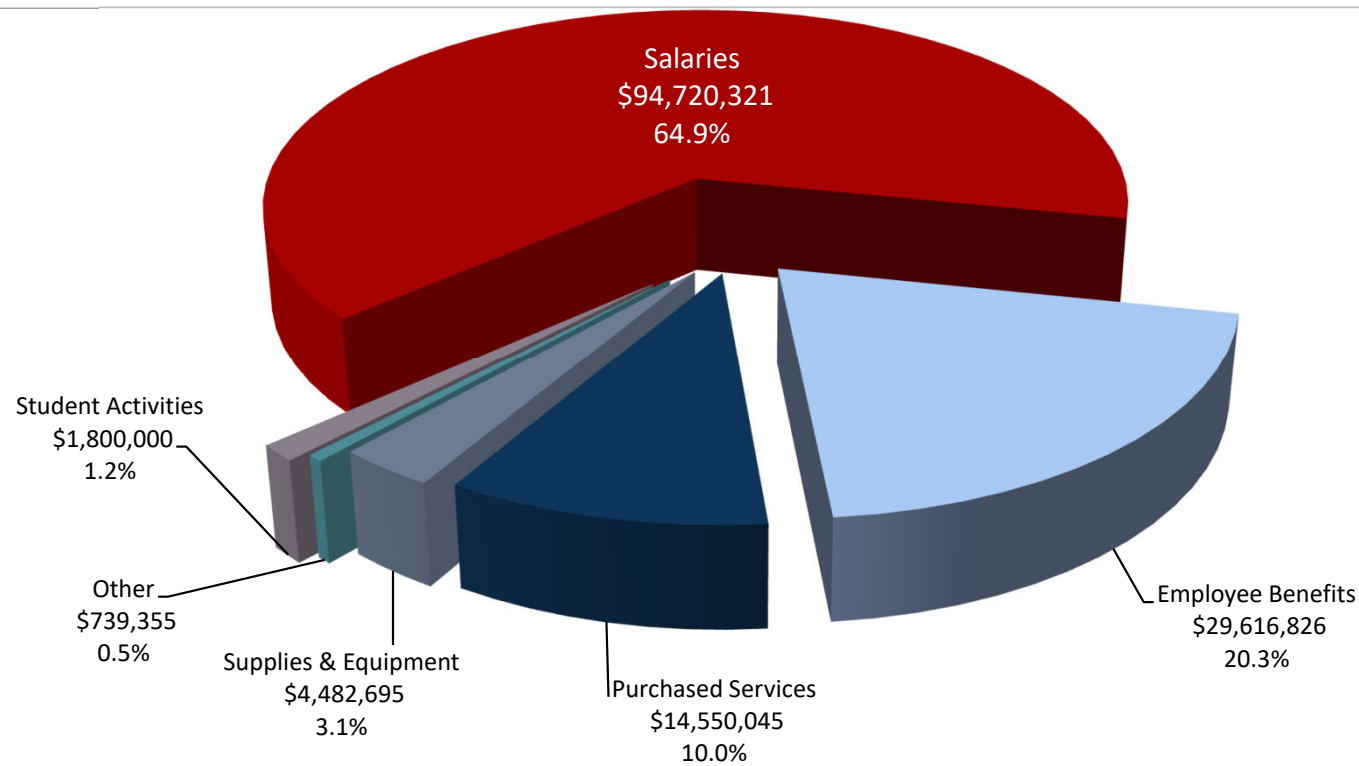
FY25 Budget Total - \$198,134,738



General Fund Revenues FY 25 Budget - \$144,683,395

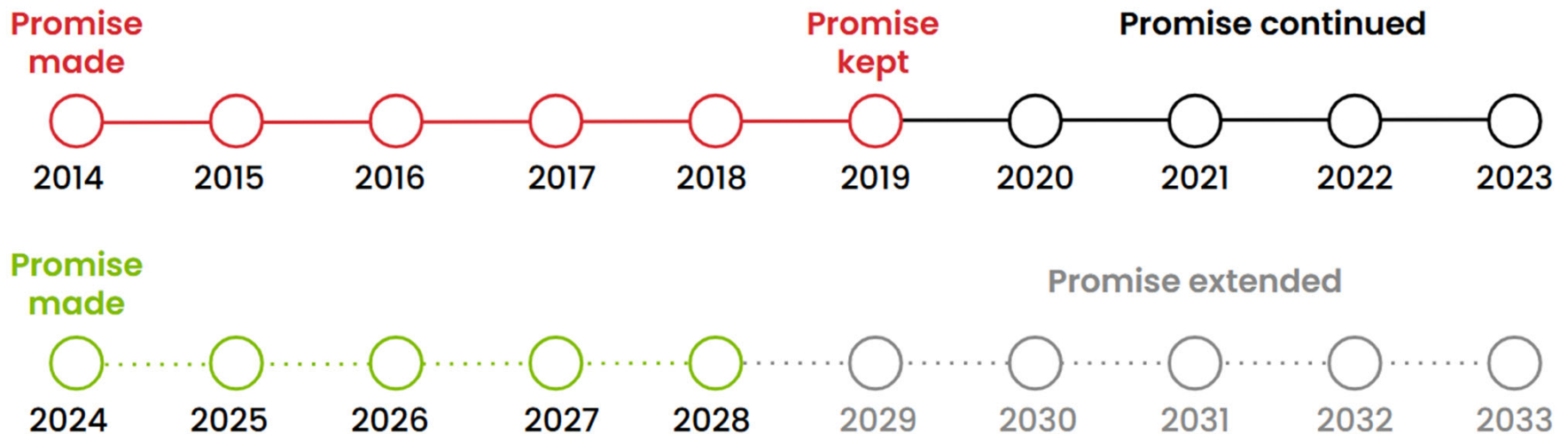


General Fund Expenditures FY 25 Budget - \$145,909,242

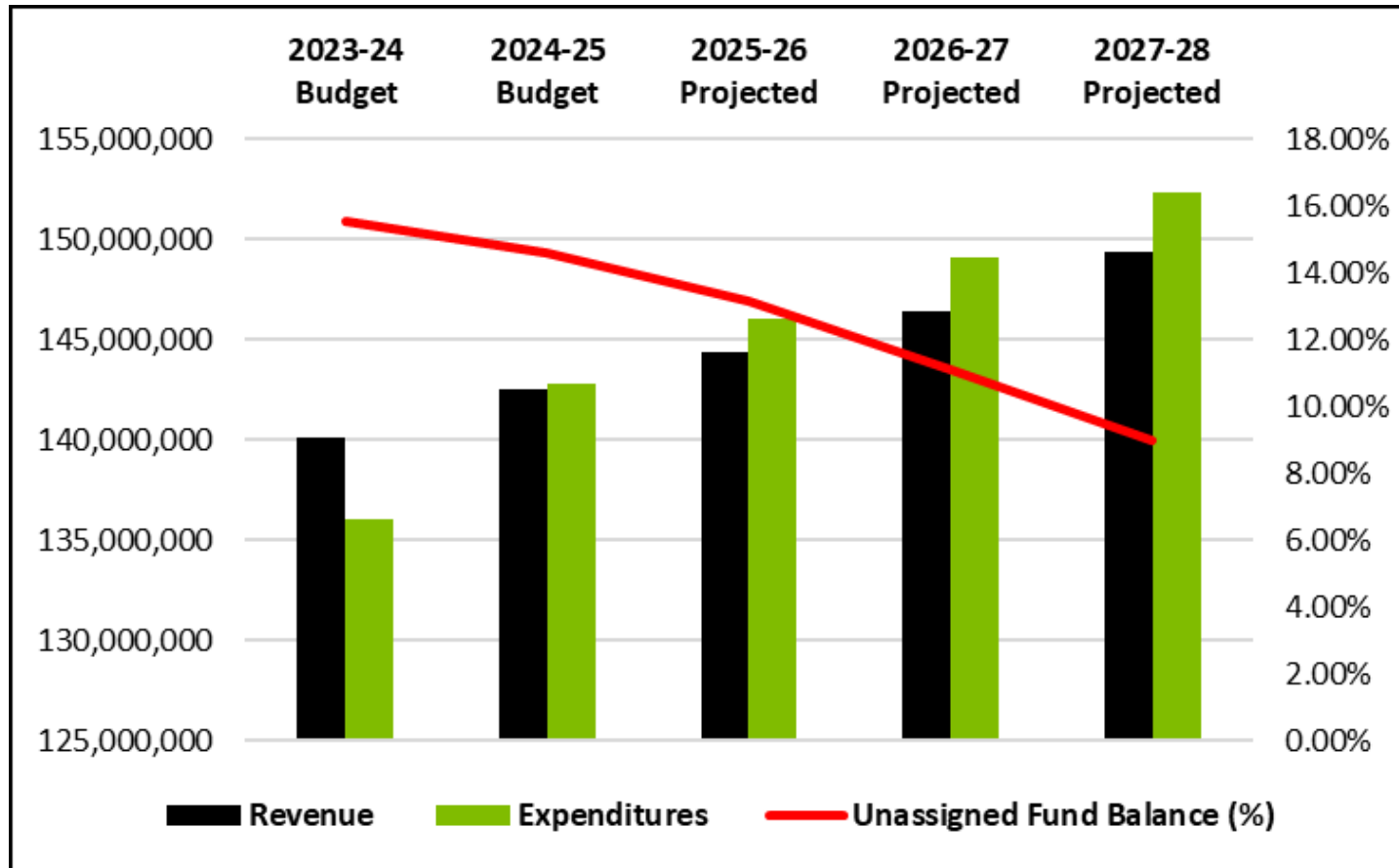


Promises made, promises extended

The 2014 operating levy promised to **avoid reductions to programs and services for at least five years**. Fiscal Year 23 was **year nine**. We renewed a 5 year promise supported by the community that began in FY24 and are now in year 2 of the 5 year promise.



Multi-Year Budget Projection



Payable 2024 Property Tax Levy

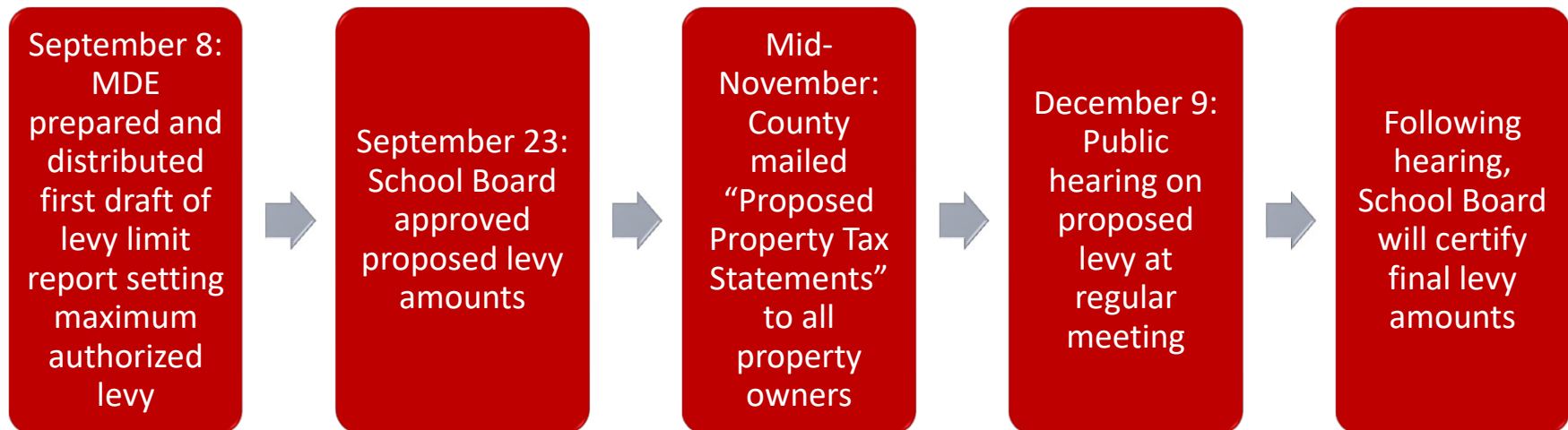
Determination of levy

Comparison of 2024 to 2025 levies

Specific reasons for changes in tax
levy

Impact on taxpayers

Schedule of Events of District's 2024 (Payable 2025) Tax Levy



Just a Note...

- The operating referendum of 2022 impacted tax statements issued for calendar year 2023
- 2025 will mark the 3rd year of the operating referendum



Property Tax Background

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners, and distributes funds back to other taxing jurisdictions





School District Property Taxes

- Each school district may levy taxes in over 40 different categories
- “Levy limits” (maximum levy amounts) for each category are set by
 - State law
 - Voter approval
- Minnesota Department of Education (MDE) calculates detailed levy limits for each district



Factors Impacting Individual Taxpayer Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Estimated Market Value established by County/City Assessor
- Property Classifications established by state legislature
- Tax levy established by taxing jurisdictions (School, City, County, and others)



Market Value:

Basics of Property Assessment

- Minnesota Law requires that property be valued at its market value
- Assessors physically review 20% of properties annually, but re-value all properties each year
 - Also review properties where permits were issued
- For 1/01/2024 Assessments (Pay 2025), study period is October 2022-September 2023
- Use sales data and computer software to re-value all properties
- Perform a study of recent sales to establish appropriate adjustments to values



Market Value: Eden Prairie Assessment Details 2024

City of Eden
Prairie Property
Value Increase in
2024

+1.3%

- Industrial +5.7%
- Residential +1.0%
- Townhouses +0.7%
- Apartments +2.5%
- Commercial -0.6%



Market Value:

Hennepin County Assessment Details 2024

Hennepin County
Property Value
Increase in 2024

+1.1%

- Industrial +5.2%
- Residential +1.3%
- Townhouses +2.2%
- Apartments +0.7%
- Commercial -1.7%



Classified Property Tax System:

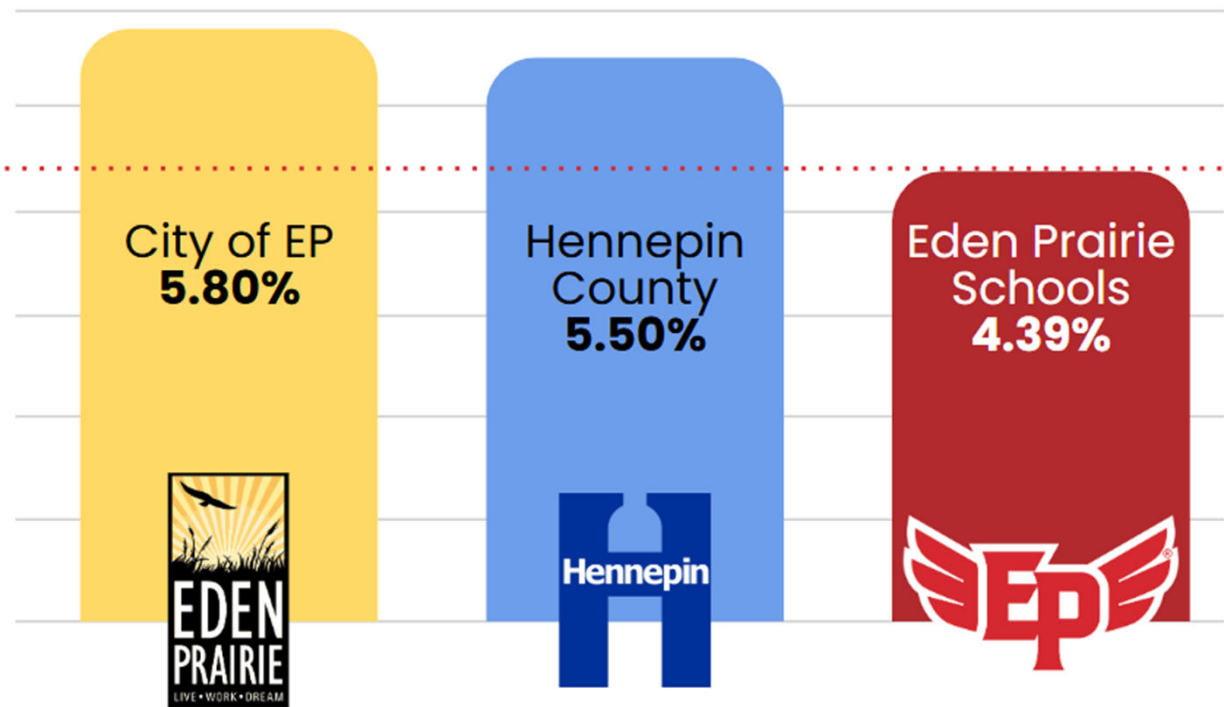
Properties are Assigned Class Rates

Property Tax Class	Tax Rate Pay 2024
Residential (Up to \$500,000)	1.00%
Residential (Over \$500,000)	1.25%
Apartments	1.25%
Commercial (Up to \$150,000)	1.50%
Commercial (Over \$150,000)	2.00%
Seasonal Recreational (Up to \$500,000)	1.00%

Note:

The property's taxable market value is multiplied by the class rate(s) to determine the property's tax base, known as its net tax capacity.





Local Taxing Jurisdictions Proposed Levy Increases



EDEN PRAIRIE SCHOOLS

Property Taxes:

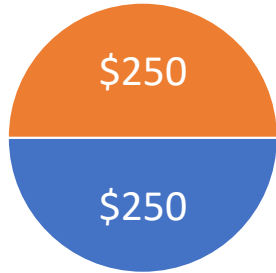
Dividing the Property Tax Pie

Tax Burden Shift

- Property values do not rise uniformly across all properties
- The burden of the tax levy shifts from taxpayers with lower increases to those with higher increases
 - Higher increase = Larger piece of the pie



\$100,000



\$100,000



Impact of Property Valuations

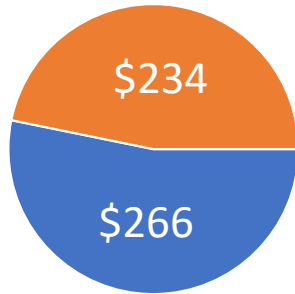
Two Properties in the district

- Both houses are valued at \$100,000

Total levy of \$500

- Each property will pay \$250 of the levy





Impact of Property Valuations

Two Properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

Total levy of \$500

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more



Property Taxes

School Revenue Impact

Property
Value
Versus
Inflation

- Property valuation increases do not change the amount of revenue the district receives
 - (Exception – Capital Project/Technology Levy)
- Inflation does drive additional revenue and helps to offset inflationary expenses



Pay 25 Levy Look Back

Date	Pay 25 Increase	Details
September 23, 2024	4.54%	Approved estimated levy and certify “Levy to the MAXIMUM” to Hennepin County.
September 30, 2024	4.71%	Final calculation of factoring all adjustments released by MDE.
December 9, 2024	4.39%	Proposed Final Pay 25 property tax levy Board for certification to Hennepin County.



Overview of Levy Changes

Fund	Pay 24	Pay 25	\$ Change	% Change
General	\$49,660,251	\$51,491,388	+ \$1,831,137	+ 3.69%
Community Education	1,302,511	1,314,321	+ 11,810	+ 0.91
Debt Service	9,412,377	10,218,815	+ 806,438	+ 8.57
Total	\$60,375,139	\$63,024,524	+ \$ 2,649,385	+ 4.39%

Note: Includes an under levy of \$193,457.81

Explanation of Levy Changes

General Fund	
Category:	Operating Referendum & Local Optional Revenue
Change:	+ \$1,055,572
Use of Funds:	General operating expenses
Reasons for Increase:	
Voter Approved:	
	Inflation adjusted (CPI) – increase of 2.43%



Explanation of Levy Changes

General Fund	
Category:	Abatements/Other Adjustments
Change:	+ \$867,031
Use of Funds:	General operating expenses
Reasons for increase:	
	The district approved an under levy of \$791,752 for Pay 2024.



Explanation of Levy Changes

General Fund	
Category:	Building / Lease Levy
Change:	+ \$813,469
Use of Funds:	To pay for leases of instructional spaces
Reasons for decrease:	
	The District purchased the Valley View property and increased lease levy obligations by \$1.1 million through issuance of Certificates of Participation (COPs). Offset by Intermediate Dist. 287 Lease Levy, City Center Lease and Graduation venue expirations, and a Pay 22 negative adjustment.



Explanation of Levy Changes

General Fund	
Category:	Capital Project Levy (Technology Levy)
Change:	+ \$677,308
Use of Funds:	Capital & Technology expenses (Examples include; Infrastructure, Equipment, hardware (student and staff devices), software (instructional technology))
Reasons for increase:	
Voter Approved:	
	The capital project levy is based on net tax capacity (NTC), which is a factor based on the value of property.



Explanation of Levy Changes

General Fund	
Category:	Long-Term Facility Maintenance (LTFM)
Change:	- \$1,857,349
Use of Funds:	Deferred capital and maintenance, approved health and safety, increased accessibility to school facilities, and a push towards sustainability projects
Reasons for increase:	
School Board Approved:	
	Decrease is the result of a committed reduction aligned with the purchase of the Valley View Property to meet the board promise of reducing the LTFM Pay-As-You-Go Levy and related state approved projects.



Explanation of Levy Changes

Debt Service Fund	
Category:	Debt Service
Change:	+ \$697,186
Use of Funds:	To make principal and interest payments on debt
Reasons for increase:	
School Board Approved:	
	Planned increase in the principal and interest payments on alternative facilities bonds and long-term facilities maintenance bonds.



Proposed Levy Reductions

Taxpayer Savings

- Debt Service Fund
 - Permanently reduce property tax abatements of \$193,457.81



Overview of Levy Changes

Fund	Pay 24	Pay 25	\$ Change	% Change
Voter Approved	\$ 33,662,029	\$ 35,184,227	+ \$1,522,198	+ 4.52%
School Board Approved	<u>26,713,110</u>	<u>27,840,297</u>	+ <u>1,127,187</u>	+ <u>4.22%</u>
Total	\$ 60,375,139	\$ 63,024,524	+ \$2,649,385	+ 4.39%

Note: School Board Approved Includes an under levy of \$193,457.81

Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and an 22.0% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Amounts for 2025 are preliminary estimates; final amounts could change slightly
- Examples are for property in the City of Eden Prairie
- Estimates prepared by Ehlers (District's municipal financial advisors)



Estimated Changes in School Property Taxes, 2022 to 2025
Based on No Changes in Property Values

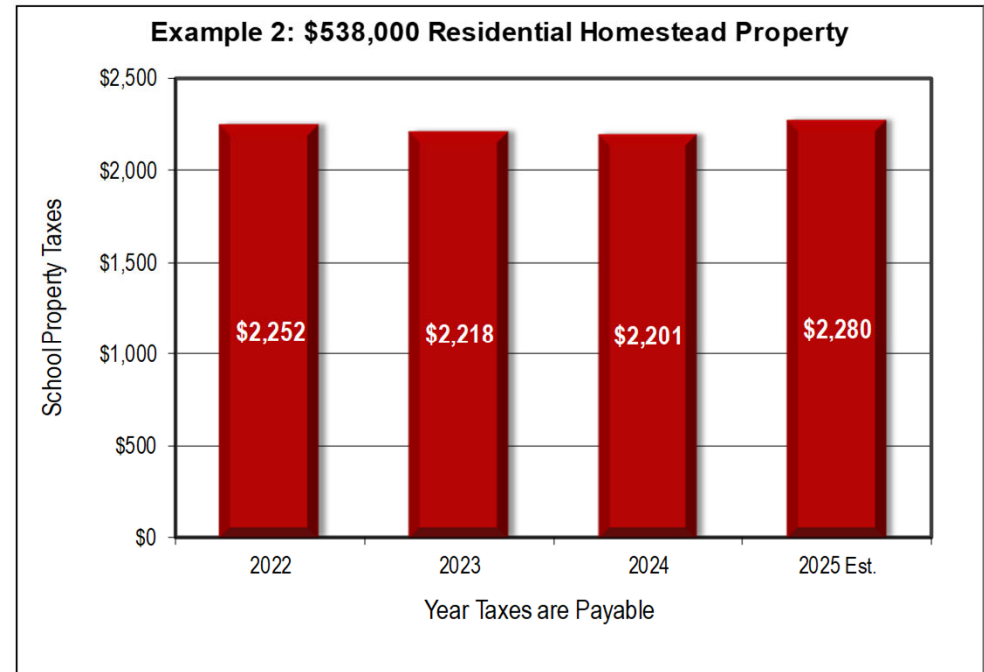
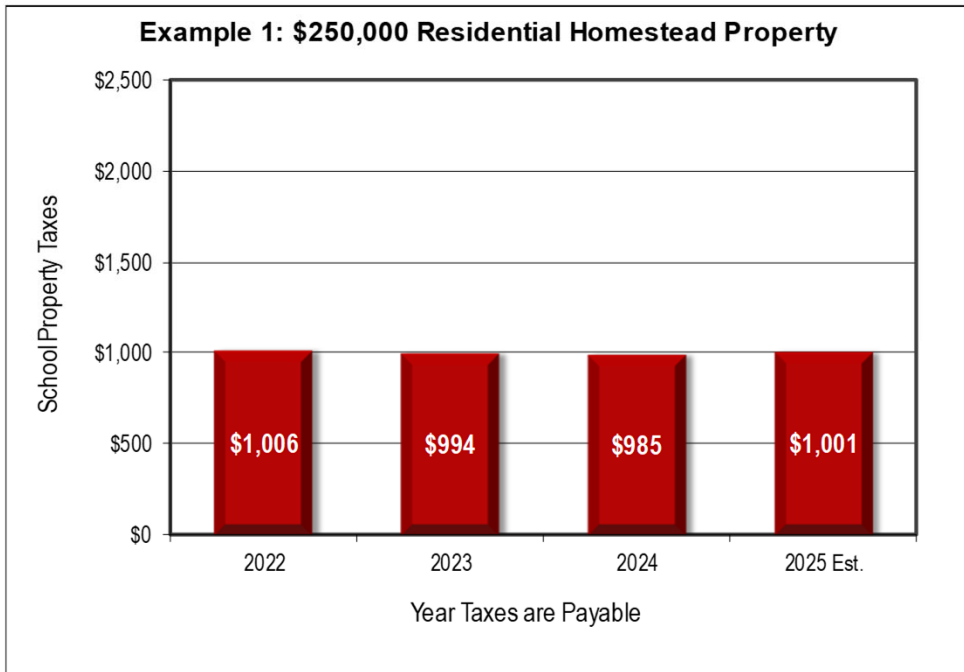
Type of Property	Estimated Market Value	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Actual Taxes Payable in 2024	Estimated Taxes Payable in 2025	Change in Taxes 2022 to 2025	Change in Taxes 2024 to 2025
Residential Homestead	\$250,000	\$1,006	\$994	\$985	\$1,001	-\$5	\$16
	350,000	1,440	1,420	1,409	1,439	-1	30
	450,000	1,867	1,840	1,825	1,878	11	53
	538,000	2,252	2,218	2,201	2,280	28	79
	545,000	2,285	2,250	2,233	2,313	28	80
	650,000	2,776	2,730	2,711	2,808	32	97
	750,000	3,243	3,187	3,165	3,280	37	115
	850,000	3,711	3,644	3,620	3,752	41	132

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2025 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2022 to 2025.

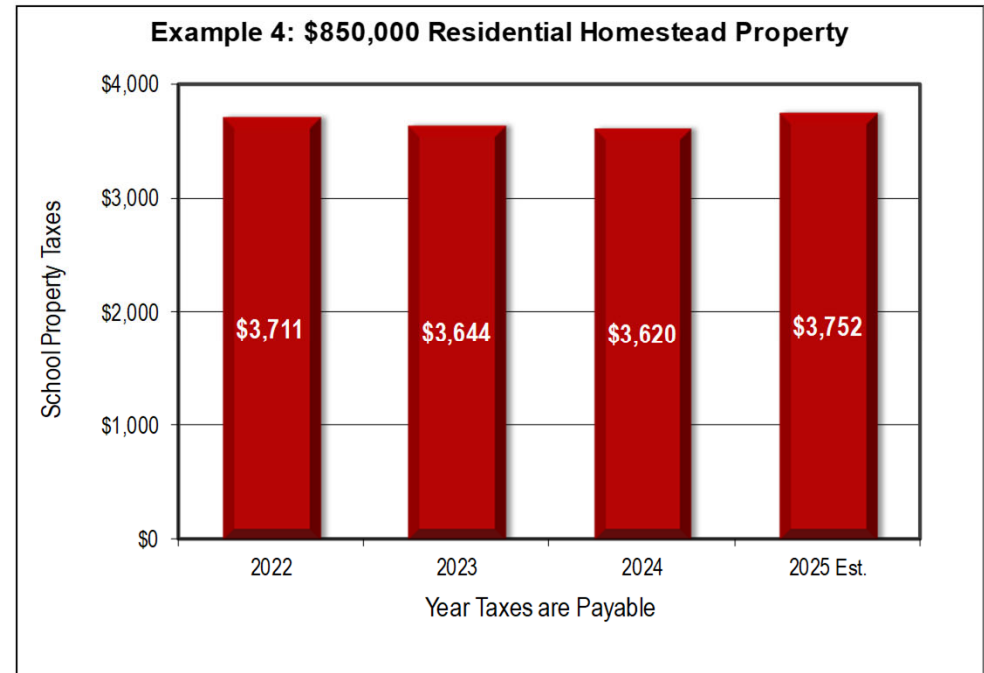
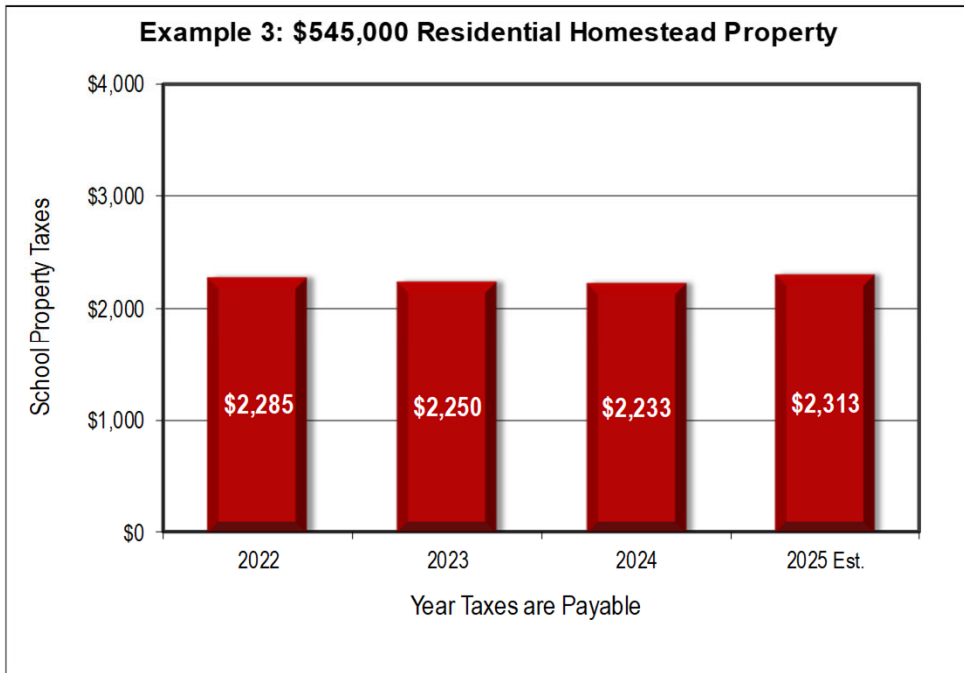
Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



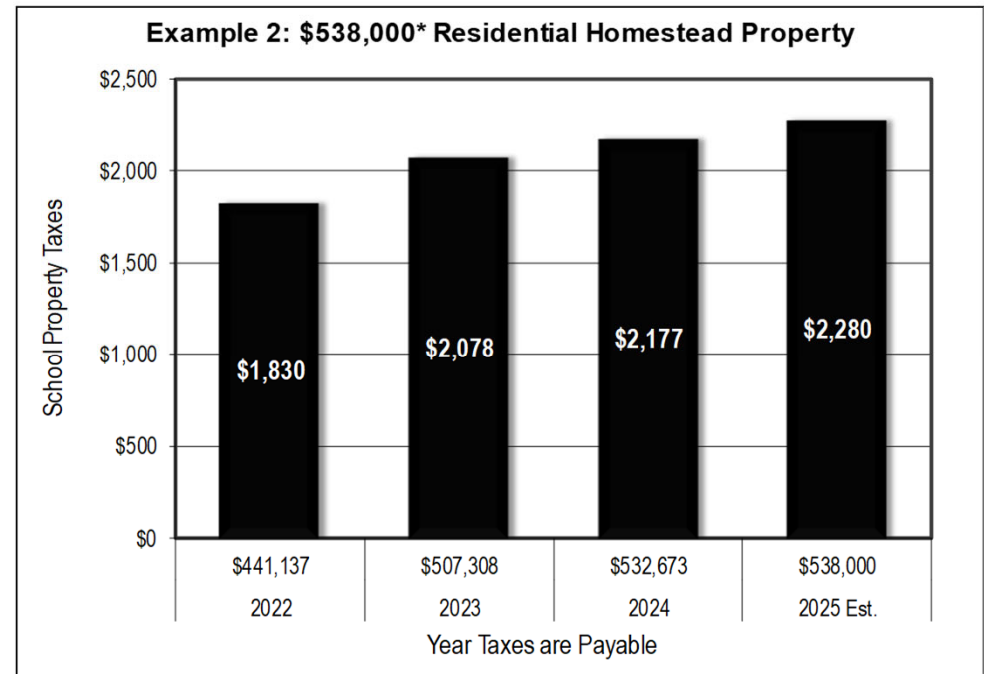
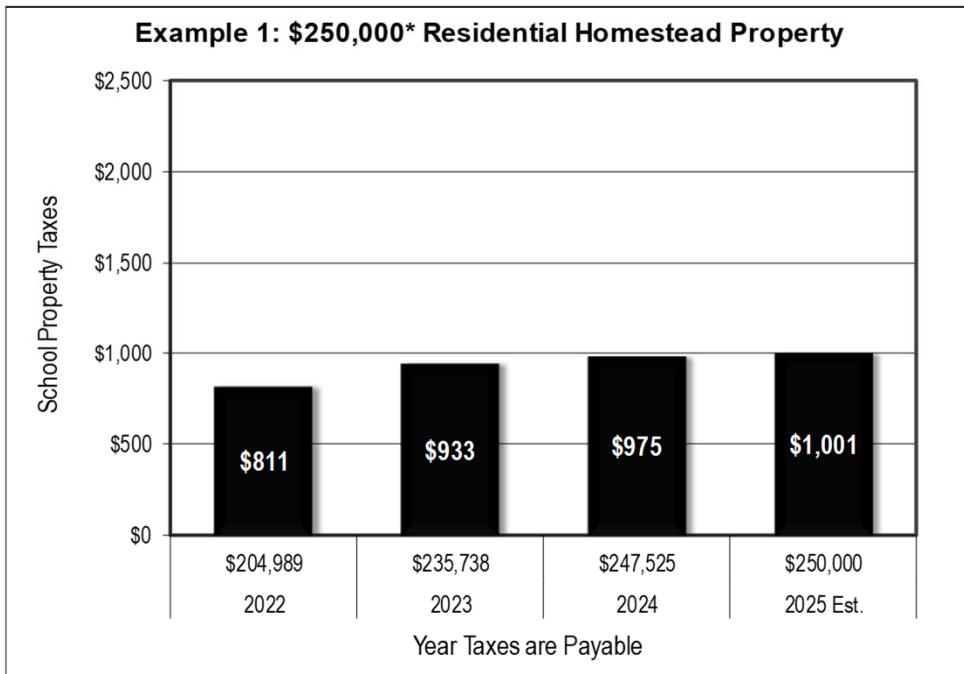
Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



Estimated Changes in School Property Taxes, 2022-25

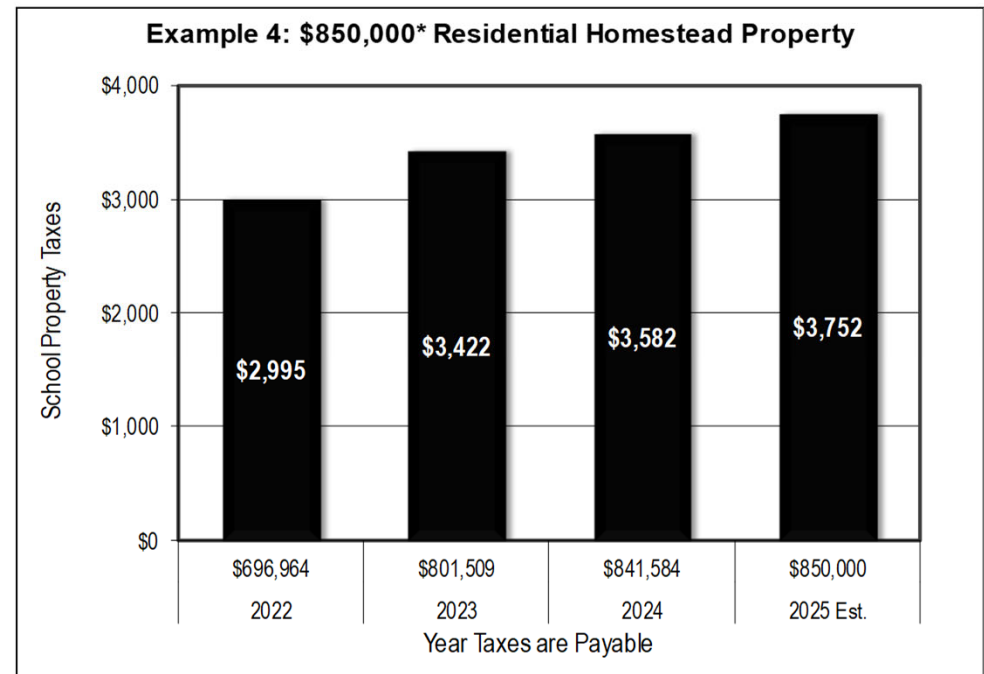
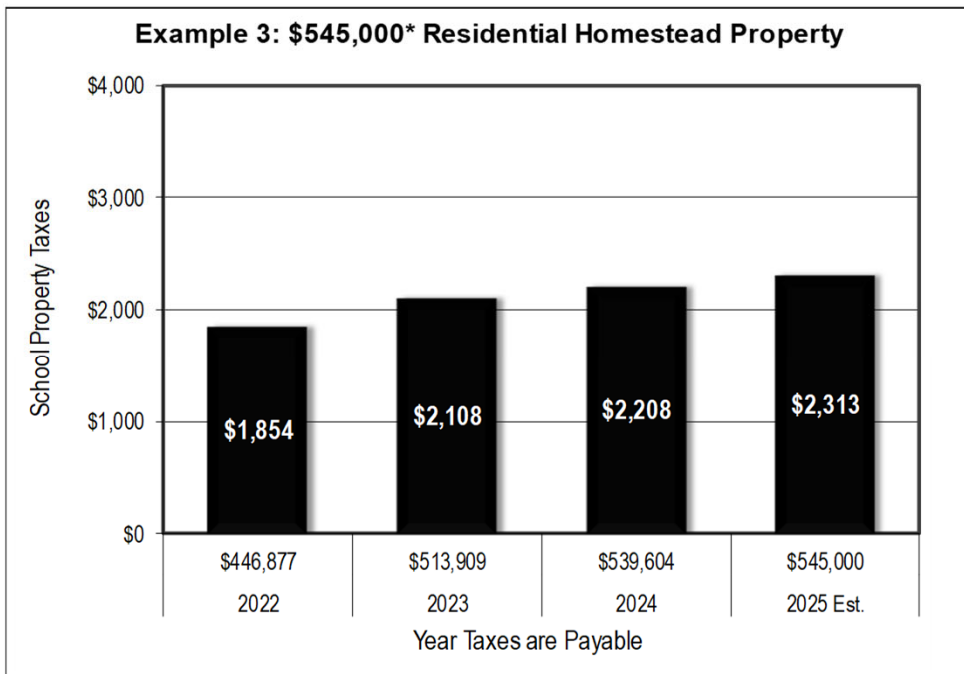
Based on 22.0% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 15.0% from 2022 to 2023, 5.0% from 2023 to 2024 and 1.0% from 2024 to 2025.

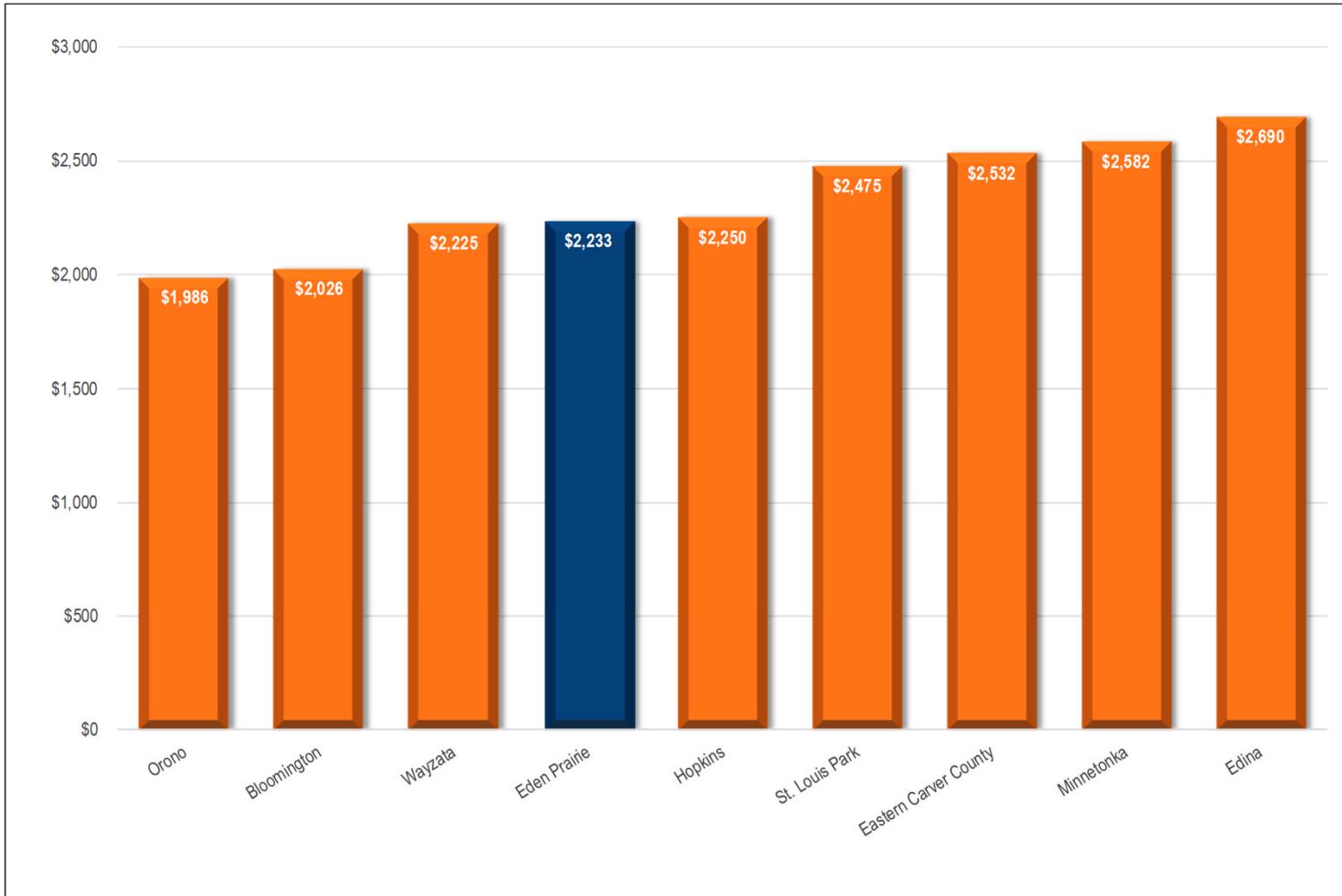
Estimated Changes in School Property Taxes, 2021-24

Based on 22.0% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 15.0% from 2022 to 2023, 5.0% from 2023 to 2024 and 1.0% from 2024 to 2025.

Total School Property Taxes, Payable 2024, on a Home with an Estimated Market Value of \$545,000



Source: Pay 24 School Tax Report.

Taxpayer Options

Minnesota Tax Court

- Taxpayers have the right to appeal their property valuation to the local board of appeal and adjustment and County board of appeal and adjustment each spring.
- For Pay 2025, the only option left is to appeal to Minnesota tax court (Open until April 2025)



State Property Tax Refunds & Deferral

Taxpayer Options

- The State of MN has two tax refund programs and one tax deferral program available for owners of homestead property
- These programs may reduce the net tax burden for local taxpayers, but only if you take time to complete and send in the forms
- For help with the forms and instructions:
 - Consult your tax professional
 - Visit the Department of Revenue website at www.revenue.state.mn.us



State Property Tax Refunds & Deferral

Homestead Credit Refund

- Regular Refund
 - You owned and lived in your home on January 2, 2024
 - Your household income for 2023 was less than \$135,410
- Special Refund
 - You owned and lived in the same home on January 2, 2023 & January 2, 2024
 - Your home's net property tax increased by more than 12% from 2023 to 2024
 - The net property tax increase was at least \$100
 - The increase was not due to improvements you made to the property
- Refund is a sliding scale, based on total property taxes and income



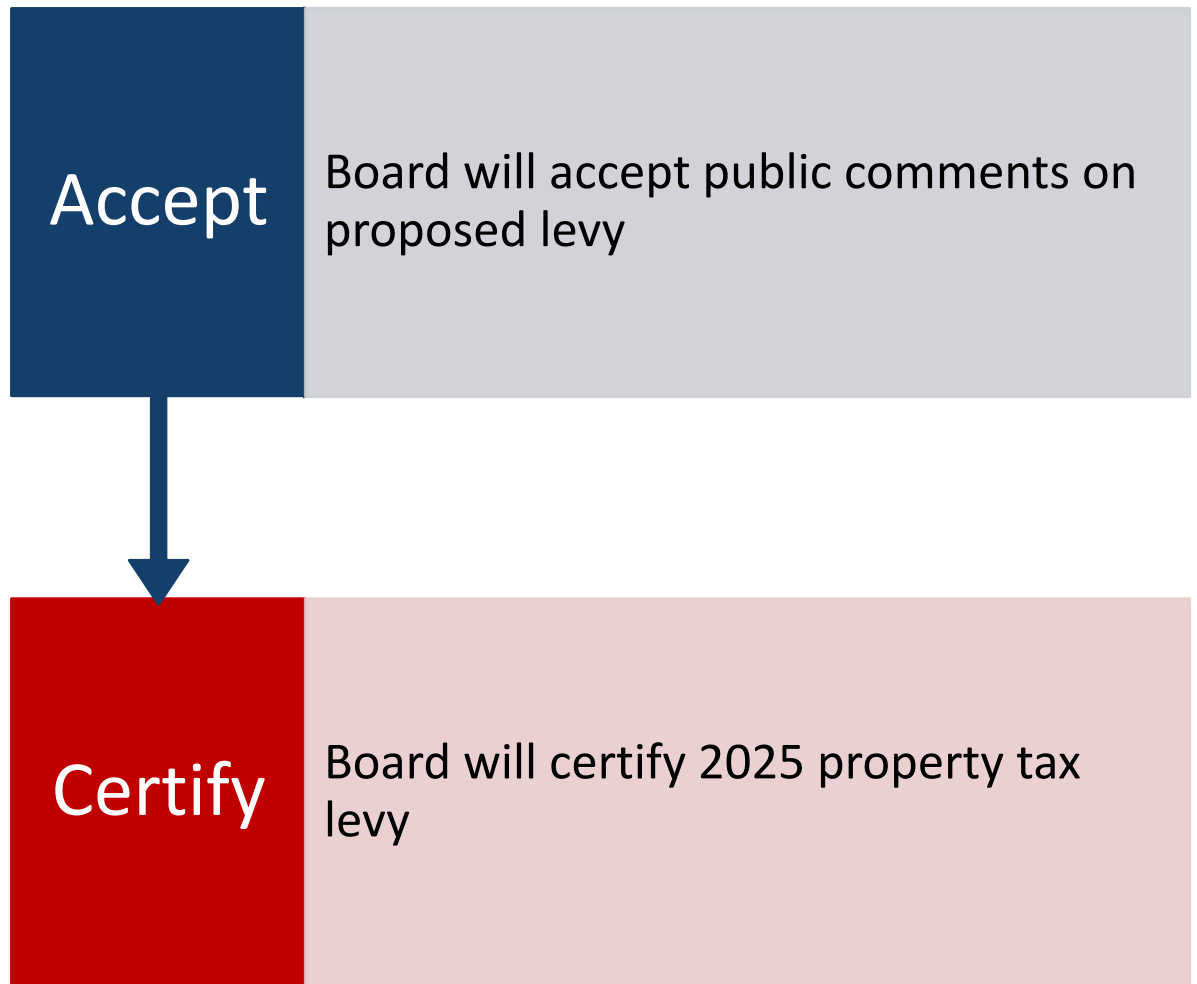
State Property Tax Refunds & Deferral

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$96,000 or less to defer a portion of property taxes on their home
- You have owned and lived in your home for the last 5 years
- Deferred property taxes plus accrued interest (<5%) must be paid when home is sold or homeowner dies
- 3% of your total household income, state pays remainder as a loan



Next Steps



Contact Information

School District Specific Tax Levy Questions:

Andrew Adams, Executive Director of Business Services

aadams@edenpr.org

(952) 975-7071

To Appeal your Property Valuation:

MN Tax Court

info@taxcourt.state.mn.us

651-297-8737





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Public
Comment



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Inspiring each student every day

December 9, 2024

To: Dr. Josh Swanson, Superintendent
From: Andrew Adams, Executive Director of Business Services
Re: Pay 2025 Levy

The proposed property tax levy for taxes payable in 2025 is \$63,024,524.14, reflecting an increase of \$2,649,385 or 4.39%. If the district levied at the maximum, the current increase to taxpayers would be 4.71%. This recommendation supports the district's high-quality educational programs and services.

Key Changes in the Levy:

- The final levy includes an inflationary increase on the Operating Referendum of 2.43% as calculated by the Minnesota Department of Education as approved by the voters.
- The Voter Approved Capital Project levy increased by \$677,308 following increases in property values from calendar year 2023 to 2024.
- The School Board under levied abatements in the prior levy cycle. The under levy resulted in a necessary recapture in the current cycle of \$867,031 or an increase of 1.44%. If the District had not under levied in the prior cycle, the current year final levy increase would have been \$1,656,623 or 2.70%.
- The final levy includes a proposed under levy of abatements in the amount of \$193,457.81 from the debt service fund.
- An Eden Prairie home valued at \$545,000 will see on average a school property tax increase of \$80 per year, assuming no change in home market value from 2024 to 2025.

This recommendation reflects a balanced approach through leveraging deferred abatements and maximizing operational efficiencies. The final proposed property tax levy is critical in offsetting rising operation costs and supports in light of lagging state funding. These dollars also help ensure the fiscal stability of the district as a part of promises made to stakeholders during the 2022 operating referendum.

We recommend the School Board of Independent School District No. 272 approve a final levy for taxes payable in 2025 in the amount of \$63,024,524.14.



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Fiscal Year 2025-26 Levy

DECEMBER 9, 2024

PRESENTED BY:

ANDREW ADAMS,

EXECUTIVE DIRECTOR OF
BUSINESS SERVICES

Pay 25 Levy Look Back

Date	Pay 25 Increase	Details
September 23, 2024	4.54%	Approved estimated levy and certify “Levy to the MAXIMUM” to Hennepin County.
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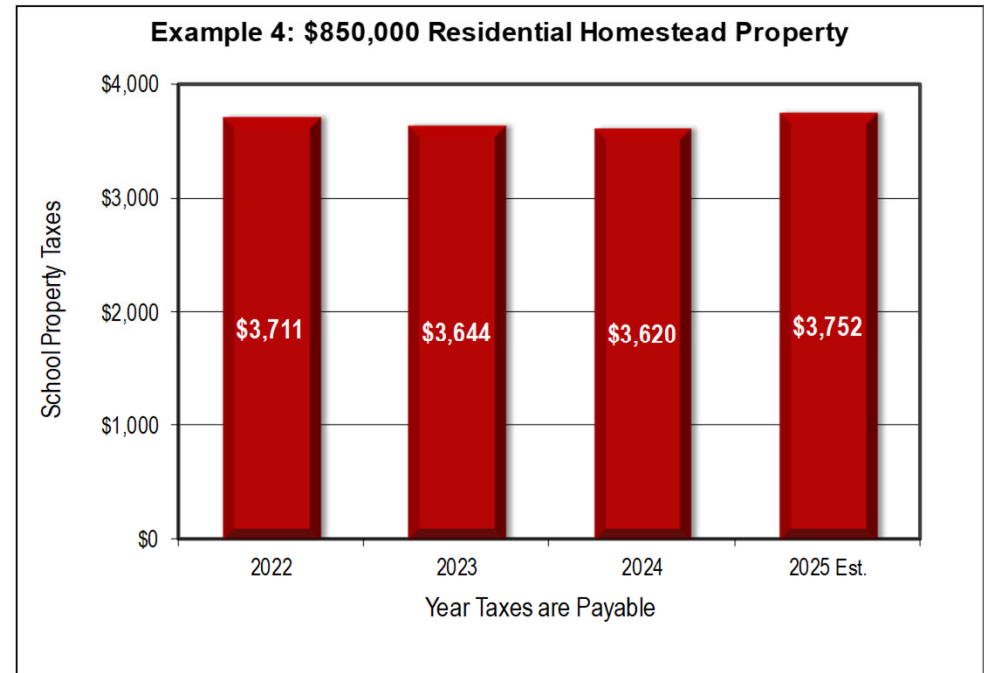
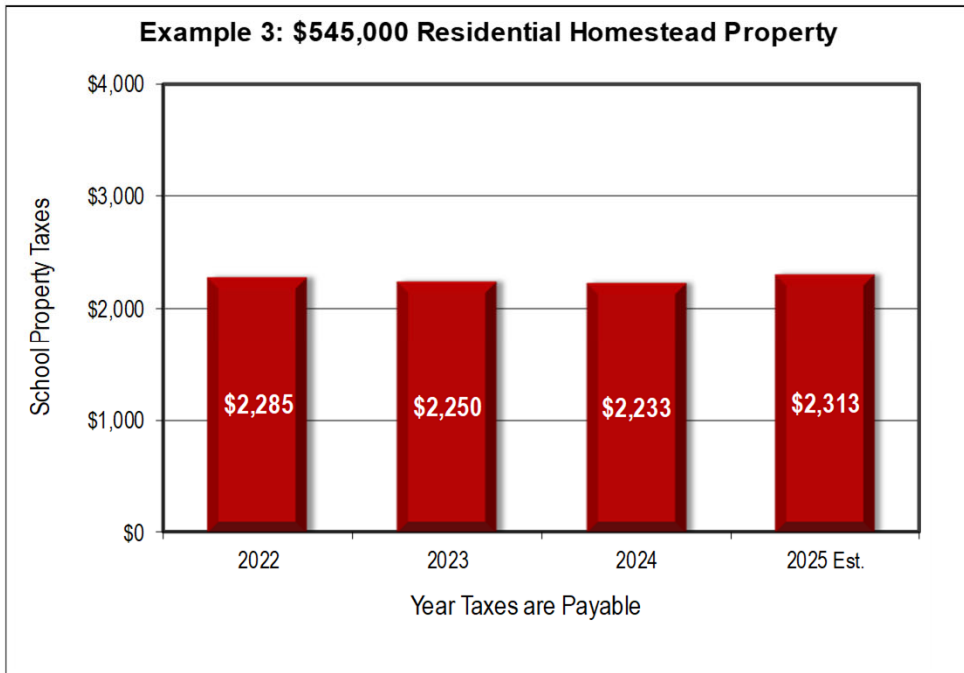
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Note: Includes an under levy of \$193,457.81

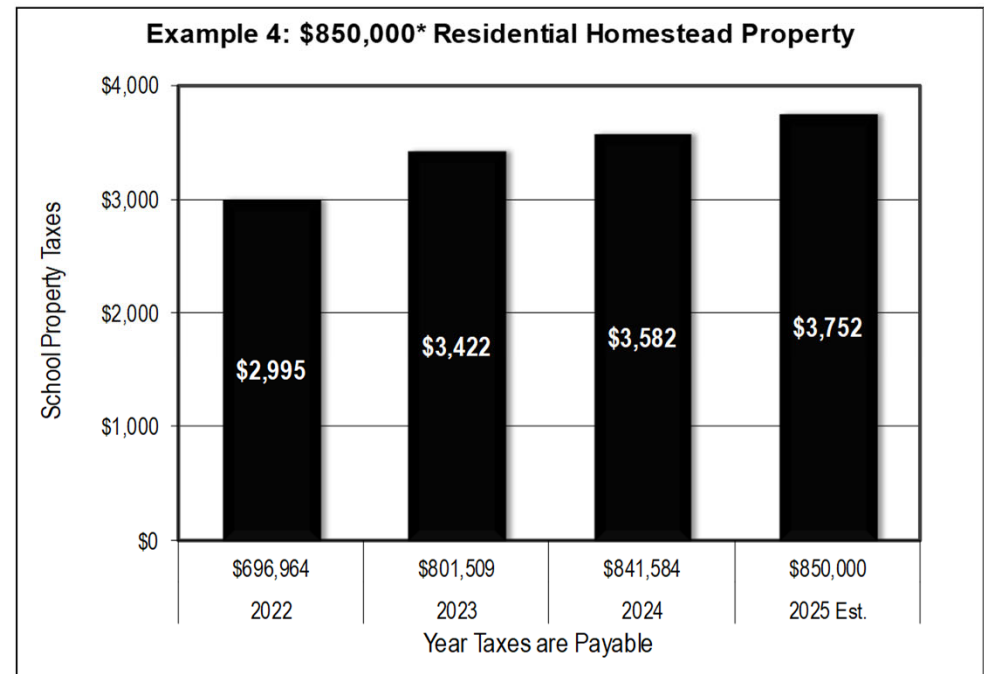
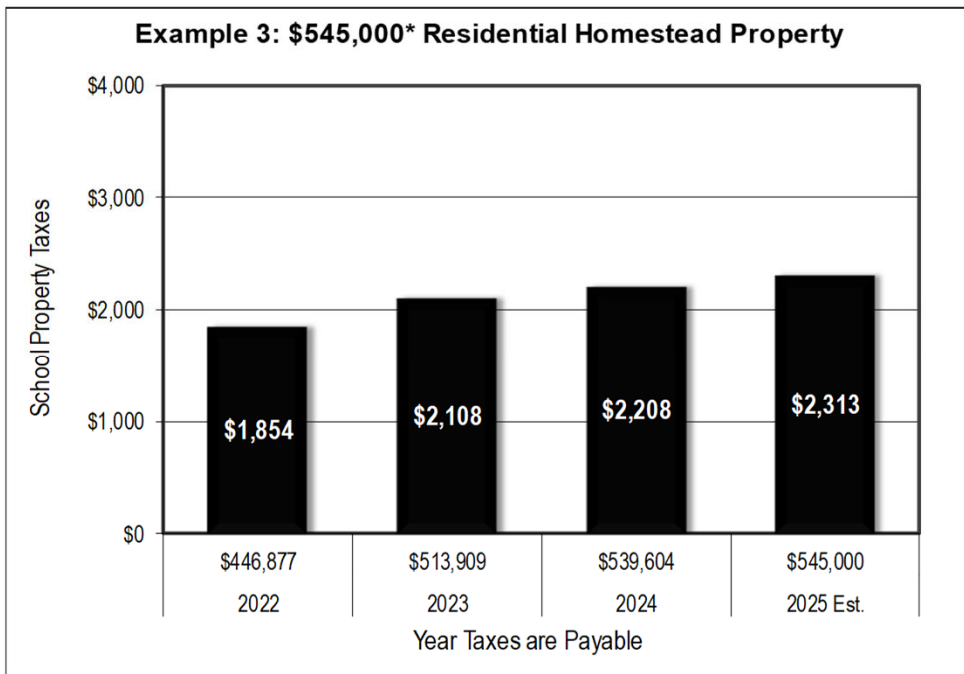
Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



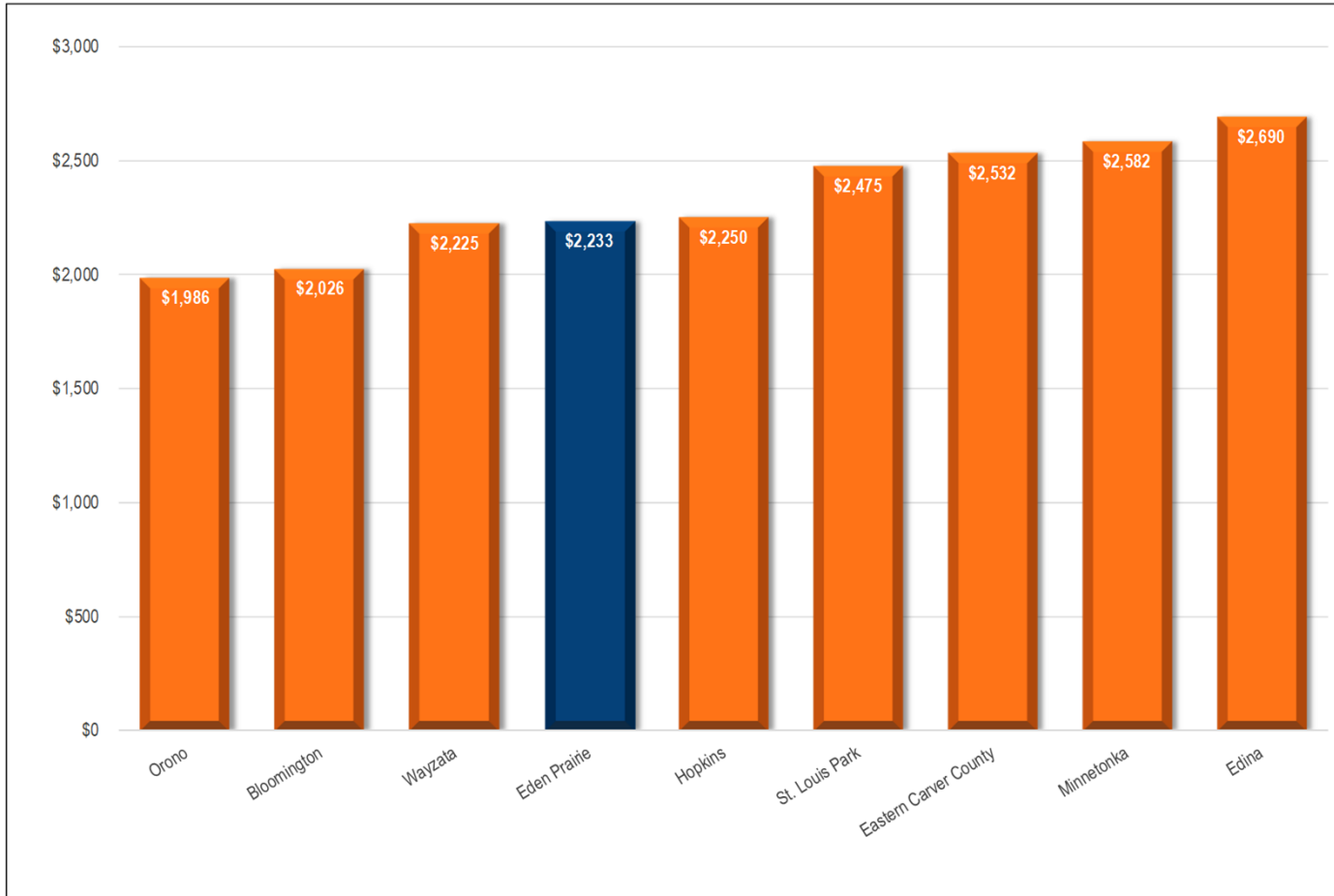
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Total School Property Taxes, Payable 2024, on a Home with an Estimated Market Value of \$545,000



Source: Pay 24 School Tax Report.



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School Board Approval

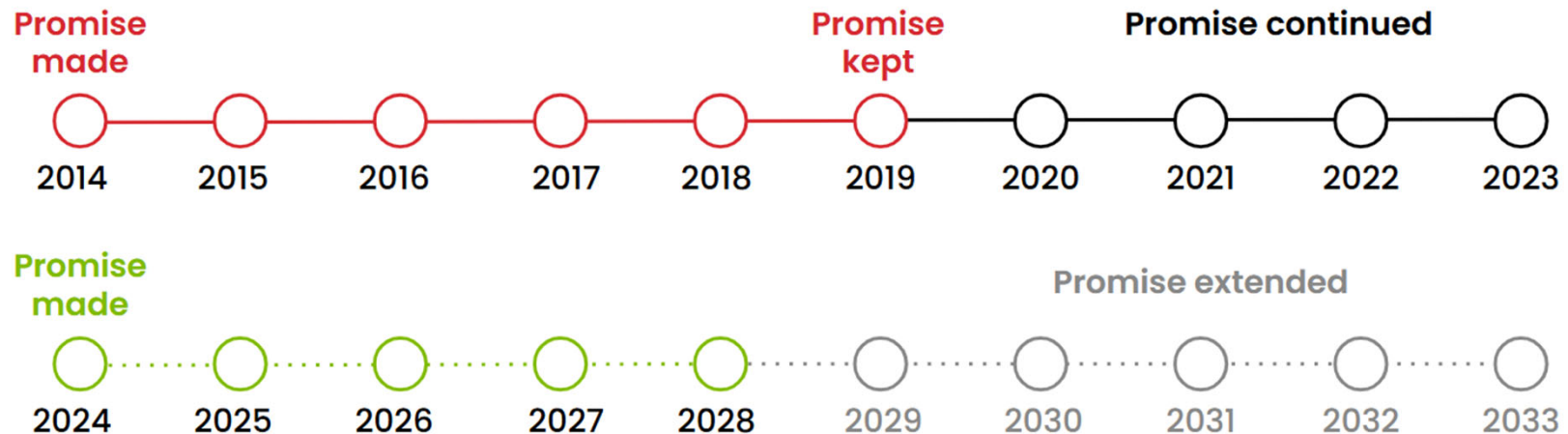
Certify
the Pay
25 Levy

- We recommend the School Board of Independent School District No. 272 approve a final levy for taxes payable in 2025 in the amount of \$63,024,524

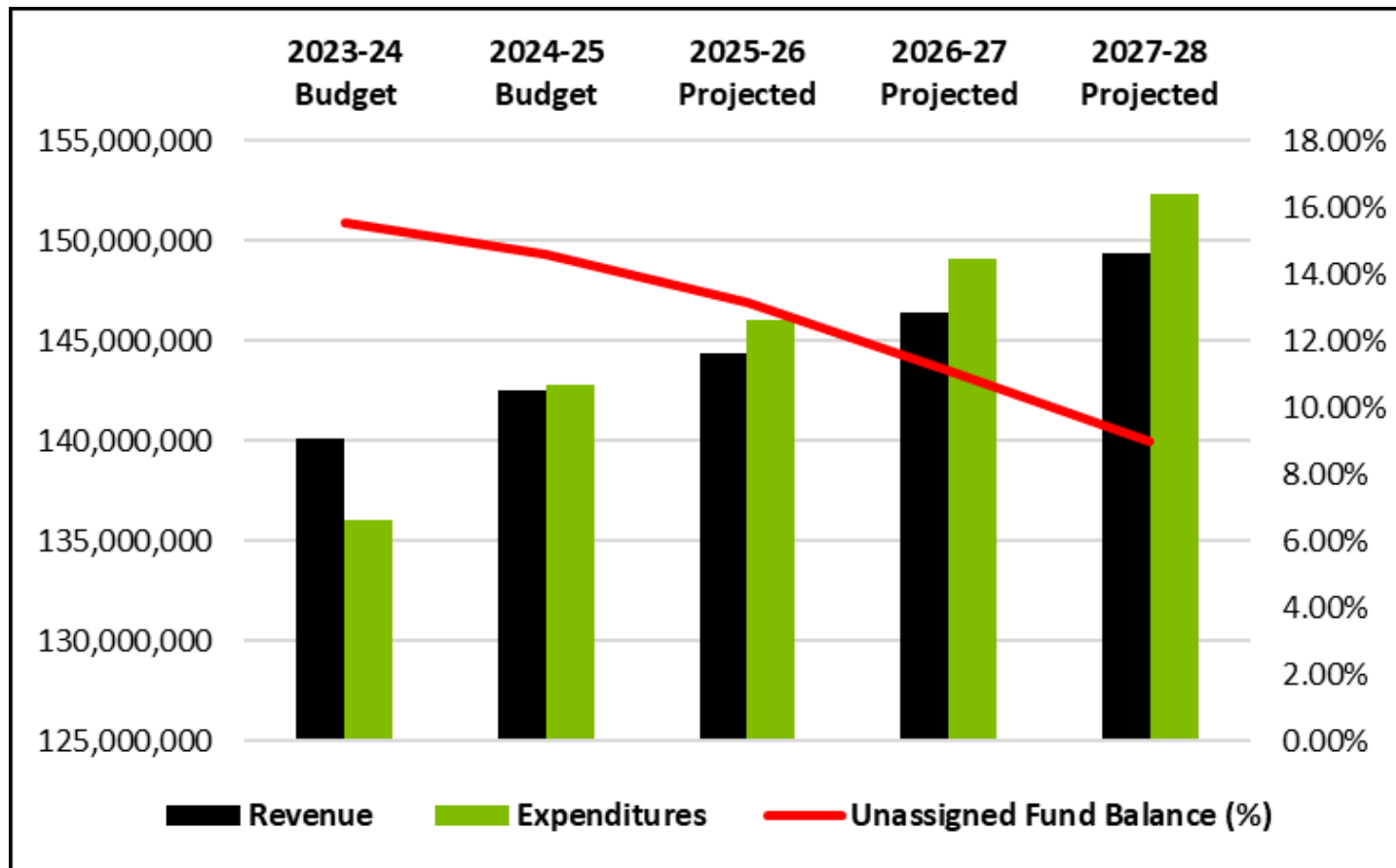


Promises made, promises extended

The 2014 operating levy promised to **avoid reductions to programs and services for at least five years**. Fiscal Year 23 was **year nine**. We renewed a 5 year promise supported by the community that began in FY24 and are now in year 2 of the 5 year promise.



Multi-Year Budget Projection





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Questions?

Eden Prairie Schools
Final Levy Certification Payable 2025

Categories	2023 Pay 24 FY 25	2024 Pay 25 FY 26	Dollar Change	Comments
1 GENERAL FUND				
2 Equity	\$ 729,957	\$792,239	\$ 62,282	FY23 & FY25 net positive adjustment
3 Achievement & Integration	523,757	511,372	(12,386)	FY23 & FY25 net negative adjustment
4 Alternative Teacher Compensation	788,258	807,896	19,637	FY23 & FY25 net positive adjustment
5 Referendum	29,168,475	30,224,047	1,055,572	2.43% inflation increase (CPI) (FY26)
6 Transition	56,161	58,033	1,872	Similar to last year
7 Re-employment Ins.	(126,265)	(39,412)	86,853	Over levied in FY23 resulting in a large negative adjustment
8 Safe Schools	513,303	516,958	3,655	Similar to prior years and includes an FY23 positive adjustment
9 Career Technical	412,795	433,686	20,890	35% of estimated expenditures in CTE program
10 Abatement/Other Adjustments	-	867,031	867,031	Abatement activity, under levy in Pay 24 levy cycle
11 Facilities & Equipment Bond Adjustment	(460,425)	(456,750)	3,675	Capital facilities bond to pay for the LED lighting upgrade, offset in debt service
12 Building/ Lease	1,059,350	1,872,819	813,469	COP Payments offset by Pay 22 negative adjustment
13 Operating Capital	1,535,708	1,624,335	88,627	Aging buildings plus a legislative shift from aid to levy
14 Capital Projects Levy	9,415,721	10,093,029	677,308	Capital Project Levy, tied to the increase in adjusted net tax capacity
15 Long Term Facility Maintenance (LTFM)	6,043,455	4,186,106	(1,857,349)	Planned reduction in LTFM Levy in alignment with State approved projects
16 LEVY TOTAL	\$ 49,660,251	\$51,491,388	\$ 1,831,137	3.69%
17 COMMUNITY EDUCATION FUND				
18 Basic Levy	\$ 486,267	\$486,267	\$ -	Similar to prior years
19 Early Child & Family	297,583	329,883	32,300	FY24 negative adjustment due to smaller population under 5 years of age
20 Home Visiting	12,359	12,908	549	Similar to prior years
21 Disabled Adults	9,391	8,761	(630)	Similar to prior years
22 School-Aged Care	483,373	470,123	(13,250)	Funding for students with disabilities, similar to last year
23 Abatement Adjustment	13,539.29	6,379	(7,160)	Abatement activity
24 COMMUNITY ED FUND LEVY TOTAL	\$ 1,302,511	\$1,314,321	\$ 11,810	0.91%
25 DEBT SERVICE FUND				
26 Debt Levy	\$ 2,406,075	\$2,434,950	\$ 28,875	Scheduled principal & interest payments
27 Facilities Maintenance Bonds	6,723,158	7,420,344	697,186	Scheduled principal & interest payments
28 Facilities & Equipment Bond Adjustment	460,425	456,750	(3,675)	Capital facilities bond to pay for the LED lighting upgrade, offset in general fund
29 Debt Excess	(177,281)	(93,230)	84,051	Calculated using fund balance & projected costs
30 Abatement Adjustment	-	-	-	Abatement activity, under levy in the Pay 25 cycle
31 DEBT SERVICE FUND LEVY TOTAL	\$ 9,412,377	\$10,218,815	\$ 806,438	8.57%
32 LEVY GRAND TOTAL	\$ 60,375,139	\$63,024,524	\$ 2,649,385	4.39%



EL 2.5 Financial Planning and Budgeting

Policy Quadrant: Executive Limitations

- Monitoring Time Frame: ~~July 2022 – June 2023~~ July 2023 – June 2024
- Date of School Board Monitoring: ~~December 11, 2023~~ December 9, 2024

Board Policy Monitoring Motions:

- Operational Interpretation is/is not reasonable
- Board does/does not accept the Superintendent's assertion of compliance/non-compliance

81

Global Constraint:

The Superintendent shall not cause or allow financial planning and budgeting for any fiscal year or the remaining part of any fiscal year to deviate materially from the School Board's Ends priorities, risk financial jeopardy, or fail to be derived from a multi-year plan.

OPERATIONAL INTERPRETATION:

1. The Board's Ends policy was created to address the question of "what good" the organization creates as a result of our work. The Ends priorities provide the framework upon which the Superintendent bases action. Board expectations are communicated to the Superintendent via the Ends policy, and the Superintendent is empowered to implement the "Means" to accomplish the "Ends." The strategic plan is a five-year plan to accomplish the means. Failing to substantially address or change the specific ideals set forth in Board Policy would result in a material deviation from the Ends.



2. A *multi-year plan* projects expected revenue and expenditure across a three to five-year period. School district budgets are largely based upon projections of revenue and anticipated expenditures. It is appropriate to review multi-year financial projections and strategic plan in order to anticipate the opportunities and barriers presented in future budgets.
-

JUSTIFICATION:

1. There is no requirement in statute, but best practice based on World’s Best Workforce (still in place during the monitoring period) and school finance practices would suggest aligning budget resources to strategic high yield instructional strategies and maintaining projections to provide for future planning is prudent practice.
2. The State adopts its budget on a biennium schedule. That drives a large portion of our general fund resources. Predicting what the legislative body might do beyond a 5 year time span is not a practice that is dependable. Although a rolling 3-5 year prediction is not always accurate; it is a commonly accepted practice within the field as it typically provides a reasonable outlook.

MEASUREMENT PLAN:

1. Compliance with this policy shall be evidenced by the School Board Ends Monitoring Reports results including specific budget limitations during any required reports subsequent to evidence being found as not making reasonable progress.
 2. A multi-year plan showing projected revenues and expenditures shall be a component of annual budget planning and execution.
-

EVIDENCE:

1. Ends policy monitoring reports have not disclosed budget allocations or financial resources as a barrier to reaching the Ends during the monitoring period. Resources and strategies have been applied to positively impact the outcomes of the Ends policies and the board has heard those at meetings and approved budgets supporting the means. The superintendent also has shared 5 year projection information and design throughout the monitoring period as it relates to revenue, efficiencies, and fund balance



which are all required to maintain fiscal stability of services in place to support student learning and programs that support students and families.

- 2. The district used a multi-year financing plan provided by our financial advisor, Ehlers & Associates, during ~~2022-23~~ 2023-24. The district business office also creates a multi-year financial projection model which is studied by the Superintendent’s Cabinet and the Citizen’s Finance Advisory Committee. The summarized financial projections from the plan are disclosed in the Informational Overview section of the ~~2023-24~~ 2024-25 Annual Budget Book and was presented to the school board in January ~~2023~~ 2024.

STATEMENT OF ASSERTION:

EL 2.5 is reasonable and in compliance.

BOARD NOTES:	83
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<p>2.5.1 Furthermore, there will be no financial plan that: Risks incurring those situations or conditions described as unacceptable in the School Board policy “Financial Condition and Activities.”</p>
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OPERATIONAL INTERPRETATION:

I interpret this policy to mean that the proposed budget for the upcoming fiscal year meets the reasonable requirements as interpreted in EL.2.6 Financial Condition and Activities.

JUSTIFICATION:



Executive Limitations Policy 2.6 Financial Conditions and Activities delineates School Board determined restrictions of selected financial activities in order to protect the District from adverse financial risk, as well as involve the School Board in certain decision-making processes that they have determined to be “their work.”

MEASUREMENT PLAN:

Compliance with this policy shall be evidenced by School Board approval of the School District Budget.

EVIDENCE:

The district budget was presented to the School Board at its May ~~22, 2023~~ 28, 2024 meeting and was approved by the School Board at its ⁸⁴ June ~~26, 2023~~ 24, 2024 meeting.

STATEMENT OF ASSERTION:

EL 2.5.1 is reasonable and in compliance.

BOARD NOTES:



2.5.2

Neglects to present, no later than the third quarter of the current fiscal year, the assumptions, any material reinvestment of unbudgeted revenues or savings, and a timeline for the next annual budget.

OPERATIONAL INTERPRETATION:

1. I interpret this policy to mean that no later than the third quarter of the fiscal year (January – March) the Administration will present and enact “Budget Assumptions,” any material reinvestment of unbudgeted revenues or savings, and a timeline for action when building the next annual budget.
2. An *assumption* is a “thing that is accepted as true or certain to happen without proof.” When creating a budget, *assumptions* are expectations that provide a starting point for the process. *Assumptions* are most often relative to revenue and expenditure forecasts. They also can be expressed as managerial decisions, anticipated legislative actions, and changes to student enrollment.
3. *To fully disclose and make clear* the budget must reflect the conditions and expectations in which it was created and also anticipate those that may be in effect during its implementation.
4. A published *timeline* of discrete actions to be performed provides a framework for budget work to be completed and also provides transparency to the process.

85

JUSTIFICATION:

The district budget must adhere to financial realities. In order to conform with the “means” and “ends” expressed via the Policy Governance structure, it is important to promote understanding of the budgeting process as well as the tenets or “assumptions” used to create the annual financial plan or budget for the District.



MEASUREMENT PLAN:

Compliance to this policy shall be evidenced by:

1. Presentation to the Board of the assumptions, material reinvestment of unbudgeted revenues or savings, and timeline by the third quarter of the fiscal year.
2. School Board approval of the School District Budget.

EVIDENCE:

1. The ~~2023-24~~ 2024-25 budget timeline and ~~2023-24~~ 2024-25 budget assumptions were presented to the School Board at its January ~~23, 2023~~ 22, 2024 meeting and finalized at its March ~~27, 2023~~ 25, 2024 Board meeting.
2. The district budget was presented to the School Board at its May ~~22, 2023~~ 28, 2024 meeting and was approved by the School Board at its June ~~26, 2023~~ 24, 2024 meeting.

86

STATEMENT OF ASSERTION:

EL 2.5.2 is reasonable and in compliance.

BOARD NOTES:



2.5.3

Furthermore, there will be no financial plan that: Allows the year-end unassigned general fund balance to fall below 8% of expenditures.

OPERATIONAL INTERPRETATION:

I interpret this to mean that upon the completion of the annual financial audit, the general fund shall demonstrate a minimum of 8% of annual expenditures within the unassigned portion of the district's fund balance.

JUSTIFICATION:

1. External independent auditors generally recommend a minimum fund balance equaling one month of expenditures, or approximately two payroll periods.
2. A comparison of neighboring district fund balance policies and recommendations places 8% in a reasonable or comparable range.
3. The State of Minnesota requires school districts to undergo a financial audit each fiscal year.

87

MEASUREMENT PLAN:

Compliance shall be demonstrated by:

1. The projected general fund balance presented as part of the annual budget process demonstrates a balance of >8% of projected expenditures, and
2. The external audit confirms the general fund balance of >8% of reported expenditures at the conclusion of the fiscal year audited.



EVIDENCE:

1. The ~~2022-23~~ 2023-24 mid-year budget update projected an unassigned General Fund balance of ~~13.3~~ 15.5% (greater than 8%) for the fiscal year ending June 30, 2023.
2. The Executive Audit Summary was presented by the auditing firm of MMKR & Co, P.A at the ~~December 11, 2023~~ November 25, 2024 meeting of the School Board confirmed a June 30, ~~2023~~ 2024 year-end unassigned fund balance of ~~11.2~~ 12.8% (greater than 8%). This calculation of unassigned fund balance percentage includes, in the denominator, expenditures for operating capital. For consistency purposes, the district excludes operating capital expenditures from its internal calculation of unassigned fund balance, which remains in a restricted and self-contained fund. The district's internal calculation of unassigned fund balance was ~~13.9~~ 15.2%.

STATEMENT OF ASSERTION:

EL 2.5.3 is reasonable and in compliance.

BOARD NOTES:



2.5.4

Furthermore, there will be no financial plan that: Does not collect appropriate input from various sources.

OPERATIONAL INTERPRETATION:

1. I interpret this policy to mean that as the annual budget is developed, the Administration collects input from reputable sources as a function of the budget development process. Those sources could be either external or internal to the District. External *sources* may consist of, but are not limited to, the federal government, the Minnesota Department of Education, Minnesota Statute and Rule, local community advisory committees, and parents (as defined in EL 2.3). District employees are considered internal sources.

Public schools are local governmental entities, and therefore function as representatives of the community, state, and nation. The “public good” requires a budget process that is relatively transparent and seeks input from its customers and employees...each of whom have varying interests and values. With that said, it is important to note that the professionals hired by the District are highly trained and knowledgeable in their occupational craft.

2. The term *appropriate* in this context refers to being “suitable or proper” to the circumstance. The Superintendent must weigh all of these factors when recommending a budget for approval. While all points of view and corresponding input may not find their way into the recommended budget, it is still important to acknowledge that various positions and recommendations brought forth were considered for inclusion.
3. Collection of *input* for the purposes of informing budget development must come from reputable sources with knowledge of the process and needs of the District. Generally, *appropriate input* is regarded as “advisory” in nature. The Superintendent is ultimately responsible for the budget, and therefore retains the authority to determine the appropriate level of input collected during the budget development process.



JUSTIFICATION:

MEASUREMENT PLAN:

The Superintendent shall note and recognize the contributions of internal and external sources as part of the annual budget adoption process in the annual Budget Book.

EVIDENCE:

90

Evidence:

The Introductory Section of the ~~2022-23~~ 2023-24 Budget Book included the following information regarding the collection of input:

Collecting Input

School Board Executive Limitation 2.5.4 states that “There will be no financial plan that does not collect appropriate input from various sources”. The process to build the proposed ~~2022-23~~ 2023-24 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable ~~2022~~ 2023 tax levy, which occurred on December ~~13, 2021~~ 12, 2022. This levy includes approximately ~~21.8~~ 23.5% of General Fund revenue. The board also provided guidance and input to the budget development process as follows:
 - January ~~3, 2022~~ 9, 2023 – Board workshop on 5-year financial model
 - January ~~24, 2022~~ 23, 2023 – Review budget timeline, discuss preliminary 2022-23 budget assumptions, 2021-22 Mid-year budget approval
 - March ~~28, 2022~~ 27, 2023 – Approved final 2022-23 budget assumptions, review proposed 2022-23 preliminary capital budget
 - April ~~25, 2022~~ 24, 2023 – Review proposed 2021-22 School Board budget
 - April ~~25, 2022~~ 24, 2023 – Approved 2022-23 capital budget



2. Finance Advisory Committee – This committee of community members and staff reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
 3. Principals – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
 4. Community – The district website, email list and publications contained continuous updates regarding the budget development process including timeline, assumptions, and proposed adjustments. Community feedback is an essential part of assessing the final budget recommendation.
 5. Superintendent’s Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.
-

STATEMENT OF ASSERTION:

EL 2.5.4 is reasonable and in compliance.

BOARD NOTES:

9



EL 2.0 Global Executive Constraint

Policy Quadrant: Executive Limitations

- Monitoring Time Frame: ~~July 1, 2022 – June 30, 2023~~ July 1, 2023 – June 30, 2024
- Date of School Board Monitoring: ~~December 11, 2023~~ December 9, 2024

Board Policy Monitoring Motions:

- Operational Interpretation is/is not reasonable
- Board does/does not accept the Superintendent's assertion of compliance/non-compliance

92

Global Constraint:

The Superintendent shall not cause or allow any practice, activity, decision, or organizational circumstance that is unlawful, unethical, imprudent, or in violation of commonly accepted business and professional practices.

OPERATIONAL INTERPRETATION:

I interpret this policy to mean that I will not cause or allow any conduct that is not ethical or lawful within the reasonable and legal scope of District control. The provisions in Executive Limitations policies 2.1 to 2.9 have demonstrated that I have not allowed any practice, activity, decision, or organizational circumstance that is unlawful, unethical, imprudent, or in violation of commonly accepted business and professional practices.



JUSTIFICATION:

MEASUREMENT PLAN:

Compliance with all provisions of Executive Limitations 2.1 to 2.9.

EVIDENCE:

I have presented supporting data throughout the Executive Limitations policies 2.1 to 2.9.

93

STATEMENT OF ASSERTION:

EL 2.0 is reasonable and is in compliance.

BOARD NOTES:

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
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BOARD-MANAGEMENT DELEGATION (BMD) POLICIES					
3.0					
Single Point of Connection	09.23.24	Yes			Yes
3.1 Unity of Control	09.23.24	Yes			Yes
3.1.1	09.23.24	Yes			Yes
3.1.2	09.23.24	Yes			Yes
3.1.3	09.23.24	Yes			Yes
3.2					
Delegation to the Superintendent	09.23.24	Yes			Yes
3.2.1	09.23.24	Yes			Yes
3.2.2	09.23.24	Yes			Yes
3.2.3	09.23.24	Yes			Yes
3.2.4	09.23.24	Yes			Yes
3.3					
Superintendent Accountability and Performance	09.23.24	Yes			Yes
3.3.1	09.23.24	Yes			Yes
3.3.2	09.23.24	Yes			Yes
3.3.3	09.23.24	Yes			Yes
3.3.4	09.23.24	Yes			Yes
3.3.5	09.23.24	Yes			Yes

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our
Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
4.0 Global Governance Commitment	10.28.24	Yes			Yes
4.0.1	10.28.24	Yes			Yes
4.0.2	10.28.24	Yes			Yes
4.1 Governing Style	10.28.24	Yes			Yes ⁹⁵
4.1.1	10.28.24	Yes			Yes
4.1.2	10.28.24	Yes			Yes
4.1.3	10.28.24	Yes			Yes
4.1.4	10.28.24	Yes			Yes
4.1.5	10.28.24	Yes			Yes
4.1.6	10.28.24	Yes			Yes
4.2 School Board Job Products	10.28.24	Yes			Yes
4.2.1	10.28.24	Yes			Yes
4.2.2	10.28.24	Yes			Yes
4.2.2 - A	10.28.24	Yes			Yes
4.2.2 - B	10.28.24	Yes			Yes
4.2.2 - C	10.28.24	Yes			Yes
4.2.2 - D	10.28.24	Yes			Yes
4.2.3	10.28.24	Yes			Yes

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our
Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
4.3 Annual Work Plan	10.28.24	Yes			Yes
4.3.1	10.28.24	Yes			Yes
4.3.2	10.28.24	Yes			Yes
4.3.3	10.28.24	Yes			Yes
4.4 Officer Roles	09.23.24	Yes			Yes ⁹⁶
4.4.1	09.23.24	Yes			Yes
4.4.1.1	09.23.24	Yes			Yes
4.4.1.2	09.23.24	Yes			Yes
4.4.1.3	09.23.24	Yes			Yes
4.4.1.4	09.23.24	Yes			Yes
4.4.1.5	09.23.24	Yes			Yes
4.4.1.6	09.23.24	Yes			Yes
4.4.1.7	09.23.24	Yes			Yes
4.4.1.8	09.23.24	Yes			Yes
4.4.1.9	09.23.24	Yes			Yes
4.4.2	09.23.24	Yes			Yes
4.4.3	09.23.24	Yes			Yes
4.4.4	09.23.24	Yes			Yes

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our
Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
4.5 School Board Members' Code of Conduct	09.23.24	Yes			Yes
4.5.1	09.23.24	Yes			Yes
4.5.2	09.23.24	Yes			Yes
4.5.2.1	09.23.24	Yes			Yes
4.5.2.2	09.23.24	Yes			Yes ⁹⁷
4.5.2.3	09.23.24	Yes			Yes
4.5.3	09.23.24	Yes			Yes
4.5.3.1	09.23.24	Yes			Yes
4.5.3.2	09.23.24	Yes			Yes
4.5.4	09.23.24	Yes			Yes
4.5.5	09.23.24	Yes	K. Ross addressed the non-compliance of a Board Member not advising 72 hrs. notice of not attending a Board Meeting	Addressed previously during a Board Meeting, no further action needed	Yes
4.5.6	09.23.24	Yes			Yes
4.5.7	09.23.24	Yes			Yes
4.5.8	09.23.24	Yes			Yes
4.5.8.1	09.23.24	Yes			Yes
4.5.8.2	09.23.24	Yes			Yes
4.5.8.3	09.23.24	Yes			Yes
4.5.8.4	09.23.24	Yes			Yes
4.5.8.5	09.23.24	Yes			Yes
4.5.8.6	09.23.24	Yes			Yes
4.5.8.7	09.23.24	Yes			Yes

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
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4.6					
Process for Addressing School Board Member Violations	09.23.24	Yes			Yes
4.6.1	09.23.24	Yes			Yes ⁹⁸
4.6.2	09.23.24	Yes			Yes
4.6.3	09.23.24	Yes			Yes
4.6.4	09.23.24	Yes			Yes
4.6.4.1	09.23.24	Yes			Yes
4.6.4.2	09.23.24	Yes			Yes
4.7					
School Board Committee Principles	09.23.24	Yes			Yes
4.7.1	09.23.24	Yes			Yes
4.7.2	09.23.24	Yes			Yes
4.7.3	09.23.24	Yes			Yes
4.7.4	09.23.24	Yes			Yes
4.8					
School Board Committee Structure	09.23.24	Yes		Referred to Policy Committee for review	Yes
4.8.1	09.23.24	Yes			Yes
4.8.2	09.23.24	Yes			Yes

**Record of Board Self-Evaluation
Governance Policies**

Monitoring 2023-24 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the Board is accountable to our
Board Management Delegation and Governance Process policies.

Policy	Date of Self-Evaluation	Board Behavior Fully Compliant? Y/N	Board behavior needing improvement or opportunity for continuous improvement	Commitment Made/Action Taken	Completed
4.8.3	09.23.24	Yes			Yes
4.8.4	09.23.24	Yes			Yes
4.9 Governance Investment	10.28.24	Yes			Yes
4.9.1	10.28.24	Yes			Yes
4.9.1.1	10.28.24	Yes			Yes
4.9.1.2	10.28.24	Yes			Yes ⁹⁹
4.9.1.3	10.28.24	Yes			Yes
4.9.2	10.28.24	Yes			Yes
4.9.3	10.28.24	Yes			Yes
4.10 Operation of the School Board Governing Rules	09.23.24	Yes			Yes
4.10.1	09.23.24	Yes			Yes
4.10.1.1	09.23.24	Yes			Yes
4.10.1.2	09.23.24	Yes			Yes
4.10.1.3	09.23.24	Yes			Yes

Record of Board Policy Monitoring

Executive Limitations

Monitoring 2023-2024 School Year Data : July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the board holds the superintendent accountable to our ELs.

Policy	Date	Operational Interpretation – is/is not Reasonable?		Evidence – Board does/does not accept the Superintendent’s assertion of compliance/non-compliance		Date to re-monitor if either the OI is “Not Reasonable” or if Board “does not” accept Superintendent’s assertion of “Compliance”	Completed
		Superintendent Assertion	Board Finding	Superintendent Assertion	Board Finding		
EXECUTIVE LIMITATIONS							
EL 2.0 Global Executive Constraint	12/09/24						
EL 2.1 Emergency Superintendent Succession	08/26/24	Yes	Yes	Yes	Yes		Yes
EL 2.2 Treatment of Students	08/26/24 & 11/25/24	Yes	Yes	Yes	Yes		Yes
EL 2.3 Treatment of Parents	09/23/24 11/25/24	Yes	Yes	Yes	Yes		100 Yes
EL 2.4 Treatment of Staff	10/28/24	Yes	Yes	Yes	Yes		Yes
EL 2.5 Financial Planning and Budgeting	12/09/24						
EL 2.6 Financial Management and Operations	09/23/24	Yes	Yes	Yes	Yes		Yes
EL 2.7 Asset Protection	08/26/24	Yes	Yes	Yes	Yes		Yes
EL 2.8 Compensation and Benefits	10/28/24	Yes	Yes	Yes	Yes		Yes
EL 2.9 Communication and Support to the School Board	11/25/24	Yes	Yes	Yes	Yes		Yes

Record of Board Policy Monitoring

ENDS

Monitoring 2023-2024 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the board holds the superintendent accountable to our Ends and ELs.

Policy	School Year	<ul style="list-style-type: none"> Operational Interpretation is/is not reasonable. The Evidence does/does not support the Operational Interpretation or supports the Operational Interpretation with exception. 		<ul style="list-style-type: none"> Accept/does not accept the Superintendent's assertion that the evidence demonstrates expected progress OR accept the Superintendent's assertion that the evidence does not demonstrate expected progress. 		Date to bring back the district's plan to demonstrate expected progress in the future	Completed
		Superintendent Assertion	Board Finding	Superintendent Assertion	Board Finding		
ENDS							

1.1 Each student graduates and is academically prepared to progress to multiple opportunities after high school.	2022-23	Yes 6/26/23	Yes 6/26/23	Yes 10/23/23	Yes 10/23/23		101
	2023-24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - Yes</i> 6/24/24	Yes 09/23/24	Yes 09/23/24		Yes
1.2 Each student is reading at grade level by the end of third grade.	2022-23	Yes 6/26/23	Yes 6/26/23	No 10/23/23	No 10/23/23		
	2023-24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - Yes</i> 6/24/24	No 09/23/24	No 09/23/24		No
1.3 Each student achieves individual growth and proficiency expectations annually in, but not limited to, Language Arts, Math, and Science.	2022-23	Yes 6/26/23	Yes 6/26/23	No 10/23/23	No 10/23/23		
	2023-24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - Yes</i> 6/24/24	No 09/23/24	No 09/23/24		No

Record of Board Policy Monitoring

ENDS

Monitoring 2023-2024 School Year Data: July 1, 2023 – June 30, 2024

The purpose of this document is to demonstrate to the owners that the board holds the superintendent accountable to our Ends and ELs.

Policy	School Year	<ul style="list-style-type: none"> Operational Interpretation is/is not reasonable. The Evidence does/does not support the Operational Interpretation or supports the Operational Interpretation with exception. 		<ul style="list-style-type: none"> Accept/does not accept the Superintendent's assertion that the evidence demonstrates expected progress OR accept the Superintendent's assertion that the evidence does not demonstrate expected progress. 		Date to bring back the district's plan to demonstrate expected progress in the future	Completed
		Superintendent Assertion	Board Finding	Superintendent Assertion	Board Finding		
ENDS							

1.4 Each student receives a broad-based education that exceeds the Minnesota State Graduation Requirements.	2022-23	Yes 6/26/23	Yes 6/26/23	Yes 10/23/23	Yes 10/23/23		102
	2023-24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>Yes</i> 09/23/24	<i>Yes</i> 09/23/24		Yes
1.5 Each student has the 21 st century skills needed to succeed in the global economy.	2022-23	Yes 6/26/23	Yes 6/26/23	No 10/23/23	No 10/23/23		
	2023-24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>Yes</i> 09/23/24	<i>Yes</i> 09/23/24		Yes
1.6 Each student has the knowledge that citizens and residents of the United States need to contribute positively to society.	2022-23	Yes 6/26/23	Yes 6/26/23	Yes 10/23/23	Yes 10/23/23		
	2023-2024	<i>OI – Yes Measurement - Yes</i> 6/24/24	<i>OI – Yes Measurement - No</i> 6/24/24	<i>Yes</i> 09/23/24	<i>Yes</i> 09/23/24		Yes

Resolution of Acceptance of Donations

BE IT RESOLVED by the School Board of Independent School District No. 272 that the School Board accepts with appreciation the following contributions and permits their use as designated by the donors:

Eden Prairie School District

- Donation of \$5,000 from DeVetter Design Group, Inc, Minneapolis, MN (Give to the MAX matching funds) - funds to be used to support student activities and events

SUPERINTENDENT CONSENT AGENDA

A. Semi-Monthly Reports

HUMAN RESOURCES

1. Human Resources – Cabinet
 - a. New Hires
 - b. Change in Assignment
 - c. Resignation/Retirements
2. Human Resources – Principals
 - a. New Hires
 - b. Change in Assignment
 - c. Resignation/Retirements
3. Human Resources – Administrative/Supervisory/Technical (AST)
 - a. New Hires
 - b. Change in Assignment
 - c. Resignation/Retirements
4. Human Resources – Eden Prairie Supervisors & Specialists (EPSS)
 - a. New Hires
 - b. Change in Assignment
 - c. Resignation/Retirements
5. Human Resources – Licensed Staff
 - a. New Hires/Rehires
 - b. Change in Assignment
 - c. Resignation/Retirements
 - d. Leaves
6. Human Resources - Classified Staff

BUILDING SERVICES

CLASS

Boser, Aaron - Technology Support Specialist, Districtwide, 8 hours/day, 5 days/week, 260 days/year, effective 12/2/2024

Shumway, Zachary - Technology Support Specialist, Districtwide, 8 hours/day, 5 days/week, 260 days/year, effective 12/2/2024

Sullivan, Matthew - Community Education Afterschool Lead Monitor, Oak Point Elementary, 8 hours/day, 5 days/week, 184 days/year, effective 12/9/2024

FOOD SERVICE

Bushbaum, Nancy - Food Service Assistant I, Eden Prairie High School, 4 hours/day, 5 days/week, 178 days/year, effective 12/9/2024

MSEA

Abdihakim, Maryama - Lunchroom Paraprofessional, Forest Hills Elementary, 3 hours/day, 5 days/week, 178 day/year, effective 11/26/2024

Bhardwaj, Tuhina - Special Education Paraprofessional, Forest Hills Elementary, 5 hours/day, 5 days/week, 178 days/year, effective 12/2/2024

Gudding, Sonia - Lunchroom Paraprofessional, Oak Point Elementary, 3 hours/day, 5 days/week, 178 day/year, effective 11/26/2024

Hopia, Jayce - Eagle Zone Program Assistant, Cedar Ridge Elementary, 3 hours/day, 5 days/week, 178 days/year, effective 11/25/2024

Mahad, Sahra - Breakfast Paraprofessional, Prairie View Elementary, .75 hours/day, 5 days/week, 172 days/year, effective 11/20/2024

SUPERINTENDENT CONSENT AGENDA

Morgan, Aisha - Eagle Zone Program Assistant, Forest Hills Elementary, 4 hours/day, 5 days/week, 178 days/year, effective 11/21/2024

Thouta, Naga Laxmi - Special Education Paraprofessional, Oak Point Elementary, 4.5 hours/day, 5 days/week, 178 days/year, effective 11/18/2024

Wolf, Laura - Avid Student Learning Mentor Tutor, Eden Prairie High School, 5.42 hours/day, 2 days/week, 73 days/year, effective 11/26/2024

PRESCHOOL TEACHERS

TRANSPORTATION

Paulsen, Greg - Bus Driver, Transportation, 2.95 hours/day, 5 days/week, 172 days/year, effective 12/04/2024

b. Change in Assignment

BUILDING SERVICES

CLASS

Abdi, Hamdi - From Office Professional, Central Middle School to Community Development Specialist, Community Education Building, 8 hours/day, 5 days/week, 260 days/year, effective 12/16/2024

FOOD SERVICE

MSEA

Franzini, Jordyn - From MSEA paraprofessional, Forest Hills Elementary to Eagle Zone Program Lead - Temporary, Cedar Ridge Elementary, 8 hours/day, 5 days/week, 70 days/year, effective 1/6/2025 - 4/11/2025

PRESCHOOL TEACHERS

TRANSPORTATION

Smith, Justin - From Bus Driver, Transportation to Standby Driver, Transportation, 8 hours/day, 5 days/week, 178 days/year, effective 12/2/2024

c. Resignation/Retirements

BUILDING SERVICES

Pynn, Thomas - Custodian, Night Lead, Central Middle School, effective 12/20/2024

CLASS

O'Brien-Brau, Marie - Curriculum Assistant, Oak Point Elementary, effective 12/6/2024

COACHES

FOOD SERVICE

MSEA

Cannady, Mare- Special Education Paraprofessional, TASSEL, effective 1/15/2025

Cotter, Nancy- Lunchroom and Playground Paraprofessional, Cedar Ridge Elementary, effective 1/21/2025

Ismail, Hayat - Special Education Paraprofessional, Eden Lake Elementary, effective 11/14/2024

Kholmurodova, Maftuna- Eagle Zone Program Assistant, Eden Lake Elementary, effective 12/13/2024

Lopez, Francesca - Preschool Paraprofessional and Eagle Zone Program Assistant, Forest Hills Elementary, effective 12/04/2024

Merchant, Shabana - Lunchroom Paraprofessional, Eagle Heights Spanish Immersion, effective 11/22/2024

Mohammad, Anjumsumayya - Eagle Zone Program Assistant, Oak Point Elementary, effective 11/22/2024

SUPERINTENDENT CONSENT AGENDA

Salad, Iqbal - Eagle Zone Program Assistant, Cedar Ridge Elementary, effective 11/15/2024

Shilman, Sydney- Eagle Zone Program Assistant, Prairie View Elementary and Eagle Heights Spanish Immersion, effective 11/14/2024

PRESCHOOL TEACHERS

TRANSPORTATION

Foley, Dan - Bus Driver, Transportation, effective 12/20/2024

COACHES

Board Business

General Consent Agenda

Approval of Payments, all funds, November 2024

Check #422332-422605	\$3,545,402.93
Electronic Disbursements	\$ 6,938,555.06
TOTAL	\$10,483,957.99



Joshua L. Swanson Ed.D.
 Superintendent
 8100 School Road
 Eden Prairie, MN 55344
 Phone: 952-975-7000
 Fax: 952-975-7020
 jswanson@edenpr.org

Memorandum

To: Eden Prairie School Board

From: Dr. Josh Swanson

Date: December 9, 2024

Subject: Summary - District Policies

On an annual basis District Policies are reviewed. Under policy governance this is the responsibility of the superintendent, but requires board approval. That process for 2024-25 is close to wrapping up as there were numerous required language updates required following the 2024 legislative session. But there can always be additional changes that come forward as we receive guidance from MSBA or State Agencies. As necessary, policies are updated based on: changes in statute/legal requirements, a review of the Minnesota School Board Association model policies, and recommendations by our legal counsel. My recommendation is that the board approve the policies below, as presented. I have included a brief summary of the changes to each policy on the table below and the full policies are available for your review within Appendix A of the board packet.

Policy #	Mandatory	Policy Name	Notes for the Board
519	No	Interviews of Students by Outside Agencies	Updates to the policy to align with MSBA and statutory updates.
528	No	Student Parental, Family, and Marital Status Non-Discrimination	Update to language to align with policy 522 designees on an ongoing basis.
613	Yes	Graduation Requirements	This reflects clerical changes and while updating graduation requirements for the class of 2028 and beyond to meet statutory requirements,

			while maintaining graduation requirements that exceed state requirements. This reflects board governance policy 1.4. There are no changes in requirements for the graduating classes for 2025-2027.
701	Yes	Establishment and Adoption of School District Budget	Updates reference to the Commissioner of Education.
704	Yes	Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System	Updated to reflect MSBA recommendations to adjust the capitalization threshold from \$5,000 to \$10,000 to align with the new Uniform Grant Guidance Policy (721).
721	No	Uniform Grant Guidance Policy Regarding Federal Revenue Resources	Updated to reflect MSBA recommendations and align with Uniform Grant Guidance on equipment definition whereby equipment purchases exceeding \$10,000 should be capitalized - up from \$5,000. This now reflects a required cybersecurity component, mandatory disclosures and contains minor grammatical fixes.



**Eden Prairie School Board
Board Development Committee Meeting Minutes
Sunday, December 10, 2024
Tavern 4&5, Eden Prairie, MN**

Charter per Board Policy GP 4.8.3: This committee will ensure ongoing School Board development and oversee self-monitoring of the School Board's performance related to Governance Process and Board-Management Delegation policies.

BDC Members: Abby Libsack, Aaron Casper, Dennis Stubbs

Convene: 7:00 p.m.

Discussed possible board development ideas for 2025:

- Board development for two new board members
- Personality/learning/leading style workshop for all members Social event?
- Are there any current over-arching topics for which we would like more "development" or information?

Adjourned at 8:05pm

Eden Prairie School Board
2023–24 WORK PLAN CHANGES
“Proposed” Changes
December 9, 2024

Date of Meeting/Workshop	Changes Requested
Monday, January 6, 2025 (6:00 p.m.) Annual Org. Meeting	
Monday, January 6, 2025 (6:30 p.m.) – Workshop	
Monday, January 27, 2025	
Monday, February 10, 2025 – Workshop	-
Monday, February 24, 2025	
Monday, March 10, 2025 – Workshop	
Monday, March 24, 2025	
Monday, April 14, 2025 – Workshop	
Monday, April 28, 2025	
Monday, May 12, 2025 – Workshop	
Tuesday, May 27, 2025	
Monday, June 9, 2025 – Workshop	
Monday, June 23, 2025	
Placeholder – General Board Work	
<i>Possible Meeting on Monday, January 13, 2025, to meet next Flight Plan 2035 Guest Speaker, Dr. Bill Daggett, Time: TBD</i>	
Placeholder – Policy Review	

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
<p>****2024****</p> <p>Board Meeting Mon, Jul 22, 2024 7:30 AM</p>					<ul style="list-style-type: none"> •Monthly Reports •TASSEL Student Handbook •Student Handbooks: <ul style="list-style-type: none"> - High School - Middle School - Elementary Schools (Summary Detail Included) 		112
School Board "New Candidate" Informational Session – Thursday, July 25, 2024, at 6:00 p.m. (1 of 2) – ASC/EDC							
School Board "New Candidate" Informational Session – Monday, August 5, 2024, at 6:00 p.m. (2 of 2) – ASC/EDC							
<p>Board Meeting Mon, Aug 26, 2024 6:00 PM</p>	<ul style="list-style-type: none"> •EL 2.1 Emergency Supt. Succession •EL 2.2 Treatment of Students •EL 2.7 Asset Protection •Ends 1.6 Monitoring Measuring Plan 		Record of Board Self-Evaluation	Approval of 2025 September Inspiring News	<ul style="list-style-type: none"> •Monthly Reports 		
<p>Post Meeting Board Workshop Mon, Aug 26, 2024</p>							School Board Mtg. Self-Assessment
<p>Board Workshop Mon, Sep 9, 2024 6:45 PM 6:00 PM</p>							<ul style="list-style-type: none"> •Morris Leatherman Survey Update •Discussion: School Board Member Long-

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
							<ul style="list-style-type: none"> term Absence Discussed at the 6/24/24 Mtg. •ADMIN Proposals for FY 2024-25 Workshops •Policy Monitoring: All BMD Policies – BMD 3.0 – 3.3 •Policy Monitoring: GP's: 4.4, 4.5, 4.6, 4.7, 4.8, & 4.10 •Confirm agenda for next Board Workshop
Board Meeting Mon, Sep 23, 2024 6:00 PM	<ul style="list-style-type: none"> • Ends 1.1 – 1.6 Evidence (FY 2023-24) <i>Moved from October 28, 2024 Meeting</i> •EL 2.3 Treatment of Parents <i>(Moved to 11/25/24 Board Mtg.)</i> •EL 2.6 Financial Management & Operations •All BMD Policies •BMD 3.0 Single Point of Connection •BMD 3.1 Unity of Control •BMD 3.2 Delegation to the Superintendent •BMD 3.3 Superintendent Accountability & Performance 		<ul style="list-style-type: none"> •Approval of Preliminary FY 2025-26 Levy Tax Levy Comparison - Tax Levy Presentation Pay 25 •Record of Board Self-Evaluation 		<ul style="list-style-type: none"> •Monthly Reports 	<u>Superintendent Incidentals:</u> <ul style="list-style-type: none"> • FY 2023-2024 Year-end Preliminary Financial Report •FY 2024-2025 Preliminary Enrollment Report 	

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
	<ul style="list-style-type: none"> •GP 4.4 Officer Roles •GP 4.5 School Board Members Code of Conduct •GP 4.6 Process for Addressing School Board Member Violations •GP 4.7 School Board Committee Principles •GP 4.8 School Board Committee Structure •GP 4.10 Operation of the School Board Governing Rules 						114
Post Meeting Board Workshop Mon, Sep 23, 2024							School Board Mtg. Self-Assessment
Joint Meeting: Eden Prairie City Council & Eden Prairie School Board (Hosting) Monday, October 14, 2024, 5:30 PM – Eden Prairie Valley View Building							
Board Workshop Mon, Oct 14, 2024 6:30 PM							<ul style="list-style-type: none"> •Discuss January Topics for Inspiring News •Administration: Setting Stage for FY 2025-26 Budget Guidelines •Policy Monitoring: GP 4.0, 4.1, 4.2, 4.3, 4.9 •Confirm agenda for next Board Workshop

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
Board Meeting Mon, Oct 28, 2024 6:30 PM	<ul style="list-style-type: none"> • Ends 1.1 – 1.6 Evidence (FY 2023-24) Moved to September 23, 2024 Mtg. • EL 2.4 Treatment of Staff • EL 2.8 Compensation and Benefits • GP 4.0 Global Governance Commitment • GP 4.1 Governing Style • GP 4.2 School Board Job Products • GP 4.3 Annual Work Plan • GP 4.9 Governance Investment 		<ul style="list-style-type: none"> • Record of Board Self-Evaluation 		<ul style="list-style-type: none"> • Monthly Reports MSHSL Form A • Triennial Health Review 	<u>Superintendent Incidentals:</u> <ul style="list-style-type: none"> • Enrollment Report as of 10/1/2024 • World's Best Workforce Report (Moved to 11/25/24) • FY 2023-2024 Achievement Integration Summary Report – (Moved to 11/25/24) 	115
Post Meeting Board Workshop Mon, Oct 28, 2024							<ul style="list-style-type: none"> • School Board Mtg. Self-Assessment
Special Board Meeting Tues, Nov 12, 2024* 6:00 PM			<ul style="list-style-type: none"> • Resolution Approving of Elections • Resolution Issuance of Certificates of Elections 				
Board Workshop Tues, Nov 12, 2024* 6:15 PM <i>*Veterans Day, Mon, Nov 11, 2024</i>							<ul style="list-style-type: none"> • Review of School Board Treasurers Mid-Year Report • Discuss January January 2025 inspiring News Topic

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
							<ul style="list-style-type: none"> EL Monitoring Process Board Assessment of Culture & Climate relative to EL 2.2 (Treatment of Students) & EL 2.3 (Treatment of Parents) Confirm agenda for next Board Workshop
School Board “New Director Orientation” Session							
Board Meeting Mon, Nov 25, 2024 6:00 PM	EL 2.9 Communication and Support to the School Board <ul style="list-style-type: none"> EL 2.2 and EL 2.2.1 EL 2.3 Treatment of Parents (Moved from 9/23/24 Board Mtg.) 	School Board Mid-Year Treasurer’s Report	<ul style="list-style-type: none"> Record of Board Self-Evaluation 	<i>Draft:</i> January 2025 Inspiring News	Monthly Reports	<ul style="list-style-type: none"> Levy for Learning World’s Best Workforce Report (Moved from 10/28/24) FY 2023-2024 Achievement Integration Summary Report (Moved from 10/28/24) Incidental: - READ Act FY 2023-24 Audited Financial Presentation – Moved from 12/9/24 	

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
Post Meeting Board Workshop Mon, Nov 25, 2024							• School Board Mtg. Self-Assessment
Board Meeting Mon, Dec 9, 2024 6:00 PM	<ul style="list-style-type: none"> • EL 2.5 Financial Planning and Budgeting • EL 2.0 Global Executive Constraint 		<ul style="list-style-type: none"> • Approval of Final FY 2025-26 Levy • Approval of School Board Mid-Year Treasurer's Report • <u>Closed Session:</u> Review of FY 2023-24 Superintendent Annual Review -Minnesota Statute 13D.05, Subd. 3 • Record of Board Self-Evaluation 	<ul style="list-style-type: none"> • Final Approval for January 2025 Inspiring News Article 	<ul style="list-style-type: none"> • Monthly Reports • MSHSL Grant Application 	<ul style="list-style-type: none"> • Truth in Taxation Hearing Planning and Budgeting • FY 2023-24 Audited Financial Presentation – Moved to 11/25/24 • Pathways/New Programming 	117
Post Meeting Board Workshop Mon, Dec 9, 2024							• School Board Mtg. Self-Assessment

<p align="center">****2025****</p> <p align="center">Annual Organizational Meeting Mon, Jan 6, 2025 6:00 PM</p>			<ul style="list-style-type: none"> • 2025 Annual Organizational Mtg. <ul style="list-style-type: none"> - Election of Officers - School Board Compensation - School Board Calendar • School Board Meeting Calendar: January 1, 2025, through 		<ul style="list-style-type: none"> • 2025 Annual School District Organizational Items: <ul style="list-style-type: none"> - School District Newspaper - School District Depository/Financial Institutions - Money Wire Transfers - Early Claims Payment 		
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EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
			June 30, 2025 <ul style="list-style-type: none"> • Resolution for Combining Polling Places for the General Elections for 2026 <i>(Per 2024 Legislative update)</i> • Appointment of Intermediate District 287 Representative 		<ul style="list-style-type: none"> - School District Legal Counsel - School District Responsible Authority - Deputy Clerk & Deputy Treasurer - Facsimile Signature Authorization - Authorization to Sign Contracts - Local Education Agency (LEA) Representative - MDE Designation of Identified Official with Authority (IoWA) 		118
Board Workshop Mon, Jan 6, 2025 6:30 PM Convene following the Annual Organizational Meeting							<ul style="list-style-type: none"> • 2025 Committees & Outside Organization Discussion • Budget: 5-Year Financial Forecast • Discuss April 2025 Inspiring News Topic • Confirm agenda for next Board Workshop
Board Meeting Mon, Jan 27, 2025 6:00 PM		<ul style="list-style-type: none"> • FY 2025-26 Final School Calendar <i>(Draft)</i> • FY 2026-27 Preliminary School Calendar <i>(Draft)</i> 	<ul style="list-style-type: none"> • FY 2024-25 Mid-Year Budget Approval • Resolution: 2025 Facilities Maintenance Bonds (LTFM) Issuance – Intent to Issue 	2025 School Board Committee & Outside Organization Assignments	<ul style="list-style-type: none"> • Monthly Reports • FY 2025-26 Bus Purchase • Pay Equity Reporting 	Incidental: - Artificial Intelligence (AI)	

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
		<ul style="list-style-type: none"> •FY 2025-26 Budget Timelines – <i>First Reading</i> • FY 2025-26 Budget Assumptions – <i>First Reading</i> 	<ul style="list-style-type: none"> •Record of Board Self-Evaluation 				
Post Meeting Board Workshop Mon, Jan 27, 2025							School Board Meeting Self-Assessment 119
Board Workshop <i>Governance Training</i> February 2025 Date: TBD							<i>Governance Training (for new Board Members)</i>
Board Workshop Mon, Feb 10, 2025 6:00 PM							<ul style="list-style-type: none"> •Finance Overview •<i>EL Monitoring Process</i> •Agenda Items: Walk-through School Board Agenda •Sample Agenda & Discussion of Agenda Elements • Source of Agenda Items: Board Request for Information; Superintendent Information; Agenda Timeline

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
							•Confirm agenda for next Board Workshop
Board Meeting Mon, Feb 24, 2025 6:00 PM			<ul style="list-style-type: none"> Closed Session – Safety & Security Update (Minnesota Statute 13D.05, Subdivision 3(d)) Record of Board Self-Evaluation 	<ul style="list-style-type: none"> Draft for April 2025 Inspiring News Draft for June 2025 Community Magazine Joint Messaging 	<ul style="list-style-type: none"> Monthly Reports Approval of FY 2025-26 School Calendar Approval of Preliminary FY 2026-27 School Calendar American Indian Education Report 		120
Post Meeting Board Workshop Mon, Feb 24, 2025							School Board Meeting Self-Assessment
Board Workshop Mon, Mar 10, 2025 6:00 PM							<ul style="list-style-type: none"> Mechanics of Monitoring Communication: Supporting the Board in the Role of Governance Define Policy under Policy Governance: Ends, EL's, GP's & BMD's (Goals, Purpose & Structure of Policies) Process for Monitoring and Changes in Policy

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
							•Confirm agenda for next Board Workshop
Board Meeting Mon, Mar 24, 2025 6:00 PM		<ul style="list-style-type: none"> • FY 2025-26 Capital Budget – <i>First Reading</i> 	<ul style="list-style-type: none"> • Final FY 2025-26 Budget Assumptions • Resolution: 2025 Facilities Maintenance Bonds (LTFM) – “Sale Day Report” (Ratify Bonds) • Record of Board Self-Evaluation • Closed Session – Negotiation Strategy (Minnesota Statute 13D.03, Subdivision 1) 	<ul style="list-style-type: none"> • Approval for April 2025 Inspiring News • Approval for June 2025 Community Magazine Joint Messaging 	<ul style="list-style-type: none"> • Monthly Reports • Resolution to Release Probationary Teachers 		121
Post Meeting Board Workshop Mon, Mar 24, 2025							School Board Meeting Self-Assessment
Board Workshop Mon, Apr 14, 2025 6:00 PM							<ul style="list-style-type: none"> • FY 2025-2025 Annual Work Plan Calendar Discussion • Discussion/Review all items in Placeholder area on “Work Plan Changes Document.”

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
							<ul style="list-style-type: none"> FY 2025-2026 School Board Meeting Calendar Discussion FY 2025-2026 School Board Budget Discussion Discuss Policy Change Process (Timelines and Process for Monitoring and Changes in Policy) New Policy Introductions Confirm agenda for next Board Workshop
Board Meeting Mon, Apr 28, 2025 6:00 PM		<ul style="list-style-type: none"> FY 2025-26 School Board Work Plan – <i>First Reading</i> FY 2025-26 School Board Budget – <i>First Reading</i> 	<ul style="list-style-type: none"> Approval of FY 2025-26 Capital Budget Approval of FY 2025-26 School Board Meeting Calendar <u>Closed Session:</u> Negotiation Strategy (Minnesota Statute 13D.03, Subdivision.1) Record of Board Self-Evaluation 		<ul style="list-style-type: none"> Monthly Reports 		

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
Post Meeting Board Workshop Mon, Apr 28, 2025							School Board Meeting Self-Assessment
Board Workshop Mon, May 12, 2025 6:00 PM							Confirm agenda for next Board Workshop
Board Meeting <i>Tues, May 27, 2025*</i> 6:00 PM <i>*Memorial Day on Mon, May 27, 2025</i>		<ul style="list-style-type: none"> • FY 2025-26 Budget – <i>First Reading</i> • FY 2025-26 School Meal Prices - <i>DRAFT</i> 	<ul style="list-style-type: none"> • Approval of FY 2025-26 School Board Work Plan • Approval of FY 2025-26 School Board Budget • Record of Board Self-Evaluation 		<ul style="list-style-type: none"> • Monthly Reports 		123
Post Meeting Board Workshop Tues, May 27, 2025							<ul style="list-style-type: none"> • School Board Meeting Self-Assessment
Board Workshop Mon, June 9, 2025 6:00 PM							<ul style="list-style-type: none"> • General Fund Budget Q&A • All Ends 1.1 – 1.6 OI's • Discuss September 2025 Inspiring News Topic • Confirm agenda for next Board Workshop
Board Meeting Mon, June 23, 2025 6:00 PM	OI's for FY 2025-26 all Ends 1.1 through 1.6		<ul style="list-style-type: none"> • Approval of FY 2025-26 Adopted Budget • ISD 287 10-Year Facilities 	Review Draft for Inspiring News for September 2025	<ul style="list-style-type: none"> • Monthly Reports • EPS 10-Year Facilities Maintenance Plan 		

EDEN PRAIRIE SCHOOL BOARD
2024-2025 ANNUAL WORK PLAN

Board Meetings
Board Workshops
Other Meetings

December 9, 2024

Board Meeting or Board Workshop Type, Date and Time	Board Work				Supt Consent Agenda Items (Human Resources & Business Services Reports)	Board Education & Required Reporting	Workshop Topic(s)
	Policy Monitoring Ends, EL, BMD & GP Monitoring	Decision Preparation	Required Board Action	Board Action on Committee Reports & Minutes			
			Maintenance Resolution •Approval of FY 2025-26 School Meal Prices •Record of Board Self-Evaluation		<ul style="list-style-type: none"> Q-Comp Annual Report Summary Update of General District Policies Annual Review of District Mandated Policies MSHSL Resolution for Membership 		124
Post Meeting Board Workshop Mon, Jun 23, 2025							•School Board Meeting Self-Assessment

I. PURPOSE

There are occasions in which persons other than school district officials and employees find it necessary to speak with a student during the school day. Student safety and disruption of the educational program is of concern to the school district. The purpose of this policy is to establish the procedures for access to students by authorized individuals during the school day.

II. GENERAL STATEMENT OF POLICY

- A. Generally, students may not be interviewed during the school day by persons other than a student's parents, school district officials, employees and/or agents, except as otherwise provided by law and/or this policy.
- B. Requests from law enforcement officers and those other than a student's parents, school district officials, employees and/or agents to interview students shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted. Prior to granting a request, the principal shall attempt to contact the student's parents to inform them of the request, except where otherwise prohibited by law.

III. INTERVIEWS CONDUCTED UNDER THE MALTREATMENT OF MINORS ACT

- A. In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview. ~~The interview may take place outside the presence of the perpetrator or parent, legal custodian, guardian, or school district official.~~ **When it is possible and the report alleges substantial child endangerment or sexual abuse, the interview may take place outside the presence of the alleged offender and may take place prior to any interviews of the alleged offender.**
- B. If the interview took place or is to take place on school district property, an order of the juvenile court pursuant to Minnesota Statutes Chapter 260E may specify

INTERVIEWS OF STUDENTS BY OUTSIDE AGENCIES

that school district officials may not disclose to the parent, legal custodian, or guardian the contents of the notification of intent to interview the child on school district property and/or any other related information regarding the interview that may be a part of the child's record. The school district official must receive a copy of the order from the local welfare or law enforcement agency.

- C. When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.
- D. School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.
- E. Students shall not be taken from school district property without the consent of the principal and without proper warrant.

Adopted: 3/26/2013

Revised: 11/25/2019; 07/25/2022; 12/9/2024

STUDENT PARENTAL, FAMILY, AND MARITAL STATUS NONDISCRIMINATION**I. PURPOSE**

Students are protected from discrimination on the basis of sex and marital status pursuant to Title IX of the Education Amendments of 1972 and the Minnesota Human Rights Act. This includes discrimination on the basis of pregnancy. The purpose of this school district policy is to provide equal educational opportunity for all students and to prohibit discrimination on the grounds of sex, parental, family, or marital status.

II. GENERAL STATEMENT OF POLICY

- A. The school district provides equal educational opportunity for all students, and will not apply any rule concerning a student's actual or potential parental, family, or marital status which treats students differently on the basis of sex.
- B. The school district will not discriminate against any student, or exclude any student from its education program or activity, including any class or extracurricular activity, on the basis of such students' pregnancy, childbirth, false pregnancy, termination of pregnancy or recovery therefrom, unless the student requests voluntarily to participate in a separate portion of the program or activity of the recipient.
- C. The school district may require such a student to obtain the certification of a physician that the student is physically and emotionally able to continue participation in the normal education program or activity so long as such a certification is required of all students for other physical or emotional conditions requiring the attention of a physician.
- D. The school district will ensure that any separate and voluntary instructional program is comparable to that offered to non-pregnant students.
- E. It is the responsibility of every school district employee to comply with this policy. ~~The Superintendent has designated the Director of Student Activities, Eden Prairie High School, 17185 Valley View Road, Eden Prairie, MN, 55436, 952-975-8101, as its Title IX Coordinator.~~ **The Superintendent has designated Thomas May, Executive Director of Human Resources, (952)975-7105, Thomas_May@edenpr.k12.mn.us, 8100 School Road, Eden Prairie, MN 55344, in accordance with Policy 522 to serve as the Title IX Coordinator.** This **employee designee** coordinates the school district's efforts to comply with and carry out its responsibilities under Title IX.

STUDENT PARENTAL, FAMILY, AND MARITAL STATUS NONDISCRIMINATION

- G. Any student, parent or guardian having questions regarding the application of Title IX and its regulations and/or this policy should discuss them with the Title IX coordinator. Questions relating solely to Title IX and its regulations may be referred to the Assistant Secretary for Civil Rights of the United States Department of Education. In the absence of a specific designee, an inquiry or complaint should be referred to the superintendent or the school district human rights officer.

- H. Any reports of unlawful discrimination under this policy will be handled, investigated, and acted upon in the manner specified in Policy 522. ~~—Student Sex Nondiscrimination.~~

Adopted: 3/26/2013

Revised: 11/25/2019; 3/25/24; 12/09/24

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students entering grade 8 in the 2012-2013 school year and later must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Credit" is equivalent to a student's successful completion of **one-half of** an academic year of study (*i.e., one quarter-length term in the four-period block schedule*) or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- C. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- D. "Required standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. TEST ADMINISTRATOR

The Director of ~~Assessment and Accountability~~ **Learning Analytics, Data, and Reporting** shall name the school district test administrator **or as designated by the Superintendent.**

V. GRADUATION ASSESSMENT REQUIREMENTS

For students enrolled in grade 8 in the 2012-13 school year and later, students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

- A. Encouragement to participate on a nationally normed college entrance exam in grade 11 or grade 12;
- B. Achievement and career and college readiness tests in mathematics, reading and writing. The tests must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation. In addition, the tests must ensure that the foundational knowledge and skills for student's successful performance in postsecondary employment or education and articulated series of possible targeted interventions are clearly identified and satisfy Minnesota's post-secondary admission requirements. To the extent available, the tests should:
 - 1. Monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and
 - 2. Based on analysis of students' progress and performance data, determine student's learning and instructional needs and the instructional tools and best practices that support academic rigor for the students; and
- C. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
- D. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- E. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.

- F. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college must be actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.
- G. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

For students ~~enrolled in grade 8 in the 2012-13 school year~~ to graduate in the 2024-2025 school year and later they must successfully complete, as determined by the school district, the following high school level course credits for graduation:

- A. ~~Four~~ **Eight** credits of language arts; sufficient to satisfy all academic standards English Language arts;
- B. ~~Three~~ **Six** credits of mathematics, including an Algebra II credit or its equivalent, geometry, statistics and probability, or its equivalent, sufficient to satisfy the academic standards in mathematics. Students in the graduation class of 2015 and beyond must complete algebra 1 credit by the end of the 8th grade sufficient to satisfy all of the 8th grade standards in mathematics.
- C. ~~Three~~ **Six** credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
- D. ~~Four~~ **Eight** credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics, or three credits of social studies, encompassing at least United States history, geography, government and citizenship, and world history, and one-half credit of economics.
- E. ~~One~~ **Two** credits in the arts; to satisfy all of the state or local academic standards in arts; and
- F. **Physical Education, 2 credits**
- G. **Health, 1 credit**
- H. **Computer Related Course (For students to graduate in the school years of 2024-2025, 2025-2026, and 2026-2027), 1 credit**

- I. Personal Finance (For students to graduate in the school year of 2027-2028 school year and later), 1 credit (Earned in grades 10-12)
- J. Business Related Course (Cannot be met by a course that is also fulfilling the personal finance requirement), 1 credit
- K. World Languages (K-12), 2 credits
- L. A minimum of ~~9.5~~ 19 elective course credits.
- M. ~~All students must satisfactorily complete the following required and elective standards, in accordance with the standards adopted by the school district:~~
 - ~~1. Physical Education, 1 credit~~
 - ~~2. Health, .5 credit~~
 - ~~3. Computer Related Course, .5 credit~~
 - ~~4. Business Related Course, .5 credit~~
 - ~~5. World Languages (K-12), 2 credits~~

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must satisfactorily complete the currently adopted Minnesota Academic Standards, in accordance with the standards developed by the Minnesota Department of Education (MDE):
 - 1. Minnesota Academic Standards, English Language Arts K-12;
 - 2. Minnesota Academic Standards, Mathematics K-12;
 - 3. Minnesota Academic Standards, Science K-12;
 - 4. Minnesota Academic Standards, Social Studies K-12;
 - 5. Minnesota Academic Standards, Arts K-12; and
 - 6. Minnesota Academic Physical Education K-12
- B. A career and technical education credit may fulfill a mathematics or arts credit under VI.A.2.B or VI.A.6.E, above.

- C. A computer science credit may fulfill a mathematics credit requirement under VI.A.2., if the credit meets state academic standards in mathematics
- D. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairment for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.
- E. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07 upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent or designee.

Adopted: 6/25/2013

Revised: 8/26/2019; 07/25/2022; 8/28/2023; 12/9/2024

ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET**I. PURPOSE**

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

II. GENERAL STATEMENT OF POLICY

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

III. REQUIREMENT

- A. The superintendent or such other school official as designated by the superintendent shall each year prepare preliminary revenue and expenditure budgets for review by the school board.
- B. The school district must maintain separate accounts to identify revenues and expenditures and be reported in compliance with Minnesota Statute section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district.

ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review the proposed property taxes payable in the following calendar year.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or 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 only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. 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.

Adopted: 5/28/2013

Revised: 12/9/2019; ~~4/22/2024~~; 12/9/2024

**DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND
A FIXED ASSET ACCOUNTING SYSTEM****I. PURPOSE**

The purpose of this policy is to provide for the development and maintenance of an inventory of the fixed assets of the school district and the establishment and maintenance of a fixed asset accounting system.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that a fixed asset accounting system and an inventory of fixed assets be developed and maintained.

A fixed asset is defined as tangible property costing ~~\$5,000~~ \$10,000 or more and a useful life of more than one year. It retains its original shape and appearance with use and does not lose its identity through incorporation into a different or more complex unit or substance. It is also nonexpendable, which means, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit. As exceptions, the School District will include items that would be considered a major loss for insurance purposes, such as computer equipment, printers, etc.

III. DEVELOPMENT OF INVENTORY AND ACCOUNTING SYSTEM

The superintendent or such other school official as designated by the superintendent shall be responsible for the development and maintenance of an inventory of the fixed assets of the school district and for the establishment and maintenance of a formal fixed asset accounting system. The accounting system shall be operated in compliance with the applicable provisions of the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS). In addition, the inventory shall specify the location of all continued abstracts showing the conveyance of the property to the school district; certificates of title showing title to the property in the school district; title insurance policies; surveys; and other property records relating to the real property of the school district.

IV. REQUIREMENT

A. The district will maintain an accurate inventory of all fixed assets owned and maintained in the district for the purpose of insurability, reporting, and in respect to appropriate accounting standards.

**DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND
A FIXED ASSET ACCOUNTING SYSTEM**

- B. All fixed items purchased or donated to the district will be appropriately received, tagged, and included in the fixed asset tracking system.

V. IMPLEMENTATION

- A. All fixed assets duly purchased by the district will be appropriately coded and have object codes relative to fixed assets in the UFARS Series 500. Material will be shipped to and received at the appropriate School District location.
- B. Fixed assets received by donation (gifts) from organizations or private individuals must be received in accordance with policy 706. These assets will be reported in writing by the Site Administrator to the Purchasing Department as appropriate for identification, tagging, and inclusion on the appropriate inventory.
- C. All information regarding the fixed asset, such as bar code number, description, location, room number, serial number, make, and model will be sent to the Business Office for recording.
- D. The School Board authorizes the Superintendent or designee the right of refusal of fixed assets that are detrimental to the School District. A donated fixed asset should be in good condition for use within the School District. Examples of donations that would be refused would be obsolete computer equipment that would cost district funds for deletion of the property or a car that would cost money to haul away.
- E. Fixed asset inventories will be verified annually and reconciled to the cumulative fixed asset list. An outside audit firm has the right to audit any School District site for compliance with generally accepted accounting principles.
- F. Adjustments of all fixed assets will be supported with receipts and signatures providing an audit trail. There will be no deletions, additions or adjustments without written proof/explanation provided. The transfer of all property will be coordinated with the Purchasing Department. A transfer form will be provided authorizing the transfer of property between locations.

VI. REPORT

The administration shall annually update the property records of the school district.

Adopted: 5/28/2013

Revised: 12/9/2019; 4/22/2024, 12/09/2024

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES**I. PURPOSE**

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district.

II. DEFINITIONS**A. Grants**

1. “State-administered grants” are those grants that pass through a state agency such as the Minnesota Department of Education (MDE).
2. “Direct grants” are those grants that do not pass through another agency such as MDE and are awarded directly by the federal awarding agency to the grantee organization. These grants are usually discretionary grants that are awarded by the U.S. Department of Education (DOE) or by another federal awarding agency.

B. “Non-federal entity” means a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

C. “Federal award” has the meaning, depending on the context, in either paragraph 1. or 2. of this definition:

1. a. The federal financial assistance that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101 (Applicability); or
- b. The cost-reimbursement contract under the federal Acquisition Regulations that a non-federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in 2 Code of Federal Regulations section 200.101 (Applicability).

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

2. The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of 2 Code of Federal Regulations section 200.40 (Federal Financial Assistance), or the cost-reimbursement contract awarded under the federal Acquisition Regulations.
 3. “Federal award” does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate federal-government-owned, contractor-operated facilities.
- D. “Contract” means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term, as used in 2 Code of Federal Regulations Part 200, does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward.
- E. Procurement Methods
1. “Procurement by micro-purchase” is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (generally \$25,000, except as otherwise discussed in 48 Code of Federal Regulations, Subpart 2.1 or as periodically adjusted for inflation).
 2. “Procurement by small purchase procedures” are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than \$175,000 (periodically adjusted for inflation).
 3. “Procurement by sealed bids (formal advertising)” is a publicly solicited and a firm, fixed-price contract (lump sum or unit price) awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price.
 4. “Procurement by competitive proposals” is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids.
 5. “Procurement by noncompetitive proposals” is procurement through solicitation of a proposal from only one source.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- F. “Equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which exceeds the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or ~~\$5,000~~ \$10,000.
- G. “Compensation for personal services” includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including, but not necessarily limited to, wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in 2 Code of Federal Regulations section 200.431 (Compensation - Fringe Benefits).
- H. “Post-retirement health plans” refer to costs of health insurance or health services not included in a pension plan covered by 2 Code of Federal Regulations section 200.431(g) for retirees and their spouses, dependents, and survivors.
- I. “Severance pay” is a payment in addition to regular salaries and wages by the non-federal entities to workers whose employment is being terminated.
- J. “Direct costs” are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
- K. “Relocation costs” are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period not less than 12 months) of an existing employee or upon recruitment of a new employee.
- L. “Travel costs” are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the school district.

III. CONFLICT OF INTEREST

- A. Employee Conflict of Interest. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The employees, officers, and agents of the school district may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

parties to subcontracts. However, the school district may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by employees, officers, or agents of the school district.

- B. Organizational Conflicts of Interest. The school district is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization because of relationships with a parent company, affiliate, or subsidiary organization.
- C. Disclosing Conflicts of Interest. The school district must disclose in writing any potential conflict of interest to MDE in accordance with applicable federal awarding agency policy.

IV. ACCEPTABLE METHODS OF PROCUREMENT

- A. General Procurement Standards. The school district must use its own documented procurement procedures which reflect applicable state laws, provided that the procurements conform to the applicable federal law and the standards identified in the Uniform Grant Guidance.
- B. The school district must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. The school district's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach.
- D. The school district must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- E. The school district must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- F. The school district alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the school district of any contractual responsibilities under its contracts.
- G. The school district must take all necessary affirmative steps to assure that minority businesses, women’s business enterprises, **veteran-owned businesses**, and labor surplus area firms are **considered used when possible**.
- H. Methods of Procurement. The school district must use one of the following methods of procurement:
1. Procurement by micro-purchases. To the extent practicable, the school district must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the school district considers the price to be reasonable.
 2. Procurement by small purchase procedures. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.
 3. Procurement by sealed bids (formal advertising).
 4. Procurement by competitive proposals. If this method is used, the following requirements apply:
 - a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - b. Proposals must be solicited from an adequate number of qualified sources;
 - c. The school district must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. The school district may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method where price is not used as a selection factor can only be used in procurement of A/E professional services; it cannot be used to purchase other types of services, though A/E firms are a potential source to perform the proposed effort.
5. Procurement by noncompetitive proposals. Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:
- a. The item is available only from a single source;
 - b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - c. The DOE or MDE expressly authorizes noncompetitive proposals in response to a written request from the school district; or
 - d. After solicitation of a number of sources, competition is determined inadequate.
- I. Competition. The school district must have written procedures for procurement transactions. These procedures must ensure that all solicitations:
- 1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a "brand name or equivalent" description may be used as a means to define the

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- J. The school district must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the school district must not preclude potential bidders from qualifying during the solicitation period.
- K. Non-federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.
- L. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 Code of Federal Regulations section 180.215.

V. MANAGING EQUIPMENT AND SAFEGUARDING ASSETS

- A. Property Standards. The school district must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with federal funds as provided to property owned by the non-federal entity. Federally owned property need not be insured unless required by the terms and conditions of the federal award.

The school district must adhere to the requirements concerning real property, equipment, supplies, and intangible property set forth in 2 Code of Federal Regulations sections 200.311, 200.314, and 200.315.

- B. Equipment

Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
4. Adequate maintenance procedures must be developed to keep property in good condition.
5. If the school district is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

C. Cybersecurity

The school district must take reasonable cybersecurity and other measures to safeguard:

1. Personally identifiable information;
2. Information that the federal agency or pass-through entity designates as sensitive; and
3. Other information that the school district considers sensitive and is consistent with applicable Federal, State, Local, and tribal laws regarding privacy and responsibility over confidentiality.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES**VI. FINANCIAL MANAGEMENT REQUIREMENTS**

- A. Financial Management. The school district's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.
- B. Payment. The school district must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement between the school district and the financial management systems that meet the standards for fund control.

Advance payments to a school district must be limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the school district in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as

close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The school district must make timely payment to contractors in accordance with the contract provisions.

- C. Internal Controls.

The school district must establish and maintain effective internal control over the federal award that provides reasonable assurance that the school district is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should ~~align be in compliance~~ with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The school district must comply with ~~the United States Constitution~~, federal statutes, regulations, and the terms and conditions of the federal award.

The school district must ~~also~~ evaluate and monitor the school district's compliance with statutes, regulations, and the terms and conditions of the federal award.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

The school district must ~~also~~ take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings.

The school district must take reasonable measures to safeguard protected personally identifiable information considered sensitive consistent with applicable federal and state laws regarding privacy and obligations of confidentiality.

VII. ALLOWABLE USE OF FUNDS AND COST PRINCIPLES

- A. Allowable Use of Funds. The school district administration and board will enforce appropriate procedures and penalties for program, compliance, and accounting staff responsible for the allocation of federal grant costs based on their allowability and their conformity with federal cost principles to determine the allowability of costs.
- B. Definitions
1. “Allowable cost” means a cost that complies with all legal requirements that apply to a particular federal education program, including statutes, regulations, guidance, applications, and approved grant awards.
 2. “Education Department General Administrative Regulations (EDGAR)” means a compilation of regulations that apply to federal education programs. These regulations contain important rules governing the administration of federal education programs and include rules affecting the allowable use of federal funds (including rules regarding allowable costs, the period of availability of federal awards, documentation requirements, and grants management requirements). EDGAR can be accessed at: <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
 3. “Omni Circular” or “2 Code of Federal Regulations Part 200s” or “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” means federal cost principles that provide standards for determining whether costs may be charged to federal grants.
 4. “Advance payment” means a payment that a federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- C. Allowable Costs. The following items are costs that may be allowable under the 2 Code of Federal Regulations Part 200s under specific conditions:
1. Advisory councils;
 2. Audit costs and related services;
 3. Bonding costs;
 4. Communication costs;
 5. Compensation for personal services;
 6. Depreciation and use allowances;
 7. Employee morale, health, and welfare costs;
 8. Equipment and other capital expenditures;
 9. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of federal programs;
 10. Insurance and indemnification;
 11. Maintenance, operations, and repairs;
 12. Materials and supplies costs;
 13. Meetings and conferences;
 14. Memberships, subscriptions, and professional activity costs;
 15. Security costs;
 16. Professional service costs;
 17. Proposal costs;
 18. Publication and printing costs;
 19. Rearrangement and alteration costs;
 20. Rental costs of building and equipment;

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

21. Training costs; and
 22. Travel costs.
- D. Costs Forbidden by Federal Law. 2 Code of Federal Regulations Part 200s and EDGAR identify certain costs that may never be paid with federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. Other important restrictions apply to federal funds, such as those items detailed in the 2 Code of Federal Regulations Part 200s; thus, the following list is not exhaustive:
1. Advertising and public relations costs (with limited exceptions), including promotional items and memorabilia, models, gifts, and souvenirs;
 2. Alcoholic beverages;
 3. Bad debts;
 4. Contingency provisions (with limited exceptions);
 5. Fundraising and investment management costs (with limited exceptions);
 6. Donations;
 7. Contributions;
 8. Entertainment (amusement, diversion, and social activities and any associated costs);
 9. Fines and penalties;
 10. General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs));
 11. Goods or services for personal use;
 12. Interest, except interest specifically stated in 2 Code of Federal Regulations section 200.441 as allowable;
 13. Religious use;

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

14. The acquisition of real property (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs);
15. Construction (unless specifically permitted by programmatic statute or regulations, which is very rare in federal education programs); and
16. Tuition charged or fees collected from students applied toward meeting matching, cost sharing, or maintenance of effort requirements of a program.

E. Program Allowability

1. Any cost paid with federal education funds must be permissible under the federal program that would support the cost.
2. Many federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.
3. The two largest federal K-12 programs, Title I, Part A, and the Individuals with Disabilities Education Act (IDEA), do not contain a use of funds section delineating the allowable uses of funds under those programs. In those cases, costs must be consistent with the purposes of the program in order to be allowable.

F. Federal Cost Principles

1. The Omni Circular defines the parameters for the permissible uses of federal funds. While many requirements are contained in the Omni Circular, it includes five core principles that serve as an important guide for effective grant management. These core principles require all costs to be:
 - a. Necessary for the proper and efficient performance or administration of the program.
 - b. Reasonable. An outside observer should clearly understand why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- c. Allocable to the federal program that paid for the cost. A program must benefit in proportion to the amount charged to the federal program – for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. Recipients also need to be able to track items or services purchased with federal funds so they can prove they were used for federal program purposes.
 - d. Authorized under state and local rules. All actions carried out with federal funds must be authorized and not prohibited by state and local laws and policies.
 - e. Adequately documented. A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spent over the lifecycle of the grant.
- G. Program Specific Fiscal Rules. The Omni Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with federal funds.
 - 1. All federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc., have an important impact when analyzing whether a particular cost is permissible.
 - 2. Many state-administered programs require local education agencies (LEAs) to use federal program funds to supplement the amount of state, local, and, in some cases, other federal funds they spend on education costs and not to supplant (or replace) those funds. Generally, the “supplement, not supplant” provision means that federal funds must be used to supplement the level of funds from non-federal sources by providing additional services, staff, programs, or materials. In other words, federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and, in some cases, with other federal funds).
 - 3. Auditors generally presume supplanting has occurred in three situations:
 - a. School district uses federal funds to provide services that the school district is required to make available under other federal, state, or local laws.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable). School districts are also required to report matters related to recipient integrity and performance in accordance with Appendix XII of this part. Failure to make required disclosures can result in any of the remedies described in 2 Code of Federal Regulations, section 200.339.

VIII. COMPENSATION – PERSONAL SERVICES EXPENSES AND REPORTING**A. Compensation – Personal Services**

Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the school district consistently applied to both federal and non-federal activities; and
2. Follows an appointment made in accordance with a school district's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a school district must follow its written non-federal, entity wide policies and practices concerning the permissible extent of professional services that can be provided outside the school district for non-organizational compensation.

B. Compensation – Fringe Benefits

1. During leave:

The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the school district.
 2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the school district's accounting practices.
 3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the school district follows a consistent costing policy.
 4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the school district.
 5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the school district.
 6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established policy that constitutes, in effect, an implied agreement on the school district's part; or circumstances of the particular employment.
- C. Insurance and Indemnification. Types and extent and cost of coverage are in accordance with the school district's policy and sound business practice.
- D. Recruiting Costs. Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be directly charged to a federal award, so long as they are:
 1. Critical and necessary for the conduct of the project;

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

2. Allowable under the cost principles set forth in the Uniform Grant Guidance;
 3. Consistent with the school district's cost accounting practices and school district policy; and
 4. Meeting the definition of "direct cost" in the applicable cost principles of the Uniform Grant Guidance.
- E. Relocation Costs of Employees. Relocation costs are allowable, subject to the limitations described below, provided that reimbursement to the employee is in accordance with the school district's reimbursement policy.
- F. Travel Costs. Travel costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the school district's non-federally funded activities and in accordance with the school district's reimbursement policies.

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the school district in its regular operations according to the school district's written reimbursement and/or travel policies.

In addition, when costs are charged directly to the federal award, documentation must justify the following:

1. Participation of the individual is necessary to the federal award; and
2. The costs are reasonable and consistent with the school district's established travel policy.

Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conferences is allowable provided the costs are:

1. A direct result of the individual's travel for the federal award;
2. Consistent with the school district's documented travel policy for all school district travel; and
3. Only temporary during the travel period.

UNIFORM GRANT GUIDANCE POLICY REGARDING FEDERAL REVENUE SOURCES

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